

# CASTRO COMMUNITY BENEFIT DISTRICT

*Renewal Engineer's Report For:*

**Castro Property and Business Improvement District**

February 2020

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# 1. ENGINEER'S STATEMENT

The assessments described in this Report have been prepared pursuant to Article XIII D of the California Constitution and the Property and Business Improvement District Law of 1994 as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the "Assessment Law"). In preparing these assessments:

1. I have identified all parcels that will have a special benefit conferred upon them by the Improvements described in Section 3 of this Report (the "Specially Benefited Parcels").
  - a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 10 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
  - a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the total special benefits derived by all Specially Benefited Parcels;
  - 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 by the Improvements; and
  - c. The general benefits have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit this Engineer's Report and, to the best of my knowledge, information and belief, this Report, the assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the Assessment Law.

By: John G. Egan  
John G. Egan  
Assessment Engineer  
R.C.E. 14853



## 2. INTRODUCTION

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### 2.1 District History

The Board of Directors for the Castro Community Benefit District (“CBD”) desires that the City and County of San Francisco (the “City”) levy an assessment to fund certain services and activities (the “Improvements”) as described in Section 3 of this Report. The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution (“Article XIII D”).

The City is authorized to levy an assessment pursuant to the Property and Business Improvement District Law of 1994, as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the “PBID Law”).

The proposed assessment district will be known as the “Castro Property and Business Improvement District” (the “District”). The City formed an assessment district in the Castro area in FY 2006/07 with a 15-year term. The City desires to renew the assessment district and expand the boundary through the proposed formation of this District. The City’s Board of Supervisors will be required to approve the formation of the District. The CBD is the non-profit owners’ association that will manage the District and will represent the interests of the property owners. The CBD will make recommendations to the City regarding the budget, services to be provided, and assessment rates.

### 2.2 Proposed Duration

Assessments for the proposed District will be levied upon renewal of the District, to fund District Improvements over the next 15 years. The first levy of assessments for improvements will be Fiscal Year 2020/21 and the final levy will be Fiscal Year 2034/35.

### 2.3 Location

The District will be located in the Castro & Upper Market area of the City. The District will generally be comprised of those properties along Market Street from Collingwood Street in the southwest to Octavia Street/McCoppin Street in the northeast; Collingwood Street from 18<sup>th</sup> Street in the north to 19<sup>th</sup> Street in the south; Castro Street from Market Street in the north to 19<sup>th</sup> Street in the south; 18<sup>th</sup> Street from Diamond Street in the west to Noe Street in the east; 17<sup>th</sup> Street from Castro Street in the west to Prosper Street in the east; 16<sup>th</sup> Street from Noe Street in the west to Sanchez Street in the east; 15<sup>th</sup> Street from Sanchez Street in the west to Church Street in the east; 14<sup>th</sup> Street from Belcher Street in the west to Dolores Street in the east; Duboce Street from Buchannan Street in the west to Guerrero Street in the east; Noe Street from Beaver Street in the north to 17<sup>th</sup> Street in the south; Church Street from Duboce Street in the north to 15<sup>h</sup> Street in the south; and, a handful of other properties. A boundary map is provided in Section 10 of this report, which shows the specific properties to be included in the District.

### 2.4 Legislative Context

This Engineer’s Report is intended to comply with the requirements of Article XIII D and the PBID Law. The following is a description of the legislative context within which this report is written.

In 1996, California Voters adopted Proposition 218, the “Right to Vote on Taxes Act” which added Articles XIII C and XIII D to the California Constitution. Article XIII D imposes certain substantive and procedural requirements on any agency that wishes to levy special assessments on real property.

The substantive requirements are twofold: (1) assessments can only be imposed for a “special benefit” conferred on an assessed parcel, and (2) assessments must be no greater than the reasonable cost of the proportionate special benefit conferred on an assessed parcel.

The special benefit and proportionality requirements are described in Section 4, Subdivision (a) of Article XIII D: *“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. ...”*

In addition to its substantive requirements, Article XIII D imposes certain procedural requirements, which include preparing an engineer’s report, providing written notice to property owners, providing assessment protest ballots to property owners, holding a public hearing, and tabulating the assessment protest ballots.

## **2.5 Court Rulings**

Since the passage of Proposition 218, several court rulings have helped provide context and direction on the practical implementation procedures and requirements for levying assessments. Several of the key concepts from these rulings are summarized below.

### **2.5.1 GENERAL BENEFIT**

Article XIII D requires an agency to separate the general benefits from the special benefits conferred because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) (*Golden Hills*) clarified this concept by stating, *“Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits.”*

The Court of Appeal in *Beutz v. County of Riverside* (2010) (*Beutz*) quoted from the Legislative Analyst’s Office pamphlet titled “Understanding Proposition 218” which states an agency must *“estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of ‘general benefit.’ This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit.”*

The Court in *Beutz* further stated, *“Separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits.”*

### 2.5.2 BENEFIT-BASED NOT COST-BASED

In *Bonander v. Town of Tiburon* (2009) (*Tiburon*), the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, “*Proportionate special benefit is the basis upon which a project’s total assessable costs are apportioned among parcels within an assessment district.*”

The assessment on a particular property cannot be based on the relative cost of the improvements, but rather the special benefit conferred on such property. The Court in *Tiburon* also stated, “*an assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property.*”

### 2.5.3 PUBLIC PROPERTY

Section 4, Subdivision (a) of Article XIII D states, in part, “*Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*” Historically, there were differing opinions about the application of this requirement. The language in Article XIII D seemed clear that publicly owned property could not be exempted, but it was unclear whether the language required publicly owned property to be assessed.

The Court of Appeal in *Manteca Unified School District v. Reclamation District No. 17 et al* (2017) (*Manteca*) clarified this issue by stating, “*section 4, subdivision (a) of article XIII D of the California Constitution unambiguously conditions any continuing benefit assessment exemption on a showing by clear and convincing evidence of no special benefit.*”

### 2.5.4 IMPRECISION

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, “*Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision.*”

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits “*may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied.*”

## 3. IMPROVEMENTS

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The proposed District will fund the following services and activities (the “Improvements”):

- ▮ Cleaning Services
- ▮ Landscaping
- ▮ Marketing
- ▮ Administration and Contingency

The Improvements to be funded are those currently desired by District stakeholders and believed to be of benefit to District properties. Every effort will be made to provide the services and activities according to the estimates provided. Below is a description of the anticipated Improvements for the first year of the District.

### 3.1 Cleaning Services

Cleaning services, including sidewalk sweeping and power washing, will be provided along the frontages of property within the District.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will receive a minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

### 3.2 Landscaping

The District will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of Directors. As funding allows, new plantings, and sidewalk planters might be considered.

### 3.3 Marketing

The District will provide marketing and communications services to improve the District’s image and visibility, communicate with District stakeholders, and promote activities taking place within the District.

Work may include, but is not limited to, the following:

- ▮ Data Collection
- ▮ District Stakeholder and Neighborhood Outreach
- ▮ Website & Social Media
- ▮ Service Presentations
- ▮ General Benefit Fundraising



- ▮ Branding
- ▮ Media Relations
- ▮ Destination Marketing

### **3.4 Administration and Contingency**

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

The assessments will also fund a contingency reserve that may be used to cover possible unforeseen future expenses and help to smooth out cash flows, which are affected by the timing of property owner payments.

## 4. ASSESSMENTS

### 4.1 Initial Maximum Assessment Rates

The rates below represent the maximum assessment rates for Fiscal Year 2020/21:

Land Use Type <sup>1</sup>	Zone 1		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Land Use Type <sup>1</sup>	Zone 2		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Land Use Type <sup>1</sup>	Zone 3		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

(1) Land use types are defined in Section 6.2

Depending on the Zone of Benefit and Land Use Type, a parcel's assessment is:

$$(\text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot}) + (\text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot}) + (\text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot})$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

Future changes to parcel characteristics (lot, building, frontage, and land use) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's

parcel characteristics and the budget in effect for such fiscal year. Development within the District that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

## **4.2 Annual Assessment Rate Increases**

Each year, beginning with FY 2021/22, the CBD may increase maximum assessment rates by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. If, in the future, the Bureau of Labor Statistics discontinues or alters the CPI-U, the City (OEWD) shall select a comparable index as a replacement. In no event shall the maximum assessment rates decrease. The assessment shall be levied at rates necessary to generate sufficient revenue to meet the estimated costs to fund the Improvements, as long as the actual assessment rates do not exceed the maximum assessment rates for that fiscal year.

## **4.3 Rate Development**

The rates in Section 4.1 are the product of a detailed analysis presented in Sections 6 through 9 of this report.

## **4.4 Data for Annual Assessment Calculations**

Each year, as part of the assessment calculation procedures, the CBD shall determine the land use type for each parcel based on the County Assessor's use code or other appropriate supplementary information. The parcel characteristics of lot square footage and building square footage shall similarly be based on the County Assessor's secured rolled data for the applicable year and may be supplemented with other reliable data sources. The frontage of each parcel shall be determined by reference to County Assessor's parcel maps or, if necessary, to GIS data.

Assessment amounts may change over time in accordance with changes to parcel characteristics including land use type and building square footage.

### **4.4.1 MIXED USE**

Parcels in the District may have multiple land uses and could be categorized as having more than one of the identified land use types. If the CBD is made aware of a parcel with more than one land use type, the following shall apply:

If there are multiple land use types on one parcel, but those land use types all have the same assessment rate, the CBD shall select the most appropriate land use type designation and levy the applicable assessment rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, the CBD shall attempt to separate out the land use types by actual building square footage. CBD shall then pro-rate the total underlying lot square footage and frontage feet in proportion to the building square footage assigned to each land use type. After each land use type is assigned lot square feet, building square feet, and frontage feet, the CBD shall calculate the applicable assessment rates upon the respective land use type.

For example, if a parcel has both Non-Residential and Residential uses, the Non-Residential land use represents 40% of the total building square footage, and the Residential land use represents 60% of the total building square footage, the underlying lot's frontage and lot square footage shall be assigned 40% to the Non-Residential land use and 60% to the Residential land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate an assessment at the Non-Residential rate, and those characteristics assigned to the Residential land use shall be used to calculate the remaining portion of the assessment at the Residential rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, but data sufficient to delineate the building square footages is not available, the CBD shall choose the most appropriate land use type and the assessment shall be calculated according to those rates.

## 4.5 Appeals

If a property owner believes the data used to calculate their assessment is inaccurate or that the identified land use type is incorrect, the property owner may submit, in writing, a request for review to the CBD. The property owner shall provide documentation needed to support the request for review. The CBD shall review the request and provide a response to the property owner. The property owner must be current in the payment of all assessments when filing the request for review and must remain current during the review process. The property owner should continue to pay all amounts owed according to the County's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the CBD shall recalculate the assessment. When recalculating the assessments, the assessment rates actually applied in such fiscal year shall be used. Only the assessment for the parcel or parcels subject to review shall be recalculated.

If the recalculated assessment is less than the amount submitted to the County on the secured property tax roll, the difference shall be credited back to the property owner. This credit shall be limited to the current fiscal year and the prior fiscal year, if applicable. The "fiscal year" shall follow the County's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the CBD.

For example, if a request for review is submitted to the CBD during Fiscal Year 2021/22, the Fiscal Year 2021/22 and 2020/21 assessments will be reviewed. The property owner credit shall be limited to any difference calculated for Fiscal Year 2021/22 (the current fiscal year) and Fiscal Year 2020/21 (the prior fiscal year).

The credit may be provided in the form of a check to the property owner, an adjustment to the current year's property tax roll (if possible), or a credit to the succeeding year's assessment thereby reducing the amount placed on the secured property tax roll for such year.

If the recalculated assessment is greater than the amount submitted to the County on the secured property tax roll, the CBD shall apply the recalculated assessment to the succeeding year's property tax roll and no adjustments shall be made to the prior or current fiscal years' assessments.

If a property owner is dissatisfied with the CBD's decision on their appeal, the property owner may appeal the matter further to the City (OEWD), who shall make a conclusive determination and whose decision shall be final.

#### **4.6 Method of Collection**

The assessments will be collected annually on the County Treasurer & Tax Collector's (the "Treasurer") secured property tax roll. The assessments will be subject to the Treasurer's assigned due dates and late penalties. However, the City may choose to collect the assessments in an alternative manner (including directly billing the property owner) as may be deemed appropriate or necessary by the City.

## 5. SPECIAL BENEFITS

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The Improvements will confer special benefits upon certain parcels within the proposed District. This section provides a description of those special benefits.

### 5.1 Improved Aesthetics

Several of the proposed services and activities will confer aesthetic benefits. The cleaning and landscaping services are designed to improve the visual appearance of immediately surrounding properties within the District. It is believed a cleaner environment is more aesthetically pleasing to residents, customers, tenants, patrons, and visitors. Therefore, the improvements will confer aesthetic benefit.

### 5.2 Increased Economic Activity

The cleaning and landscaping services will also confer economic benefits upon parcels within the proposed District. Research shows that when areas where consumers conduct business are more aesthetically pleasing, they are also more desirable (Vilnai-Yavetz, 2010).

Certain land use types are interested in attracting customers, tenants, patrons, or visitors, or a combination thereof. The marketing activities will promote the area, thereby helping to attract these groups. These groups, whether customers, tenants, patrons, or visitors, are interested in utilizing each property for its intended design. Although these groups vary according to their intended use of the property, the commonality can be found in each land use type's advantage gained by attracting their specific group. Therefore, the Improvements will confer economic benefits.

## 6. SPECIAL BENEFIT DISTRIBUTION

As described in the Introduction, once special benefits are identified, those special benefits must then be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefit to each parcel.

### 6.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel's proportionate special benefit:

- Lot square footage
- Building square footage
- Linear frontage

Parcels of the same land use type will experience different degrees of special benefit in relation to differences in their lot size, building size, and linear frontage. For example, a parcel with a large building will generally experience greater special benefit than a parcel with a small building. Therefore, these parcel characteristics are appropriate factors for determining proportional special benefit.

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

#### 6.1.1 LOT FACTOR

The average lot size in the proposed District is approximately 2,900 square feet. Each parcel's actual lot size was divided by the District's average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{District's Average Lot Sq Ft (2,900 Sq Ft)}} = \text{Parcel's Lot Factor}$$

#### 6.1.2 BUILDING FACTOR

The average building size in the proposed District is approximately 4,826 square feet. Each parcel's actual building size was divided by the District's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{District's Average Building Sq Ft (4,826 Sq Ft)}} = \text{Parcel's Building Factor}$$

#### 6.1.3 FRONTAGE FACTOR

The average linear frontage in the proposed District is approximately 43 feet. Each parcel's actual linear frontage was divided by the District's average linear frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Ft}}{\text{District's Average Frontage Ft (43 Frontage Ft)}} = \text{Parcel's Frontage Factor}$$

#### 6.1.4 PARCEL CHARACTERISTIC FACTOR WEIGHTING

Most of the improvements will be provided in a largely linear fashion. For example, the cleaning services will be performed along a property's frontage. In addition, all pedestrian and vehicular traffic must travel along the frontage of a property (often the entire frontage), but may only experience a small portion of the building and lot square footage. Accordingly, a greater weight is allocated to the frontage factor. Since cleaning services along the frontages of parcels within the District comprise over 60% of the assessment budget, and based on the different service levels that the District will provide, the weighting of factors is adjusted to reflect a 60%/40% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 40% allocation. Therefore, the weighting is applied as follows:

Factor	Weight
Lot	20%
Building	20%
Frontage	60%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by 3. This increases the weight of the Frontage Factor to achieve the weights noted above.

