

A large, circular ship's wheel sign for Fisherman's Wharf of San Francisco, featuring a red crab in the center. Below the sign, an orange cable car with the number 18-56 is visible, and a group of people is standing nearby. The background is a clear blue sky.

CITY AND COUNTY OF SAN FRANCISCO

Renewal Engineer's Report For:

Fisherman's Wharf Landside Community Benefit District

February 2020

Prepared by:



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TABLE OF CONTENTS

1. INTRODUCTION	1
1.1 District History.....	1
1.2 Proposed Duration	1
1.3 Legislative Context	1
1.4 Court Rulings	2
2. SERVICES AND ACTIVITIES	4
2.1 Clean and Safe Program	4
2.2 Marketing and Event Program	6
2.3 Administration and Contingency.....	8
2.4 Service Frequencies.....	8
3. SPECIAL BENEFITS	9
3.1 Improved Aesthetics	9
3.2 Increased Safety	9
3.3 Increased Economic and Promotional Activity	9
4. SPECIAL BENEFIT DISTRIBUTION.....	10
4.1 Parcel Characteristics	10
4.2 Land Use Types.....	12
4.3 Total Special Benefit Points.....	14
5. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS	15
5.1 General Benefit Analysis	15
6. BUDGET.....	19
6.1 Balance to Be Assessed	19
6.2 Assessment per Special Benefit Point	19
7. ASSESSMENT RATES.....	20
7.1 Initial Maximum Assessment Rates	20
7.2 Annual Maximum Assessment Rate Increases.....	20
7.3 Data for Annual Assessment Calculations.....	20
7.4 Appeals	21
7.5 Method of Collection	22
8. ENGINEER'S STATEMENT	23
9. ASSESSMENT DIAGRAM.....	24
10. ASSESSMENT ROLL.....	25
11. REFERENCES	26

1. INTRODUCTION

1.1 District History

The Board of Directors for the Fisherman’s Wharf Community Benefit District (the “FWCBD”) desires that the City and County of San Francisco (the “City”) levy an assessment to fund certain services and activities (the “Services and Activities”), as described in Section 2 of this Report, within the renewed Fisherman’s Wharf Landside Community Benefit District (the “District”). 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”), and would be assessed and collected by the City.

The assessment is authorized 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”).

1.2 Proposed Duration

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

1.3 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, 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.

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.

1.4 Court Rulings

Since the initial 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.

1.4.1 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 Office’s 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.*”

1.4.2 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.*”

1.4.3 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 had been differing opinions about whether this requirement that publicly owned property should not be exempt actually meant those properties must 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.”

1.4.4 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.”

2. SERVICES AND ACTIVITIES

The District will fund certain services and activities described below, which are collectively referred to as the “Services and Activities.”

2.1 Clean and Safe Program

The District will supplement certain services provided by the City, such as those services provided by the Department of Public Works, through a comprehensive Clean and Safe program that is designed to improve safety and cleanliness of sidewalks, curbs, and street fixtures within the District boundaries. By using a team of Fisherman’s Wharf CBD clean and safe staff, the Clean and Safe program is designed to strive for safe, litter-free sidewalks that are absent of graffiti and other signs of decay.

The goal is for property owners, merchants and residents alike to maintain pride in the area and to develop perceptions of cleanliness and increased safety which will contribute to an aesthetically pleasing and vibrant community. Visitors to the District should feel comfortable and secure. A key objective of the FWCBD Board of Directors is to improve the quality of life for property owners, businesses, and residents within the District, as well as to continually improve the experience of visitors by providing a safe and welcoming presence throughout the area.

2.1.1 FWCBD STAFFING PROGRAM

The FWCBD’s staffing program offers critical support to property owners, residents, merchants, and visitors in terms of cleanliness and public safety. The team of FWCBD staff not only assist visitors with directions and questions, but they also clean and remove graffiti in the District, collect litter, provide outreach to the District’s street population, and aid law enforcement in the District area.

The primary function of the FWCBD’s staff is to assist the public with information and to direct them to destinations within the District, by drawing on their extensive knowledge of local geography, District businesses, transportation systems, and other useful information. FWCBD staff serve as a welcoming and informed presence that assist the public in navigating the District.

