



City and County of San Francisco
Lower Polk Community Benefit District
Engineer's Report
May 2014

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1. ENGINEER'S LETTER

Pursuant to the Property and Business Improvement District Law of 1994 ("1994 Act"), as 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 Lower Polk Community Benefit District ("District") be established. If established, assessments would be collected for 15 years (July 1, 2014 – June 30, 2029). Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2029), at which point the District would then be terminated, if not renewed.

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 District for the 2014/15 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 District in proportion to the special benefit received.

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

Description	Amount(1)
2014/15 Maximum District Costs:	
Cleaning and Public Safety Activity Costs	\$478,675.00
Marketing and Economic Activity Costs	95,700.00
Management and Operations	240,900.00
Contingency and Reserves	30,774.54
Total 2014/15 Maximum District Costs:	\$846,049.54
Less: District Contributions	(\$46,956.00)
2014/15 Maximum District Assessment:	\$799,093.54
Total Special Benefit Points	284,374.87
2014/15 Maximum Allowable Assessment per Special Benefit Point	\$2.81

- (1) During the petition phase a few property owners documented that the proposed assessments for their parcels were classified at a higher rate than warranted, based on the use of the property. Accordingly, the proposed assessments for those parcels and the total proposed District assessment has been adjusted downward, and the proposed District budget for year one has been adjusted accordingly.

In making the assessments contained herein pursuant to the 1994 Act, augmented by Article 15 to the Business and Tax Regulations Code of the City and County of San Francisco Municipal Code, Article XIID of the Constitution of the State of California and the Proposition 218 Omnibus Implementation Act, commencing with Section 53750 of the Government Code (collectively referred to as the "Assessment Law"):

1. I identified all parcels which will have a special benefit conferred upon them from the installation, implementation and maintenance of the improvements, services and activities described in Section 3.2 to 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 Section 8 of this Engineer's Report.
2. I have assessed the costs and expenses to install, implement and maintain the improvements, services and activities upon the Specially Benefited Parcels. In making such assessment:
 - a. The proportionate special benefit derived by each Specially Benefited Parcel from the installation, implementation and maintenance of the improvements, services and activities was determined in relationship to the entirety of the costs;
 - 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 installation, implementation and maintenance of improvements, services and activities; and
 - c. Any general benefits from the installation, implementation and maintenance of improvements, services and activities have been quantified and 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 Assessment Law.


Assessment Engineer



2. INTRODUCTION

2.1. Background of District

Lower Polk community members have been involved in several community improvement efforts over the years to make the Lower Polk community a better place to conduct business and live. Community members are committed to making the Lower Polk commercial corridor a vibrant and safe place and one of the ways to maximize the available resources and provide a funding source in that effort is through the establishment of a Community Benefit District (“CBD”). A CBD is a special financing district that provides for the levy and collection of assessments on properties within a geographically defined area. Assessment revenue collected from the benefitting properties pays for the costs associated with the improvements, services, and activities provided to the assessment district.

As part of the assessment district formation process, this Engineer’s Report has been prepared to support the formation proceedings for the Lower Polk Community Benefit District (“District”).

2.2. Reason for the Assessment

Approval of the assessment covered by this Engineer’s Report will generate the annual assessment revenue necessary to provide for the cleaning, public safety, marketing, economic development, advocacy, beautification, and management activities more fully described in Section 3.2. The District improvements, services and activities include all necessary services, operations and administration required to keep the District improvements and area in an operational and satisfactory condition as well as provide for the ongoing services and activities. The implementation and operations of the District improvements, services and activities shall also include material, vehicle, equipment, capital improvements, and administrative costs associated with the annual administration and operation of the District.

2.3. Process for Establishing the Assessment

The City and County of San Francisco (“City”) cannot form the District and establish assessments without complying with the procedures specified in California Constitution Article XIID (part of Proposition 218). In November 1996, the voters in the State of California passed Proposition 218 which added Article XIID to the California Constitution imposing, among other requirements, the necessity for the City to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be imposed, the opportunity to express their support for, or opposition to, the proposed assessment. The basic steps of the assessment ballot procedure are outlined below.

The City must prepare a Notice of Public Hearing (“Notice”), which describes, along with other mandated information, the reason for the proposed assessments and provide a date, time and location of a public hearing to be held on the matter. The City must also prepare an assessment ballot, which clearly gives the property owner the ability to sign and execute their assessment ballot either in favor of, or in opposition to, the proposed assessment. The Notice and assessment ballot are mailed to each affected property owner within the District a minimum of 45 days prior to the public hearing date as shown in the Notice. The City may also hold community meetings with the property owners to discuss the issues facing the District and to answer property owner questions directly.

After the Notice and assessment ballot are mailed, property owners are given until the close of the public hearing, as stated in the Notice, to return their signed and executed assessment ballot. During the public hearing, property owners are given the opportunity to address the Board of Supervisors and ask

questions or voice their concerns. After the public hearing, the returned assessment ballots received prior to the close of the public hearing are tabulated, weighted by the proposed assessment amount on each property and the results are announced by the Board of Supervisors.

Article XIIID provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the Board of Supervisors shall not have the authority to enact the assessments as proposed. A majority protest exists if the assessments represented by weighted ballots submitted in opposition exceed those weighted ballots submitted in favor of the assessment. All returned ballots are tabulated and weighted according to the financial obligation of each particular parcel, in relation to the total proposed assessments. If there is no majority protest as described above, the Board of Supervisors may approve the District formation and levy the assessments.

3. PLANS AND SPECIFICATIONS

The District will provide for the ongoing cleaning, maintenance, public safety, marketing, advocacy, beautification, and management activities all located within the boundaries of the District.

3.1. Description of the Boundaries of the District

The parcels subject to the District assessment are located within the City's Lower Polk area, and include approximately 22 whole or partial blocks. The District boundaries are:

- California Street from Larkin Street to Van Ness Avenue (South side only)
- Van Ness Avenue from California Street to Post Street (East side only)
- Post Street from Van Ness Avenue to Franklin Street (South side only)
- Franklin Street from Post Street to Geary Boulevard (East side only)
- Geary Boulevard from Franklin Street to Van Ness Avenue (North side only)
- Van Ness Avenue from Geary Boulevard to Alice B. Toklas Place (East side only)
- Alice B. Toklas Place from Van Ness Avenue to Polk Street (North side only)
- Myrtle Street from Polk Street to Larkin Street (North side only)
- Larkin Street from Myrtle Street to California Street (West side only)

In addition to the above boundary description, the District boundaries also include Assessor's Parcel No. 0716 -002, with the following boundaries:

- Myrtle Street from Larkin Street to Northwest corner of Assessor's Parcel No. 0716-002 (North side of Assessor's Parcel No. 0716 -002 only)
- Larkin Street from Myrtle Street to O'Farrell Street (West side of Assessor's Parcel No. 0716 -002 only)
- O'Farrell Street from Larkin Street to Southwest corner of Assessor's Parcel No. 0716-002 (South side of Assessor's Parcel No. 0716-002 only)
- Southwest corner of Assessor's Parcel No. 0716 -002 to Northwest corner of Assessor's Parcel No. 0716 -002 (West side of Assessor's Parcel No 0716 -002 only)

Section 8 of this Engineer's Report provides an assessment diagram that more fully provides a description of the District's boundaries and the parcels within those boundaries.

3.2. Description of the District Improvements, Services and Activities

The installation, implementation and maintenance of the District improvements, services and activities are provided throughout the District only, and are of direct and special benefit to the parcels within the District.

Cleaning, Maintenance and Safety Program

The District plans to implement a comprehensive program that aims to ensure owner, merchant, resident, and visitor safety while providing for the maximum possible cleanliness of sidewalks, curbs, fixtures, landscaping, and buildings throughout the District boundaries. Through the utilization of managed services, the Cleaning, Maintenance, and Safety program will strive for a safe, clean, and litter-free area that is absent of graffiti or other signs of decay. The goal is for property owners, merchants and residents alike to maintain a sense of pride in the Lower Polk area. Cleanliness is crucial to the establishment and growth of an aesthetically pleasing, safe, and vibrant community.

The District's Cleaning, Maintenance and Safety Program includes regular sidewalk sweeping, alley cleaning, refuse removal, regularly scheduled steam cleanings, pressure washing, graffiti removal, tree

pruning and watering, tree well weeding with crushed granite replenishment, and a variety of safety efforts.

Further, the District will work with residents, merchants, the San Francisco Police Department, and community on a variety of safety programs and strategies to prevent crime and increase pedestrian safety throughout the District. The District will provide assistance to visitors, and provide street population ambassadors/guides/security that promotes citizen efforts through assistance in crime prevention, way-finding, and assisting homeless with social services information.

A team of maintenance and safety workers will carry out the following tasks:

Cleaning and Maintenance

- Removal of litter, debris and cigarette butts on sidewalks from the building line to 18" into the street gutter – Daily
- Damp wiping and straightening of public fixtures (such as trash can lids and news racks) - Daily
- Power Washing of sidewalks and alleys (spot cleaning of the most heavily trafficked areas, spills and stains) - Regular as needed
- Removal of graffiti on private property with property owner consent - Within 48 hours
- Removal of graffiti from public infrastructure - As required
- Removal of isolated weeds (larger concentrations of weeds removed by cutting) - As needed
- Special Projects defined as the painting of public infrastructure, cleaning of tree wells, or other similar projects - As requested

Corridor Safety – Safety Ambassadors

- Foot patrol - all areas to serve as a reassuring presence and a visible deterrent - Daily
- Continually engage members of the public to provide directions, recommendations and other information as necessary - Daily
- Interact with merchants to share safety related information or learn about merchant's concerns related to street level activity - Daily
- Report any observed illegal behaviors to the San Francisco Police Department and document behavior - Daily

Corridor Safety – Social Service Outreach Ambassadors

- Engage visibly homeless individuals to identify possible needs that could put them on a path to housing. Individuals would be connected to available services offered by existing service providers - Daily
- Analyze engagements with persons in need of social services - Daily
- Work with the San Francisco Police Department and service organizations to identify strategies to help individuals in need - Daily

Marketing, Streetscape Improvements and Beautification Program

In order to promote the unique character of the Lower Polk area and to help the area compete in an urban market setting, the District will provide programs for marketing, promotions, streetscape improvements, and beautification. The Marketing, Streetscape Improvements, and Beautification Program intends to ensure both the continuity of existing services as well as new initiatives designed to promote both stability and growth within the District.

The Marketing, Streetscape Improvements and Beautification Program activities will promote the District's properties and businesses through specially targeted programs and initiatives. In addition, the marketing activities will contribute to the economic vitality of the area, and help with the recruitment and retention of businesses. District stakeholders view marketing activities as especially useful and necessary during a time of serious economic downturn, as is currently the case, but these services can also help the area stabilize itself and grow during prosperous economic times.

The District will also support the creation and production of special events that draw visitors into the District as a means of additional exposure. Some of the proposed special events include holiday events and music/art events throughout the year. The District will program special events and conduct marketing activities in various parts of the District including hosting regular events and District promotion. The District marketing and promotion services will make sure new visitors, employees, and residents know where to shop and eat and will help them enjoy their experience in the District. The District plans to include other marketing initiatives as appropriate, and as budget resources allow.

In addition, the District will advocate and promote the District as a clean, safe, and vibrant area for businesses, visitors, and residents while also supporting business growth. Advocacy goes well beyond marketing programs that create image and visibility. In fact, advocacy activities can include services like advocating for business technical assistance resources, and representing District interests in citywide forums, to name a few.

The Marketing, Streetscape Improvements and Beautification Program will carry out the following tasks:

- Advocacy - As needed
- Beautification - On going
- Capital improvements - To be determined
- Business retention activities - As needed
- Business Attraction - As needed
- Newsletters - Quarterly
- Advertisements, brochures and website - As needed
- Festivals, art walks and other special events - To be determined
- Banners and holiday decorations – Annually

Management and Operations

The District's effectiveness in forming and maintaining relationships with the community is a vital component to the success of the District. A strong community relations effort emphasizes the importance of positive relationships within the Lower Polk area and encourages maximum community involvement. Active corridor management will also afford the opportunity to garner other material and financial support for the Lower Polk corridor.

Regular activities, initiatives, resources that support this task include:

- A dedicated executive director who will serve as a focal point person and advocate for the District
- A program services manager to direct District service programs
- Office expenses including accounting, rent, utilities, office supplies, insurance, legal, and other professional services
- Grant applications and facilitation, including safety related efforts.

4. ESTIMATE OF COSTS

The estimated costs of installation, implementation and maintenance of the District improvements, services and activities as described in Section 3 are outlined below. Each year, as part of the District assessment levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following fiscal year.

4.1. Cost Estimate Budget

The Fiscal Year 2014/15 estimated cost budget, from July 1, 2014 through June 30, 2015 for the installation, implementation and maintenance of the District improvements, services and activities is as follows:

Description	Amount(1)
Cleaning, Maintenance and Safety Activities	\$478,675.00
Marketing, Streetscape Improvements and Beautification Activities	95,700.00
Management and Operations	240,900.00
Contingencies and Reserves	30,774.54
Total 2014/15 Cost Estimate Budget	\$846,049.54

- (1) During the petition phase a few property owners documented that the proposed assessments for their parcels were classified at a higher rate than warranted, based on the use of the property. Accordingly, the proposed assessments for those parcels and the total proposed District assessment has been adjusted downward, and the proposed District budget for year one has been adjusted accordingly.

The Fiscal Year 2014/15 estimated cost budget will be funded as follows:

Description of Revenue Source	2014/15 Revenue Amount
Assessment Revenue	\$799,093.54
Other Revenue(1)	46,956.00
Total 2014/15 Annual Revenue	\$846,049.54

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

5. SPECIAL AND GENERAL BENEFIT

5.1. Introduction

Pursuant to Article XIID, all parcels that receive a special benefit conferred upon them as a result of the installation, implementation and maintenance of the improvements, services and activities shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the installation, implementation and maintenance of the improvements, services and activities.

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Proposition 218 requires that the City separate the general benefit from special benefit, so that only special benefit may be assessed to properties within the District. Furthermore, Article XIID 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.

5.2. Identification of Benefit

The ongoing maintenance, servicing and operation of the District improvements, services, and activities will provide benefits to both those properties within the District boundaries and to the community as a whole. The benefit conferred to property within the District can be grouped into three primary benefit categories; aesthetic benefit, safety benefit and economic activity benefit. The three District benefit categories are further expanded upon in each section below.

Aesthetic Benefit

The aesthetic benefit relates to the increase in the overall aesthetics as a result of the ongoing maintenance, servicing and operation of the improvements, services and activities provided to the District. The sidewalk services, trash services, graffiti abatement, and beautification activities will enhance the overall image and desirability of the properties within the District. The following aesthetic benefits will be provided as a result of the District improvements, services and activities:

- Maintained sidewalks will enhance the community identity of the Lower Polk area, which will lead to a stronger and healthier neighborhood corridor. The overall appeal of the District is enhanced when improvements are in place and kept in a healthy and satisfactory condition. Conversely, appeal decreases when improvements are not well-maintained, unsafe, or destroyed by the elements or vandalism.
- Uniform and well-maintained improvements, services and activities will create cohesion throughout the District. This District cohesion will enhance the retail and residential experience as well as encourage maximum use of building and lot area. A uniform maintenance management program will allow for consistent and reliable maintenance throughout the District boundaries.
- Upgraded sidewalk amenities and other improvements, services and activities will enhance the appearance, desirability and “livability” of the property directly fronting the improvements provided throughout the District.

As a result of continued maintenance of the improvements, services and activities, the overall “livability” of the District will increase. “Livability” encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (VTPI, 2011) expands on the concept of “livability” and the various benefits associated with that designation. The Victoria Transport Policy Institute indicates that the “livability” of an area increases property desirability and business activity. “Livability” is largely affected by conditions in the public realm, places where people naturally interact with each other and their

community, including streets, parks, transportation terminals and other public facilities. “Livability” also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.