## 6.2 Land Use Types

In addition to lot size, building size, and linear frontage, a parcel's land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Factors were assigned. These factors correspond to the special benefits described in Section 5.

Each parcel within the proposed District is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use types within the proposed District.

**Non-Residential Property** land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties<sup>1</sup>; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

**Residential Property (5+ Units)** land use types include parcels with stand-alone, for-rent multi-dwelling unit buildings, such as apartments, with five-or-more units.

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<sup>1</sup> Government-owned properties in the District include: a public library, a public health clinic, public parks and a recreation facility, entryways to two City-owned parking lots, and a fire station.

The library, health clinic, parks, and recreation facility are all heavily used by the public. Their purpose is to serve the public and to attract as many visitors as possible. These facilities typically draw in more daily visitors than a typical bank or retail store in the District. The entryways to the parking lots are in the middle of the two heaviest commercial blocks in the District and get a lot of foot traffic. These are public serving and public facing facilities, all with the purpose of serving the community and inviting the community in.



**Residential Property (1-4 Units)** land use types include parcels with stand-alone residential dwellings including condominiums and multi-dwelling unit buildings up to four units, such as duplexes, triplexes, and fourplexes.

**Non-Profit Property** land use types include parcels used for humanitarian assistance, faith-based meetings, or benevolent social organization meetings, and are operated by non-profit entities. If a parcel has a building with at least 80% of the building square footage leased to a non-profit entity, the owner of such property may petition the CBD to be classified in the Non-Profit Property category.

As described below, some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

### 6.2.1 APPORTIONING AESTHETIC BENEFITS

The aesthetic benefits conferred by the Improvements will be enjoyed by all assessable land use types. The benefit of visual appeal is not restricted to any particular land use. A more attractive public environment can be enjoyed by all parcels irrespective of land use type. Accordingly, each assessable land use type will be assigned one Aesthetic Benefit Point.

### 6.2.2 APPORTIONING ECONOMIC BENEFITS

The Improvements are designed to engage customers, patrons, tenants, and visitors by attracting them to the area, encouraging them to stay longer, and creating an enjoyable experience such that they wish to return and convey a positive message about the area through referral.

Those land use types interested in attracting customers benefit from increased revenues. The proposed services will create a more aesthetically pleasing environment, which has been shown to *“increase consumer’s intentions to spend money”* (Vilnai-Yavetz 2010). In addition, the City’s Office of Economic and Workforce Development (“OEWD”), in its 2012 report *“Impact Analysis of San Francisco’s Property & Business Improvement Districts (CBDs/BIDs)”* (“CBD Analysis”) found that during the recession of 2007 to 2009, CBDs *“saw less significant reductions in sales tax revenues”* than other areas of the City.

Those land use types interested in attracting tenants benefit from improved economics and lower vacancy rates. The OEWD, in its CBD Analysis, found that CBDs *“maintained lower commercial vacancy rates than what was experienced across San Francisco”* during the recession of 2007 to 2009.

Those land use types interested in attracting patrons and visitors benefit from the District being marketed and promoted as a cultural and entertainment destination. This marketing and promotion is designed to increase awareness of the area and highlight events and performances with the ultimate goal of bringing more potential patrons and visitors to the area.

Therefore, all land use types engaged in activities that are concerned with the experience of customers, tenants, patrons, and visitors will receive economic benefit from the cleaning services, landscaping services, and the marketing activities. Appropriately, parcels designated as Non-Residential Property will be assigned two Economic Benefit Points.

Residential Property (5+Units) typically operate more like commercial businesses than residential properties with less than five units, and rely more-heavily on attracting and keeping tenants. As a result, Residential Property (5+Units) receive economic benefits from the cleaning and landscaping services;

however, this property type does not receive economic benefits from the marketing activities, which are directed toward non-residential, commercial uses such as retail. Thus, Residential Property (5+Units) will receive only one Economic Benefit Point.

Based on CBD-staff’s knowledge of the Castro & Upper Market area, residential properties with less than five units, including condominium units, in the District are typically less concerned with attracting customers and tenants. These types of properties are generally owner-occupied as primary residences or as second residences. However, the CBD estimates that these types of property still receive some ancillary economic benefit from the cleaning services. Therefore, Residential Property (1-4 Units) will be assigned 0.50 Economic Benefit Points.

Non-Profit Property are typically not concerned with attracting customers and tenants, and, as such, no Economic Benefit Points will be assigned to this land use type.

### 6.2.3 LAND USE FACTORS

The table below summarizes the Land Use Factors for each Land Use Type:

Land Use Type	Aesthetic Benefit Points	Economic Benefit Points	Total Land Use Factor
Non-Residential Property	1.00	2.00	<b>3.00</b>
Residential Property (5+ Units)	1.00	1.00	<b>2.00</b>
Residential Property (1-4 Units)	1.00	0.50	<b>1.50</b>
Non-Profit Property	1.00	0.00	<b>1.00</b>

### 6.3 Zones of Benefit

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. The CBD will provide three different levels of service across three distinct areas within the proposed boundary of the District. Therefore, it is important to distinguish the differing improvement levels between the three zones to assign an appropriate Zone Benefit Factor to the parcels within each Zone.

Service/Activity	Zone 1 Factor	Zone 2 Factor	Zone 3 Factor
Cleaning <sup>1</sup>	2.00	1.00	1.00
Power Washing <sup>2</sup>	4.00	2.00	1.00
Marketing <sup>3</sup>	1.00	1.00	1.00
Landscaping <sup>4</sup>	1.00	1.00	0.00
Administration <sup>4</sup>	1.00	1.00	1.00
<b>Factor Totals</b>	<b>9.00</b>	<b>6.00</b>	<b>4.00</b>

<b>Zone Factors</b>	<b>2.25</b>	<b>1.50</b>	<b>1.00</b>
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- (1) Planned for two times per day in Zone 1, and one time per day in Zones 2 and 3.
- (2) Planned for two times per month in Zone 1, one time per month in Zone 2, and once every two months in Zone 3.
- (3) Same throughout the District.
- (4) Only provided in public plazas adjacent to or within Zones 1 and 2.

Based on this analysis, a Zone Benefit Factor of 2.25 is assigned to parcels in Zone 1, a Zone Benefit Factor of 1.50 is assigned to parcels in Zone 2, and a Zone Benefit Factor of 1.00 is assigned to parcels in Zone 3.

#### 6.3.1 PARCELS WITH FRONTAGE IN TWO ZONES OF BENEFIT

A few parcels in the District have linear frontage along two Zones of Benefit. In order to account for this, adjusted Zone Factors must be calculated.

For example, suppose a parcel has 100 frontage feet in Zone 1, and 50 frontage feet in Zone 2, i.e., 2/3 of the frontage is in Zone 1, and 1/3 of the frontage is in Zone 2. The adjusted Zone Factor for this parcel is the weighted average of the two Zone Factors, calculated as follows:

$$\text{Adjusted Zone Factor: } \left(\frac{2}{3} \times 2.25\right) + \left(\frac{1}{3} \times 1.50\right) = 2.00$$

The following table shows the adjusted Zone Factors for parcels with frontage in two Zones of Benefit.

APN	Zone 1 Frontage	Zone 2 Frontage	Zone 3 Frontage	Adjusted Zone Factor
3536 -001	0.00	898.67	366.52	1.36
3536 -010	0.00	152.81	50.00	1.38
3536 -012	0.00	127.19	119.05	1.26
3563 -022	21.27	27.96	0.00	1.82
3563 -023	109.67	144.29	0.00	1.82
3563 -036	25.00	65.75	0.00	1.71
3563 -044	75.00	65.75	0.00	1.90

#### 6.4 Total Special Benefit Points

The calculation of Special Benefit Points for each parcel takes into account each component analyzed and described above, Parcel Characteristics, Land Use, and Zone. The formula for determining each parcel's Special Benefit Points is as follows:

$$\left( \begin{array}{c} \text{Lot} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Building} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Frontage} \\ \text{Factor} \end{array} \right) \times \begin{array}{c} \text{Land Use} \\ \text{Factor} \end{array} \times \begin{array}{c} \text{Zone} \\ \text{Factor} \end{array} = \begin{array}{c} \text{Special} \\ \text{Benefit} \\ \text{Points} \end{array}$$

The Special Benefit Points were computed for each parcel in the proposed District and summed. Based on the most current data available at the time of writing this report, the sum of Special Benefit Points for the entire District is 12,649.67. This total was used to determine the 2020/21 Assessment per Special Benefit Point shown in Section 9.

## 7. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

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As described in the Introduction, only special benefits are assessable and in order to assess only special benefits, the general benefits resulting from the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits. We rely on a “multi-perspective average approach” (MPAA), which entails analyzing the general benefits in totality by taking an average across multiple perspectives, to account for the overlap across services and to ensure that any single approach does not dominate the District’s general benefit percentage.

### 7.1 Summary

As detailed below, it is estimated the Improvements will confer 5.41% general benefit.

### 7.2 Detailed Analysis

The subsections below provide the detailed analysis of two approaches to quantifying general benefits.

#### 7.2.1 PERIPHERAL PARCEL APPROACH

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Parcels with frontage adjacent to or across from District parcels are referred to as peripheral parcels. The Improvements will be provided solely within the District, but for purposes of this analysis, we assume a certain level of benefit will be conferred on peripheral parcels.

Peripheral parcels may receive some ancillary benefit from the adjacent, cleaner streets. Likewise, the marketing activities could draw consumers to the District who might also explore the broader area and patronize businesses on the periphery of the District.

To calculate the benefit accruing to peripheral parcels as a result of the Improvements, the total Benefit Points were recalculated by including peripheral parcels. The following figures represent the adjusted parcel characteristic averages resulting from the inclusion of the peripheral parcels:

- N Average lot square footage: 2,633
- N Average building square footage: 4,062
- N Average linear frontage: 37

The methodology described in Section 6 was applied to all parcels, including the peripheral parcels. This preliminary figure would be an appropriate measure of the benefit conferred to peripheral parcels if they received the full benefit of the Improvements. However, the peripheral parcels do not directly receive any cleaning services, and the promotional efforts are not focused on these parcels. Therefore, it is necessary to reduce the initial figure in order to reflect the reduced benefit.

Because the general benefits are conferred by multiple benefit types, it was necessary to calculate a blended reduction factor in order to estimate the reduced benefit conferred upon peripheral parcels. The table below shows the reduction factors for each benefit type:

Benefit Type	Reduction Factor
Improved Aesthetics <sup>1</sup>	0.50
Increased Promotional Activity <sup>1</sup>	0.50
<b>Average Reduction</b>	<b>0.50</b>

(1) Reduction estimated to be half.

Accordingly, the benefit points calculated on the peripheral parcels were reduced by a factor of 0.50.

This resulted in a total of 1,132.81 benefit points for those parcels outside the District and a total of 15,902.40 benefit points for all parcels. This equates to approximately 7.12% of the total benefit points assigned to peripheral parcels.

### 7.2.2 PEDESTRIAN TRAFFIC APPROACH

Given the observed volume of pedestrian traffic within the District, it was appropriate to also estimate the overall general benefit by analyzing benefits to the general public through a pedestrian traffic analysis.

Benefits to pedestrians who live within the District, work within the District, and to tourists, consumers, and patrons visiting the District are all related to the special benefits conferred by the Improvements and are all related to properties receiving special benefits. This general benefits analysis therefore only focuses on pedestrians passing through the District.

Because the pedestrian traffic generated by and for specially benefiting parcels represents the special benefit itself, the general benefits enjoyed by pass-through pedestrian traffic must be averaged along with the peripheral property approach, which also analyzed overall general benefits.

Both approaches attempt to analyze the overall general benefit, and as such taking two separate approaches to quantifying the same overall general benefit should prevent either approach from skewing the estimate too far one way.

The first step was to estimate pedestrian traffic generated by parcels within the District. To do this, Average Daily Trips (ADT) were computed for each parcel based on the trip generation rates from the Institute for Transportation Engineers (ITE) Trip Generation Manual (9<sup>th</sup> Edition). The ADT used in this analysis are shown below:

Land Use Type	ADT <sup>(1)</sup>	ADT per
Non-Residential	63.00	1,000 sq ft of building
Residential	5.21	dwelling unit
Philanthropic/Religious/Charitable	9.88	1,000 sq ft of building

(1) ADT values are detailed in Appendix A

The ADT was computed for each parcel. However, this figure represents vehicle trips, and the goal in this analysis was to estimate pedestrian traffic. In order to estimate the equivalent pedestrian traffic, an average of 1.54 persons per vehicle (Davis 2019) was multiplied by the total ADT and resulted in a figure of

approximately 133,477 for the entire district. For purposes of this analysis, this figure represents the total estimated pedestrian traffic generated by specially benefiting parcels.

The next step was to estimate the total pedestrian traffic in the district, including traffic generated by parcels as well as pedestrian traffic simply passing through the district. To do this, the observed pedestrian traffic on Castro Street between Market Street and 18<sup>th</sup> Street, and Market Street between Castro Street and Noe Street from a study commissioned by the Planning Department of the City and County of San Francisco was used (Stockman 2008). This study showed an average of 18,564 daily pedestrian trips Castro Street (between Market Street and 18<sup>th</sup> Street [approximately 640 feet]), and an average of 9,576 daily pedestrian trips on Market Street (between Castro Street and Noe Street [approximately 830 feet]). The total daily pedestrian count for these two streets was 28,140 over approximately 1,470 feet of street length, or 19.14 pedestrians for every foot of street length. Data was not available for all streets within the District and therefore, the averages were applied throughout the three major streets within District: Market Street from Collingwood Street in the southwest to Octavia Street/McCoppin Street in the northeast; Castro Street from Market Street in the north to 19<sup>th</sup> Street in the south; and, 18<sup>th</sup> Street from Diamond Street in the west to Noe Street in the east. It is believed that pedestrian/vehicle traffic from the minor streets within the District will flow into these three major streets.

Those three major streets have a total length of 7,240.40 feet. Multiplying the average daily pedestrians per foot (19.14) by the length of the three major streets within the District (7,240.40) yields an initial estimate of 138,602 total pedestrians.