FWCBD staff members also play an important role in promoting the District as a safe and friendly environment. The FWCBD staff are identified by their bright and colorful uniforms, which make them easily visible and recognizable, causing their presence to serve as a deterrent to misdemeanor crime. In addition, they carry hand-held radios that enable them to communicate with each other and request assistance from management if necessary. When present, the private security/10B officer carries one of these radios. The FWCBD also maintains a hotline (staffed by the FWCBD management team) that enables community members to report problems and request necessary service or actions.

FWCBD’s staff members receive extensive training on the rules and procedures governing quality of life offenses and public nuisances, and work diligently to employ excellent communication procedures that enable prompt response from the SFPD when an incident occurs.

The FWCBD staffing program goals can be summarized as follows:

- Public awareness and “crime watch”-style programs to involve property owners, merchants, residents, and citizens

- N Reduction of criminal activities, public intoxication, and public nuisance crimes through the persuasive efforts of the FWCBD staff and the coordinated enforcement back-up provided by SFPD
- N Continuing development of relationships between FWCBD staff and the merchants of Fisherman’s Wharf, greeting them regularly and offering assistance
- N Continued development of strong, supportive relationships between FWCBD staff and SFPD officers
- N Ongoing assistance to the homeless by providing useful information and referral to social services

2.1.2 10B SFPD OFFICERS (OR PRIVATE SECURITY)

The District contracts with 10B SFPD or private security officers, at times, to provide a uniformed presence and provide the enforcement element of the Clean and Safe program. A 10B SFPD officer is a regular uniformed SFPD officer who is assigned directly to and paid for by the District. At times when 10B officers are not available or the FWCBD Board of Directors decides that private security may be more cost effective, the District will employ private security officers that will be a visual deterrent, will report crimes to 911 or non-emergency as needed, and advise the public as necessary on laws and rules regarding the public realm. The 10B SFPD officer, or private security officer, has a direct communication link via radio to the FWCBD staff, as well as to SFPD dispatch. The 10B SFPD officers, or private security officers, will patrol the entire District area and respond to calls from within the District boundaries when needed.

2.1.3 SERVICES COMMITTEE

The Services Committee, which is chaired by a board member and volunteer committee members, oversees the Clean and Safe staffing program and the working groups that may be developed for short-term issues. Examples of these working groups are the Safety Outreach, Transportation Improvement, and Jefferson Street Working Groups, discussed further below:

- The Safety Outreach Working Group, formerly *PIERSafe (Partners in Emergency Readiness)*, focuses on emergency preparedness planning and security in Fisherman’s Wharf. A key achievement of the group was the establishment of a comprehensive Preparedness Plan to help property owners prepare for, respond to, and recover from various emergencies, as well as prevent or mitigate future emergencies.
- The goal of the Transportation Improvement Working Group is to help mitigate traffic congestion and to improve vehicle and pedestrian safety at Fisherman’s Wharf. The working group’s initiatives have included advocating for transit service increases/route expansions and advising the District Board of Directors regarding bike and scooter share companies in the public right of way. Supporting the continued success and safe roadway operations of all tour operators within the Fisherman's Wharf Area remains a top priority. Buses and passenger loading zones are an ongoing focus of this working group as well.
- The Jefferson Street Working Group provides businesses an opportunity to voice their concerns and more effectively engage with contractors and/or the Department of Public Works to minimize disruption to their businesses and receive updates related to the Jefferson Streetscape Project.

2.1.4 SECURITY CAMERAS

The FWCBD Board of Directors will maintain and expand the District's security camera program (24 security cameras installed in 2018). This will help to address overnight safety issues, and provide relevant information to the cleaning team or other FWCBD staff, as applicable.

2.2 Marketing and Event Program

Another vital program of the FWCBD is the Marketing and Event program, focused on improving the image of Fisherman's Wharf through community events, communications, outreach, public relations efforts, and other marketing efforts. The Marketing and Event Program's mission is to attract more tourists and locals to the area and increase the length of their visits to the Wharf. The FWCBD's tourist marketing efforts, focusing on state, national, and international visitors, have been very successful. While maintaining those channels, the FWCBD will broaden its efforts to include multiple events that draw more local people to rediscover what the Wharf has to offer.