Safety Benefit

The maintained District improvements and the presence of the community ambassadors will provide an increased level of safety to the property, businesses, residents, and visitors to the District.

The following safety benefits will be provided as a result of the District improvements, services and activities:

- The improvements, services and activities will provide for clear and safe access to and from District properties, as well as provide for safe pedestrian passage throughout the District.
- Well-maintained sidewalks, free of trash, provide a separation between vehicle and pedestrian as well as property and pedestrian, which provides a safety benefit for both property and pedestrian. The U.S. Department of Transportation Federal Highway Administration (FHWA, n.d.) notes that annually, around 4,500 pedestrians are killed in traffic crashes with motor vehicles in the United States. Pedestrians killed while "walking along the roadway" account for almost 8 percent of those deaths. Providing safe walkways separated from the travel lanes could help to prevent up to 88 percent of these "walking along roadway" crashes.
- Regular maintenance to the District improvements ensures that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties adjacent to or in close proximity to the sidewalks.
- Safety for pedestrians involves not only a degree of protection from vehicular accidents, but also from criminal activity. Well monitored areas mitigate crime, especially vandalism, and enhance pedestrian safety.

In 2012, the City's Office of Economic and Workforce Development prepared a report entitled “Impact Analysis of San Francisco's Property & Business Improvement Districts (CBDs/BIDs)”. The intent of this analysis was to determine the level of impact these types of districts have on their communities. The analysis noted that after implementing public safety services as part of the district's services, crime levels decreased within these districts 68% of the time (Ellicot & Pagan, 2012).

Economic Activity Benefit

The economic activity benefit relates to the increase in the District's economic activity and future property development potential as a result of the District improvements, services and activities. The economic activity for property within the District can best be described as the ability for the property within the District to develop, redevelop and operate at the property's highest and best use. Properties within the District will receive the following economic activity benefits as a result of the District improvements, services and activities:

- The District will provide a comprehensive marketing plan that will seek to promote District properties as well as attract, retain and expand the retail and business climate throughout the District.
- The enhanced marketing improvements, services and activities, throughout the Lower Polk area will encourage new non-residential property development, as well as encourage existing property to renovate and/or expand to the highest and best use of the property. This marketing and economic activity effort will reduce vacancy rates and increase lease rates and utilization of property within the District.
- Well-maintained and safe District areas will encourage an increase in the overall pedestrian activity. The District area will become more pedestrian friendly, thus improving the retail environment by encouraging individuals to shop, dine, and stay within the District boundaries.

Well-maintained and safe sidewalks and public right-of-ways not only make adjacent properties appear more stable and prosperous, but can spur investment in the property. The National Complete Streets

Coalition (NCSC, n.d.) notes that street design that is inclusive of all modes of transportation, where appropriate, not only improves conditions for existing businesses, but also is a proven method for revitalizing an area and attracting new development. Washington, DC's Barracks Row was experiencing a steady decline of commercial activity due to uninviting sidewalks, lack of streetlights, and speeding traffic. After many design improvements, which included new patterned sidewalks, more efficient public parking, and new traffic signals, Barrack's Row attracted 44 new businesses and 200 new jobs. Economic activity on this three-quarter mile strip (measured by sales, employees, and number of pedestrians) has more than tripled since the inception of the project.

5.3. Separation of General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the installation, implementation and maintenance of District improvements, services and activities to be provided by the assessments levied. The installation, implementation and maintenance of assessment funded District improvements, services and activities provided by the District will be located within the District boundaries only. There will be no installation, implementation and maintenance of assessment funded District improvements, services and activities located outside of the District boundaries.

The ongoing installation, implementation and maintenance of District improvements, services and activities will provide aesthetic, safety and economic activity benefits to the property within the District. However, it is recognized that the ongoing installation, implementation and maintenance of District improvements, services and activities will also provide a level of benefit to some property and businesses within proximity to the District, as well as visitors and individuals passing through the District. Pedestrian traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the safe and maintained sidewalks and to not only access property located within the District, but also property located within close proximity outside of the District. Therefore, the general benefit created as a result of the District improvements, services and activities has been considered.

5.4. Quantification of General Benefit

In order for property within the District to be assessed only for that portion of special benefit received from the District improvements, services and activities, the general benefit provided by the ongoing improvements, services and activities needs to be quantified. The amount of general benefit that is provided from the District improvements, services and activities can not be funded via property owner assessments within the District.

As a result of the District improvements, services and activities, there will be a level of general benefit to pedestrians and others who do not live in or intend to conduct business within the District. There will be pedestrian traffic generated from property outside of the District that will utilize the maintained sidewalks in order to pass through the District and access property located outside of the District boundaries. In addition to accessing property located outside of the District, there will also be a level of pedestrian activity that will utilize the maintained sidewalks for leisure and fitness activities. Pedestrians will incorporate the maintained and safe sidewalks into their leisure and fitness routines, thus making the District sidewalks serve as a pass through portion of their overall route traveled. The benefit provided to property and pedestrians, as a result of the maintained sidewalks serving as a pass through corridor, needs to be quantified.

People walk for a variety of reasons, whether the reason is to commute to work, run errands, shop, leisure activities, fitness, or some other purpose. To enhance the overall walking experience, pedestrians will seek out and utilize sidewalk facilities that provide a safe place to walk as well as an environment that provides a certain amount of visual interest. In 2013, the San Francisco Municipal Transportation Agency (SFMTA) conducted an intercept survey (SFMTA, 2013) to gauge transportation modes and reflect the habits of the people surveyed in the Polk Street area. According to the results of the intercept survey, 49.80% of those surveyed responded that foot was their typical transportation mode (SFMTA, 2013).

San Francisco is comprised of many neighborhoods located throughout the City. To better understand the demographic makeup of these various neighborhoods, the San Francisco Planning Department prepared the San Francisco Socio-Economic Profiles American Community Survey 2005-2009 ("San Francisco Profile") (San Francisco Planning Department, 2011). Portions of District's boundary lie within the boundaries of the neighborhood areas identified as Downtown/Civic Center, Nob Hill, and Western Addition. However, to capture a better understanding of the pedestrian traffic that may utilize the District sidewalks to access adjacent neighborhoods, the neighborhoods of Pacific Heights and Russian Hill were also considered in the analysis. Applying the SFMTA intercept survey data of 49.80% of trips, where the typical mode of transportation was by foot, to each of the neighborhood population sets, approximately 69,267 people within proximity of the District utilize walking as their typical mode of transportation. The table below provides the number of persons per neighborhood that would utilize walking as the typical mode of transportation:

Neighborhood	Neighborhood Population	Population w/Walking as Typical Mode of Transportation(1)
Downtown/Civic Center	44,240	22,032
Nob Hill	22,860	11,384
Pacific Heights	16,750	8,342
Russian Hill	12,320	6,135
Western Addition	42,920	21,374
Totals:	139,090	69,267

(1) Population multiplied by 49.80%.

To further quantify the non-District population within close proximity of the District, the population residing within the District needs to be quantified and excluded from the total population figure of 69,267 identified above. The District boundaries are contained within the Downtown/Civic Center, Nob Hill, and Western Addition neighborhoods. Utilizing the population information and number of housing units provided in the neighborhood profiles (SF Planning Department, 2011) the average household size for the District was calculated. Totalling the populations for each neighborhood and dividing that by the total number of housing units, the estimated persons per household within the District is approximately 1.80. Based on this average household size and the number of residential units within the District, 3,146 people reside within the District boundaries. Applying the SFMTA's intercept survey foot trip percentage of 49.80% to the District population, approximately 1,567 people within the District boundaries use walking as their primary mode of transportation. Therefore, the adjusted total surrounding neighborhood area population, located outside of the District boundaries, that uses walking as the primary mode of transportation is 67,700 people.

Neighborhood	Population	Population w/Walking as Typical Mode of Transportation(1)
Downtown/Civic Center	44,240	22,032
Nob Hill	22,860	11,384
Pacific Heights	16,750	8,342
Russian Hill	12,320	6,135
Western Addition	42,920	21,374
Sub-totals:	139,090	69,267
Less District Boundary Population	(3,146)	(1,567)
Non-District Totals:	135,944	67,700

(1) Population multiplied by 49.80%.

However, in order to obtain a better picture of the overall level of general benefit provided by the District improvements, services and activities, the pedestrian traffic that utilizes walking as the typical mode of transportation that will seek out and use sidewalks within the District's boundaries to access property outside of the District's boundaries must be considered. The SFMTA intercept survey further details the trip purposes of those survey respondents. Of those surveyed, 11.40% of the survey respondents identified their trip purpose as either a "Pass Through" or "Other" trip (SFMTA, 2013), which provides a conservative estimate of those passing through the District. Applying this percentage of non-District related activity to the non-District surrounding population of 67,700 that utilizes walking as the typical mode of transportation, 7,718 people use the maintained District improvements to engage in general benefit activity.

Description	Population
Non-District population utilizing walking as the typical mode of transportation	67,700
% of SFMTA intercept survey trips representing activities outside of the District	11.40%
Non-District population engaging in general benefit activities	7,718

The number of persons engaging in general benefit activities represents 5.55% of the total neighborhood population, of 139,090 previously identified above, and is therefore considered to be District general benefit.

District General Benefit	5.55%
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The general benefit provided by the District improvements, services and activities is 5.55%. Accordingly, 94.45% of the benefits from the District improvements, services and activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

5.5. Apportioning of Special Benefit

As outlined above, each of the parcels within the District is deemed to receive special benefit from the District improvements, services and activities. Each parcel that has a special benefit conferred upon it as a result of the ongoing District improvements, services and activities is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the District costs.

Benefit Points Assignment

Aesthetic Benefit Points and Safety Benefit Points Assignment

Benefit points are assigned based upon not only the property's location to the District improvements, services and activities, but also the property's existing land use designation and traffic associated with those different land uses. Those property land uses that are more likely to generate and attract activity receive a greater benefit from the District's improvements, services and activities when compared to those properties that do not generate as much traffic. District improvements, services and activities will be provided uniformly throughout the District boundaries. These clean and safe areas create an aesthetically pleasing and safe environment for District properties, and those individuals utilizing District property, whether it is to shop, dine, live or visit.

In order to recognize the varying levels of pedestrian traffic generated by the different property land uses within the District, properties are assigned benefit points based upon the likelihood that pedestrians will travel to the District to shop, dine, visit, or seek out services from the different property land uses throughout the District. The benefit points assigned are weighted based upon trip purpose identified in the SFMTA survey. After reducing the non-District population of 67,700 by the 7,718 people engaged in general benefit, there is a population of 59,982 with trip purposes attributable to special benefit. Allocating this special benefit population to each of the special benefit trip purposes identified in the SFMTA survey, the special benefit population is allocated as follows:

Trip Purpose	Survey %(1)	Special Benefit Population
Live Nearby	43.8%	29,453
Eating / Drinking	15.9%	10,692
Shopping	13.8%	9,280
Work here	10.2%	6,859
Services	5.5%	3,698
Total Special Benefit Population		59,982

(1) Does not include those trip purposes previously identified as general benefit.

In order to obtain a more complete picture of the population engaged in specific District activities, the "Live Nearby" special benefit population needs to be further allocated to each of the other trip purpose categories, since not all of this trip purpose category population is entirely related to District residential activities. In order to determine the "Live Nearby" population that needs to be allocated to the other trip purpose categories, the District residential population of 3,146 needs to be excluded from the "Live Nearby" trip purpose category population, since it has been determined that this portion of the "Live Nearby" trip purpose category population is already related to District residential activities.

"Live Nearby" Category Allocation	Population
Live Nearby Special Benefit Population	29,453
Less District Resident Population	(3,146)
Net "Live Nearby" Population to Allocate	26,307

The remaining 26,307 of the "Live Nearby" trip purpose category population can now be allocated proportionally to each of the other trip purpose categories. Excluding the total "Live Nearby" population of 29,453, there is a special benefit population of 30,529 already allocated to various trip purpose

categories. Taking this special benefit population and including the 3,146 District population extracted from the “Live Nearby” trip purpose category population, there is a population of 33,675 already allocated to special benefit trip purpose categories. To obtain a more complete picture of the special benefit trip purpose of the remaining “Live Nearby” trip purpose category population of 26,307, the net “Live Nearby” population has been proportionally allocated to each of these special benefit trip purpose categories as follows.

Special Benefit Trip Purpose	Previous Population Allocation	% of Previous Population Allocation	Net “Live Nearby” Population Allocation(1)	Total Allocated Special Benefit Population
Residential	3,146	9.3%	2,458	5,604
Eating / Drinking	10,692	31.7%	8,352	19,044
Shopping	9,280	27.6%	7,249	16,529
Work here	6,859	20.4%	5,358	12,217
Services	3,698	11.0%	2,889	6,588
Totals:	33,675	100.0%	26,307	59,982

(1) Net “Live Nearby” population of 26,307 multiplied by the % of previous population allocation to determine the population amount allocated to each special benefit trip purpose category.

To determine the assigned aesthetic benefit points and safety benefit points for each property land use category within the District, the total allocated special benefit population determined in the above table was categorized into each of the three District property land use categories. Eating / drinking, shopping, and work here special benefit trip purpose populations were assigned to the Non-Residential Property category, the residential special benefit trip purpose category to the Residential Property category, and the services category to the Non-Profit / Public Property category. The total allocated special benefit population is summarized into each of the three property land use categories as follows:

Property Land Use	Total Special Benefit Population
Non-Residential Property	47,790
Residential Property	5,604
Non-Profit / Public Property	6,588
Total Special Benefit Population	59,982

Utilizing the Residential Property land use as the base land use category, an aesthetic benefit point and a safety benefit point of 1.00 is assigned. The other property land use categories are assigned aesthetic benefit points and safety benefit points based upon their proportional relationship to the special benefit population for Residential Property. For example, the Non-Residential Property total special benefit population of 47,790 is approximately 8.50 times that of the Residential Property total special benefit population of 5,604. The aesthetic benefit points and safety benefit points are assigned as follows:

Property Land Use	Aesthetic Benefit Points	Safety Benefit Points
Non-Residential Property	8.50	8.50
Residential Property	1.00	1.00
Non-Profit / Public Property	1.20	1.20

Economic Activity Benefit Points Assignment

The District is an established mixed-use area that features a blend of non-residential, residential, non-profit, and public property with development and redevelopment potential. The potential for properties to develop and redevelop to maximize their use as well as invest in their economic presence, District properties are assigned benefit points for the benefits received from the District’s marketing and economic activities. District marketing and economic activities are designed to strengthen the economic

landscape within the Lower Polk area. Marketing and economic activities will be geared towards creating a more vibrant and thriving commercial area, maximize occupancy for both non-residential and residential units, and encourage the use of non-profit and public services, which will support increased activity for existing property and encourage the development or redevelopment of other property.

A District with a variety of non-residential activity contained within a thriving economic area will encourage individuals to stay within the District to shop, dine and take part in other commercial activities instead of seeking similar activities outside of the District. Therefore, non-residential properties are assigned 1.00 economic activity benefit point to account for increased activity resulting from enhanced marketing and economic activities within the District. Marketing and economic activities will primarily benefit the non-residential property within the District, but there are some benefits provided to non-profit, public, and residential properties within the District. A vibrant and thriving mixed use area will aid in retaining long-term occupancy among the residential units and increase exposure to the non-profit and public services available to individuals. To account for this marketing and economic activity benefit non-profit, public, and residential properties are assigned 0.25 economic activity benefit points.

The following table provides the marketing and economic activity benefit points assigned to the various parcel land use categories within the District.