Therefore, of the total estimated pedestrian trips (138,602), approximately 96.30% (133,477) were estimated to be related to District parcels. This leaves an estimated 5,125 pass-through pedestrian trips, which equates to approximately 3.70%. This figure represents the overall general benefits as measured by the pedestrian traffic approach.

### 7.2.3 OVERALL GENERAL BENEFIT

As noted earlier, the analyses above represent two approaches to quantifying the overall general benefit within the District. The pedestrians generated by properties within the District are directly linked to the property-related benefits described in this report. Therefore, because these two approaches seek to quantify the same District general benefit, but from two different perspectives, the figures were averaged to determine a single, overall general benefit percentage. The table below presents the overall general benefit calculation:

General Benefit Quantification Approach	General Benefit Percentage
Peripheral Parcels	7.12%
Pedestrian Traffic	3.70%
<b>Average, Overall General Benefit</b>	<b>5.41%</b>

Therefore, a minimum of 5.41% of the estimated total budget must be funded from sources other than assessments.

## 8. BUDGET

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

Budget Items	FY 2020/21 Estimated Budget
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
<b>Total Estimated Costs (2020/21)</b>	<b>\$866,274.97</b>

### 8.1 Balance to Be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, as detailed above, less the portion attributable to General Benefit as detailed in the Separation and Quantification of General Benefits section.

The calculation of the balance to be assessed is shown below:

Description	Amount
Total Estimated Costs (2020/21)	\$866,274.97
Less General Benefit Portion (5.41%)	(46,871.56)
<b>Balance to Be Assessed</b>	<b>\$819,403.41</b>

Each year as property is developed or with annual increases due to inflation, the estimated budget may change, which will cause a corresponding change in the dollar amount of general benefit. However, the general benefit percentage will remain at 5.41% in future years. At no time does this imply that additional fundraising, above the general benefit level of 5.41% is prohibited. In fact, additional fundraising is encouraged.



# 9. ASSESSMENT RATE DEVELOPMENT

## 9.1 Assessment per Special Benefit Point

The Assessment per Special Benefit Point was determined by dividing the Balance to Be Assessed (from Section 8.1) by the 2020/21 Total District Special Benefit Points (from Section 6.4).

The calculation of the 2020/21 Assessment per Special Benefit Point is shown below:

Description	Amount
Balance to Be Assessed	\$819,403.41
Total District Special Benefit Points	12,649.67
<b>Assessment per Special Benefit Point (2020/21)</b>	<b>\$64.78</b>

The Assessment per Special Benefit Point computed above was used to determine the 2020/21 assessment rates per parcel characteristic shown in Section 4.1 as well as in Section 9.2. Future changes to a parcel’s characteristics (lot, building, frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel’s characteristics and the District budget in effect for such fiscal year.

Development within the District that increases the overall building square footage, for example, will lead to a greater total levy, even if assessment rates are not increased.

## 9.2 Assessment per Parcel Characteristic

To assist property owners understand how they would be assessed, we calculate the amount that would be assessed on each parcel, broken down by each of the parcel characteristics discussed in this report. To start, the 2020/21 levy for each parcel characteristic (lot, building, and frontage) can be broken down as follows:

$$\begin{array}{l}
 \text{Lot Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Lot Levy} \\
 \text{Building Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Building Levy} \\
 \text{Frontage Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Frontage Levy}
 \end{array}$$

The determination of the 2020/21 value for each component of the assessment is the component’s levy divided by the component value.

For example, the total estimated Lot Levy for Non-Residential parcels in Zone 1 is \$63,533.33, and the total Lot Square Footage for those same Non-Residential parcels in Zone 1 is 421,333.88 square feet. Therefore, the equivalent 2020/21 rate per lot square foot for Non-Residential parcels in Zone 1 is \$0.15079.

$$\frac{\text{Lot Levy of Non-Residential Parcels in Zone 1}}{\text{Lot Sq Ft of Non-Residential Parcels in Zone 1}} = \text{Assessment Rate per Lot Sq Ft of Non-Residential Parcels in Zone 1}$$

This same process was used for each component of the assessment and each unique combination of land use and zone. The final, summarized results of these calculations are shown below as well as in Section 4.1. The rates below represent the maximum assessment rates for Fiscal Year 2020/21. These rates are subject to annual increase, as described in Section 4.2.

Land Use Type	Zone 1		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Land Use Type	Zone 2		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Land Use Type	Zone 3		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

Depending on the Zone of Benefit and Land Use Type, a parcel’s assessment is:

$$(\text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot}) + (\text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot}) + (\text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot})$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

Future changes to parcel characteristics (lot, building, frontage, and land use) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the Castro CBD's parcel characteristics and the budget in effect for such fiscal year. Development within the Castro CBD that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

### **9.3 Assessor's Parcel Listing**

Section 11 of this Engineer's Report provides a listing of all of the Assessor's Parcels within the Castro CBD, including Site Address, Zone Assignment, Land Use Classification, Street Front Footage, Building Square Footage, Lot Square Footage, Special Benefit Points, and Fiscal Year 2020/21 Assessments.

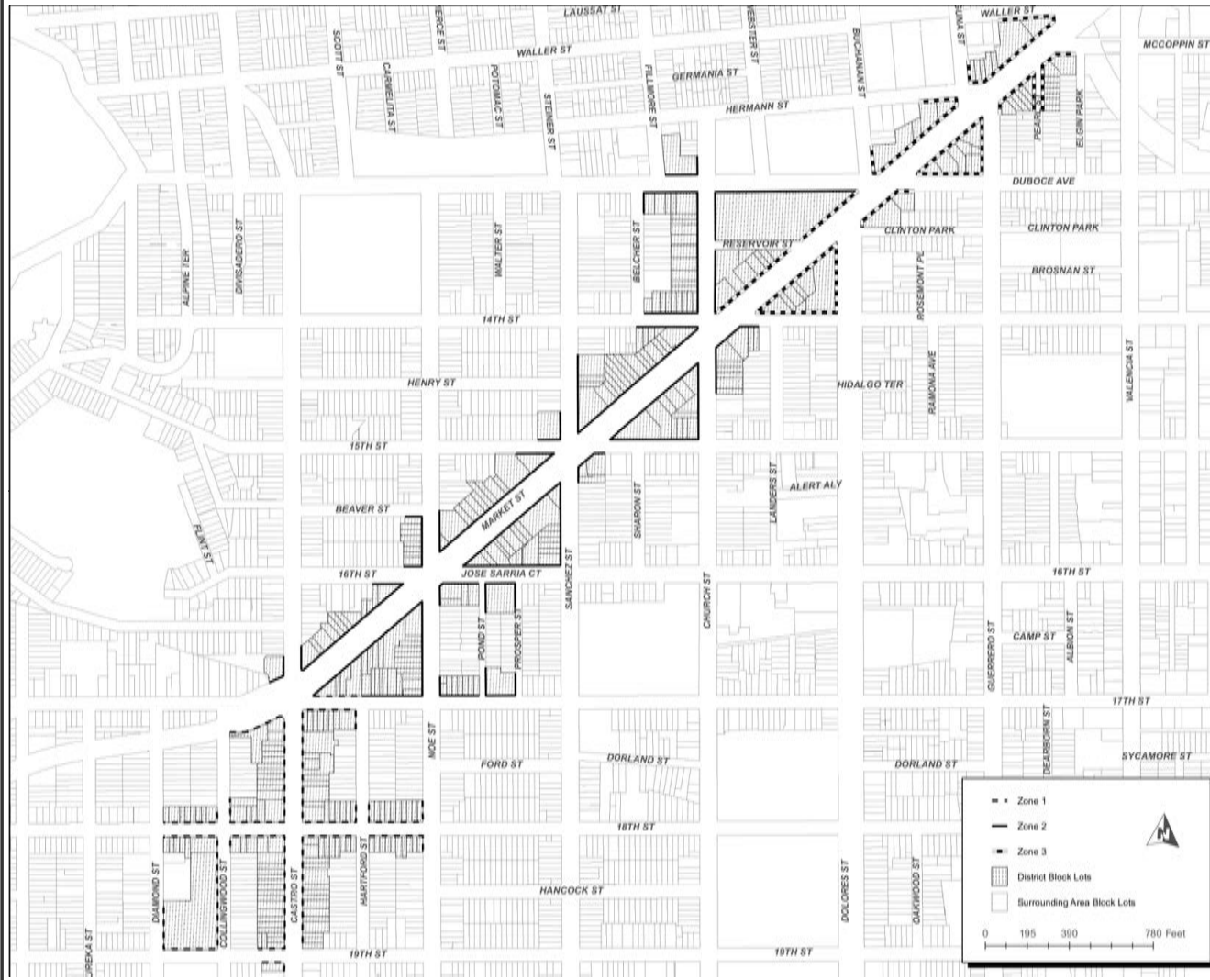
## 10. BOUNDARY MAP

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The following pages contain the boundary map for the District.

# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT 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



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 THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AND SIGNED BY THE MAYOR ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 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 THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

SAID RESOLUTION NO. \_\_\_\_\_ TOGETHER WITH THE STATUTORILY REQUIRED MANAGEMENT DISTRICT PLAN AND CERTIFIED ENGINEER'S REPORT FOR THIS DISTRICT AS ALSO APPROVED BY THE BOARD OF SUPERVISORS ARE ON FILE WITH THE BOARD OF SUPERVISORS AND ARE SUBMITTED WITH THE ASSESSMENT DIAGRAM TO 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 CALVILLO, CLERK OF THE BOARD OF SUPERVISORS, CITY AND COUNTY OF SAN FRANCISCO

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 1, ABOVE), WERE RECORDED BY THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, THE ASSESSMENT DIAGRAM WAS FILED IN BOOK OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) \_\_\_\_\_ IN THE OFFICE OF THE ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_\_\_ M, ON THIS SAME DATE.

CARMEN CHU, ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO

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

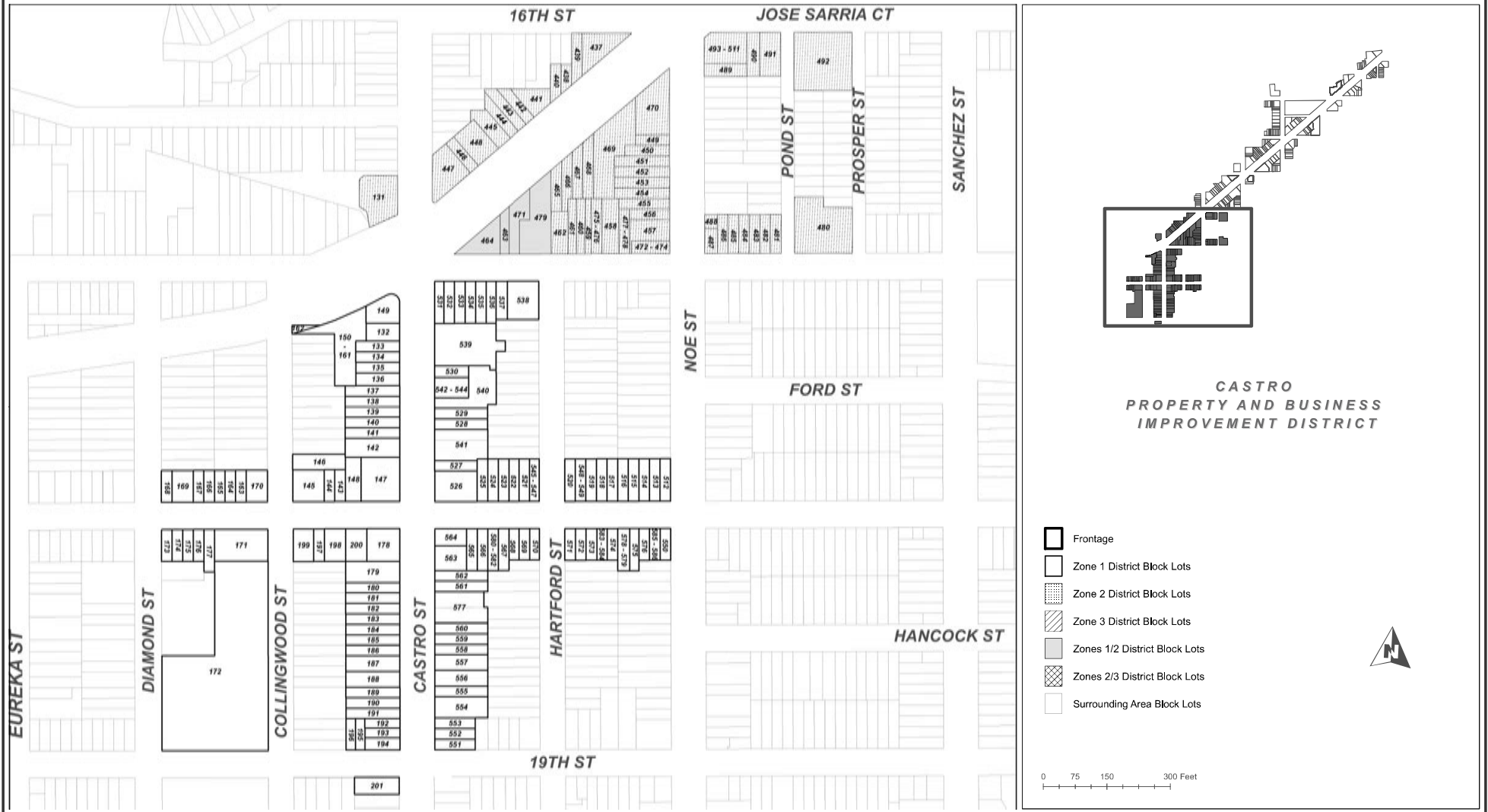


Source: DataSF.org  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California III FIPS 0403 Feet