Effectiveness in forming and maintaining relationships with the community is critical to the District's success. A strong community relations effort emphasizes the importance of positive relationships within the Fisherman's Wharf area in an atmosphere of maximum community involvement.

2.2.1 COMMUNICATION, PUBLIC RELATIONS, AND COMMUNITY RELATIONS

The FWCBD Executive and Deputy Directors play a central communications role and spend considerable time addressing community meetings, working as problem solvers, and representing the District and its objectives for community betterment, safety, and promotion.

Regular activities and initiatives of the FWCBD include:

- Regular attendance at community and City meetings
- Participation on committees of neighborhood organizations
- Utilization of neighborhood and City social services to help problem areas
- Coordination of services among merchants and the public sector
- District website with useful and important links
- Event promotion and coordination
- Newsletter provided regularly to merchants, property owners, and members of the media
- Issuing press releases on the District's programs and the positive results attributable to them
- Ongoing media relations

2.2.2 MARKETING

The FWCBD Board of Directors has concluded that new marketing programs that improve the District's image, appeal, and visibility will promote increased economic activity in the District in the form of more customers and higher lease revenue. Marketing programs will promote the District and its properties and businesses through special targeted programs and initiatives.

Regular marketing activities and initiatives include:

- Maintaining an active destination website to promote Fisherman’s Wharf businesses and events
- Wayfinding and District signage
- Social media marketing
- District/area marketing
- E-newsletter to highlight Fisherman’s Wharf events and happenings
- Public space activations/events for visitors
- Networking and educational opportunities for Fisherman’s Wharf member businesses

Other marketing initiatives can be undertaken as appropriate and as budget resources allow.

2.2.3 ADVOCACY

The purpose of advocacy is to promote the District as a clean, safe, and vibrant area. This goes well beyond the marketing programs that create image and visibility and, in fact, advocate for services and resources that increase the area’s perceptions as a friendly, clean, and exciting place for dining, shopping, entertainment, and investing in business opportunities and properties. Advocacy is intended to support business growth, which can be especially advantageous when recessionary economic conditions occur.

2.2.4 STREETScape IMPROVEMENTS

Beautifying the physical landscape of the District can add tangible value and often consists of simple touches. A recent example of District beautification includes a partnership with the Port of San Francisco to create new and attractive directional signage. The new wayfinding signs bring a special District identity component, while effectively communicating state of place.

The Streetscape Improvement services and activities include, but are not limited to, the following:

- Landscaping, Activation, and Events
- Conrad Park Beautification Project
- Jefferson Street activations
- Jefferson Street Phase II improvements
 - Note: special assessments are not funding the underlying Department of Public Works and City and County of San Francisco improvements, but subsequent improvements and activation once the project is complete
- “Little Embarcadero” events
- Fisherman’s Wharf sign
 - Other signage such as wayfinding signage and District banners to effectively improve access and promote the locations of District businesses, points of interest, and amenities.

2.2.5 SPECIAL COMMUNITY EVENTS

The FWCBD regularly assists in the creation and hosting of several important community events year-round including, but not limited to:

- Fourth of July Waterfront Celebration
- Fleet Week
- Holiday Lights & Sights Campaign
- Wharf Fest
- Lighted Boat Parade

These events have come to be well-known and loved by the community and visitors of Fisherman's Wharf. The continued creation and hosting of similar events has become a vital component of the District's identity.

2.3 Administration and Contingency

The District will also incur costs for staff time and expenses related to managing the above programs, and related administrative costs. For example, these tasks will include oversight and coordination of both District and contractor-provided services, annual assessment roll preparation, addressing property owner questions and concerns, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes efforts to work on behalf of the District to ensure City and County services and policies support the District. District funds for Administration may also be used to establish and/or renew the District. A well-managed District provides necessary oversight and guidance that produces higher quality and more efficient programs.

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.