Property Land Use	Economic Activity Benefit Points
Non-Residential Property	1.00
Residential Property	0.25
Non-Profit / Public Property	0.25

The total benefit point assignment for each of the property land use categories is as follows:

Property Land Use	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Benefit Points
Non-Residential Property	8.50	8.50	1.00	18.00
Residential Property	1.00	1.00	0.25	2.25
Non-Profit / Public Property	1.20	1.20	0.25	2.65

Parcel Factors

The method of apportioning benefit to parcels within the District reflects the proportional special benefit assigned to each property from the District improvements, services and activities based upon the various property characteristics for each parcel as compared to other properties within the District. As part of the special benefit analysis various property characteristics were analyzed including parcel size, street frontage, building size, land use, etc. Given that the special benefits provided by the District improvements, services and activities focus on aesthetic benefit, safety benefit and economic activity benefit, it was determined that linear street frontage, lot square footage, building square footage, and land use are the most appropriate parcel factors. Each parcel's linear street frontage, lot square footage, building square footage, and land use have been used as the primary assessment variables for the calculation and assignment of parcel factors.

Land Use

Properties in the District are assigned a land use categories, as further outline below, and may be reassigned if the property's land use changes.

Non-Residential Property: Non-Residential Property consists of parcels owned by a profit-making entity (rather than by a government or non-profit entity) and used for commercial purposes such as retail, office, or hotel property.

Non-Profit Property: Non-Profit Property consists of parcels owned or used as follows:

- Includes parcels owned by non-profit entities approved under section 501(c) of the Internal Revenue Service code.
- Includes parcels that are occupied (80% or more of building square footage) by one or more non-profit corporations, as tenants.
- Includes parcels that are occupied (80% or more of building square footage) by activities that receive a welfare tax exemption or by an affordable housing development regulated by covenants or regulatory agreements with a public agency.

Public Property: Public Property consists of parcels owned or used as follows:

- Includes parcels owned by a state, regional, or city government entity; for example, police stations, schools, and government-owned office buildings.
- Includes parcels that are occupied (80% or more of building square footage) by one or more public entities, as tenants.

Residential Property: Residential Property consists of single family dwellings, duplexes, triplexes, condominiums, and apartment units used exclusively for residential purposes.

By adjusting the assigned special benefit points assigned for each property land use category by parcel factors, a more complete picture of the proportional special benefits received by each parcel within the District is presented. Therefore, linear, lot and building factors were calculated and assigned for each parcel in the District according to the formulas below:

Linear Factor

Given the linear nature of the cleaning and public safety improvements, services and activities, each parcel within the District is assigned a linear factor that is equal to the parcel's linear street frontage that receives ongoing District cleaning and public safety improvements, services and activities.

Linear Factor	=	Parcel's Assigned Linear Street Frontage
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There are several parcels throughout the District that share the same area footprint, with each of these parcels being assigned a separate Assessor's Parcel Number by the San Francisco Assessor's office. For those areas that include multiple Assessor's Parcels, each Assessor's Parcel's assigned linear street frontage shall be calculated by allocating the total linear street frontage for the area equally to each Assessor's Parcel located on the footprint of that area.

Lot Factor

Pursuant to Section 121(e)(2) of the City's Planning Code, each lot shall have an area of at least 2,500 square feet for all zoning use districts other than RH-1(D). Utilizing the prescribed minimum lot square footage as set forth in the City's Planning Code, a lot factor is calculated for each parcel based upon the assigned lot square footage for the parcel divided by 2,500:

Lot Factor	=	Parcel's Assigned Lot Square Footage	/	2,500
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Again, There are several lots located throughout the District that have multiple parcels located on the footprint of the lot, with each parcel assigned a separate Assessor's Parcel Number by the San Francisco Assessor's office. For those lots that include multiple parcels assigned unique Assessor's Parcel Numbers, each parcel's assigned lot square footage shall be calculated by taking the total area of the lot and spreading it equally to each Assessor's Parcel Number located on the lot.

Building Factor Calculation

In order to maintain a scale of development that is appropriate for certain neighborhood commercial districts, use size limits are assigned within the City's Planning Code. Section 121.2 of the City's Planning Code, sets forth a use size limit of 2,500 square feet for non-residential uses within the Polk Street area. While use size limits are not assigned for other property land uses present with the District, structures, regardless of use, are designed to complement surrounding structures within the area. Therefore, this use size limit is applied to all land uses. The building factor is calculated for each parcel based upon the assigned building square footage for the parcel divided by 2,500:

Building Factor	=	Parcel's Assigned Building Square Footage	/	2,500
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Total Special Benefit Points Calculation

The formula below shows the total special benefit points calculation for each parcel within the District:

Parcel's Total Special Benefit Points	=	(Linear Factor + Lot Factor + Building Factor)	X	Total Benefit Points Assignment
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Data Considerations and Parcel Changes

The use of the latest Assessor's Secured Roll information has been and shall be used in the future as the basis in determining each parcel's land use, linear street frontage, lot square footage and building square footage, unless better data was or is available to the City. In addition, if any parcel within the District is determined by the Assessment Roll to be an invalid parcel number, the land use, linear street frontage, lot square footage, and building square footage of the subsequent valid parcels shall serve as the basis in assigning special benefit points.

Total Special Benefit Points

The total special benefit points for the District at this time are 284,374.87. Section 7 of this Engineer's Report provides a detailed special benefit points breakdown for each parcel in the District.

6. METHOD OF ASSESSMENT

6.1. Assessment Budget

In order to assess the parcels within the District for the special benefits received from the ongoing District improvements, services and activities, the general and special benefits must be separated. As previously quantified in Section 5.4 of this Engineer's Report, the general benefit received from the District improvements, services and activities is 5.55%. Accordingly, 94.45% of the benefits from the District improvements, services and activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

Description	Amount(1)
District Improvements, Services and Activities Cost Estimate	\$846,049.54
Less: General Benefit Contribution	(46,956.00)
Total Cost Estimate to be levied in 2014/15	\$799,093.54

- (1) During the petition phase a few property owners documented that the proposed assessments for their parcels were classified at a higher rate than warranted, based on the use of the property. Accordingly, the proposed assessments for those parcels and the total proposed District assessment has been adjusted downward, and the proposed District budget for year one has been adjusted accordingly.

Assessment Rate per Special Benefit Point

The assessment rate per special benefit point is calculated by dividing the total cost estimate to be levied in 2014/15 by the total special benefit points assigned. The following formula provides the assessment rate per special benefit point calculation:

$$\text{Total Cost Estimate to be levied in 2014/15} / \text{Total Special Benefit Points} = \text{Assessment Rate per Special Benefit Point}$$

$$\$799,093.54 / 284,374.87 = \$2.81$$

If the total special benefit points change in future years, the maximum allowable annual assessment rate will not be recalculated. The maximum allowable annual assessment rate, plus the annual cost of living inflator, will remain fixed. The actual total annual assessment amount levied will be calculated by multiplying the fiscal year's total special benefit points by the fiscal year's approved maximum annual assessment rate.

The individual assessments are shown on the assessment roll in Section 9 of this Engineer's Report.

6.2. Method of Assessment Spread

The method of assessment is based upon a formula that assigns the special benefit to each parcel, with special benefit points being adjusted by linear, lot and building factors. The formulas below provide a summary of the annual assessment calculation for each parcel in the District.

(A) Parcel's Total Special Benefit Points	=	(B + C + D) (Linear Factor + Lot Factor + Building Factor)	X	(E) Parcel's Benefit Points
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(B) Linear Factor	=	Parcel's Assigned Linear Frontage		
(C) Lot Factor	=	Parcel's Assigned Lot Square Footage	/	2,500
(D) Building Factor	=	Parcel's Assigned Building Square Footage	/	2,500

Property Land Use	(E) Total Benefit Points
Non-Residential Property	18.00
Residential Property	2.25
Non-Profit / Public Property	2.65

Parcel's 2014/15 Maximum Allowable Assessment(1)	=	(A) x \$2.81 Parcel's Total Special Benefit Points x \$2.81
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(1) Subject to a cost of living inflator, beginning Fiscal Year 2015/16.

6.3. Cost of Living Inflator

Each fiscal year beginning Fiscal Year 2015/16, the maximum allowable assessment amount may be increased by the lesser of 3.0% or the annual percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area (Series Id: CUURA422SA0, CUUSA422SA0 Not Seasonally Adjusted) ("CPI"). If for any reason the percentage change is negative the maximum allowable assessment would not be decreased by reason of such negative percentage change and would remain at the amount as computed on the previous fiscal year regardless of any CPI adjustment. The annual assessment cannot exceed the actual costs to operate the District in any given year.

7. SPECIAL BENEFIT POINT ASSIGNMENT

The detailed breakdown of the special benefit points assignment for each parcel in the District is shown on the following pages.

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0645 -001	Non-Residential	111.00	111.00	2,696	1.08	9,800	3.92	116.00	18.00	2,088.00
0645 -002	Non-Residential	44.50	44.50	3,981	1.59	6,750	2.70	48.79	18.00	878.22
0645 -003	Non-Residential	57.00	57.00	7,836	3.13	8,978	3.59	63.72	18.00	1,146.96
0645 -007	Non-Residential	100.00	100.00	13,750	5.50	14,938	5.98	111.48	18.00	2,006.64
0645 -007A	Non-Residential	33.00	33.00	4,537	1.81	3,600	1.44	36.25	18.00	652.50
0645 -008	Residential	47.00	47.00	2,722	1.09	6,870	2.75	50.84	2.25	114.39
0645 -009	Non-Residential	82.50	82.50	1,245	0.50	5,500	2.20	85.20	18.00	1,533.60
0645 -011	Non-Residential	25.00	25.00	1,986	0.79	5,538	2.22	28.01	18.00	504.18
0645 -012	Residential	22.50	22.50	1,785	0.71	5,355	2.14	25.35	2.25	57.04
0645 -013	Residential	40.00	40.00	3,179	1.27	13,280	5.31	46.58	2.25	104.81
0645 -014	Non-Residential	107.46	107.46	11,003	4.40	11,746	4.70	116.56	18.00	2,098.08
0645 -014A	Non-Residential	141.21	141.21	4,277	1.71	8,554	3.42	146.34	18.00	2,634.12
0645 -015	Non-Residential	24.33	24.33	3,345	1.34	0	0.00	25.67	18.00	462.06
0645 -016	Non-Residential	23.58	23.58	3,240	1.30	2,736	1.09	25.97	18.00	467.46
0645 -017	Non-Residential	23.58	23.58	3,242	1.30	4,338	1.74	26.62	18.00	479.16
0645 -018	Residential	23.58	23.58	3,240	1.30	4,380	1.75	26.63	2.25	59.92
0645 -019	Non-Residential	28.38	28.38	2,276	0.91	5,814	2.33	31.62	18.00	569.16
0645 -020	Non-Residential	40.38	40.38	7,183	2.87	12,482	4.99	48.24	18.00	868.32
0645 -021	Residential	23.00	23.00	1,851	0.74	4,275	1.71	25.45	2.25	57.26
0645 -022	Residential	39.50	39.50	2,530	1.01	3,880	1.55	42.06	2.25	94.64
0645 -024	Residential	5.42	5.42	745	0.30	4,243	1.70	7.42	2.25	16.70
0645 -025	Residential	5.42	5.42	745	0.30	3,897	1.56	7.28	2.25	16.38
0645 -026	Residential	5.42	5.42	745	0.30	891	0.36	6.08	2.25	13.68
0645 -027	Residential	5.42	5.42	745	0.30	669	0.27	5.99	2.25	13.48
0645 -028	Residential	5.42	5.42	745	0.30	559	0.22	5.94	2.25	13.37
0645 -029	Residential	5.42	5.42	745	0.30	1,055	0.42	6.14	2.25	13.82
0645 -030	Residential	5.42	5.42	745	0.30	617	0.25	5.97	2.25	13.43
0645 -031	Residential	5.42	5.42	745	0.30	561	0.22	5.94	2.25	13.37
0645 -032	Residential	5.42	5.42	745	0.30	1,417	0.57	6.29	2.25	14.15
0645 -033	Residential	5.42	5.42	745	0.30	1,393	0.56	6.28	2.25	14.13
0645 -034	Residential	5.42	5.42	745	0.30	1,521	0.61	6.33	2.25	14.24
0645 -035	Residential	5.42	5.42	745	0.30	1,486	0.59	6.31	2.25	14.20
0645 -036	Residential	136.25	136.25	9,281	3.71	31,174	12.47	152.43	2.25	342.97
0645 -037	Public	136.25	136.25	9,281	3.71	18,562	7.42	147.38	2.65	390.56
0646 -001	Non-Residential	191.75	191.75	9,141	3.66	15,450	6.18	201.59	18.00	3,628.62
0646 -002	Residential	34.50	34.50	3,057	1.22	6,753	2.70	38.42	2.25	86.45
0646 -003	Non-Residential	95.50	95.50	8,117	3.25	8,000	3.20	101.95	18.00	1,835.10

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0646 -004	Non-Residential	127.00	127.00	3,567	1.43	3,567	1.43	129.86	18.00	2,337.48
0646 -005	Non-Residential	98.50	98.50	13,542	5.42	40,199	16.08	120.00	18.00	2,160.00
0646 -012	Non-Residential	242.25	242.25	13,895	5.56	28,154	11.26	259.07	18.00	4,663.26
0646 -015	Residential	50.00	50.00	6,873	2.75	14,700	5.88	58.63	2.25	131.92
0646 -016	Non-Residential	403.50	403.50	37,083	14.83	282,783	113.11	531.44	18.00	9,565.92
0646 -017	Non-Residential	2.03	2.03	279	0.11	4,922	1.97	4.11	18.00	73.98
0646 -018	Residential	2.03	2.03	279	0.11	953	0.38	2.52	2.25	5.67
0646 -019	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -020	Residential	2.03	2.03	279	0.11	1,020	0.41	2.55	2.25	5.74
0646 -021	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -022	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -023	Residential	2.03	2.03	279	0.11	1,105	0.44	2.58	2.25	5.81
0646 -024	Residential	2.03	2.03	279	0.11	983	0.39	2.53	2.25	5.69
0646 -025	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -026	Residential	2.03	2.03	279	0.11	1,050	0.42	2.56	2.25	5.76
0646 -027	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -028	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -029	Residential	2.03	2.03	279	0.11	1,105	0.44	2.58	2.25	5.81
0646 -030	Residential	2.03	2.03	279	0.11	983	0.39	2.53	2.25	5.69
0646 -031	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -032	Residential	2.03	2.03	279	0.11	1,050	0.42	2.56	2.25	5.76
0646 -033	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -034	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -035	Residential	2.03	2.03	279	0.11	1,105	0.44	2.58	2.25	5.81
0646 -036	Residential	2.03	2.03	279	0.11	983	0.39	2.53	2.25	5.69
0646 -037	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -038	Residential	2.03	2.03	279	0.11	1,050	0.42	2.56	2.25	5.76
0646 -039	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -040	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -041	Residential	2.03	2.03	279	0.11	1,105	0.44	2.58	2.25	5.81
0646 -042	Residential	2.03	2.03	279	0.11	983	0.39	2.53	2.25	5.69
0646 -043	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -044	Residential	2.03	2.03	279	0.11	1,050	0.42	2.56	2.25	5.76
0646 -045	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -046	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -047	Residential	2.03	2.03	279	0.11	984	0.39	2.53	2.25	5.69
0646 -048	Residential	2.03	2.03	279	0.11	983	0.39	2.53	2.25	5.69