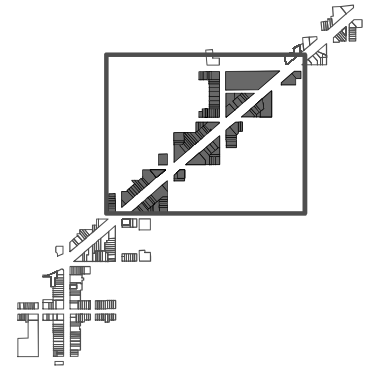
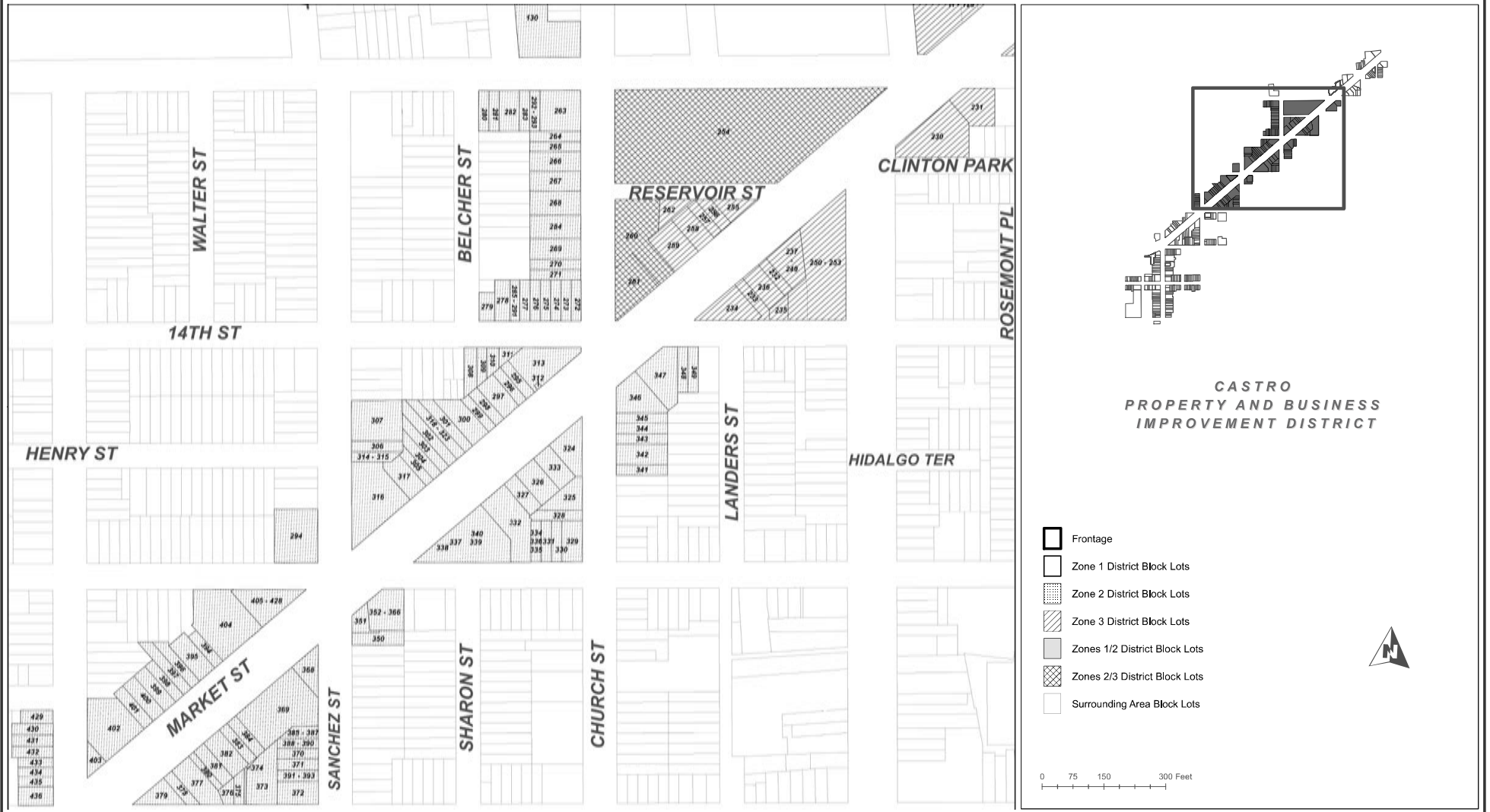
# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

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# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

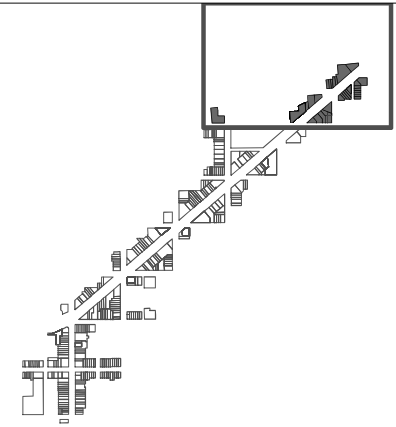
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



CASTRO  
PROPERTY AND BUSINESS  
IMPROVEMENT DISTRICT

# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

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CASTRO  
PROPERTY AND BUSINESS  
IMPROVEMENT DISTRICT

-  Frontage
-  Zone 1 District Block Lots
-  Zone 2 District Block Lots
-  Zone 3 District Block Lots
-  Zones 1/2 District Block Lots
-  Zones 2/3 District Block Lots
-  Surrounding Area Block Lots







## 11. ASSESSMENT ROLL

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The following pages contain the proposed 2020/21 assessment roll for the District.

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT ROLL  
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0871-004	3	Non-Residential Property	30.98	2,474	650	0.85	0.13	2.14	3.00	1.00	9.39	\$608.22
0871-005	3	Non-Residential Property	36.12	3,293	12,600	1.14	2.61	2.50	3.00	1.00	18.73	1,213.41
0871-006	3	Non-Residential Property	26.90	2,587	3,150	0.89	0.65	1.86	3.00	1.00	10.22	661.71
0871-007	3	Non-Residential Property	25.00	2,650	6,685	0.91	1.39	1.73	3.00	1.00	12.08	782.75
0871-008	3	Residential Property (5+ Units)	133.73	2,905	8,000	1.00	1.66	9.25	2.00	1.00	23.81	1,542.64
0871-014	3	Non-Profit Property	338.18	10,868	37,758	3.75	7.82	23.39	1.00	1.00	34.96	2,264.46
0871-016	3	Non-Residential Property	292.64	23,078	140,380	7.96	29.09	20.24	3.00	1.00	171.85	11,132.07
0872-001	3	Non-Residential Property	242.25	6,155	43,415	2.12	9.00	16.75	3.00	1.00	83.61	5,416.16
0872-002	3	Non-Residential Property	181.15	10,415	14,030	3.59	2.91	12.53	3.00	1.00	57.08	3,697.24
0872-004	3	Non-Residential Property	50.00	3,807	2,364	1.31	0.49	3.46	3.00	1.00	15.78	1,022.24
0872-025	3	Non-Residential Property	7.02	398	1,874	0.14	0.39	0.49	3.00	1.00	3.03	196.50
0872-026	3	Non-Residential Property	5.00	284	1,336	0.10	0.28	0.35	3.00	1.00	2.16	140.09
0872-027	3	Non-Residential Property	8.04	456	2,147	0.16	0.44	0.56	3.00	1.00	3.48	225.13
0872-028	3	Non-Residential Property	1.46	83	389	0.03	0.08	0.10	3.00	1.00	0.63	40.79
0872-029	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-030	3	Residential Property (1-4 Units)	4.59	260	1,225	0.09	0.25	0.32	1.50	1.00	0.99	64.22
0872-031	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-032	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-033	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-034	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-035	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-036	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-037	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-038	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-039	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-040	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-041	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-042	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-043	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-044	3	Residential Property (1-4 Units)	4.11	233	1,098	0.08	0.23	0.28	1.50	1.00	0.89	57.57
0872-045	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-046	3	Residential Property (1-4 Units)	4.58	260	1,223	0.09	0.25	0.32	1.50	1.00	0.99	64.12
0872-047	3	Residential Property (1-4 Units)	2.62	149	700	0.05	0.15	0.18	1.50	1.00	0.57	36.70
0872-048	3	Residential Property (1-4 Units)	2.37	135	633	0.05	0.13	0.16	1.50	1.00	0.51	33.19
0872-049	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-050	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-051	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-052	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-053	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-054	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-055	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-056	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-057	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-058	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-059	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-060	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-061	3	Residential Property (1-4 Units)	2.96	168	789	0.06	0.16	0.20	1.50	1.00	0.64	41.37
0872-062	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872-063	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-064	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-065	3	Residential Property (1-4 Units)	3.82	217	1,019	0.07	0.21	0.26	1.50	1.00	0.82	53.42
0872-066	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-067	3	Residential Property (1-4 Units)	2.37	135	634	0.05	0.13	0.16	1.50	1.00	0.51	33.24
0872-068	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-069	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-070	3	Residential Property (1-4 Units)	2.40	136	641	0.05	0.13	0.17	1.50	1.00	0.52	33.61
0872-071	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-072	3	Residential Property (1-4 Units)	2.87	163	766	0.06	0.16	0.20	1.50	1.00	0.62	40.16
0872-073	3	Residential Property (1-4 Units)	3.45	196	920	0.07	0.19	0.24	1.50	1.00	0.74	48.23
0872-074	3	Residential Property (1-4 Units)	4.13	234	1,102	0.08	0.23	0.29	1.50	1.00	0.89	57.78
0872-075	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-076	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-077	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT ROLL  
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872-078	3	Residential Property (1-4 Units)	2.94	167	786	0.06	0.16	0.20	1.50	1.00	0.64	41.21
0872-079	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872-080	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-081	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872-082	3	Residential Property (1-4 Units)	3.84	218	1,025	0.08	0.21	0.27	1.50	1.00	0.83	53.74
0872-083	3	Residential Property (1-4 Units)	2.95	168	788	0.06	0.16	0.20	1.50	1.00	0.64	41.31
0872-084	3	Residential Property (1-4 Units)	2.38	135	636	0.05	0.13	0.16	1.50	1.00	0.51	33.34
0872-085	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-086	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-087	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-088	3	Residential Property (1-4 Units)	2.46	140	658	0.05	0.14	0.17	1.50	1.00	0.53	34.50
0872-089	3	Residential Property (1-4 Units)	2.88	163	768	0.06	0.16	0.20	1.50	1.00	0.62	40.26
0872-090	3	Residential Property (1-4 Units)	3.46	196	924	0.07	0.19	0.24	1.50	1.00	0.75	48.44
0872-091	3	Residential Property (1-4 Units)	4.14	235	1,105	0.08	0.23	0.29	1.50	1.00	0.89	57.93
0872-092	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-093	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-094	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-095	3	Residential Property (1-4 Units)	2.95	167	787	0.06	0.16	0.20	1.50	1.00	0.64	41.26
0872-096	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872-097	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-098	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872-099	3	Residential Property (1-4 Units)	4.31	244	1,150	0.08	0.24	0.30	1.50	1.00	0.93	60.29
0872-100	3	Residential Property (1-4 Units)	2.66	151	710	0.05	0.15	0.18	1.50	1.00	0.57	37.22
0872-101	3	Residential Property (1-4 Units)	3.59	204	958	0.07	0.20	0.25	1.50	1.00	0.78	50.23
0872-102	3	Residential Property (1-4 Units)	3.63	206	969	0.07	0.20	0.25	1.50	1.00	0.78	50.80
0872-103	3	Residential Property (1-4 Units)	3.71	210	990	0.07	0.21	0.26	1.50	1.00	0.80	51.90
0872-104	3	Residential Property (1-4 Units)	3.87	220	1,034	0.08	0.21	0.27	1.50	1.00	0.84	54.21
0872-105	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872-106	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872-107	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-108	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-109	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-110	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-111	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872-112	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-113	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-114	3	Residential Property (1-4 Units)	4.32	245	1,152	0.08	0.24	0.30	1.50	1.00	0.93	60.40
0872-115	3	Residential Property (1-4 Units)	2.97	169	793	0.06	0.16	0.21	1.50	1.00	0.64	41.58
0872-116	3	Residential Property (1-4 Units)	3.60	205	962	0.07	0.20	0.25	1.50	1.00	0.78	50.44
0872-117	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-118	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-119	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-120	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872-121	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872-122	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-123	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-124	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-125	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-126	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-127	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-128	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-129	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-130	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-131	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-132	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-133	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-134	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-135	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-136	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-137	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-138	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-139	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-140	3	Residential Property (1-4 Units)	3.66	208	977	0.07	0.20	0.25	1.50	1.00	0.79	51.22