2.4 Service Frequencies

The frequency for the provision of certain Services and Activities is as follows:

- Cleaners – in front of District properties two times per day between 8:00 am and 8:00 pm, with on-call services as needed
- Pressure washing – monthly, with limited on-call services as needed
- FWCBD Staff – regular District patrols with multiple passes per day and on-call services as needed
- 10B SFPD Officer/Private Security – 8 hours per day, 5 days per week

3. SPECIAL BENEFITS

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

3.1 Improved Aesthetics

Several of the proposed Services and Activities will confer aesthetic benefits. The cleaning and pressure washing 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. When areas where consumers conduct business are more aesthetically pleasing, research shows that these areas are also considered more desirable (Vilnai-Yavetz, 2010). Therefore, several of the proposed Services and Activities, including cleaners and pressure washing will confer aesthetic benefits.

3.2 Increased Safety

Research has shown vandalism, such as graffiti, is a key factor in determining attitudes about safety (Austin, 2007). The perception of neighborhood problems has a stronger effect on the fear of crime than demographic factors (Dowler, 2003). If this research holds true, the District's proposed graffiti removal services should have a positive effect on reducing fear of crime.

Research has shown that security patrols can be used to "reinforce social control and mitigate criminal activities" (Hoyt, 2005). Furthermore, business improvement districts with similar staffing programs supporting safety services have been successful in reducing crime rates (Brooks, 2008). The increased safety should be experienced by all assessable properties. Research shows there are safety benefits related to living in or near a commercial area managed by a business improvement district (Hoyt, 2005). Therefore, the Services and Activities will confer safety benefits.

3.3 Increased Economic and Promotional Activity

The Marketing and Event program, which includes public relations, the website, event promotion, and the newsletter, provides economic benefits designed to promote the area as a unique destination, thereby helping to attract customers to the District for the benefit of the property owners.

The Clean and Safe program, in addition to conferring aesthetic and safety benefits, will concurrently confer economic benefits as well. These Services and Activities will help both customers and tenants feel safer, so they feel welcome to stay longer and feel comfortable shopping and dining in the area. The Services and Activities will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz, 2010). Therefore, the Clean and Safe Services and Activities will also confer economic benefits.

4. SPECIAL BENEFIT DISTRIBUTION

Once special benefits are identified, the cost of providing those special benefits must then be assigned, based on the estimated proportionate special benefit derived by each parcel. The proportionate special benefit that each parcel derives from the District's Services and Activities is calculated based on an analysis of each parcel's physical characteristics and land use type.

4.1 Parcel Characteristics

The following parcel characteristics reflect 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. A parcel with a large building for example 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.

4.1.1 LOT FACTOR

The average lot size in the proposed District is 11,820 square feet. Each parcel's actual lot square footage was divided by the average lot square footage to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Square Footage}}{\text{District's Average Lot Square Footage}} = \text{Parcel's Lot Factor}$$

4.1.2 BUILDING FACTOR

The average building size in the proposed District is 24,280 square feet. Each parcel's actual building square footage was divided by the average building square footage to determine a Building Factor.

$$\frac{\text{Parcel's Building Square Footage}}{\text{District's Average Building Square Footage}} = \text{Parcel's Building Factor}$$

4.1.3 FRONTAGE FACTOR

The average linear frontage in the proposed District 143 feet. Each parcel's actual linear frontage feet was divided by the average linear frontage feet and multiplied by the appropriate Factor Weighting to determine a Frontage Factor.

$$\left(\frac{\text{Parcel's Frontage Feet}}{\text{District's Average Frontage Feet}} \right) \times \text{Factor Weighting} \left(4\frac{2}{3} \right) = \text{Parcel's Frontage Factor}$$

4.1.4 FACTOR WEIGHTING

Having identified Lot, Building, and Frontage as the relevant parcel characteristics, the next step is to determine how those factors should be weighted relative to each other. Weighting the factors helps to ensure that the assessments accurately reflect the aesthetic, safety, and economic special benefits that the parcels will receive.