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0646 -049	Residential	2.03	2.03	279	0.11	866	0.35	2.49	2.25	5.60
0646 -050	Residential	2.03	2.03	279	0.11	1,050	0.42	2.56	2.25	5.76
0646 -051	Residential	2.03	2.03	279	0.11	915	0.37	2.51	2.25	5.65
0646 -052	Residential	2.03	2.03	279	0.11	877	0.35	2.49	2.25	5.60
0646 -053	Residential	2.03	2.03	279	0.11	1,105	0.44	2.58	2.25	5.81
0667 -001	Non-Residential	92.25	92.25	1,378	0.55	2,628	1.05	93.85	18.00	1,689.30
0667 -002	Non-Residential	111.92	111.92	3,042	1.22	4,992	2.00	115.14	18.00	2,072.52
0667 -003	Residential	295.00	295.00	10,500	4.20	42,025	16.81	316.01	2.25	711.02
0667 -004	Non-Residential	67.75	67.75	10,500	4.20	4,065	1.63	73.58	18.00	1,324.44
0667 -005	Non-Residential	113.25	113.25	6,794	2.72	13,588	5.44	121.41	18.00	2,185.38
0667 -007	Residential	58.50	58.50	3,510	1.40	12,430	4.97	64.87	2.25	145.96
0667 -009	Non-Residential	228.50	228.50	10,458	4.18	23,190	9.28	241.96	18.00	4,355.28
0667 -010	Non-Residential	145.00	145.00	4,748	1.90	19,405	7.76	154.66	18.00	2,783.88
0667 -011	Non-Residential	313.00	313.00	11,580	4.63	27,160	10.86	328.49	18.00	5,912.82
0667 -013	Residential	50.00	50.00	2,996	1.20	7,650	3.06	54.26	2.25	122.09
0667 -014	Residential	93.67	93.67	5,619	2.25	10,015	4.01	99.93	2.25	224.84
0667 -016	Non-Residential	100.50	100.50	6,030	2.41	7,035	2.81	105.72	18.00	1,902.96
0667 -017	Non-Residential	50.00	50.00	2,996	1.20	5,992	2.40	53.60	18.00	964.80
0667 -018	Non-Residential	25.00	25.00	1,245	0.50	1,750	0.70	26.20	18.00	471.60
0667 -018A	Non-Residential	25.00	25.00	1,746	0.70	1,750	0.70	26.40	18.00	475.20
0667 -019	Non-Residential	50.00	50.00	2,996	1.20	15,030	6.01	57.21	18.00	1,029.78
0667 -020	Non-Residential	50.00	50.00	3,000	1.20	1,800	0.72	51.92	18.00	934.56
0667 -021	Residential	23.33	23.33	1,711	0.68	3,734	1.49	25.50	2.25	57.38
0667 -022	Residential	23.33	23.33	1,714	0.69	3,038	1.22	25.24	2.25	56.79
0667 -023	Non-Residential	4.35	4.35	261	0.10	885	0.35	4.80	18.00	86.40
0667 -024	Residential	4.35	4.35	261	0.10	1,176	0.47	4.92	2.25	11.07
0667 -025	Residential	4.35	4.35	261	0.10	1,182	0.47	4.92	2.25	11.07
0667 -026	Residential	4.35	4.35	261	0.10	1,296	0.52	4.97	2.25	11.18
0667 -027	Residential	4.35	4.35	261	0.10	1,212	0.48	4.93	2.25	11.09
0667 -028	Residential	4.35	4.35	261	0.10	1,182	0.47	4.92	2.25	11.07
0667 -029	Residential	4.35	4.35	261	0.10	1,013	0.41	4.86	2.25	10.94
0667 -030	Residential	4.35	4.35	261	0.10	1,149	0.46	4.91	2.25	11.05
0667 -031	Residential	4.35	4.35	261	0.10	1,084	0.43	4.88	2.25	10.98
0667 -032	Residential	4.35	4.35	261	0.10	1,329	0.53	4.98	2.25	11.21
0667 -033	Residential	4.35	4.35	261	0.10	1,289	0.52	4.97	2.25	11.18
0667 -034	Residential	4.35	4.35	261	0.10	1,174	0.47	4.92	2.25	11.07
0667 -035	Residential	4.35	4.35	261	0.10	1,007	0.40	4.85	2.25	10.91

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0667 -036	Residential	4.35	4.35	261	0.10	1,144	0.46	4.91	2.25	11.05
0667 -037	Residential	4.35	4.35	261	0.10	1,091	0.44	4.89	2.25	11.00
0667 -038	Residential	4.35	4.35	261	0.10	1,328	0.53	4.98	2.25	11.21
0667 -039	Residential	4.35	4.35	261	0.10	1,224	0.49	4.94	2.25	11.12
0667 -040	Residential	4.35	4.35	261	0.10	1,182	0.47	4.92	2.25	11.07
0667 -041	Residential	4.35	4.35	261	0.10	1,013	0.41	4.86	2.25	10.94
0667 -042	Residential	4.35	4.35	261	0.10	1,766	0.71	5.16	2.25	11.61
0667 -043	Residential	4.35	4.35	261	0.10	1,922	0.77	5.22	2.25	11.75
0667 -044	Residential	4.35	4.35	261	0.10	1,595	0.64	5.09	2.25	11.45
0667 -045	Residential	4.35	4.35	261	0.10	1,727	0.69	5.14	2.25	11.57
0668 -001	Public	520.00	520.00	23,997	9.60	0	0.00	529.60	2.65	1,403.44
0668 -002	Residential	430.00	430.00	18,600	7.44	92,472	36.99	474.43	2.25	1,067.47
0668 -003	Public	222.00	222.00	13,316	5.33	0	0.00	227.33	2.65	602.42
0668 -004	Non-Residential	98.00	98.00	6,231	2.49	12,300	4.92	105.41	18.00	1,897.38
0668 -004A	Non-Profit	117.00	117.00	3,149	1.26	11,904	4.76	123.02	2.65	326.00
0668 -004B	Non-Profit	18.00	18.00	1,633	0.65	11,904	4.76	23.41	2.65	62.04
0668 -006	Non-Residential	122.50	122.50	3,750	1.50	7,500	3.00	127.00	18.00	2,286.00
0668 -007	Non-Residential	30.00	30.00	1,875	0.75	2,000	0.80	31.55	18.00	567.90
0668 -009	Non-Residential	142.50	142.50	4,874	1.95	19,496	7.80	152.25	18.00	2,740.50
0668 -010	Non-Residential	50.00	50.00	2,996	1.20	1,857	0.74	51.94	18.00	934.92
0668 -011	Non-Residential	50.00	50.00	3,000	1.20	5,600	2.24	53.44	18.00	961.92
0668 -012	Residential	50.00	50.00	3,000	1.20	3,000	1.20	52.40	2.25	117.90
0668 -013	Residential	100.00	100.00	6,000	2.40	31,028	12.41	114.81	2.25	258.32
0668 -014	Residential	5.46	5.46	198	0.08	929	0.37	5.91	2.25	13.30
0668 -015	Residential	5.46	5.46	198	0.08	702	0.28	5.82	2.25	13.10
0668 -016	Residential	5.46	5.46	198	0.08	512	0.20	5.74	2.25	12.92
0668 -017	Residential	5.46	5.46	198	0.08	509	0.20	5.74	2.25	12.92
0668 -018	Residential	5.46	5.46	198	0.08	631	0.25	5.79	2.25	13.03
0668 -019	Residential	5.46	5.46	198	0.08	632	0.25	5.79	2.25	13.03
0668 -020	Residential	5.46	5.46	198	0.08	734	0.29	5.83	2.25	13.12
0668 -021	Residential	5.46	5.46	198	0.08	648	0.26	5.80	2.25	13.05
0668 -022	Residential	5.46	5.46	198	0.08	562	0.22	5.76	2.25	12.96
0668 -023	Residential	5.46	5.46	198	0.08	522	0.21	5.75	2.25	12.94
0668 -024	Residential	5.46	5.46	198	0.08	678	0.27	5.81	2.25	13.07
0668 -025	Residential	5.46	5.46	198	0.08	800	0.32	5.86	2.25	13.19
0668 -026	Residential	5.46	5.46	198	0.08	837	0.33	5.87	2.25	13.21
0668 -027	Residential	5.46	5.46	198	0.08	643	0.26	5.80	2.25	13.05

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0668 -028	Residential	5.46	5.46	198	0.08	562	0.22	5.76	2.25	12.96
0668 -029	Residential	5.46	5.46	198	0.08	522	0.21	5.75	2.25	12.94
0668 -030	Residential	5.46	5.46	198	0.08	678	0.27	5.81	2.25	13.07
0668 -031	Residential	5.46	5.46	198	0.08	800	0.32	5.86	2.25	13.19
0668 -032	Residential	5.46	5.46	198	0.08	837	0.33	5.87	2.25	13.21
0668 -033	Residential	5.46	5.46	198	0.08	643	0.26	5.80	2.25	13.05
0668 -034	Residential	5.46	5.46	198	0.08	562	0.22	5.76	2.25	12.96
0668 -035	Residential	5.46	5.46	198	0.08	522	0.21	5.75	2.25	12.94
0668 -036	Residential	5.46	5.46	198	0.08	678	0.27	5.81	2.25	13.07
0668 -037	Residential	5.46	5.46	198	0.08	800	0.32	5.86	2.25	13.19
0668 -038	Residential	5.46	5.46	198	0.08	837	0.33	5.87	2.25	13.21
0668 -039	Residential	5.46	5.46	198	0.08	643	0.26	5.80	2.25	13.05
0668 -040	Residential	5.46	5.46	198	0.08	562	0.22	5.76	2.25	12.96
0668 -041	Residential	5.46	5.46	198	0.08	522	0.21	5.75	2.25	12.94
0668 -042	Residential	5.46	5.46	198	0.08	678	0.27	5.81	2.25	13.07
0668 -043	Residential	5.46	5.46	198	0.08	800	0.32	5.86	2.25	13.19
0668 -044	Residential	5.46	5.46	198	0.08	837	0.33	5.87	2.25	13.21
0668 -045	Residential	5.46	5.46	198	0.08	643	0.26	5.80	2.25	13.05
0668 -046	Non-Residential	5.46	5.46	198	0.08	1,950	0.78	6.32	18.00	113.76
0669 -001	Residential	445.00	445.00	19,497	7.80	69,280	27.71	480.51	2.25	1,081.15
0669 -005	Non-Residential	233.33	233.33	6,800	2.72	31,995	12.80	248.85	18.00	4,479.30
0669 -006	Residential	70.00	70.00	4,199	1.68	23,220	9.29	80.97	2.25	182.18
0669 -007	Residential	91.67	91.67	5,497	2.20	10,778	4.31	98.18	2.25	220.91
0669 -008	Residential	137.50	137.50	8,250	3.30	37,074	14.83	155.63	2.25	350.17
0669 -009	Residential	92.50	92.50	5,535	2.21	15,350	6.14	100.85	2.25	226.91
0669 -011	Non-Residential	340.00	340.00	13,200	5.28	39,668	15.87	361.15	18.00	6,500.70
0669 -012	Public	293.00	293.00	10,380	4.15	0	0.00	297.15	2.65	787.45
0669 -012A	Non-Residential	127.00	127.00	7,620	3.05	20,839	8.34	138.39	18.00	2,491.02
0669 -013	Non-Residential	100.00	100.00	7,620	3.05	16,560	6.62	109.67	18.00	1,974.06
0669 -014	Non-Profit	100.00	100.00	6,000	2.40	11,975	4.79	107.19	2.65	284.05
0669 -018	Non-Residential	6.67	6.67	400	0.16	637	0.25	7.08	18.00	127.44
0669 -019	Residential	6.67	6.67	400	0.16	800	0.32	7.15	2.25	16.09
0669 -020	Residential	6.67	6.67	400	0.16	1,061	0.42	7.25	2.25	16.31
0669 -021	Residential	6.67	6.67	400	0.16	950	0.38	7.21	2.25	16.22
0669 -022	Residential	6.67	6.67	400	0.16	810	0.32	7.15	2.25	16.09
0669 -023	Residential	6.67	6.67	400	0.16	1,025	0.41	7.24	2.25	16.29
0669 -024	Residential	6.67	6.67	400	0.16	1,041	0.42	7.25	2.25	16.31

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0669 -025	Residential	6.67	6.67	400	0.16	952	0.38	7.21	2.25	16.22
0669 -026	Residential	6.67	6.67	400	0.16	810	0.32	7.15	2.25	16.09
0669 -027	Residential	6.67	6.67	400	0.16	1,190	0.48	7.31	2.25	16.45
0669 -028	Residential	6.67	6.67	400	0.16	799	0.32	7.15	2.25	16.09
0669 -029	Residential	6.67	6.67	400	0.16	930	0.37	7.20	2.25	16.20
0669 -030	Residential	6.67	6.67	400	0.16	818	0.33	7.16	2.25	16.11
0669 -031	Residential	6.67	6.67	400	0.16	1,057	0.42	7.25	2.25	16.31
0669 -032	Residential	6.67	6.67	400	0.16	900	0.36	7.19	2.25	16.18
0670 -002	Non-Residential	30.00	30.00	2,395	0.96	3,593	1.44	32.40	18.00	583.20
0670 -002A	Non-Residential	30.00	30.00	1,560	0.62	2,720	1.09	31.71	18.00	570.78
0670 -003	Non-Residential	30.00	30.00	3,537	1.41	8,692	3.48	34.89	18.00	628.02
0670 -004	Non-Residential	140.00	140.00	3,300	1.32	9,000	3.60	144.92	18.00	2,608.56
0670 -005	Non-Residential	132.50	132.50	4,125	1.65	4,100	1.64	135.79	18.00	2,444.22
0670 -006	Residential	22.00	22.00	1,372	0.55	3,915	1.57	24.12	2.25	54.27
0670 -007	Non-Residential	110.50	110.50	2,996	1.20	6,000	2.40	114.10	18.00	2,053.80
0670 -008	Non-Residential	20.00	20.00	1,398	0.56	4,194	1.68	22.24	18.00	400.32
0670 -009	Non-Residential	54.75	54.75	3,284	1.31	6,570	2.63	58.69	18.00	1,056.42
0670 -010	Non-Residential	55.25	55.25	3,314	1.33	5,332	2.13	58.71	18.00	1,056.78
0670 -011	Non-Residential	80.50	80.50	4,826	1.93	4,800	1.92	84.35	18.00	1,518.30
0670 -012	Non-Residential	166.00	166.00	9,957	3.98	30,000	12.00	181.98	18.00	3,275.64
0670 -013	Non-Residential	366.50	366.50	14,788	5.92	57,425	22.97	395.39	18.00	7,117.02
0670 -014	Non-Residential	110.33	110.33	2,774	1.11	15,020	6.01	117.45	18.00	2,114.10
0670 -015	Non-Residential	22.67	22.67	1,337	0.53	3,882	1.55	24.75	18.00	445.50
0670 -016	Non-Residential	40.00	40.00	3,360	1.34	3,360	1.34	42.68	18.00	768.24
0670 -017	Non-Residential	90.00	90.00	1,825	0.73	9,125	3.65	94.38	18.00	1,698.84
0670 -018	Non-Residential	25.00	25.00	771	0.31	1,550	0.62	25.93	18.00	466.74
0670 -019	Non-Residential	50.00	50.00	2,996	1.20	5,000	2.00	53.20	18.00	957.60
0670 -020	Non-Residential	100.00	100.00	5,998	2.40	9,000	3.60	106.00	18.00	1,908.00
0670 -022	Non-Residential	65.00	65.00	3,898	1.56	7,796	3.12	69.68	18.00	1,254.24
0670 -023	Non-Residential	55.00	55.00	3,297	1.32	3,712	1.48	57.80	18.00	1,040.40
0670 -024	Non-Residential	110.00	110.00	6,600	2.64	6,600	2.64	115.28	18.00	2,075.04
0670 -026	Non-Residential	110.00	110.00	2,400	0.96	11,960	4.78	115.74	18.00	2,083.32
0691 -001	Non-Residential	257.50	257.50	8,245	3.30	20,789	8.32	269.12	18.00	4,844.16
0691 -002	Residential	257.50	257.50	8,250	3.30	24,600	9.84	270.64	2.25	608.94
0691 -003	Non-Residential	137.50	137.50	8,245	3.30	41,225	16.49	157.29	18.00	2,831.22
0691 -005	Non-Residential	613.00	613.00	29,585	11.83	116,810	46.72	671.55	18.00	12,087.90
0691 -008	Residential	475.50	475.50	21,330	8.53	24,808	9.92	493.95	2.25	1,111.39