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT ROLL  
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872 -141	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -142	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -143	3	Residential Property (1-4 Units)	3.80	216	1,015	0.07	0.21	0.26	1.50	1.00	0.82	53.21
0874 -003	2	Residential Property (5+ Units)	235.56	21,296	61,414	7.34	12.73	16.29	2.00	1.50	109.08	7,065.82
2623 -006	2	Non-Residential Property	164.28	9,748	1,920	3.36	0.40	11.36	3.00	1.50	68.04	4,407.35
2647 -002B	1	Non-Residential Property	42.00	3,149.00	2,940	1.09	0.61	2.90	3.00	2.25	31.05	2,011.13
2647 -003	1	Non-Residential Property	25.00	2,495.00	7,000	0.86	1.45	1.73	3.00	2.25	27.27	1,766.35
2647 -004	1	Non-Residential Property	25.00	2,495.00	3,500	0.86	0.73	1.73	3.00	2.25	22.37	1,449.24
2647 -005	1	Non-Residential Property	25.00	2,495.00	5,264	0.86	1.09	1.73	3.00	2.25	24.84	1,609.06
2647 -006	1	Non-Residential Property	30.00	3,000.00	6,000	1.03	1.24	2.07	3.00	2.25	29.38	1,903.08
2647 -007	1	Non-Residential Property	25.00	3,123.00	5,750	1.08	1.19	1.73	3.00	2.25	26.98	1,747.79
2647 -008	1	Non-Residential Property	25.00	3,123.00	5,450	1.08	1.13	1.73	3.00	2.25	26.56	1,720.61
2647 -009	1	Non-Residential Property	24.49	3,057.00	4,776	1.05	0.99	1.69	3.00	2.25	25.23	1,634.17
2647 -010	1	Non-Residential Property	24.84	3,101.00	5,441	1.07	1.13	1.72	3.00	2.25	26.43	1,711.76
2647 -011	1	Non-Residential Property	24.67	3,079.00	5,826	1.06	1.21	1.71	3.00	2.25	26.83	1,737.98
2647 -012	1	Non-Residential Property	45.00	5,623.00	11,506	1.94	2.38	3.11	3.00	2.25	50.19	3,251.01
2647 -014	1	Non-Residential Property	25.00	1,873.00	3,064	0.65	0.63	1.73	3.00	2.25	20.32	1,315.94
2647 -015	1	Non-Residential Property	25.00	1,875.00	4,050	0.65	0.84	1.73	3.00	2.25	21.70	1,405.58
2647 -016	1	Non-Residential Property	150.00	5,623.00	7,500	1.94	1.55	10.37	3.00	2.25	93.60	6,062.81
2647 -017	1	Non-Residential Property	37.00	4,621.00	-	1.59	-	2.56	3.00	2.25	28.03	1,815.53
2647 -033	1	Non-Residential Property	192.00	9,152.00	17,423	3.16	3.61	13.28	3.00	2.25	135.29	8,763.93
2647 -034	1	Non-Residential Property	37.00	3,846.00	-	1.33	-	2.56	3.00	2.25	26.22	1,698.67
2647 -035	1	Non-Residential Property	139.78	4,206.00	4,782	1.45	0.99	9.67	3.00	2.25	81.73	5,293.93
2647 -036	1	Residential Property (1-4 Units)	12.86	1,303	1,288	0.45	0.27	0.89	1.50	2.25	5.42	350.94
2647 -037	1	Residential Property (1-4 Units)	12.52	1,268	1,254	0.44	0.26	0.87	1.50	2.25	5.27	341.68
2647 -038	1	Residential Property (1-4 Units)	12.02	1,218	1,204	0.42	0.25	0.83	1.50	2.25	5.06	328.06
2647 -039	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -040	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -041	1	Residential Property (1-4 Units)	8.56	867	857	0.30	0.18	0.59	1.50	2.25	3.60	233.51
2647 -042	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -043	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -044	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -045	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -046	1	Residential Property (1-4 Units)	7.97	807	798	0.28	0.17	0.55	1.50	2.25	3.36	217.43
2647 -047	1	Residential Property (1-4 Units)	7.76	786	777	0.27	0.16	0.54	1.50	2.25	3.27	211.71
2647 -048	1	Non-Residential Property	81.75	617.00	-	0.21	-	5.65	3.00	2.25	39.59	2,564.82
2648 -016	1	Residential Property (1-4 Units)	25.00	1,873	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.22
2648 -017	1	Residential Property (1-4 Units)	25.00	1,873	5,219	0.65	1.08	1.73	1.50	2.25	11.66	755.60
2648 -018	1	Residential Property (1-4 Units)	25.00	1,875	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.37
2648 -019	1	Non-Residential Property	25.00	1,875.00	2,460	0.65	0.51	1.73	3.00	2.25	19.47	1,261.52
2648 -020	1	Non-Residential Property	25.00	1,873.00	1,394	0.65	0.29	1.73	3.00	2.25	17.98	1,164.63
2648 -022A	1	Non-Residential Property	25.00	1,873.00	4,550	0.65	0.94	1.73	3.00	2.25	22.39	1,450.58
2648 -043	1	Non-Residential Property	50.00	3,750.00	3,574	1.29	0.74	3.46	3.00	2.25	37.07	2,401.08
2648 -052	1	Non-Residential Property	125.00	3,750.00	8,035	1.29	1.67	8.64	3.00	2.25	78.31	5,072.96
2694 -001	1	Non-Residential Property	200.00	9,374.00	2,764	3.23	0.57	13.83	3.00	2.25	119.04	7,711.12
2694 -002	1	Non-Residential Property	918.00	83,500.00	20,050	28.80	4.15	63.48	3.00	2.25	650.92	42,164.21
2694 -035	1	Non-Residential Property	25.00	1,875.00	4,284	0.65	0.89	1.73	3.00	2.25	22.03	1,426.78
2694 -036	1	Non-Residential Property	25.00	1,873.00	1,957	0.65	0.41	1.73	3.00	2.25	18.77	1,215.64
2694 -037	1	Non-Residential Property	25.00	1,875.00	2,450	0.65	0.51	1.73	3.00	2.25	19.46	1,260.61
2694 -038	1	Residential Property (1-4 Units)	25.00	1,875	1,770	0.65	0.37	1.73	1.50	2.25	9.25	599.50
2694 -039	1	Non-Residential Property	25.00	2,500.00	2,130	0.86	0.44	1.73	3.00	2.25	20.47	1,325.86
2695 -001	1	Non-Residential Property	150.00	5,623.00	10,576	1.94	2.19	10.37	3.00	2.25	97.90	6,341.52
2695 -002	1	Non-Residential Property	50.00	6,250.00	10,423	2.16	2.16	3.46	3.00	2.25	52.47	3,398.61
2695 -003	1	Non-Residential Property	24.00	3,001.00	3,594	1.03	0.74	1.66	3.00	2.25	23.22	1,503.82
2695 -004	1	Non-Residential Property	24.67	3,084.00	2,972	1.06	0.62	1.71	3.00	2.25	22.85	1,480.14
2695 -005	1	Non-Residential Property	24.67	3,084.00	4,588	1.06	0.95	1.71	3.00	2.25	25.11	1,626.56
2695 -006	1	Non-Residential Property	24.67	3,084.00	8,011	1.06	1.66	1.71	3.00	2.25	29.90	1,936.70
2695 -007	1	Non-Residential Property	25.00	3,125.00	4,484	1.08	0.93	1.73	3.00	2.25	25.22	1,633.39
2695 -008	1	Non-Residential Property	24.33	3,040.00	5,628	1.05	1.17	1.68	3.00	2.25	26.31	1,704.06
2695 -009	1	Non-Residential Property	24.67	3,084.00	2,466	1.06	0.51	1.71	3.00	2.25	22.14	1,434.30
2695 -010	1	Non-Residential Property	37.00	4,626.00	9,198	1.60	1.91	2.56	3.00	2.25	40.90	2,649.67
2695 -011	1	Non-Residential Property	37.00	4,626.00	2,145	1.60	0.44	2.56	3.00	2.25	31.04	2,010.63
2695 -012	1	Non-Residential Property	25.00	3,123.00	2,800	1.08	0.58	1.73	3.00	2.25	22.86	1,480.51

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**  
**ASSESSMENT ROLL**  
**FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
2695 -013	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -013A	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -014	1	Non-Residential Property	22.46	1,812.00	2,484	0.62	0.51	1.55	3.00	2.25	18.18	1,177.33
2695 -015	1	Residential Property (1-4 Units)	22.46	1,812	1,920	0.62	0.40	1.55	1.50	2.25	8.69	563.12
2695 -016	1	Non-Residential Property	110.58	2,421.00	6,540	0.83	1.36	7.65	3.00	2.25	66.40	4,301.19
2695 -017	1	Residential Property (1-4 Units)	22.25	1,668	1,848	0.58	0.38	1.54	1.50	2.25	8.43	545.85
2695 -018	1	Residential Property (1-4 Units)	22.25	1,668	1,892	0.58	0.39	1.54	1.50	2.25	8.46	547.85
2695 -035	1	Non-Residential Property	25.00	1,873.00	2,750	0.65	0.57	1.73	3.00	2.25	19.88	1,287.49
2695 -036	1	Non-Residential Property	50.00	3,750.00	6,732	1.29	1.39	3.46	3.00	2.25	41.48	2,687.21
2695 -041	1	Non-Residential Property	125.00	3,750.00	9,750	1.29	2.02	8.64	3.00	2.25	80.71	5,228.35
2695 -042	1	Non-Residential Property	50.00	3,750.00	3,750	1.29	0.78	3.46	3.00	2.25	37.31	2,417.03
2696 -001	1	Non-Residential Property	147.00	4,277.00	8,554	1.48	1.77	10.17	3.00	2.25	90.54	5,864.64
3501 -001	3	Non-Residential Property	289.33	8,960	19,567	3.09	4.05	20.01	3.00	1.00	81.46	5,276.53
3501 -003	3	Non-Residential Property	140.00	4,499	1,200	1.55	0.25	9.68	3.00	1.00	34.44	2,231.18
3501 -004	3	Non-Residential Property	25.00	2,247	3,632	0.77	0.75	1.73	3.00	1.00	9.77	632.80
3501 -006	3	Non-Profit Property	150.00	7,957	11,802	2.74	2.45	10.37	1.00	1.00	15.56	1,008.08
3501 -007	3	Non-Profit Property	212.60	3,904	-	1.35	-	14.70	1.00	1.00	16.05	1,039.55
3501 -008	3	Non-Residential Property	88.00	6,743	4,427	2.33	0.92	6.09	3.00	1.00	27.98	1,812.73
3501 -009	3	Non-Residential Property	25.00	3,652	-	1.26	-	1.73	3.00	1.00	8.96	580.70
3501 -011	3	Non-Residential Property	8.90	619	1,364	0.21	0.28	0.62	3.00	1.00	3.33	215.97
3501 -012	3	Residential Property (1-4 Units)	5.57	388	854	0.13	0.18	0.39	1.50	1.00	1.04	67.61
3501 -013	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3501 -014	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3502 -040	3	Non-Residential Property	86.79	3,920	7,450	1.35	1.54	6.00	3.00	1.00	26.69	1,729.04
3502 -041	3	Non-Residential Property	25.00	2,225	1,644	0.77	0.34	1.73	3.00	1.00	8.51	551.27
3502 -042	3	Non-Residential Property	25.00	2,757	3,411	0.95	0.71	1.73	3.00	1.00	10.16	658.08
3502 -043	3	Non-Residential Property	42.88	3,145	6,503	1.08	1.35	2.96	3.00	1.00	16.19	1,048.80
3502 -044	3	Non-Residential Property	76.67	2,744	8,100	0.95	1.68	5.30	3.00	1.00	23.78	1,540.34
3502 -062	3	Residential Property (1-4 Units)	29.00	2,320	2,780	0.80	0.58	2.01	1.50	1.00	5.07	328.57
3502 -063	3	Residential Property (5+ Units)	29.00	2,317	5,541	0.80	1.15	2.01	2.00	1.00	7.91	512.08
3502 -064	3	Non-Residential Property	25.00	1,999	2,600	0.69	0.54	1.73	3.00	1.00	8.87	574.62
3502 -065	3	Residential Property (1-4 Units)	25.00	1,999	2,700	0.69	0.56	1.73	1.50	1.00	4.47	289.32
3502 -066	3	Residential Property (5+ Units)	25.00	2,000	5,755	0.69	1.19	1.73	2.00	1.00	7.22	467.82
3502 -067	3	Non-Residential Property	27.00	1,999	4,786	0.69	0.99	1.87	3.00	1.00	10.64	689.53
3502 -068	3	Non-Residential Property	92.25	4,408	3,840	1.52	0.80	6.38	3.00	1.00	26.09	1,689.72
3502 -070	3	Non-Residential Property	131.46	8,698	14,283	3.00	2.96	9.09	3.00	1.00	45.15	2,924.64
3502 -114	3	Non-Residential Property	125.59	2,385	5,780	0.82	1.20	8.68	3.00	1.00	32.12	2,080.33
3502 -115	3	Residential Property (1-4 Units)	18.84	358	867	0.12	0.18	1.30	1.50	1.00	2.41	156.02
3502 -116	3	Residential Property (1-4 Units)	19.12	363	880	0.13	0.18	1.32	1.50	1.00	2.44	158.36
3502 -117	3	Residential Property (1-4 Units)	16.95	322	780	0.11	0.16	1.17	1.50	1.00	2.17	140.37
3534 -057	3	Non-Residential Property	199.00	15,934	10,500	5.50	2.18	13.76	3.00	1.00	64.30	4,164.89
3534 -058	3	Non-Residential Property	120.03	9,865	15,406	3.40	3.19	8.30	3.00	1.00	44.68	2,894.51
3535 -008	3	Non-Residential Property	25.00	2,495	2,550	0.86	0.53	1.73	3.00	1.00	9.35	605.85
3535 -012	3	Non-Residential Property	54.29	2,870	3,850	0.99	0.80	3.75	3.00	1.00	16.63	1,076.96
3535 -013	3	Residential Property (5+ Units)	285.28	7,252	23,260	2.50	4.82	19.73	2.00	1.00	54.10	3,504.21
3535 -014	3	Residential Property (1-4 Units)	44.66	2,232	2,394	0.77	0.50	3.09	1.50	1.00	6.53	423.04
3535 -015	3	Non-Residential Property	50.00	5,000	7,040	1.72	1.46	3.46	3.00	1.00	19.92	1,290.49
3535 -016	3	Non-Residential Property	30.71	2,116	5,000	0.73	1.04	2.12	3.00	1.00	11.67	755.87
3535 -017	3	Residential Property (1-4 Units)	6.13	422	998	0.15	0.21	0.42	1.50	1.00	1.16	75.44
3535 -018	3	Residential Property (1-4 Units)	7.28	502	1,185	0.17	0.25	0.50	1.50	1.00	1.38	89.57
3535 -019	3	Residential Property (1-4 Units)	6.15	424	1,001	0.15	0.21	0.43	1.50	1.00	1.17	75.66
3535 -020	3	Residential Property (1-4 Units)	6.97	480	1,134	0.17	0.23	0.48	1.50	1.00	1.32	85.72
3535 -021	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -022	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -023	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -024	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -025	3	Residential Property (1-4 Units)	6.22	429	1,013	0.15	0.21	0.43	1.50	1.00	1.18	76.57
3535 -026	3	Residential Property (1-4 Units)	7.36	507	1,199	0.18	0.25	0.51	1.50	1.00	1.40	90.63
3535 -027	3	Residential Property (1-4 Units)	5.16	356	840	0.12	0.17	0.36	1.50	1.00	0.98	63.49
3535 -028	3	Residential Property (1-4 Units)	5.44	375	886	0.13	0.18	0.38	1.50	1.00	1.03	66.97
3535 -042	3	Residential Property (5+ Units)	288.37	14,925	75,989	5.15	15.75	19.94	2.00	1.00	81.67	5,290.29
3535 -043	3	Non-Residential Property	132.49	6,857	34,912	2.36	7.23	9.16	3.00	1.00	56.28	3,645.81
3535 -044	3	Non-Residential Property	90.13	4,665	23,751	1.61	4.92	6.23	3.00	1.00	38.29	2,480.29