The aesthetic and safety special benefits mostly derive from Services and Activities that will be provided in a linear fashion. For example, street cleaning will be performed along a property's frontage, the security officers will patrol along property frontage, and FWCBD staff members will travel along property 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. By contrast, economic and promotional activity special benefits are intended to benefit entire parcels and are not necessarily provided directly along the parcel frontage and vary more based on lot size and building size.

Based on the different service levels that the District will provide, the factors are weighted to reflect a 70%/30% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 30% allocation. Therefore, the weighting is applied as follows:

Parcel Factor	Special Benefit Weight
Lot	15%
Building	15%
Frontage	70%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by $4\frac{2}{3}$ (70% / 15%). This Factor Weight recognizes the increased weighting that a parcel's assigned Frontage Factor has in the overall Special Benefit Point calculation, as compared to weighting of the Lot Factor and the Building Factor.

4.2 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. Accordingly, each parcel within the proposed District boundary is also assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use type categories to be assessed within the proposed District.

Non-Residential Property consists of parcels used for commercial or for-profit purposes including, but not limited to, retail, offices, restaurants, commercial garages, private schools, hotels/motels, medical/dental offices, hospitals, parking lots, and privately-owned pay-to-use parking structures.

Apartment Property consists of duplexes, triplexes, fourplexes, and apartment buildings leased exclusively for residential rental purposes.

Condominium Property consists of condominiums or other residential dwelling configurations (duplexes, triplexes, etc.) where the residential dwelling units are individually owned exclusively for residential purposes.

Public Property consists of the following:

- parcels owned by public entities, or parcels used for public purposes including, police and fire stations, parks, public schools, libraries, and other government administration offices
- parcels used by a public utility

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

4.2.1 APPORTIONING AESTHETIC BENEFIT

The aesthetic benefits conferred by the Services and Activities will specially benefit all assessable land use types. The benefit of visual appeal is not restricted to a 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.

As a property-related benefit, improved aesthetics from the Services and Activities can be measured by the characteristics of a parcel, namely the presence of a building, its size, street frontage, and the size of the underlying lot. Larger parcels and parcels with larger developments have a greater intensity of use and will experience the Aesthetic Benefits to a greater degree than smaller, less-developed parcels. Therefore, building, lot, and frontage factors are used to measure Aesthetic Benefits.

4.2.2 APPORTIONING SAFETY BENEFIT

Similarly, the safety benefits conferred by the Services and Activities will specially benefit all assessable land uses. Safety is a universal need. Its importance can be seen in the fact that everyone desires to live and work in safe, crime-free areas (Lau Leby, 2010). Therefore, because levels of safety affect all land uses, it follows that an increase in safety will benefit all land use types. Accordingly, each assessable land use type will be assigned one Safety Benefit Point.

As a property-related benefit, improved safety from the Services and Activities can be measured by the characteristics of a parcel, namely the presence of a building, its size, street frontage, and the size of the

underlying lot. Larger parcels and parcels with larger developments will experience the Safety and Accessibility Benefits to a greater degree than smaller, less-developed parcels. Therefore, building, lot, and frontage factors are used to measure Safety Benefits.

4.2.3 APPORTIONING ECONOMIC ACTIVITY BENEFIT

Condominium Property does not generally benefit from activities to attract customers and tenants, as its land-use status is that of an individual, private owner for a single residential dwelling unit. The District's Condominium Property units are generally owner-occupied as primary residences or as second residences. In addition, the City has limited short-term rentals of a primary residence to 90 days. Therefore, Condominium Property is assigned zero Economic Activity Benefit Points.

This is in contrast to Apartment Property, which typically operates more like a commercial business than individually-held Condominium Property and which relies more heavily on attracting and keeping tenants. As a result, Apartment Property receives economic benefits from the Clean and Safe program. By contrast, Apartment Property does not receive economic benefits from the Marketing and Event program, which is directed toward non-residential, commercial uses such as retail. Thus, Apartment Property will receive only one Economic Activity Benefit Point.