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0691 -011	Non-Residential	137.50	137.50	8,268	3.31	26,080	10.43	151.24	18.00	2,722.32
0691 -012	Non-Profit	77.50	77.50	4,647	1.86	9,294	3.72	83.08	2.65	220.16
0691 -012A	Non-Residential	60.00	60.00	3,600	1.44	4,270	1.71	63.15	18.00	1,136.70
0692 -001	Non-Residential	270.00	270.00	8,999	3.60	37,400	14.96	288.56	18.00	5,194.08
0692 -003	Non-Residential	110.00	110.00	3,872	1.55	13,420	5.37	116.92	18.00	2,104.56
0692 -004	Residential	130.00	130.00	3,323	1.33	15,375	6.15	137.48	2.25	309.33
0692 -005	Residential	100.00	100.00	5,998	2.40	24,862	9.94	112.34	2.25	252.77
0692 -007	Residential	135.00	135.00	8,097	3.24	33,300	13.32	151.56	2.25	341.01
0692 -008	Non-Profit	48.50	48.50	2,910	1.16	5,760	2.30	51.96	2.65	137.69
0692 -009	Residential	97.75	97.75	5,864	2.35	20,840	8.34	108.44	2.25	243.99
0692 -010	Residential	48.75	48.75	2,922	1.17	7,683	3.07	52.99	2.25	119.23
0692 -011	Residential	57.50	57.50	3,449	1.38	9,234	3.69	62.57	2.25	140.78
0692 -011A	Residential	57.50	57.50	3,468	1.39	9,735	3.89	62.78	2.25	141.26
0692 -012	Residential	280.00	280.00	9,600	3.84	33,725	13.49	297.33	2.25	668.99
0692 -013	Non-Residential	395.00	395.00	16,500	6.60	32,000	12.80	414.40	18.00	7,459.20
0692 -019	Non-Residential	345.00	345.00	20,699	8.28	20,699	8.28	361.56	18.00	6,508.08
0692 -020	Non-Residential	6.11	6.11	367	0.15	7,250	2.90	9.16	18.00	164.88
0692 -021	Residential	6.11	6.11	367	0.15	1,017	0.41	6.67	2.25	15.01
0692 -022	Residential	6.11	6.11	367	0.15	1,198	0.48	6.74	2.25	15.17
0692 -023	Residential	6.11	6.11	367	0.15	1,046	0.42	6.68	2.25	15.03
0692 -024	Residential	6.11	6.11	367	0.15	1,198	0.48	6.74	2.25	15.17
0692 -025	Residential	6.11	6.11	367	0.15	1,046	0.42	6.68	2.25	15.03
0692 -026	Residential	6.11	6.11	367	0.15	1,198	0.48	6.74	2.25	15.17
0692 -027	Residential	6.11	6.11	367	0.15	1,070	0.43	6.69	2.25	15.05
0692 -028	Residential	6.11	6.11	367	0.15	1,221	0.49	6.75	2.25	15.19
0693 -001	Residential	125.00	125.00	2,848	1.14	7,254	2.90	129.04	2.25	290.34
0693 -002	Residential	40.00	40.00	3,800	1.52	10,500	4.20	45.72	2.25	102.87
0693 -003	Non-Profit	145.00	145.00	4,750	1.90	5,575	2.23	149.13	2.65	395.19
0693 -004	Non-Residential	140.00	140.00	3,300	1.32	6,600	2.64	143.96	18.00	2,591.28
0693 -005	Non-Residential	30.00	30.00	2,400	0.96	0	0.00	30.96	18.00	557.28
0693 -006	Non-Residential	140.00	140.00	4,800	1.92	13,875	5.55	147.47	18.00	2,654.46
0693 -007	Non-Residential	30.00	30.00	2,700	1.08	8,305	3.32	34.40	18.00	619.20
0693 -008	Non-Residential	54.75	54.75	3,284	1.31	3,240	1.30	57.36	18.00	1,032.48
0693 -009	Residential	60.25	60.25	3,615	1.45	19,680	7.87	69.57	2.25	156.53
0693 -010	Residential	50.00	50.00	3,000	1.20	8,740	3.50	54.70	2.25	123.08
0693 -011	Non-Residential	55.00	55.00	3,297	1.32	3,900	1.56	57.88	18.00	1,041.84
0693 -012	Residential	55.00	55.00	3,300	1.32	14,100	5.64	61.96	2.25	139.41

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0693 -013	Residential	170.00	170.00	10,200	4.08	19,680	7.87	181.95	2.25	409.39
0693 -014	Residential	280.00	280.00	9,600	3.84	41,385	16.55	300.39	2.25	675.88
0693 -015	Residential	253.79	253.79	8,040	3.22	37,687	15.07	272.08	2.25	612.18
0693 -016	Non-Residential	39.21	39.21	2,352	0.94	9,120	3.65	43.80	18.00	788.40
0693 -017	Non-Residential	47.00	47.00	2,820	1.13	8,280	3.31	51.44	18.00	925.92
0693 -018	Public	61.00	61.00	3,659	1.46	0	0.00	62.46	2.65	165.52
0693 -019	Non-Residential	27.00	27.00	2,156	0.86	2,156	0.86	28.72	18.00	516.96
0693 -020	Non-Residential	27.00	27.00	1,075	0.43	1,080	0.43	27.86	18.00	501.48
0693 -021	Non-Residential	50.00	50.00	2,996	1.20	3,925	1.57	52.77	18.00	949.86
0693 -022	Residential	50.00	50.00	3,000	1.20	10,638	4.26	55.46	2.25	124.79
0693 -023	Residential	50.00	50.00	2,996	1.20	7,970	3.19	54.39	2.25	122.38
0693 -024	Non-Residential	50.00	50.00	3,000	1.20	3,000	1.20	52.40	18.00	943.20
0693 -025	Non-Residential	50.00	50.00	3,000	1.20	3,700	1.48	52.68	18.00	948.24
0693 -026	Residential	50.00	50.00	3,000	1.20	10,564	4.23	55.43	2.25	124.72
0694 -001	Non-Residential	115.00	115.00	3,297	1.32	9,000	3.60	119.92	18.00	2,158.56
0694 -002	Non-Residential	20.00	20.00	1,100	0.44	2,240	0.90	21.34	18.00	384.12
0694 -003	Non-Residential	95.00	95.00	2,200	0.88	5,200	2.08	97.96	18.00	1,763.28
0694 -004	Public	285.00	285.00	9,900	3.96	37,125	14.85	303.81	2.65	805.10
0694 -005	Non-Residential	55.00	55.00	3,297	1.32	6,300	2.52	58.84	18.00	1,059.12
0694 -006	Non-Residential	55.00	55.00	3,300	1.32	9,420	3.77	60.09	18.00	1,081.62
0694 -007	Non-Residential	55.00	55.00	3,297	1.32	5,940	2.38	58.70	18.00	1,056.60
0694 -008	Non-Residential	110.00	110.00	6,599	2.64	16,225	6.49	119.13	18.00	2,144.34
0694 -009	Residential	52.00	52.00	3,120	1.25	5,696	2.28	55.53	2.25	124.94
0694 -009A	Non-Residential	58.00	58.00	3,476	1.39	6,960	2.78	62.17	18.00	1,119.06
0694 -010	Non-Residential	338.00	338.00	13,076	5.23	43,148	17.26	360.49	18.00	6,488.82
0694 -011	Non-Residential	338.00	338.00	13,080	5.23	52,320	20.93	364.16	18.00	6,554.88
0694 -012	Non-Residential	55.00	55.00	3,300	1.32	3,705	1.48	57.80	18.00	1,040.40
0694 -013	Non-Residential	55.00	55.00	3,300	1.32	7,216	2.89	59.21	18.00	1,065.78
0694 -014	Residential	55.00	55.00	3,300	1.32	11,400	4.56	60.88	2.25	136.98
0694 -015	Non-Residential	55.00	55.00	3,300	1.32	5,160	2.06	58.38	18.00	1,050.84
0694 -016	Residential	55.00	55.00	3,300	1.32	9,300	3.72	60.04	2.25	135.09
0694 -017	Non-Residential	65.00	65.00	6,300	2.52	12,600	5.04	72.56	18.00	1,306.08
0694 -019	Residential	60.00	60.00	3,600	1.44	13,010	5.20	66.64	2.25	149.94
0695 -005	Non-Residential	327.25	327.25	18,595	7.44	214,422	85.77	420.46	18.00	7,568.28
0695 -006	Non-Residential	717.25	717.25	87,207	34.88	416,333	166.53	918.66	18.00	16,535.88
0715 -001	Non-Residential	220.00	220.00	5,998	2.40	1,500	0.60	223.00	18.00	4,014.00
0715 -009	Non-Residential	419.00	419.00	17,940	7.18	15,500	6.20	432.38	18.00	7,782.84

**Lower Polk Community Benefit District
Special Benefit Points Assignment**

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage	Building Factor	Total Factors	Assigned Benefit Points	Total Special Benefit Points
0715 -010	Non-Residential	100.50	100.50	6,003	2.40	12,006	4.80	107.70	18.00	1,938.60
0715 -010A	Residential	154.00	154.00	9,239	3.70	38,184	15.27	172.97	2.25	389.18
0715 -011	Non-Residential	114.50	114.50	6,870	2.75	38,706	15.48	132.73	18.00	2,389.14
0716 -001	Residential	272.00	272.00	33,000	13.20	47,357	18.94	304.14	2.25	684.32
0716 -001A	Residential	88.00	88.00	5,280	2.11	23,500	9.40	99.51	2.25	223.90
0716 -002	Public	194.00	194.00	8,880	3.55	0	0.00	197.55	2.65	523.51
0716 -008	Residential	145.00	145.00	8,700	3.48	35,000	14.00	162.48	2.25	365.58
0716 -009	Residential	55.00	55.00	8,700	3.48	11,600	4.64	63.12	2.25	142.02
0716 -010	Non-Residential	80.00	80.00	4,795	1.92	4,800	1.92	83.84	18.00	1,509.12
0716 -011	Non-Residential	80.00	80.00	4,800	1.92	44,440	17.78	99.70	18.00	1,794.60
0716 -280	Residential	345.00	345.00	13,524	5.41	30,000	12.00	362.41	2.25	815.42
Totals:		22,548.92	22,548.92	1,231,063	492.37	3,622,989	1,449.16	24,490.45		284,374.87

8. ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following pages. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

Assessment Diagram for the assessment district known as the Lower Polk Community Benefit District

A Property and Business Improvement District
Established in the City and County of San Francisco, State of California,
Under Part 7 of the California Streets and Highways Code
("Property and Business Improvement District Law of 1994," §§36600 et seq.)
and Article 15 of the San Francisco Business and Tax Regulations Code

(1) An assessment was levied by the Board of Supervisors for the City and County of San Francisco, State of California, on the lots, pieces, and parcels of land shown on this Assessment Diagram. The levy of assessment was approved by the Board of Supervisors on _____, 20____, and signed by the Mayor on _____, 20____. Resolution No. _____. The Assessment Diagram was filed in the Office of the Clerk of the Board of Supervisors for the City and County of San Francisco, on _____, 20____.

Said Resolution No. _____ together with the statutorily required Management District Plan and certified Engineer's Report for this assessment district, that were submitted for recording by the Clerk of the Board of Supervisors (see Paragraph No. 1, above), were recorded in the Office of the Assessor-Recorder for the City and County of San Francisco for recording. Reference is made to the Management District Plan, certified Engineer's Report and Assessment Diagram, for the amount of each assessment levied against each parcel of land shown on this Assessment Diagram.

Upon recordation by the County Assessor-Recorder, a conformed copy of the Assessment Diagram will be filed with the Clerk of the Board of Supervisors for the City and County of San Francisco, and a Notice of Assessment will be issued pursuant to California Streets and Highways Code §§3114 and 36627.

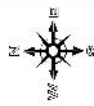
Angela Cavillo, Clerk of the Board of Supervisors, City and County of San Francisco

(2) The Assessment Diagram and Resolution No. _____ together with the Management District Plan and Engineer's Report for this assessment district, that were submitted for recording by the Clerk of the Board of Supervisors (see Paragraph No. 1, above), were recorded in the Office of the Assessor-Recorder for the City and County of San Francisco for recording. Reference is made to the Management District Plan, certified Engineer's Report and Assessment Diagram, for the amount of each assessment levied against each parcel of land shown on this Assessment Diagram.

Carmen Chu, Assessor-Recorder, City and County of San Francisco

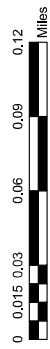
NOTES:
1. FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSORS PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE CITY AND COUNTY OF SAN FRANCISCO

Legend



- Dashed: Parcels
- Solid: District Boundary

Prepared by



Assessment Diagram
for the assessment district known as the
Lower Polk Community Benefit District

A Property and Business Improvement District
Established in the City and County of San Francisco, State of California,
Under Part 7 of the California Streets and Highways Code
("Property and Business Improvement District Law of 1994," §§36600 et seq.)
and Article 15 of the San Francisco Business and Tax Regulations Code

APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID
0645-001	1	0646-027	53	0667-029	105	0668-036	157	0670-016	209	0693-014	261
0645-002	2	0646-028	54	0667-030	106	0668-037	158	0670-017	210	0693-015	262
0645-003	3	0646-029	55	0667-031	107	0668-038	159	0670-018	211	0693-016	263
0645-007	4	0646-030	56	0667-032	108	0668-039	160	0670-019	212	0693-017	264
0645-007A	5	0646-031	57	0667-033	109	0668-040	161	0670-020	213	0693-018	265
0645-008	6	0646-032	58	0667-034	110	0668-041	162	0670-022	214	0693-019	266
0645-009	7	0646-033	59	0667-035	111	0668-042	163	0670-023	215	0693-020	267
0645-011	8	0646-034	60	0667-036	112	0668-043	164	0670-024	216	0693-021	268
0645-012	9	0646-035	61	0667-037	113	0668-044	165	0670-026	217	0693-022	269
0645-013	10	0646-036	62	0667-038	114	0668-045	166	0691-001	218	0693-023	270
0645-014	11	0646-037	63	0667-039	115	0668-046	167	0691-002	219	0693-024	271
0645-014A	12	0646-038	64	0667-040	116	0669-001	168	0691-003	220	0693-025	272
0645-015	13	0646-039	65	0667-041	117	0669-005	169	0691-005	221	0693-026	273
0645-016	14	0646-040	66	0667-042	118	0669-006	170	0691-008	222	0694-001	274
0645-017	15	0646-041	67	0667-043	119	0669-007	171	0691-011	223	0694-002	275
0645-018	16	0646-042	68	0667-044	120	0669-008	172	0691-012	224	0694-003	276
0645-018	17	0646-043	69	0667-045	121	0669-009	173	0691-012A	225	0694-004	277
0645-020	18	0646-044	70	0668-001	122	0669-011	174	0692-001	226	0694-005	278
0645-021	19	0646-045	71	0668-002	123	0669-012	175	0692-003	227	0694-006	279
0645-022	20	0646-046	72	0668-003	124	0669-012A	176	0692-004	228	0694-007	280
0645-024	21	0646-047	73	0668-004	125	0669-013	177	0692-005	229	0694-008	281
0645-031	28	0667-001	80	0668-011	132	0669-022	184	0692-012	236	0694-014	288
0645-032	29	0667-002	81	0668-012	133	0669-024	185	0692-013	237	0694-015	289
0645-033	30	0667-003	82	0668-013	134	0669-025	186	0692-019	238	0694-016	290
0645-034	31	0667-004	83	0668-014	135	0669-026	187	0692-020	239	0694-017	291
0645-035	32	0667-005	84	0668-015	136	0669-027	188	0692-021	240	0694-019	292
0645-036	33	0667-007	85	0668-016	137	0669-028	189	0692-022	241	0695-005	293
0645-037	34	0667-009	86	0668-017	138	0669-029	190	0692-023	242	0695-006	294
0646-001	35	0667-010	87	0668-018	139	0669-030	191	0692-024	243	0715-001	295
0646-002	36	0667-011	88	0668-019	140	0669-031	192	0692-025	244	0715-009	296
0646-003	37	0667-013	89	0668-020	141	0669-032	193	0692-026	245	0715-010	297
0646-004	38	0667-014	90	0668-021	142	0670-002	194	0692-027	246	0715-010A	298
0646-005	39	0667-016	91	0668-022	143	0670-002A	195	0692-028	247	0715-011	299
0646-012	40	0667-017	92	0668-023	144	0670-003	196	0693-001	248	0716-001	300
0646-021	41	0667-018	93	0668-024	145	0670-004	197	0693-002	249	0716-001A	301
0646-015	42	0667-018A	94	0668-025	146	0670-005	198	0693-003	250	0716-002	302
0646-017	43	0667-019	95	0668-026	147	0670-006	199	0693-004	251	0716-008	303
0646-018	44	0667-020	96	0668-027	148	0670-007	200	0693-005	252	0716-009	304
0646-019	45	0667-021	97	0668-028	149	0670-008	201	0693-006	253	0716-010	305
0646-020	46	0667-022	98	0668-029	150	0670-009	202	0693-007	254	0716-011	306
0646-021	47	0667-023	99	0668-030	151	0670-010	203	0693-008	255	0716-280	307
0646-022	48	0667-024	100	0668-031	152	0670-011	204	0693-009	256		
0646-023	49	0667-025	101	0668-032	153	0670-012	205	0693-010	257		
0646-024	50	0667-026	102	0668-033	154	0670-013	206	0693-011	258		
0646-025	51	0667-027	103	0668-034	155	0670-014	207	0693-012	259		
0646-026	52	0667-028	104	0668-035	156	0670-015	208	0693-013	260		