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT ROLL  
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3535-045	3	Residential Property (5+ Units)	93.48	4,838	24,632	1.67	5.10	6.46	2.00	1.00	26.47	1,714.86
3536-001	2/3	Non-Residential Property	1,265.19	124,577	69,452	42.96	14.39	87.49	3.00	1.36	588.86	38,144.10
3536-002	3	Non-Residential Property	87.00	3,232	-	1.11	-	6.02	3.00	1.00	21.39	1,385.72
3536-003	3	Non-Residential Property	30.00	2,687	-	0.93	-	2.07	3.00	1.00	9.00	583.22
3536-004	3	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.00	7.77	503.16
3536-005	3	Non-Residential Property	50.00	4,996	-	1.72	-	3.46	3.00	1.00	15.54	1,006.73
3536-007	3	Non-Residential Property	75.00	7,500	-	2.59	-	5.19	3.00	1.00	23.32	1,510.50
3536-010	2/3	Non-Residential Property	202.81	15,292	-	5.27	-	14.02	3.00	1.38	79.71	5,163.13
3536-012	2/3	Non-Residential Property	246.24	7,762	-	2.68	-	17.03	3.00	1.26	74.38	4,818.14
3536-013	3	Non-Residential Property	-	3,368	-	1.16	-	-	3.00	1.00	3.48	225.72
3537-001	2	Non-Residential Property	200.00	9,997	20,000	3.45	4.14	13.83	3.00	1.50	96.40	6,244.49
3537-005	2	Residential Property (5+ Units)	25.00	3,123	4,530	1.08	0.94	1.73	2.00	1.50	11.23	727.67
3537-006	2	Residential Property (1-4 Units)	24.00	2,996	2,900	1.03	0.60	1.66	1.50	1.50	7.41	480.06
3537-007	2	Non-Residential Property	48.00	5,998	6,792	2.07	1.41	3.32	3.00	1.50	30.58	1,980.77
3537-009	2	Non-Residential Property	48.00	5,998	9,345	2.07	1.94	3.32	3.00	1.50	32.96	2,134.98
3537-010	2	Non-Profit Property	60.00	7,496	3,784	2.59	0.78	4.15	1.00	1.50	11.28	730.52
3537-013	2	Non-Residential Property	50.00	6,246	4,265	2.15	0.88	3.46	3.00	1.50	29.23	1,893.38
3537-014	2	Non-Residential Property	25.00	3,123	2,685	1.08	0.56	1.73	3.00	1.50	15.13	980.06
3537-015	2	Non-Residential Property	25.00	3,125	5,502	1.08	1.14	1.73	3.00	1.50	17.76	1,150.42
3537-016	2	Non-Residential Property	125.00	2,495	1,557	0.86	0.32	8.64	3.00	1.50	44.22	2,864.52
3537-017	2	Non-Residential Property	25.00	2,500	4,092	0.86	0.85	1.73	3.00	1.50	15.48	1,002.42
3537-018	2	Non-Residential Property	25.00	2,495	5,910	0.86	1.22	1.73	3.00	1.50	17.16	1,111.73
3537-019	2	Non-Residential Property	25.00	2,500	5,560	0.86	1.15	1.73	3.00	1.50	16.84	1,091.09
3537-020	2	Non-Residential Property	25.00	2,500	7,326	0.86	1.52	1.73	3.00	1.50	18.49	1,197.76
3537-021	2	Residential Property (5+ Units)	25.00	2,500	7,168	0.86	1.49	1.73	2.00	1.50	12.23	792.15
3537-023	2	Non-Residential Property	37.00	3,698	7,195	1.28	1.49	2.56	3.00	1.50	23.96	1,552.17
3537-024	2	Non-Residential Property	38.00	2,648	7,944	0.91	1.65	2.63	3.00	1.50	23.34	1,512.01
3537-085	2	Residential Property (1-4 Units)	125.00	2,500	3,475	0.86	0.72	8.64	1.50	1.50	23.01	1,490.44
3537-086	2	Non-Residential Property	25.00	2,500	3,448	0.86	0.71	1.73	3.00	1.50	14.87	963.52
3537-087	2	Non-Residential Property	50.00	4,996	7,695	1.72	1.59	3.46	3.00	1.50	30.49	1,974.90
3537-088	2	Residential Property (1-4 Units)	25.00	2,500	3,960	0.86	0.82	1.73	1.50	1.50	7.68	497.22
3537-091	2	Non-Residential Property	55.00	6,875	4,265	2.37	0.88	3.80	3.00	1.50	31.76	2,057.39
3537-101	2	Non-Residential Property	6.69	669	1,589	0.23	0.33	0.46	3.00	1.50	4.60	298.15
3537-102	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-103	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-104	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-105	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-106	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-107	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-129	2	Residential Property (1-4 Units)	11.84	1,184	1,192	0.41	0.25	0.82	1.50	1.50	3.32	214.84
3537-130	2	Residential Property (1-4 Units)	13.16	1,316	1,325	0.45	0.27	0.91	1.50	1.50	3.69	238.81
3541-010	2	Non-Residential Property	235.00	13,650	5,508	4.71	1.14	16.25	3.00	1.50	99.45	6,441.85
3542-004	2	Non-Residential Property	25.00	2,500	7,500	0.86	1.55	1.73	3.00	1.50	18.65	1,208.27
3542-005	2	Non-Residential Property	25.00	2,500	4,956	0.86	1.03	1.73	3.00	1.50	16.28	1,054.61
3542-006	2	Non-Residential Property	50.00	5,000	12,490	1.72	2.59	3.46	3.00	1.50	34.97	2,264.93
3542-007	2	Non-Residential Property	25.00	2,500	4,725	0.86	0.98	1.73	3.00	1.50	16.07	1,040.65
3542-008	2	Non-Residential Property	25.00	2,500	2,375	0.86	0.49	1.73	3.00	1.50	13.87	898.71
3542-009	2	Non-Residential Property	50.00	6,303	-	2.17	-	3.46	3.00	1.50	25.34	1,641.49
3542-011	2	Non-Residential Property	25.00	4,000	4,750	1.38	0.98	1.73	3.00	1.50	18.42	1,192.96
3542-013	2	Residential Property (5+ Units)	25.00	4,265	6,719	1.47	1.39	1.73	2.00	1.50	13.78	892.35
3542-014	2	Non-Residential Property	25.00	3,994	15,976	1.38	3.31	1.73	3.00	1.50	28.88	1,870.44
3542-015	2	Non-Residential Property	25.00	3,267	10,868	1.13	2.25	1.73	3.00	1.50	22.98	1,488.82
3542-016	2	Non-Residential Property	25.00	2,609	2,400	0.90	0.50	1.73	3.00	1.50	14.07	911.17
3542-024A	2	Residential Property (1-4 Units)	25.00	3,123	3,400	1.08	0.70	1.73	1.50	1.50	7.90	511.62
3542-025	2	Non-Residential Property	100.00	12,497	12,336	4.31	2.56	6.92	3.00	1.50	62.02	4,017.15
3542-036	2	Non-Residential Property	28.77	3,179	-	1.10	-	1.99	3.00	1.50	13.89	899.52
3542-037	2	Residential Property (5+ Units)	26.00	2,265	5,190	0.78	1.08	1.80	2.00	1.50	10.96	710.18
3542-038	2	Residential Property (5+ Units)	30.06	1,894	4,140	0.65	0.86	2.08	2.00	1.50	10.77	697.64
3542-038A	2	Non-Residential Property	58.83	1,472	1,366	0.51	0.28	4.07	3.00	1.50	21.87	1,416.40
3542-040	2	Non-Residential Property	12.00	144	-	0.05	-	0.83	3.00	1.50	3.96	256.36
3542-041	2	Non-Residential Property	288.05	10,417	61,678	3.59	12.78	19.92	3.00	1.50	163.32	10,579.08
3542-049	2	Residential Property (1-4 Units)	11.88	1,291	1,115	0.45	0.23	0.82	1.50	1.50	3.37	218.26
3542-050	2	Residential Property (1-4 Units)	13.12	1,426	1,232	0.49	0.26	0.91	1.50	1.50	3.72	241.16

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**  
**ASSESSMENT ROLL**  
**FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3542-061	2	Non-Residential Property	403.27	18,477	107,409	6.37	22.26	27.89	3.00	1.50	254.32	16,474.12
3542-062	2	Non-Residential Property	50.00	5,153	18,000	1.78	3.73	3.46	3.00	1.50	40.34	2,613.14
3542-063	2	Residential Property (1-4 Units)	4.98	888	1,232	0.31	0.26	0.34	1.50	1.50	2.04	131.99
3542-064	2	Residential Property (1-4 Units)	5.64	1,006	1,396	0.35	0.29	0.39	1.50	1.50	2.31	149.56
3542-065	2	Residential Property (1-4 Units)	5.75	1,026	1,424	0.35	0.30	0.40	1.50	1.50	2.36	152.56
3542-066	2	Residential Property (1-4 Units)	4.43	790	1,097	0.27	0.23	0.31	1.50	1.50	1.81	117.53
3542-067	2	Residential Property (1-4 Units)	2.36	420	583	0.14	0.12	0.16	1.50	1.50	0.96	62.46
3542-068	2	Residential Property (1-4 Units)	1.84	328	455	0.11	0.09	0.13	1.50	1.50	0.75	48.75
3543-001	2	Non-Residential Property	249.30	6,394	17,241	2.21	3.57	17.24	3.00	1.50	103.58	6,709.43
3543-003	2	Non-Residential Property	82.00	5,144	3,470	1.77	0.72	5.67	3.00	1.50	36.74	2,379.61
3543-003A	2	Non-Residential Property	58.00	5,797	9,600	2.00	1.99	4.01	3.00	1.50	36.00	2,331.75
3543-003B	2	Non-Residential Property	37.00	3,700	7,400	1.28	1.53	2.56	3.00	1.50	24.16	1,564.75
3543-004	2	Non-Residential Property	25.00	3,040	6,178	1.05	1.28	1.73	3.00	1.50	18.26	1,182.71
3543-005	2	Non-Residential Property	150.00	5,000	11,135	1.72	2.31	10.37	3.00	1.50	64.82	4,198.81
3543-006	2	Residential Property (1-4 Units)	25.00	2,495	2,140	0.86	0.44	1.73	1.50	1.50	6.82	442.00
3543-007	2	Residential Property (5+ Units)	25.00	2,500	5,865	0.86	1.22	1.73	2.00	1.50	11.42	739.68
3543-010	2	Non-Residential Property	125.00	12,120	24,240	4.18	5.02	8.64	3.00	1.50	80.31	5,202.22
3543-012	2	Non-Residential Property	50.00	4,996	8,635	1.72	1.79	3.46	3.00	1.50	31.36	2,031.68
3543-013	2	Residential Property (1-4 Units)	9.45	945	1,670	0.33	0.35	0.65	1.50	1.50	2.98	193.11
3543-014	2	Residential Property (1-4 Units)	9.56	956	1,690	0.33	0.35	0.66	1.50	1.50	3.02	195.43
3543-015	2	Residential Property (1-4 Units)	6.00	600	1,060	0.21	0.22	0.41	1.50	1.50	1.89	122.58
3543-025	2	Non-Residential Property	364.98	14,979	50,461	5.17	10.46	25.24	3.00	1.50	183.88	11,910.92
3543-026	2	Non-Residential Property	58.97	2,420	8,153	0.83	1.69	4.08	3.00	1.50	29.71	1,924.45
3543-027	2	Non-Residential Property	22.73	933	3,142	0.32	0.65	1.57	3.00	1.50	11.45	741.64
3543-028	2	Non-Residential Property	4.69	193	649	0.07	0.13	0.32	3.00	1.50	2.36	153.19
3544-059	2	Non-Residential Property	25.00	3,123	1,901	1.08	0.39	1.73	3.00	1.50	14.40	932.70
3544-060	2	Non-Residential Property	50.00	6,250	10,812	2.16	2.24	3.46	3.00	1.50	35.34	2,289.24
3544-062	2	Non-Residential Property	25.00	3,125	2,780	1.08	0.58	1.73	3.00	1.50	15.22	986.00
3544-063	2	Non-Residential Property	25.00	3,125	4,816	1.08	1.00	1.73	3.00	1.50	17.12	1,108.98
3544-064	2	Non-Residential Property	25.00	3,123	5,285	1.08	1.10	1.73	3.00	1.50	17.55	1,137.11
3544-065	2	Non-Residential Property	122.96	8,432	23,184	2.91	4.80	8.50	3.00	1.50	72.97	4,726.53
3544-067	2	Non-Residential Property	125.02	9,816	29,448	3.39	6.10	8.65	3.00	1.50	81.60	5,285.61
3544-070	2	Non-Residential Property	25.00	2,750	4,680	0.95	0.97	1.73	3.00	1.50	16.41	1,063.07
3544-071	2	Non-Residential Property	25.00	2,748	2,815	0.95	0.58	1.73	3.00	1.50	14.67	950.22
3558-035A	2	Non-Residential Property	25.00	3,680	4,137	1.27	0.86	1.73	3.00	1.50	17.35	1,123.76
3558-036	2	Non-Residential Property	91.55	2,512	6,495	0.87	1.35	6.33	3.00	1.50	38.44	2,490.14
3558-137	2	Non-Residential Property	28.53	2,309	8,155	0.80	1.69	1.97	3.00	1.50	20.07	1,299.93
3558-138	2	Residential Property (1-4 Units)	3.57	289	1,019	0.10	0.21	0.25	1.50	1.50	1.25	81.22
3558-139	2	Residential Property (1-4 Units)	3.73	302	1,067	0.10	0.22	0.26	1.50	1.50	1.31	85.04
3558-140	2	Residential Property (1-4 Units)	3.78	306	1,080	0.11	0.22	0.26	1.50	1.50	1.33	86.08
3558-141	2	Residential Property (1-4 Units)	3.46	280	988	0.10	0.20	0.24	1.50	1.50	1.22	78.75
3558-142	2	Residential Property (1-4 Units)	3.44	278	983	0.10	0.20	0.24	1.50	1.50	1.21	78.35
3558-143	2	Residential Property (1-4 Units)	2.72	220	778	0.08	0.16	0.19	1.50	1.50	0.96	62.01
3558-144	2	Residential Property (1-4 Units)	2.69	218	770	0.08	0.16	0.19	1.50	1.50	0.95	61.37
3558-145	2	Residential Property (1-4 Units)	3.46	280	990	0.10	0.21	0.24	1.50	1.50	1.22	78.90
3558-146	2	Residential Property (1-4 Units)	3.75	304	1,073	0.10	0.22	0.26	1.50	1.50	1.32	85.52
3558-147	2	Non-Residential Property	7.09	574	2,027	0.20	0.42	0.49	3.00	1.50	4.99	323.11
3558-148	2	Non-Residential Property	5.75	466	1,644	0.16	0.34	0.40	3.00	1.50	4.05	262.06
3558-149	2	Non-Residential Property	6.73	545	1,924	0.19	0.40	0.47	3.00	1.50	4.73	306.69
3558-150	2	Non-Residential Property	7.94	642	2,268	0.22	0.47	0.55	3.00	1.50	5.58	361.53
3558-151	2	Non-Residential Property	6.25	505	1,785	0.17	0.37	0.43	3.00	1.50	4.39	284.53
3558-152	2	Non-Residential Property	6.44	521	1,840	0.18	0.38	0.45	3.00	1.50	4.53	293.30
3559-001	2	Non-Residential Property	211.58	4,082	3,788	1.41	0.78	14.63	3.00	1.50	75.71	4,904.09
3559-002	2	Non-Residential Property	248.42	21,296	54,945	7.34	11.39	17.18	3.00	1.50	161.59	10,467.09
3559-005	2	Residential Property (1-4 Units)	25.00	2,495	5,325	0.86	1.10	1.73	1.50	1.50	8.31	538.20
3559-006	2	Residential Property (5+ Units)	27.50	2,748	4,866	0.95	1.01	1.90	2.00	1.50	11.57	749.66
3559-008	2	Non-Residential Property	155.00	5,492	7,094	1.89	1.47	10.72	3.00	1.50	63.37	4,104.97
3559-009	2	Non-Residential Property	75.00	9,130	9,130	3.15	1.89	5.19	3.00	1.50	46.02	2,981.09
3559-011A	2	Non-Residential Property	5.00	574	-	0.20	-	0.35	3.00	1.50	2.45	158.49
3559-012	2	Non-Residential Property	25.00	1,903	1,810	0.66	0.38	1.73	3.00	1.50	12.42	804.56
3559-012A	2	Residential Property (5+ Units)	25.25	1,698	3,240	0.59	0.67	1.75	2.00	1.50	9.01	583.58
3559-013	2	Non-Residential Property	111.00	7,046	21,138	2.43	4.38	7.68	3.00	1.50	65.19	4,222.57
3559-013A	2	Non-Residential Property	59.42	2,474	4,948	0.85	1.03	4.11	3.00	1.50	26.94	1,745.26



**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**  
**ASSESSMENT ROLL**  
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3559-014	2	Non-Residential Property	231.54	4,268	8,536	1.47	1.77	16.01	3.00	1.50	86.63	5,611.90
3559-015	2	Non-Residential Property	15.90	1,749	2,400	0.60	0.50	1.10	3.00	1.50	9.90	641.21
3559-016	2	Non-Residential Property	31.79	3,496	5,967	1.21	1.24	2.20	3.00	1.50	20.88	1,352.71
3559-017	2	Non-Residential Property	50.00	5,497	13,326	1.90	2.76	3.46	3.00	1.50	36.52	2,365.39
3559-018	2	Non-Residential Property	25.00	2,748	4,566	0.95	0.95	1.73	3.00	1.50	16.30	1,055.98
3559-019	2	Non-Residential Property	27.67	3,040	4,399	1.05	0.91	1.91	3.00	1.50	17.43	1,129.01
3559-020	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559-021	2	Residential Property (1-4 Units)	10.19	803	1,572	0.28	0.33	0.70	1.50	1.50	2.94	190.56
3559-022	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559-023	2	Residential Property (1-4 Units)	8.33	827	1,542	0.29	0.32	0.58	1.50	1.50	2.66	172.12
3559-024	2	Residential Property (1-4 Units)	8.28	822	1,533	0.28	0.32	0.57	1.50	1.50	2.64	171.11
3559-025	2	Residential Property (1-4 Units)	8.39	833	1,552	0.29	0.32	0.58	1.50	1.50	2.67	173.23
3559-026	2	Residential Property (1-4 Units)	9.89	989	1,755	0.34	0.36	0.68	1.50	1.50	3.12	202.39
3559-027	2	Residential Property (1-4 Units)	9.26	926	1,643	0.32	0.34	0.64	1.50	1.50	2.93	189.47
3559-028	2	Residential Property (1-4 Units)	8.35	835	1,482	0.29	0.31	0.58	1.50	1.50	2.64	170.91
3560-005	2	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.50	11.65	754.75
3560-006	2	Non-Residential Property	50.00	5,749	-	1.98	-	3.46	3.00	1.50	24.48	1,585.79
3560-007	2	Non-Residential Property	25.00	3,515	7,030	1.21	1.46	1.73	3.00	1.50	19.79	1,281.92
3560-008	2	Non-Residential Property	25.00	4,055	8,110	1.40	1.68	1.73	3.00	1.50	21.63	1,401.44
3560-009	2	Non-Residential Property	25.00	2,874	6,167	0.99	1.28	1.73	3.00	1.50	17.99	1,165.35
3560-010	2	Non-Residential Property	36.00	4,138	7,932	1.43	1.64	2.49	3.00	1.50	25.02	1,620.76
3560-011	2	Non-Residential Property	36.00	4,140	9,768	1.43	2.02	2.49	3.00	1.50	26.74	1,731.86
3560-012	2	Non-Residential Property	28.00	3,220	5,256	1.11	1.09	1.94	3.00	1.50	18.61	1,205.58
3560-013	2	Non-Residential Property	225.02	14,640	25,213	5.05	5.22	15.56	3.00	1.50	116.25	7,530.47
3560-015	2	Non-Residential Property	152.33	1,873	954	0.65	0.20	10.53	3.00	1.50	51.20	3,316.53
3560-031	2	Non-Residential Property	125.00	18,457	20,456	6.37	4.24	8.64	3.00	1.50	86.62	5,610.70
3560-053	2	Non-Residential Property	35.52	953	2,925	0.33	0.61	2.46	3.00	1.50	15.26	988.45
3560-054	2	Non-Residential Property	24.26	651	1,998	0.22	0.41	1.68	3.00	1.50	10.42	675.19
3560-055	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560-056	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560-057	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-058	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560-059	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560-060	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560-061	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560-062	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560-063	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-064	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560-065	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560-066	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560-067	2	Residential Property (1-4 Units)	14.05	377	1,157	0.13	0.24	0.97	1.50	1.50	3.02	195.49
3560-068	2	Residential Property (1-4 Units)	9.99	268	823	0.09	0.17	0.69	1.50	1.50	2.15	139.06
3560-069	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-070	2	Residential Property (1-4 Units)	10.02	269	825	0.09	0.17	0.69	1.50	1.50	2.15	139.40
3560-071	2	Residential Property (1-4 Units)	13.25	356	1,091	0.12	0.23	0.92	1.50	1.50	2.85	184.34
3560-072	2	Residential Property (1-4 Units)	10.37	278	854	0.10	0.18	0.72	1.50	1.50	2.23	144.30
3560-073	2	Residential Property (1-4 Units)	13.59	365	1,119	0.13	0.23	0.94	1.50	1.50	2.92	189.07
3560-074	2	Residential Property (1-4 Units)	9.54	256	786	0.09	0.16	0.66	1.50	1.50	2.05	132.81
3560-075	2	Residential Property (1-4 Units)	9.58	257	789	0.09	0.16	0.66	1.50	1.50	2.06	133.31
3560-076	2	Residential Property (1-4 Units)	9.93	267	818	0.09	0.17	0.69	1.50	1.50	2.13	138.21
3561-008	2	Non-Residential Property	111.50	2,565	-	0.88	-	7.71	3.00	1.50	38.68	2,505.39
3561-009	2	Non-Residential Property	27.50	2,748	2,917	0.95	0.60	1.90	3.00	1.50	15.54	1,006.77
3561-010	2	Non-Residential Property	27.50	2,748	4,909	0.95	1.02	1.90	3.00	1.50	17.40	1,127.09
3561-011	2	Non-Residential Property	27.50	2,748	2,748	0.95	0.57	1.90	3.00	1.50	15.38	996.56
3561-012	2	Non-Residential Property	23.00	1,955	2,152	0.67	0.45	1.59	3.00	1.50	12.20	790.14
3561-013	2	Non-Residential Property	23.00	1,955	2,760	0.67	0.57	1.59	3.00	1.50	12.76	826.86
3561-014	2	Non-Residential Property	23.00	1,951	3,220	0.67	0.67	1.59	3.00	1.50	13.19	854.24
3561-015	2	Non-Residential Property	131.00	3,907	6,032	1.35	1.25	9.06	3.00	1.50	52.45	3,397.71
3562-001	2	Non-Residential Property	273.71	5,825	23,300	2.01	4.83	18.93	3.00	1.50	115.94	7,510.19
3562-003	2	Non-Residential Property	32.89	1,489	3,455	0.51	0.72	2.27	3.00	1.50	15.77	1,021.33
3562-004	2	Non-Residential Property	57.88	2,761	7,586	0.95	1.57	4.00	3.00	1.50	29.37	1,902.38
3562-006	2	Non-Residential Property	32.88	2,051	3,809	0.71	0.79	2.27	3.00	1.50	16.96	1,098.93
3562-007	2	Non-Residential Property	50.00	3,833	2,925	1.32	0.61	3.46	3.00	1.50	24.24	1,569.86

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT ROLL  
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3562-008	2	Non-Residential Property	25.00	2,474	3,247	0.85	0.67	1.73	3.00	1.50	14.65	948.76
3562-009	2	Non-Residential Property	25.00	3,009	10,312	1.04	2.14	1.73	3.00	1.50	22.06	1,429.30
3562-010	2	Non-Residential Property	25.00	2,739	4,625	0.94	0.96	1.73	3.00	1.50	16.34	1,058.64
3562-011	2	Non-Residential Property	37.50	3,855	3,375	1.33	0.70	2.59	3.00	1.50	20.80	1,347.29
3562-014	2	Non-Residential Property	25.00	2,247	6,741	0.77	1.40	1.73	3.00	1.50	17.55	1,136.99
3562-015	2	Non-Residential Property	226.88	7,087	13,000	2.44	2.69	15.69	3.00	1.50	93.72	6,070.85
3562-035	2	Non-Residential Property	62.50	5,625	3,826	1.94	0.79	4.32	3.00	1.50	31.75	2,056.40
3563-003	2	Residential Property (5+ Units)	25.00	2,000	4,665	0.69	0.97	1.73	2.00	1.50	10.16	657.84
3563-004	2	Residential Property (1-4 Units)	25.00	2,625	2,292	0.91	0.47	1.73	1.50	1.50	7.00	453.13
3563-005	2	Residential Property (1-4 Units)	25.00	3,249	2,562	1.12	0.53	1.73	1.50	1.50	7.61	492.65
3563-006	2	Residential Property (5+ Units)	25.00	3,249	7,200	1.12	1.49	1.73	2.00	1.50	13.02	843.63
3563-007	2	Residential Property (1-4 Units)	25.00	3,249	3,068	1.12	0.64	1.73	1.50	1.50	7.84	507.93
3563-008	2	Residential Property (5+ Units)	25.00	3,249	4,200	1.12	0.87	1.73	2.00	1.50	11.16	722.83
3563-009	2	Residential Property (1-4 Units)	25.00	2,996	2,320	1.03	0.48	1.73	1.50	1.50	7.30	472.62
3563-010	2	Residential Property (1-4 Units)	25.00	2,374	3,674	0.82	0.76	1.73	1.50	1.50	7.44	482.25
3563-011	2	Residential Property (5+ Units)	55.00	4,896	5,916	1.69	1.23	3.80	2.00	1.50	20.15	1,305.45
3563-014	2	Residential Property (1-4 Units)	40.00	5,196	2,863	1.79	0.59	2.77	1.50	1.50	11.59	750.78
3563-015A	2	Residential Property (1-4 Units)	14.90	1,920	1,680	0.66	0.35	1.03	1.50	1.50	4.59	297.37
3563-015B	2	Residential Property (1-4 Units)	20.06	2,617	1,819	0.90	0.38	1.39	1.50	1.50	6.00	388.67
3563-016	2	Residential Property (1-4 Units)	20.00	2,596	2,116	0.90	0.44	1.38	1.50	1.50	6.11	395.96
3563-017	2	Residential Property (5+ Units)	40.00	4,000	6,996	1.38	1.45	2.77	2.00	1.50	16.79	1,087.32
3563-022	1/2	Non-Residential Property	49.23	2,195	1,623	0.76	0.34	3.40	3.00	1.50	24.61	1,594.25
3563-023	1/2	Non-Residential Property	253.96	5,140	-	1.77	-	17.56	3.00	1.82	105.79	6,852.68
3563-026	2	Non-Residential Property	32.88	2,805	2,800	0.97	0.58	2.27	3.00	1.50	17.19	1,113.78
3563-027	2	Non-Residential Property	32.88	3,036	5,755	1.05	1.19	2.27	3.00	1.50	20.31	1,315.49
3563-028	2	Non-Residential Property	32.88	3,018	9,054	1.04	1.88	2.27	3.00	1.50	23.36	1,512.95
3563-029	2	Non-Residential Property	32.88	3,554	8,280	1.23	1.72	2.27	3.00	1.50	23.47	1,520.08
3563-030	2	Non-Residential Property	131.50	13,934	13,847	4.81	2.87	9.09	3.00	1.50	75.46	4,887.83
3563-034	2	Non-Residential Property	262.00	9,801	17,902	3.38	3.71	18.12	3.00	1.50	113.43	7,347.81
3563-036	1/2	Non-Residential Property	90.75	4,691	7,765	1.62	1.61	6.28	3.00	1.71	48.65	3,151.40
3563-037	2	Residential Property (1-4 Units)	48.12	1,083	1,850	0.37	0.38	3.33	1.50	1.50	9.19	595.33
3563-038	2	Non-Residential Property	39.85	897	1,532	0.31	0.32	2.76	3.00	1.50	15.22	986.00
3563-039	2	Residential Property (1-4 Units)	32.02	721	1,231	0.25	0.26	2.21	1.50	1.50	6.12	396.14
3563-040	2	Residential Property (1-4 Units)	13.08	1,700	1,350	0.59	0.28	0.90	1.50	1.50	3.98	258.04
3563-041	2	Residential Property (1-4 Units)	11.96	1,555	1,235	0.54	0.26	0.83	1.50	1.50	3.64	236.06
3563-042	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-043	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-044	1/2	Non-Residential Property	140.75	10,800	10,800	3.72	2.24	9.73	3.00	1.90	89.45	5,794.15
3564-049	2	Non-Residential Property	377.50	16,496	15,258	5.69	3.16	26.10	3.00	1.50	157.30	10,189.29
3564-074	2	Non-Residential Property	25.00	2,286	4,122	0.79	0.85	1.73	3.00	1.50	15.17	982.72
3564-075	2	Residential Property (1-4 Units)	25.00	2,287	2,375	0.79	0.49	1.73	1.50	1.50	6.77	438.65
3564-076	2	Residential Property (1-4 Units)	25.00	2,286	1,340	0.79	0.28	1.73	1.50	1.50	6.29	407.34
3564-077	2	Residential Property (1-4 Units)	25.00	2,286	3,152	0.79	0.65	1.73	1.50	1.50	7.13	462.06
3564-078	2	Non-Residential Property	25.00	2,286	3,149	0.79	0.65	1.73	3.00	1.50	14.26	923.95
3564-079	2	Residential Property (1-4 Units)	25.00	2,286	2,896	0.79	0.60	1.73	1.50	1.50	7.01	454.33
3564-080	2	Residential Property (5+ Units)	87.54	1,746	5,073	0.60	1.05	6.05	2.00	1.50	23.12	1,497.70
3564-080A	2	Residential Property (1-4 Units)	33.96	997	2,919	0.34	0.60	2.35	1.50	1.50	7.42	480.52
3564-090	2	Non-Residential Property	30.00	2,996	5,346	1.03	1.11	2.07	3.00	1.50	18.97	1,228.81
3564-092	2	Non-Residential Property	30.00	3,101	2,103	1.07	0.44	2.07	3.00	1.50	16.11	1,043.48
3564-093	2	Residential Property (5+ Units)	50.00	5,174	8,146	1.78	1.69	3.46	2.00	1.50	20.79	1,346.69
3564-095	2	Non-Residential Property	412.50	18,905	8,413	6.52	1.74	28.52	3.00	1.50	165.55	10,723.51
3564-162	2	Non-Residential Property	39.40	1,739	5,056	0.60	1.05	2.72	3.00	1.50	19.67	1,274.45
3564-163	2	Residential Property (1-4 Units)	5.36	237	688	0.08	0.14	0.37	1.50	1.50	1.34	86.71
3564-164	2	Residential Property (1-4 Units)	5.25	232	674	0.08	0.14	0.36	1.50	1.50	1.31	84.95
3564-165	2	Residential Property (1-4 Units)	6.48	286	831	0.10	0.17	0.45	1.50	1.50	1.62	104.73
3564-166	2	Residential Property (1-4 Units)	6.07	268	779	0.09	0.16	0.42	1.50	1.50	1.52	98.18
3564-167	2	Residential Property (1-4 Units)	6.47	285	830	0.10	0.17	0.45	1.50	1.50	1.61	104.61
3564-168	2	Residential Property (1-4 Units)	5.37	237	689	0.08	0.14	0.37	1.50	1.50	1.34	86.84
3564-169	2	Residential Property (1-4 Units)	5.54	245	711	0.08	0.15	0.38	1.50	1.50	1.38	89.61
3564-170	2	Residential Property (1-4 Units)	7.46	329	957	0.11	0.20	0.52	1.50	1.50	1.86	120.61
3564-171	2	Residential Property (1-4 Units)	6.25	276	802	0.10	0.17	0.43	1.50	1.50	1.56	101.08
3564-172	2	Residential Property (1-4 Units)	7.64	337	980	0.12	0.20	0.53	1.50	1.50	1.91	123.51
3564-173	2	Residential Property (1-4 Units)	5.39	238	692	0.08	0.14	0.37	1.50	1.50	1.35	87.21