9. ASSESSMENT ROLL

The assessment roll is a listing of the assessment apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor. The following table summarizes the assessments for the District:

Property Land Use Type	Parcel Count	Total Special Benefit Points	2014/15 Maximum Annual Assessment
Non-Residential Property	115	260,971.38	\$733,329.61
Residential Property	179	17,300.36	48,614.15
Non-Profit / Public Property	13	6,103.13	17,149.78
Totals:	307	284,374.87	\$799,093.54

The assessment roll for year one of the District is listed on the following pages.

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0645 -001	1501-1515 CALIFORNIA ST	2,088.00	\$5,867.28
0645 -002	1349 LARKIN ST	878.22	2,467.80
0645 -003	1335 LARKIN ST	1,146.96	3,222.96
0645 -007	1462 PINE ST	2,006.64	5,638.66
0645 -007A	1470 PINE ST	652.50	1,833.53
0645 -008	1488-1490 PINE ST	114.39	321.44
0645 -009	1400 POLK ST	1,533.60	4,309.42
0645 -011	1410-1416 POLK ST	504.18	1,416.75
0645 -012	1418-1420 POLK ST	57.04	160.28
0645 -013	1424-1428 POLK ST	104.81	294.52
0645 -014	1436 POLK ST	2,098.08	5,895.60
0645 -014A	1498 POLK ST	2,634.12	7,401.88
0645 -015	1567 CALIFORNIA ST	462.06	1,298.39
0645 -016	1561 CALIFORNIA ST	467.46	1,313.56
0645 -017	1555-1559 CALIFORNIA ST	479.16	1,346.44
0645 -018	1551-1553 CALIFORNIA ST	59.92	168.38
0645 -019	1545 CALIFORNIA ST	569.16	1,599.34
0645 -020	1541 CALIFORNIA ST	868.32	2,439.98
0645 -021	1529-1533 CALIFORNIA ST	57.26	160.90
0645 -022	1517-1525 CALIFORNIA ST	94.64	265.94
0645 -024	1448 PINE ST #101	16.70	46.93
0645 -025	1448 PINE ST #102	16.38	46.03
0645 -026	1448 PINE ST #201	13.68	38.44
0645 -027	1448 PINE ST #202	13.48	37.88
0645 -028	1448 PINE ST #203	13.37	37.57
0645 -029	1448 PINE ST #204	13.82	38.83
0645 -030	1448 PINE ST #205	13.43	37.74
0645 -031	1448 PINE ST #206	13.37	37.57
0645 -032	1448 PINE ST #301	14.15	39.76
0645 -033	1448 PINE ST #302	14.13	39.71
0645 -034	1448 PINE ST #303	14.24	40.01
0645 -035	1448 PINE ST #304	14.20	39.90
0645 -036	1400 PINE ST	342.97	963.75
0645 -037	1400 PINE ST	390.56	1,097.47
0646 -001	1615 CALIFORNIA ST	3,628.62	10,196.42
0646 -002	1435-1441 POLK ST	86.45	242.92
0646 -003	1411-1433 POLK ST	1,835.10	5,156.63
0646 -004	1401-1409 POLK ST	2,337.48	6,568.32
0646 -005	1528 PINE ST	2,160.00	6,069.60
0646 -012	1554 VAN NESS AVE	4,663.26	13,103.76
0646 -015	1623-1633 CALIFORNIA ST	131.92	370.70
0646 -016	1550 VAN NESS AVE	9,565.92	26,880.24
0646 -017	1635 CALIFORNIA ST	73.98	207.88
0646 -018	1635 CALIFORNIA ST #21	5.67	15.93
0646 -019	1635 CALIFORNIA ST #22	5.60	15.74
0646 -020	1635 CALIFORNIA ST #23	5.74	16.13
0646 -021	1635 CALIFORNIA ST #24	5.65	15.88
0646 -022	1635 CALIFORNIA ST #25	5.60	15.74
0646 -023	1635 CALIFORNIA ST #26	5.81	16.33

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0646 -024	1635 CALIFORNIA ST #31	5.69	15.99
0646 -025	1635 CALIFORNIA ST #32	5.60	15.74
0646 -026	1635 CALIFORNIA ST #33	5.76	16.19
0646 -027	1635 CALIFORNIA ST #34	5.65	15.88
0646 -028	1635 CALIFORNIA ST #35	5.60	15.74
0646 -029	1635 CALIFORNIA ST #36	5.81	16.33
0646 -030	1635 CALIFORNIA ST #41	5.69	15.99
0646 -031	1635 CALIFORNIA ST #42	5.60	15.74
0646 -032	1635 CALIFORNIA ST #43	5.76	16.19
0646 -033	1635 CALIFORNIA ST #44	5.65	15.88
0646 -034	1635 CALIFORNIA ST #45	5.60	15.74
0646 -035	1635 CALIFORNIA ST #46	5.81	16.33
0646 -036	1635 CALIFORNIA ST #51	5.69	15.99
0646 -037	1635 CALIFORNIA ST #52	5.60	15.74
0646 -038	1635 CALIFORNIA ST #53	5.76	16.19
0646 -039	1635 CALIFORNIA ST #54	5.65	15.88
0646 -040	1635 CALIFORNIA ST #55	5.60	15.74
0646 -041	1635 CALIFORNIA ST #56	5.81	16.33
0646 -042	1635 CALIFORNIA ST #61	5.69	15.99
0646 -043	1635 CALIFORNIA ST #62	5.60	15.74
0646 -044	1635 CALIFORNIA ST #63	5.76	16.19
0646 -045	1635 CALIFORNIA ST #64	5.65	15.88
0646 -046	1635 CALIFORNIA ST #65	5.60	15.74
0646 -047	1635 CALIFORNIA ST #66	5.69	15.99
0646 -048	1635 CALIFORNIA ST #71	5.69	15.99
0646 -049	1635 CALIFORNIA ST #72	5.60	15.74
0646 -050	1635 CALIFORNIA ST #73	5.76	16.19
0646 -051	1635 CALIFORNIA ST #74	5.65	15.88
0646 -052	1635 CALIFORNIA ST #75	5.60	15.74
0646 -053	1635 CALIFORNIA ST #76	5.81	16.33
0667 -001	1343-1355 POLK ST	1,689.30	4,746.93
0667 -002	1331-1339 POLK ST	2,072.52	5,823.78
0667 -003	1301-1327 POLK ST	711.02	1,997.97
0667 -004	1424-1428 BUSH ST	1,324.44	3,721.68
0667 -005	1430-1444 BUSH ST	2,185.38	6,140.92
0667 -007	1448-1450 BUSH ST	145.96	410.15
0667 -009	1412 VAN NESS AVE	4,355.28	12,238.34
0667 -010	1400 VAN NESS AVE	2,783.88	7,822.70
0667 -011	1480 VAN NESS AVE	5,912.82	16,615.02
0667 -013	1575 PINE ST	122.09	343.07
0667 -014	1553-1563 PINE ST	224.84	631.80
0667 -016	1545 PINE ST	1,902.96	5,347.32
0667 -017	1533 PINE ST	964.80	2,711.09
0667 -018	1529 PINE ST	471.60	1,325.20
0667 -018A	1529-1533 PINE ST	475.20	1,335.31
0667 -019	1527 PINE ST	1,029.78	2,893.68
0667 -020	1525 PINE ST	934.56	2,626.11
0667 -021	1515-1517 PINE ST	57.38	161.24
0667 -022	1507 PINE ST	56.79	159.58

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0667 -023	1452 BUSH ST	86.40	242.78
0667 -024	1452 BUSH ST #1	11.07	31.11
0667 -025	1452 BUSH ST #2	11.07	31.11
0667 -026	1452 BUSH ST #3	11.18	31.42
0667 -027	1452 BUSH ST #4	11.09	31.16
0667 -028	1452 BUSH ST #5	11.07	31.11
0667 -029	1452 BUSH ST #6	10.94	30.74
0667 -030	1452 BUSH ST #7	11.05	31.05
0667 -031	1452 BUSH ST #8	10.98	30.85
0667 -032	1452 BUSH ST #9	11.21	31.50
0667 -033	1452 BUSH ST #10	11.18	31.42
0667 -034	1452 BUSH ST #11	11.07	31.11
0667 -035	1452 BUSH ST #12	10.91	30.66
0667 -036	1452 BUSH ST #13	11.05	31.05
0667 -037	1452 BUSH ST #14	11.00	30.91
0667 -038	1452 BUSH ST #15	11.21	31.50
0667 -039	1452 BUSH ST #16	11.12	31.25
0667 -040	1452 BUSH ST #17	11.07	31.11
0667 -041	1452 BUSH ST #18	10.94	30.74
0667 -042	1452 BUSH ST #19	11.61	32.62
0667 -043	1452 BUSH ST #20	11.75	33.02
0667 -044	1452 BUSH ST #21	11.45	32.17
0667 -045	1452 BUSH ST #22	11.57	32.51
0668 -001		1,403.44	3,943.67
0668 -002	1330 BUSH ST	1,067.47	2,999.59
0668 -003		602.42	1,692.80
0668 -004	1350-1380 BUSH ST	1,897.38	5,331.64
0668 -004A	1300 POLK ST	326.00	916.06
0668 -004B	1300 POLK ST	62.04	174.33
0668 -006	1330-1342 POLK ST	2,286.00	6,423.66
0668 -007	1346 POLK ST	567.90	1,595.80
0668 -009	1485 PINE ST	2,740.50	7,700.81
0668 -010	1473 PINE ST	934.92	2,627.13
0668 -011	1467-1469 PINE ST	961.92	2,703.00
0668 -012	1465 PINE ST	117.90	331.30
0668 -013	1461 PINE ST	258.32	725.88
0668 -014	81 FRANK NORRIS PL #201	13.30	37.37
0668 -015	81 FRANK NORRIS PL #203	13.10	36.81
0668 -016	81 FRANK NORRIS PL #301	12.92	36.31
0668 -017	81 FRANK NORRIS PL #302	12.92	36.31
0668 -018	81 FRANK NORRIS PL #303	13.03	36.61
0668 -019	81 FRANK NORRIS PL #304	13.03	36.61
0668 -020	81 FRANK NORRIS PL #305	13.12	36.87
0668 -021	81 FRANK NORRIS PL #306	13.05	36.67
0668 -022	81 FRANK NORRIS PL #401	12.96	36.42
0668 -023	81 FRANK NORRIS PL #402	12.94	36.36
0668 -024	81 FRANK NORRIS PL #403	13.07	36.73
0668 -025	81 FRANK NORRIS PL #404	13.19	37.06
0668 -026	81 FRANK NORRIS PL #405	13.21	37.12

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0668 -027	81 FRANK NORRIS PL #406	13.05	36.67
0668 -028	81 FRANK NORRIS PL #501	12.96	36.42
0668 -029	81 FRANK NORRIS PL #502	12.94	36.36
0668 -030	81 FRANK NORRIS PL #503	13.07	36.73
0668 -031	81 FRANK NORRIS PL #504	13.19	37.06
0668 -032	81 FRANK NORRIS PL #505	13.21	37.12
0668 -033	81 FRANK NORRIS PL #506	13.05	36.67
0668 -034	81 FRANK NORRIS PL #601	12.96	36.42
0668 -035	81 FRANK NORRIS PL #602	12.94	36.36
0668 -036	81 FRANK NORRIS PL #603	13.07	36.73
0668 -037	81 FRANK NORRIS PL #604	13.19	37.06
0668 -038	81 FRANK NORRIS PL #605	13.21	37.12
0668 -039	81 FRANK NORRIS PL #606	13.05	36.67
0668 -040	81 FRANK NORRIS PL #701	12.96	36.42
0668 -041	81 FRANK NORRIS PL #702	12.94	36.36
0668 -042	81 FRANK NORRIS PL #703	13.07	36.73
0668 -043	81 FRANK NORRIS PL #704	13.19	37.06
0668 -044	81 FRANK NORRIS PL #705	13.21	37.12
0668 -045	81 FRANK NORRIS PL #706	13.05	36.67
0668 -046	81 FRANK NORRIS PL #113	113.76	319.67
0669 -001	1333 BUSH ST	1,081.15	3,038.03
0669 -005	1100 SUTTER ST	4,479.30	12,586.83
0669 -006	1114 SUTTER ST	182.18	511.93
0669 -007	1122 SUTTER ST	220.91	620.76
0669 -008	1136-1144 SUTTER ST	350.17	983.98
0669 -009	1150 SUTTER ST	226.91	637.62
0669 -011	1214 POLK ST	6,500.70	18,266.97
0669 -012	1288 POLK ST	787.45	2,212.73
0669 -012A	1361 BUSH ST	2,491.02	6,999.77
0669 -013	1353-1355 BUSH ST	1,974.06	5,547.11
0669 -014	1345 BUSH ST	284.05	798.18
0669 -018	1158 SUTTER ST #A	127.44	358.11
0669 -019	1158 SUTTER ST #1	16.09	45.21
0669 -020	1158 SUTTER ST #2	16.31	45.83
0669 -021	1158 SUTTER ST #3	16.22	45.58
0669 -022	1158 SUTTER ST #4	16.09	45.21
0669 -023	1158 SUTTER ST #5	16.29	45.77
0669 -024	1158 SUTTER ST #6	16.31	45.83
0669 -025	1158 SUTTER ST #7	16.22	45.58
0669 -026	1158 SUTTER ST #8	16.09	45.21
0669 -027	1158 SUTTER ST #9	16.45	46.22
0669 -028	1158 SUTTER ST #10	16.09	45.21
0669 -029	1158 SUTTER ST #11	16.20	45.52
0669 -030	1158 SUTTER ST #12	16.11	45.27
0669 -031	1158 SUTTER ST #13	16.31	45.83
0669 -032	1158 SUTTER ST #14	16.18	45.47
0670 -002	1245-1249 POLK ST	583.20	1,638.79
0670 -002A	1407 BUSH ST	570.78	1,603.89
0670 -003	1237-1239 POLK ST	628.02	1,764.74