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3564 -174	2	Residential Property (1-4 Units)	7.58	335	973	0.12	0.20	0.52	1.50	1.50	1.89	122.63
3564 -175	2	Residential Property (1-4 Units)	7.61	336	977	0.12	0.20	0.53	1.50	1.50	1.90	123.13
3564 -176	2	Residential Property (1-4 Units)	10.75	474	1,379	0.16	0.29	0.74	1.50	1.50	2.68	173.80
3564 -177	2	Residential Property (1-4 Units)	5.39	238	691	0.08	0.14	0.37	1.50	1.50	1.34	87.09
3564 -178	2	Residential Property (1-4 Units)	7.45	329	956	0.11	0.20	0.52	1.50	1.50	1.86	120.49
3564 -179	2	Residential Property (1-4 Units)	12.56	554	1,612	0.19	0.33	0.87	1.50	1.50	3.14	203.17
3564 -180	2	Residential Property (1-4 Units)	7.41	327	951	0.11	0.20	0.51	1.50	1.50	1.85	119.86
3582 -015	1	Residential Property (1-4 Units)	125.00	2,500	5,166	0.86	1.07	8.64	1.50	2.25	35.70	2,312.26
3582 -016	1	Residential Property (1-4 Units)	25.00	2,500	3,224	0.86	0.67	1.73	1.50	2.25	11.00	712.49
3582 -017	1	Residential Property (1-4 Units)	25.00	2,495	2,303	0.86	0.48	1.73	1.50	2.25	10.35	670.39
3582 -018	1	Residential Property (1-4 Units)	25.00	2,500	2,184	0.86	0.45	1.73	1.50	2.25	10.27	665.38
3582 -019	1	Residential Property (1-4 Units)	25.00	2,495	1,266	0.86	0.26	1.73	1.50	2.25	9.62	623.41
3582 -020	1	Residential Property (1-4 Units)	25.00	2,500	2,148	0.86	0.45	1.73	1.50	2.25	10.25	663.75
3582 -021	1	Residential Property (1-4 Units)	25.00	2,500	1,513	0.86	0.31	1.73	1.50	2.25	9.80	634.98
3582 -022	1	Residential Property (1-4 Units)	25.00	2,495	1,757	0.86	0.36	1.73	1.50	2.25	9.97	645.66
3582 -024	1	Residential Property (1-4 Units)	125.00	2,495	4,950	0.86	1.03	8.64	1.50	2.25	35.54	2,302.10
3582 -052	1	Non-Residential Property	25.00	2,495.00	3,388	0.86	0.70	1.73	3.00	2.25	22.22	1,439.09
3582 -053	1	Non-Residential Property	25.00	2,495.00	4,840	0.86	1.00	1.73	3.00	2.25	24.25	1,570.65
3582 -054	1	Non-Residential Property	25.00	2,500.00	2,765	0.86	0.57	1.73	3.00	2.25	21.36	1,383.40
3582 -055	1	Non-Residential Property	25.00	2,495.00	4,682	0.86	0.97	1.73	3.00	2.25	24.03	1,556.33
3582 -056	1	Non-Residential Property	25.00	2,495.00	3,975	0.86	0.82	1.73	3.00	2.25	23.04	1,492.27
3582 -057	1	Non-Residential Property	172.50	7,248.00	21,744	2.50	4.51	11.93	3.00	2.25	127.80	8,278.73
3582 -058	1	Non-Residential Property	24.00	2,395.00	3,196	0.83	0.66	1.66	3.00	2.25	21.25	1,376.38
3582 -061	1	Non-Residential Property	25.00	3,125.00	3,584	1.08	0.74	1.73	3.00	2.25	23.96	1,551.85
3582 -062	1	Non-Residential Property	25.00	3,125.00	5,556	1.08	1.15	1.73	3.00	2.25	26.72	1,730.52
3582 -066	1	Non-Residential Property	27.25	2,180.00	2,160	0.75	0.45	1.88	3.00	2.25	20.82	1,348.36
3582 -071	1	Non-Residential Property	125.00	2,495.00	4,964	0.86	1.03	8.64	3.00	2.25	71.10	4,605.47
3582 -072	1	Non-Residential Property	25.00	2,495.00	4,683	0.86	0.97	1.73	3.00	2.25	24.03	1,556.42
3582 -073	1	Non-Residential Property	25.00	2,495.00	4,000	0.86	0.83	1.73	3.00	2.25	23.07	1,494.54
3582 -074	1	Non-Residential Property	25.00	2,495.00	5,776	0.86	1.20	1.73	3.00	2.25	25.56	1,655.45
3582 -075	1	Non-Residential Property	25.00	2,495.00	3,020	0.86	0.63	1.73	3.00	2.25	21.70	1,405.75
3582 -076	1	Non-Residential Property	23.00	2,300.00	1,824	0.79	0.38	1.59	3.00	2.25	18.64	1,207.51
3582 -077	1	Residential Property (5+ Units)	27.00	2,461	5,400	0.85	1.12	1.87	2.00	2.25	17.26	1,117.82
3582 -077A	1	Residential Property (5+ Units)	166.25	6,843	19,080	2.36	3.95	11.50	2.00	2.25	80.15	5,191.54
3582 -085	1	Non-Residential Property	99.75	15,489.00	22,243	5.34	4.61	6.90	3.00	2.25	113.73	7,366.95
3582 -087	1	Non-Residential Property	25.00	8,433.00	-	2.91	-	1.73	3.00	2.25	31.30	2,027.52
3582 -103	1	Non-Residential Property	73.50	9,100.00	13,325	3.14	2.76	5.08	3.00	2.25	74.13	4,801.84
3582 -104	1	Non-Residential Property	22.08	1,766.67	1,590	0.61	0.33	1.53	3.00	2.25	16.64	1,078.17
3582 -105	1	Non-Residential Property	11.39	911.11	820	0.31	0.17	0.79	3.00	2.25	8.58	556.04
3582 -106	1	Non-Residential Property	14.53	1,162.22	1,046	0.40	0.22	1.00	3.00	2.25	10.95	709.29
3582 -111	1	Non-Residential Property	36.16	723.14	1,319	0.25	0.27	2.50	3.00	2.25	20.41	1,321.78
3582 -112	1	Residential Property (1-4 Units)	43.37	867	1,582	0.30	0.33	3.00	1.50	2.25	12.24	792.67
3582 -113	1	Residential Property (1-4 Units)	45.48	910	1,659	0.31	0.34	3.14	1.50	2.25	12.83	831.25
3582 -114	1	Residential Property (1-4 Units)	12.92	1,292	1,750	0.45	0.36	0.89	1.50	2.25	5.74	372.12
3582 -115	1	Residential Property (1-4 Units)	12.08	1,208	1,635	0.42	0.34	0.84	1.50	2.25	5.37	347.67
3583 -001	1	Non-Residential Property	100.00	1,873.00	3,184	0.65	0.66	6.92	3.00	2.25	55.49	3,594.50
3583 -056	1	Non-Residential Property	25.00	2,374.00	4,375	0.82	0.91	1.73	3.00	2.25	23.32	1,510.27
3583 -057	1	Non-Residential Property	25.00	2,374.00	6,160	0.82	1.28	1.73	3.00	2.25	25.81	1,672.00
3583 -058	1	Non-Residential Property	25.00	2,375.00	2,855	0.82	0.59	1.73	3.00	2.25	21.19	1,372.70
3583 -059	1	Non-Residential Property	49.00	6,124.00	14,985	2.11	3.11	3.39	3.00	2.25	58.09	3,762.71
3583 -061	1	Non-Residential Property	25.00	3,123.00	2,750	1.08	0.57	1.73	3.00	2.25	22.79	1,475.98
3583 -062	1	Non-Residential Property	37.00	4,621.00	2,975	1.59	0.62	2.56	3.00	2.25	32.19	2,085.08
3583 -063	1	Non-Residential Property	37.00	4,625.00	5,920	1.60	1.23	2.56	3.00	2.25	36.32	2,352.52
3583 -064	1	Non-Residential Property	24.00	2,988.00	3,736	1.03	0.77	1.66	3.00	2.25	23.38	1,514.72
3583 -065	1	Non-Residential Property	25.00	3,123.00	3,658	1.08	0.76	1.73	3.00	2.25	24.06	1,558.25
3583 -066	1	Non-Residential Property	25.00	3,123.00	4,530	1.08	0.94	1.73	3.00	2.25	25.28	1,637.26
3583 -069	1	Non-Residential Property	25.00	3,125.00	4,370	1.08	0.91	1.73	3.00	2.25	25.06	1,623.06
3583 -070	1	Non-Residential Property	24.00	2,996.00	5,340	1.03	1.11	1.66	3.00	2.25	25.65	1,661.26
3583 -071	1	Non-Residential Property	60.00	4,500.00	4,788	1.55	0.99	4.15	3.00	2.25	45.18	2,926.53
3583 -072	1	Non-Residential Property	115.00	3,000.00	5,350	1.03	1.11	7.95	3.00	2.25	68.15	4,414.23
3583 -073	1	Non-Residential Property	25.00	2,500.00	657	0.86	0.14	1.73	3.00	2.25	18.41	1,192.40
3583 -074	1	Non-Residential Property	25.00	2,495.00	3,735	0.86	0.77	1.73	3.00	2.25	22.70	1,470.53
3583 -076	1	Non-Residential Property	25.00	2,491.00	2,155	0.86	0.45	1.73	3.00	2.25	20.48	1,326.77

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3583 -077	1	Non-Residential Property	25.00	1,875.00	1,932	0.65	0.40	1.73	3.00	2.25	18.74	1,213.68
3583 -078	1	Non-Residential Property	25.00	1,873.00	3,458	0.65	0.72	1.73	3.00	2.25	20.87	1,351.64
3583 -079	1	Non-Residential Property	25.00	1,875.00	3,750	0.65	0.78	1.73	3.00	2.25	21.28	1,378.40
3583 -080	1	Non-Residential Property	25.00	1,873.00	4,276	0.65	0.89	1.73	3.00	2.25	22.01	1,425.75
3583 -081	1	Non-Residential Property	25.00	1,873.00	3,845	0.65	0.80	1.73	3.00	2.25	21.41	1,386.70
3583 -082	1	Non-Residential Property	25.50	1,886.00	4,286	0.65	0.89	1.76	3.00	2.25	22.29	1,443.74
3583 -084	1	Non-Residential Property	25.00	1,875.00	2,100	0.65	0.44	1.73	3.00	2.25	18.97	1,228.90
3583 -086	1	Residential Property (1-4 Units)	22.00	2,200	2,420	0.76	0.50	1.52	1.50	2.25	9.39	608.10
3583 -087	1	Non-Residential Property	25.00	1,873.00	3,750	0.65	0.78	1.73	3.00	2.25	21.27	1,378.10
3583 -093	1	Non-Residential Property	74.00	8,898.00	14,692	3.07	3.04	5.12	3.00	2.25	75.80	4,910.36
3583 -104	1	Residential Property (1-4 Units)	12.00	1,200	1,909	0.41	0.40	0.83	1.50	2.25	5.53	358.39
3583 -105	1	Non-Residential Property	16.00	1,599.91	2,545	0.55	0.53	1.11	3.00	2.25	14.75	955.59
3583 -118	1	Non-Residential Property	9.15	911.83	1,997	0.31	0.41	0.63	3.00	2.25	9.19	595.06
3583 -119	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -120	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -123	1	Residential Property (1-4 Units)	12.69	965	1,216	0.33	0.25	0.88	1.50	2.25	4.93	319.63
3583 -124	1	Residential Property (1-4 Units)	11.81	898	1,132	0.31	0.23	0.82	1.50	2.25	4.59	297.55
3583 -125	1	Residential Property (1-4 Units)	11.93	895	874	0.31	0.18	0.82	1.50	2.25	4.44	287.35
3583 -126	1	Residential Property (1-4 Units)	13.07	980	958	0.34	0.20	0.90	1.50	2.25	4.86	314.96
<b>Totals</b>			<b>25,422.52</b>	<b>1,699,201</b>	<b>2,827,932</b>	<b>586.00</b>	<b>586.00</b>	<b>1,758.00</b>			<b>12,649.67</b>	<b>\$819,403.41</b>

## 12. REFERENCES

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## 13. APPENDIX

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The following page contains the appendix referenced in this report.

## APPENDIX A

The following shows the details of the ADT figures used in Section 7.2.2.

Description / ITE Code	ADT per 1,000 sq ft of Building
Movie Theater without matinee 443	78.06
General Office 710	11.01
Single Tenant Office Bldg 715	11.57
Medical Dental Office 720	36.13
Health Club 492	32.93
Government Office Building 730	68.93
Free-Standing Discount Superstore 813	53.13
Free-Standing Discount Store 815	57.24
Shopping Center 820	42.94
Quality Restaurant 931	89.95
High Turnover/Sit Down Rest 932	127.15
Supermarket 850	102.24
Discount Club 857	41.80
Electronics Superstore 863	45.04
Apparel Store 876	66.40
Drugstore without Drive-Thru 880	90.06
Recreational Com. Center 495	22.88
Walk-in Bank 911	156.48
<b>Average Non-Residential</b>	<b>63.00</b>

Description / ITE Code	ADT per 1,000 sq ft of Building
Church 560	9.11
Synagogue 561	10.64
<b>Average Philanthropic/Religious/Charitable</b>	<b>9.88</b>

Description / ITE Code	ADT per Dwelling Unit
Apartment 220	6.65
High Rise Apartment 222	4.20
Residential Condo/Townhouse 230	5.81
High Rise Residential Condo 232	4.18
<b>Average Residential</b>	<b>5.21</b>