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0670 -004	1233 POLK ST	2,608.56	7,330.05
0670 -005	1217 POLK ST	2,444.22	6,868.26
0670 -006	1211-1215 POLK ST	54.27	152.50
0670 -007	1202 SUTTER ST	2,053.80	5,771.18
0670 -008	1214-1216 SUTTER ST	400.32	1,124.90
0670 -009	1222-1226 SUTTER ST	1,056.42	2,968.54
0670 -010	1228-1230 SUTTER ST	1,056.78	2,969.55
0670 -011	1238 SUTTER ST	1,518.30	4,266.42
0670 -012	1244-1268 SUTTER ST	3,275.64	9,204.55
0670 -013	1320 VAN NESS AVE	7,117.02	19,998.83
0670 -014	1332-1334 VAN NESS AVE	2,114.10	5,940.62
0670 -015	1336 VAN NESS AVE	445.50	1,251.86
0670 -016	1350 VAN NESS AVE	768.24	2,158.75
0670 -017	1485-1487 BUSH ST	1,698.84	4,773.74
0670 -018	1475 BUSH ST	466.74	1,311.54
0670 -019	1465 BUSH ST	957.60	2,690.86
0670 -020	1455 BUSH ST	1,908.00	5,361.48
0670 -022	1445 BUSH ST	1,254.24	3,524.41
0670 -023	140 FERN ST	1,040.40	2,923.52
0670 -024	1433 BUSH ST	2,075.04	5,830.86
0670 -026	1255-1259 POLK ST	2,083.32	5,854.13
0691 -001	1145 POLK ST	4,844.16	13,612.09
0691 -002	1101-1127 POLK ST	608.94	1,711.12
0691 -003	1130 POST ST	2,831.22	7,955.73
0691 -005	1200 VAN NESS AVE	12,087.90	33,967.00
0691 -008	1285 SUTTER ST	1,111.39	3,123.01
0691 -011	1235-1243 SUTTER ST	2,722.32	7,649.72
0691 -012	1227 SUTTER ST	220.16	618.65
0691 -012A	1217 SUTTER ST	1,136.70	3,194.13
0692 -001	1101 SUTTER ST	5,194.08	14,595.36
0692 -003	1010 POST ST	2,104.56	5,913.81
0692 -004	1002 POST ST	309.33	869.22
0692 -005	1020 POST ST	252.77	710.28
0692 -007	1030 POST ST	341.01	958.24
0692 -008	1042-1044 POST ST	137.69	386.91
0692 -009	1050 POST ST	243.99	685.61
0692 -010	1070 POST ST	119.23	335.04
0692 -011	1080 POST ST	140.78	395.59
0692 -011A	1082 POST ST	141.26	396.94
0692 -012	1092 POST ST	668.99	1,879.86
0692 -013	1167-1199 SUTTER ST	7,459.20	20,960.35
0692 -019	1123 SUTTER ST	6,508.08	18,287.70
0692 -020	1151 SUTTER ST #C	164.88	463.31
0692 -021	1151 SUTTER ST #102	15.01	42.18
0692 -022	1151 SUTTER ST #201	15.17	42.63
0692 -023	1151 SUTTER ST #202	15.03	42.23
0692 -024	1151 SUTTER ST #301	15.17	42.63
0692 -025	1151 SUTTER ST #302	15.03	42.23
0692 -026	1151 SUTTER ST #401	15.17	42.63

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0692 -027	1151 SUTTER ST #402	15.05	42.29
0692 -028	1151 SUTTER ST #501	15.19	42.68
0693 -001	1003 POST ST	290.34	815.86
0693 -002	945 LARKIN ST	102.87	289.06
0693 -003	931 LARKIN ST	395.19	1,110.48
0693 -004	925-927 LARKIN ST	2,591.28	7,281.50
0693 -005	907 LARKIN ST	557.28	1,565.96
0693 -006	900 GEARY ST	2,654.46	7,459.03
0693 -007	920-930 GEARY ST	619.20	1,739.95
0693 -008	928-930 GEARY ST	1,032.48	2,901.27
0693 -009	936-940 GEARY ST	156.53	439.85
0693 -010	946 GEARY ST	123.08	345.85
0693 -011	950 GEARY ST	1,041.84	2,927.57
0693 -012	954-958 GEARY ST	139.41	391.74
0693 -013	970 GEARY ST	409.39	1,150.39
0693 -014	990 GEARY ST	675.88	1,899.22
0693 -015	1030-1042 POLK ST	612.18	1,720.23
0693 -016	1081 POST ST	788.40	2,215.40
0693 -017	1077 POST ST	925.92	2,601.84
0693 -018		165.52	465.11
0693 -019	1061 POST ST	516.96	1,452.66
0693 -020	90 CEDAR ST	501.48	1,409.16
0693 -021	1055 POST ST	949.86	2,669.11
0693 -022	50 CEDAR ST	124.79	350.66
0693 -023	1045 POST ST	122.38	343.89
0693 -024	1035 POST ST	943.20	2,650.39
0693 -025	1031 POST ST	948.24	2,664.55
0693 -026	20 CEDAR ST	124.72	350.46
0694 -001	1101-1111 POST ST	2,158.56	6,065.55
0694 -002	1045 POLK ST	384.12	1,079.38
0694 -003	1033-1037 POLK ST	1,763.28	4,954.82
0694 -004	1001 GEARY ST	805.10	2,262.33
0694 -005	1020 GEARY ST	1,059.12	2,976.13
0694 -006	1030 GEARY ST	1,081.62	3,039.35
0694 -007	1034-1036 GEARY ST	1,056.60	2,969.05
0694 -008	1040 GEARY ST	2,144.34	6,025.60
0694 -009	1054-1060 GEARY ST	124.94	351.08
0694 -009A	1062 GEARY ST	1,119.06	3,144.56
0694 -010	1100 VAN NESS AVE	6,488.82	18,233.58
0694 -011	1142 VAN NESS AVE	6,554.88	18,419.21
0694 -012	1161 POST ST	1,040.40	2,923.52
0694 -013	1157 POST ST	1,065.78	2,994.84
0694 -014	1151 POST ST	136.98	384.91
0694 -015	1143 POST ST	1,050.84	2,952.86
0694 -016	1141 POST ST	135.09	379.60
0694 -017	1133 POST ST	1,306.08	3,670.08
0694 -019	1115 POST ST	149.94	421.33
0695 -005	1255 POST ST	7,568.28	21,266.87
0695 -006	1101 VAN NESS AVE	16,535.88	46,465.82

**Lower Polk Community Benefit District
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	2014/15 Maximum Annual Assessment
0715 -001	999 POLK ST	4,014.00	11,279.34
0715 -009	1050-1066 VAN NESS AVE	7,782.84	21,869.78
0715 -010	1050 VAN NESS AVE	1,938.60	5,447.47
0715 -010A	1029-1035 GEARY ST	389.18	1,093.60
0715 -011	1015 GEARY ST	2,389.14	6,713.48
0716 -001	901-905 GEARY ST	684.32	1,922.94
0716 -001A	925 GEARY ST	223.90	629.16
0716 -002	P	523.51	1,471.06
0716 -008	965 GEARY ST	365.58	1,027.28
0716 -009	943-947 GEARY ST	142.02	399.08
0716 -010	937-941 GEARY ST	1,509.12	4,240.63
0716 -011	935 GEARY ST	1,794.60	5,042.83
0716 -280	990 POLK ST	815.42	2,291.33
Totals:		284,374.87	\$799,093.54

10. POLK STREET INTERCEPT SURVEY RESULTS

The San Francisco Municipal Transportation Agency's Polk Street Intercept Survey Results are provided on the following pages.

POLK STREET INTERCEPT SURVEY RESULTS

In the spring of 2013, the SFMTA conducted an intercept survey of roughly 400 people on Polk Street in San Francisco to gauge transportation and spending habits in order to advise transportation planning decisions as part of a safety and public realm improvement project. For more information on the efforts to plan and implement streetscape improvements on Polk, visit www.sfmta.com/Polk.

This survey did not measure nor does it attempt to draw conclusions about revenue from individual businesses or overall transportation mode splits. The survey findings are intended to reflect the habits of a representative sample of the people visiting Polk Street.

The survey methodology was based on two studies from New York City and two studies from Toronto, Canada. Additionally for this study, background information, methodology and results from studies in Portland and the Columbus Avenue Neighborhood Transportation Study in San Francisco were reviewed. A list of these sources is in section 9.

Key Findings

- Polk Street primarily serves local residents. 88% of the people surveyed on Polk Street live in San Francisco and 56% live in the direct vicinity of Polk Street.
- The vast majority of people (68%) typically walk or take transit to Polk Street.
- People that walk report spending more money on Polk Street on a weekly basis than any other transportation mode.
- Respondents that drive to Polk Street report spending the most per trip in comparison to respondents using other modes of transportation, but they typically visit the area once a week or less, and people who drive to Polk likely spend less cumulatively than other visitors.



1. General Survey Statistics

The Polk Street intercept survey asked 10 questions and was administrated at six locations by SFMTA staff and volunteers.

- Surveys were conducted at each location on one weekday (Tuesday-Thursday) and on one Saturday
- 410 surveys were collected over 42 hours, averaging almost 10 surveys per hour.
- The response rate from nine survey times/locations was 28.2%.
- The majority of all survey respondents travelled by foot to the Polk Street neighborhood on the survey day and almost half of survey respondents typically travel there by foot.

Table 1 - Survey Respondents' Transportation Modes

	Survey Day Transportation Mode	Typical Transportation Mode
Bicycle	20 (4.9%)	25 (6.1%)
Car	62 (15.1%)	64 (15.6%)
Foot	238 (58.0%)	204 (49.8%)
Transit	71 (17.3%)	78 (19.0%)
Other	11 (2.7%)	14 (3.4%)
Did not Respond	8 (2.0%)	25 (6.1%)

Figure 1 – Survey Locations

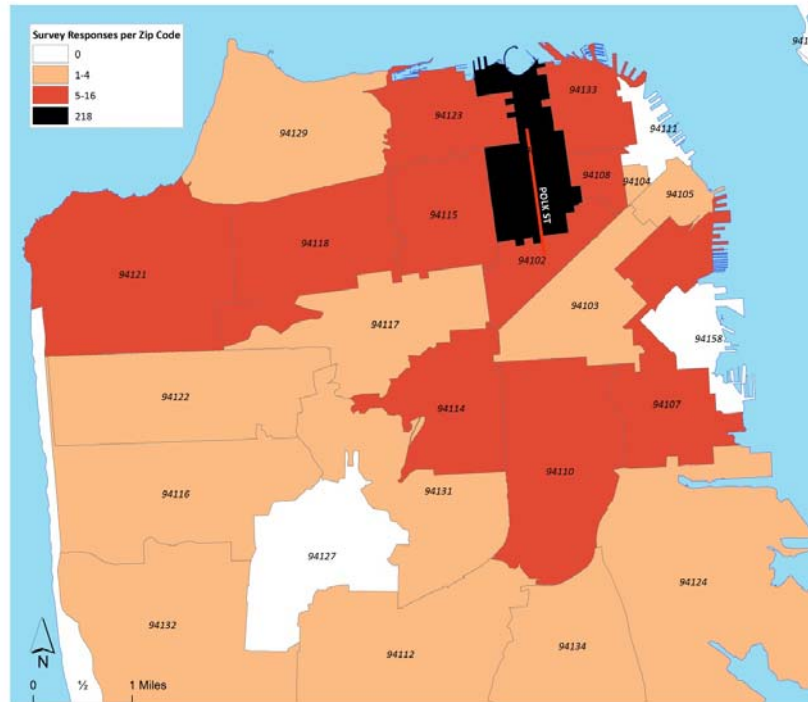


2. Residences of Respondents

The survey asked respondents the zip code of where they live.

- Of the 388 respondents that gave valid zip codes, 342 (88%) live in San Francisco.
- Of these same 388 respondents, 218 (56%) live in the same primary zip code as the project area.

Figure 2 – Survey Respondents' Zip Code

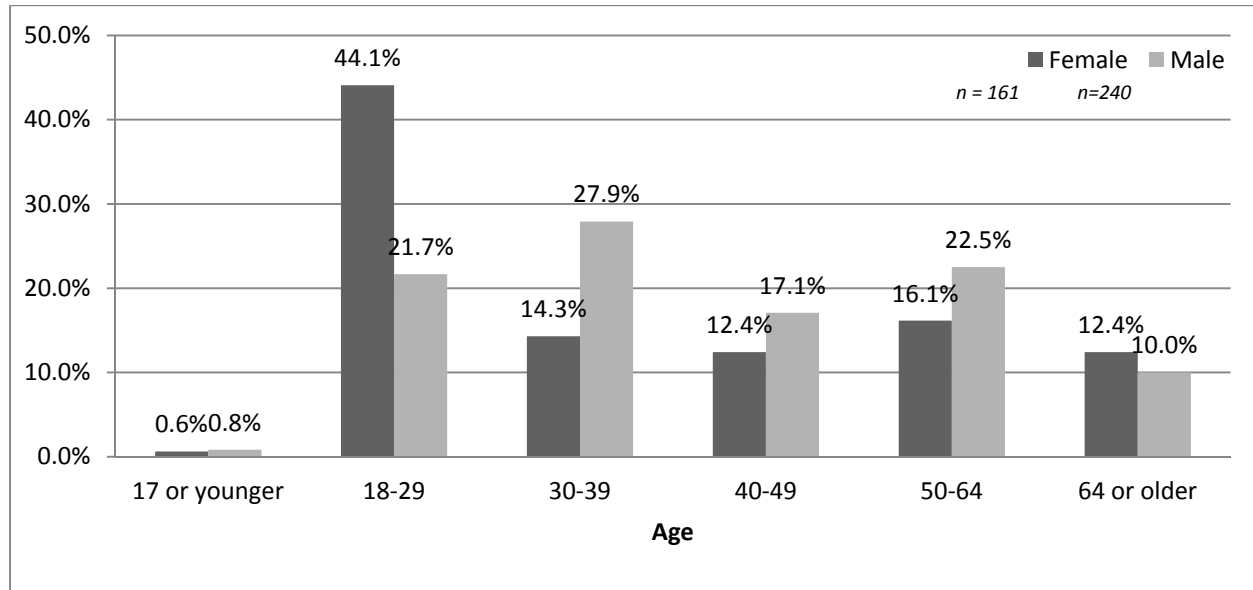


3. Age and Gender

The survey asked respondents for their gender and age classification.

- The majority of respondents (60%) were male.
- The majority of respondents (53%) were 18 to 29 years of age.

Figure 3 – Age of Respondents

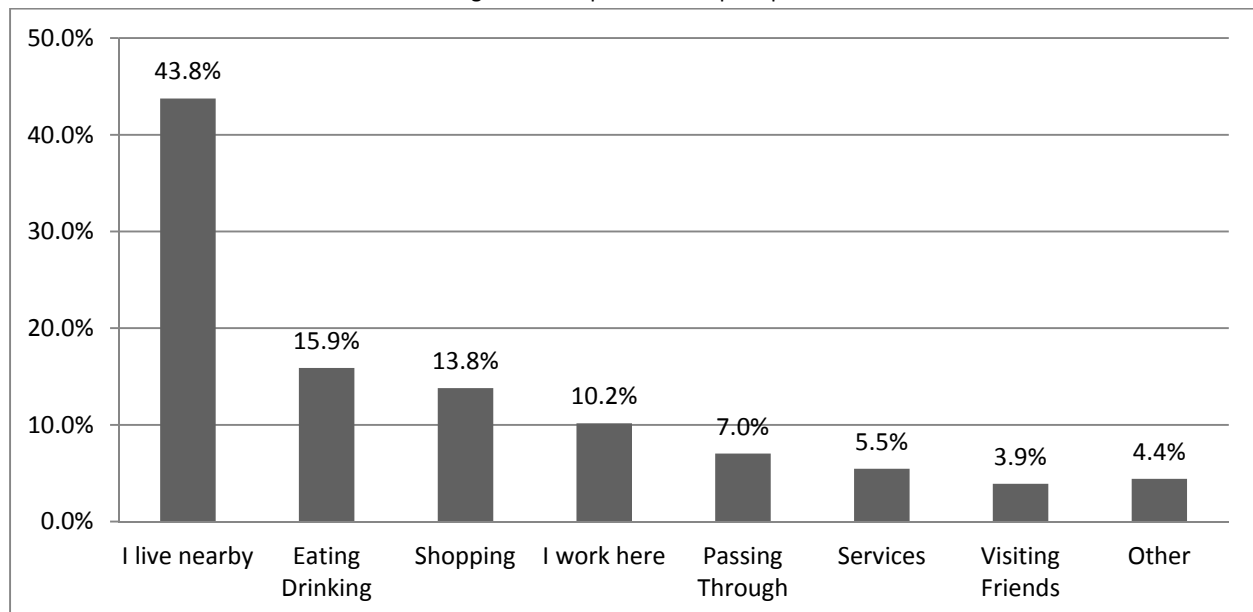


4. Trip Purpose

The survey asked respondents for their trip purpose.

- At the time of the survey, approximately 30% of respondents stated that they were on Polk Street to eat or shop.
- Over half of respondents (54%) stated that they live or work nearby.

Figure 4 – Respondents' Trip Purpose



5. Mode of Transportation

Two survey questions asked respondents about their primary mode of transportation to Polk Street. The first question asked respondents their primary mode of transportation to the area on the survey day and the second question asked respondents their typical mode of transportation to the Polk Street area.

- The majority of respondents that answered these two questions typically walk and walked on the day of the survey to Polk Street.
- Comparing mode split between the Polk Street survey and the 2008 Columbus Avenue Neighborhood Transportation Study shows that splits are similar with major differences in the transit and bicycle/other modes.

Figure 5 – Transportation Mode Split

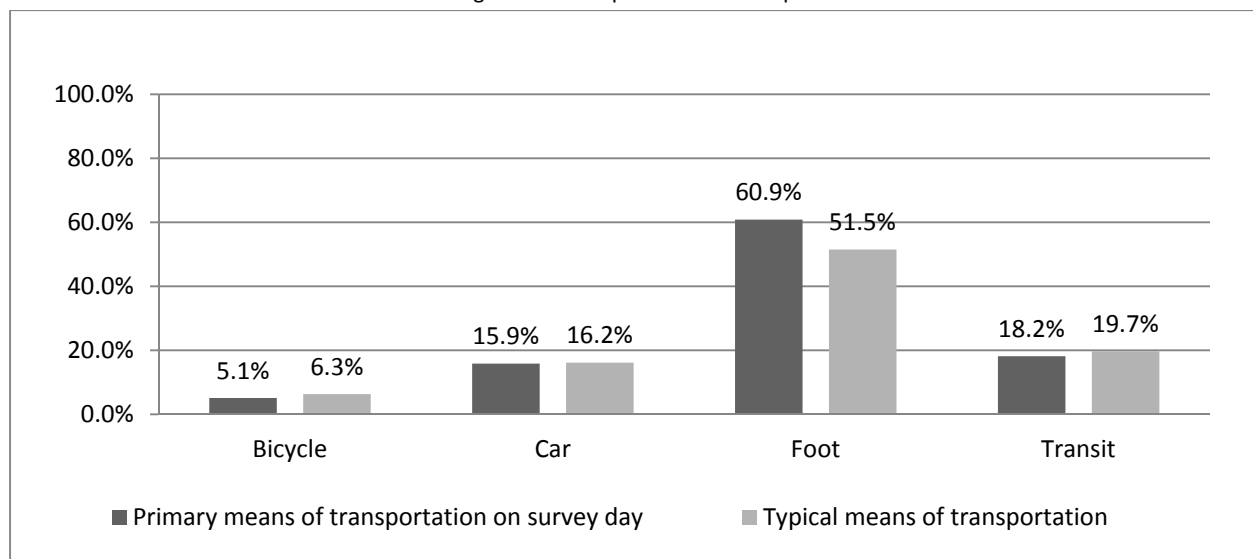
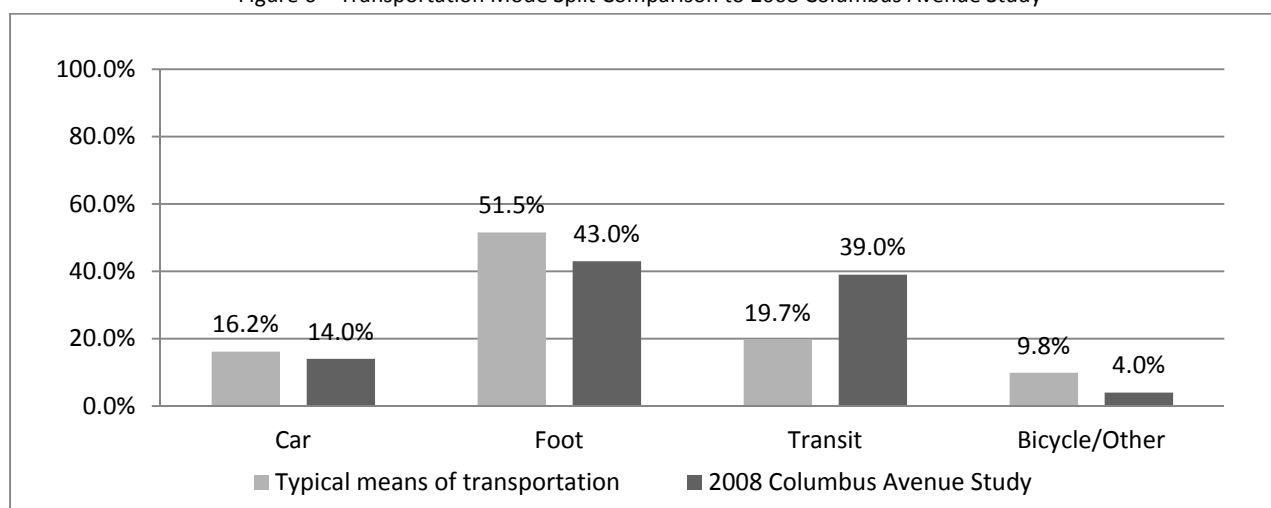


Figure 6 – Transportation Mode Split Comparison to 2008 Columbus Avenue Study¹



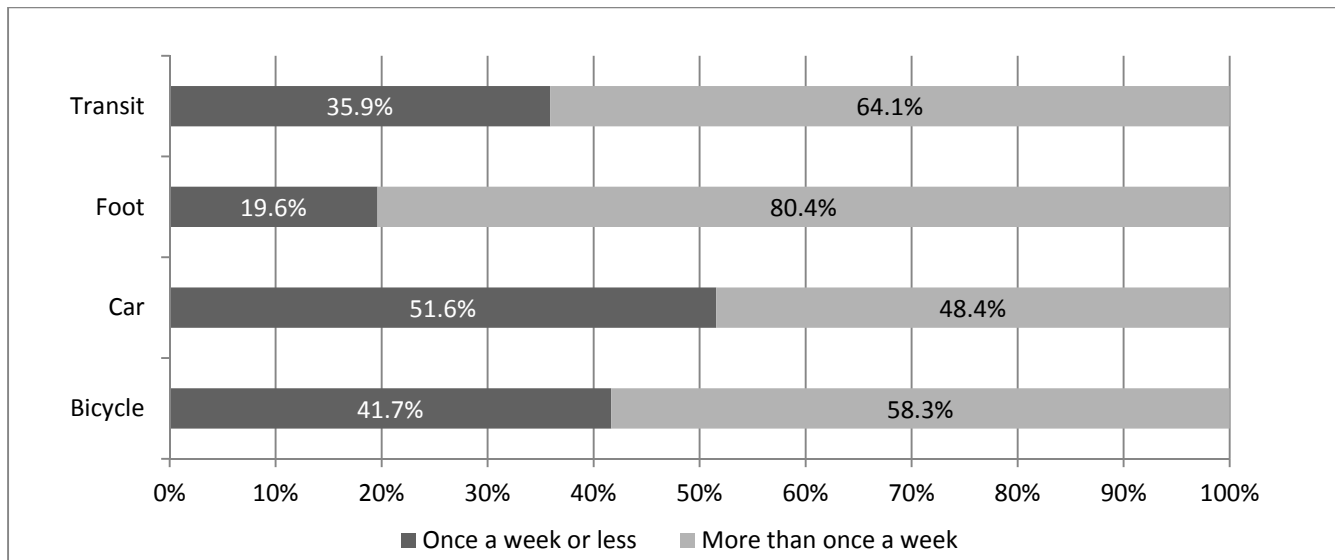
¹ Results from: San Francisco County Transportation Authority, Columbus Avenue Neighborhood Transportation Study, Pedestrian Survey Findings Memo.

6. Trip Frequency

The survey asked respondents the number of times that they visit Polk Street in a week or a month. Respondents stating that they live in the area were recorded visiting Polk Street seven days per week and respondents stating that they work in the area were recorded visiting Polk Street five days per week. Trip frequency was divided into two categories: 1) once a week or less and 2) more than once a week.

- The majority of respondents that typically drive to Polk Street visit the area once a week or less.
- The majority of respondents that bicycle, ride transit or walk to Polk Street visit more than once a week.

Figure 7 – Trip Frequency by Transportation Mode

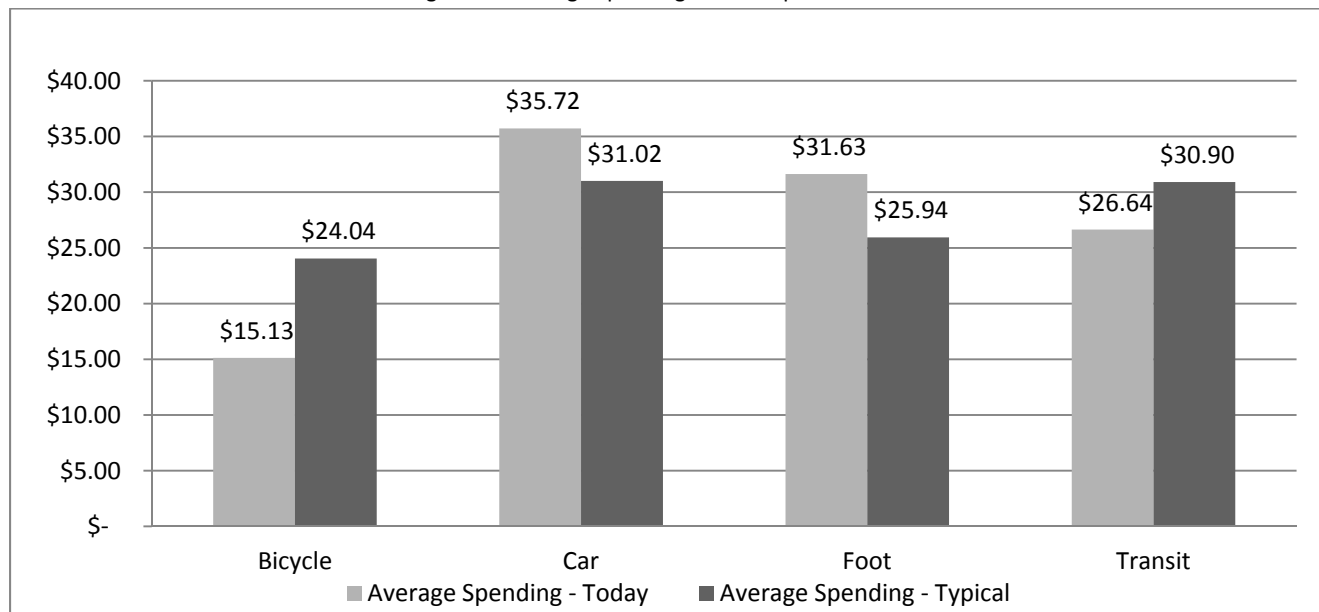


7. Spending Per Trip

The survey asked respondents for the amount of money they spent or were planning on spending on Polk Street the day of the survey and another question asked the amount of money that they typically spend on trips to Polk Street. These values were then separated into the mode of transportation that respondents used on the survey day and typically use on trips to Polk Street.

- Average spending on a typical trip was roughly similar regardless of how people typically arrive to Polk Street.

Figure 8 – Average Spending Per Transportation Mode



8. Spending Per Week

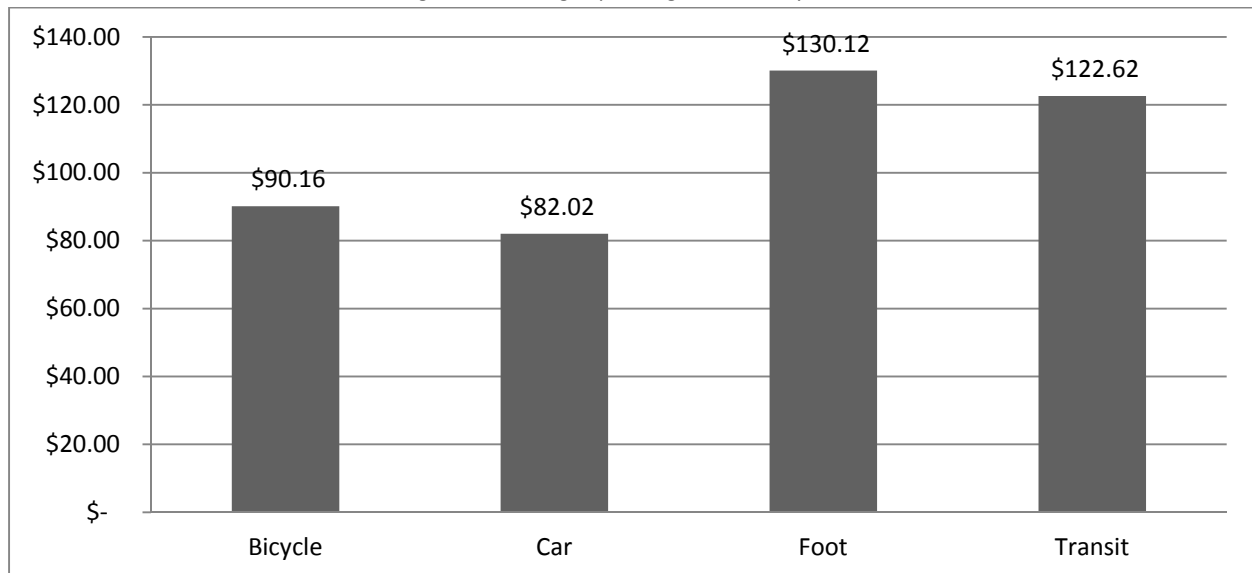
Combining respondents' trip frequency to Polk Street, the amount of money respondents typically spend in the area and travel mode provides a better understanding of general spending themes. For this analysis, trip frequency was redefined to number of days per week. The table below shows the conversion from the survey responses to the number of days per week used in the analysis.

Table 2 - Survey Respondents' Transportation Modes

Survey Response Options	Days per Week
A few times a month	0.5
A few times a week	2
Daily	7
I live here	7
I work here	5
Less than once a month	0
Once a month	0.25
Once a week	1

- Respondents that drive to Polk Street spend the least per week in comparison to respondents using other modes of transportation.
- Respondents that walk to Polk Street spend the most per week in comparison to respondents using other modes of transportation.

Figure 9 – Average Spending Per Week by Mode



9. Sources

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