Non-Residential Property receives economic benefits from both the Clean and Safe program and the Marketing and Event program. As noted earlier, the Clean and Safe program will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz 2010). The security aspect of the Clean and Safe program help customers feel safer, so they stay longer and feel comfortable returning in the future. In addition, the Marketing and Event program is designed to increase customer traffic and promote a positive image of the area. Thus, Non-Residential Property concerned with customer attraction will receive one Economic Activity Benefit Point for the Marketing and Event program and one Economic Activity Benefit Point for the Clean and Safe program.

Public Property is not concerned with customers like Non-Residential Property or Apartment Property. Nor is Public Property a for-profit endeavor. Therefore, Public Property will be assigned zero Economic Activity Benefit Points.

4.2.4 LAND USE BENEFIT POINT SUMMARY

The table below summarizes the Land Use Benefit Points assigned to the various assessable land use types within the District:

Land Use Type	Aesthetic Benefit Points	Safety Benefit Points	Economic Benefit Points	Total Land Use Benefit Points
Non-Residential Property	1.00	1.00	2.00	4.00
Apartment Property	1.00	1.00	1.00	3.00
Condominium Property	1.00	1.00	0.00	2.00
Public Property	1.00	1.00	0.00	2.00

4.3 Total Special Benefit Points

The calculation of Total Benefit Points for each parcel takes into account each component analyzed and described above, including parcel characteristics and land use. The formula for determining each parcel's Total Special Benefit Points is as follows:

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

The Total Special Benefit Points are computed for each parcel in the proposed District and summed. The Total District Special Benefit Points are 4,817.96. These Total District Special Benefit Points are used to determine the proposed assessment amounts on each parcel. The Total District Special Benefit Points may change in the future due to development, redevelopment, or changes in property land uses.

5. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable and in order to assess only special benefits, the general benefits resulting from the Services and Activities 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”, 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.

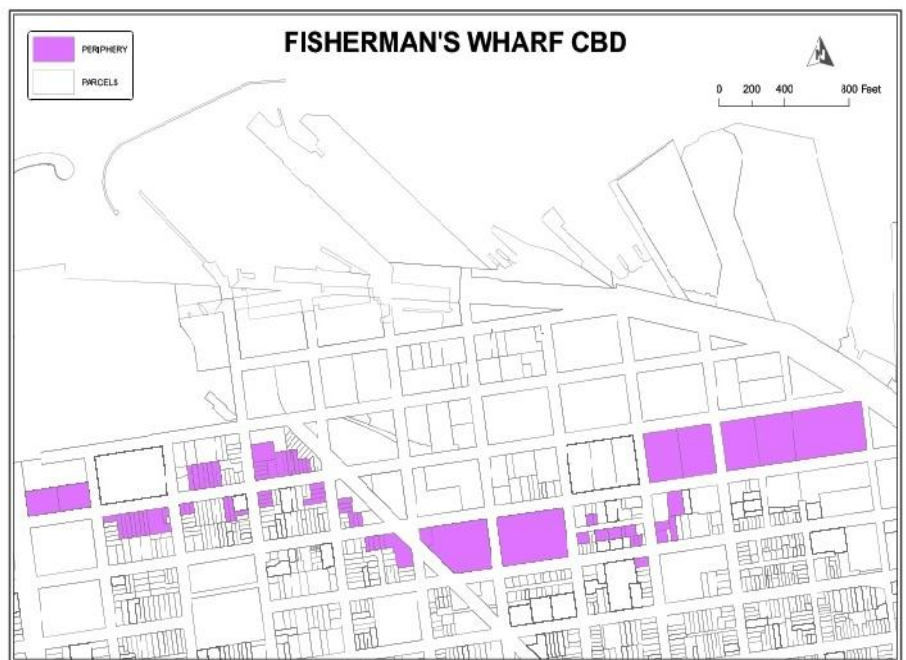
5.1 General Benefit Analysis

5.1.1 GENERAL BENEFIT: PARCELS ON THE PERIPHERY OF THE DISTRICT

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Both the Clean and Safe and Marketing and Event programs will be provided solely within the District, but for purposes of this analysis, we assume a certain level of aesthetic, safety, and economic benefits will accrue to properties on the periphery of the District. For example, cleaning services could improve the aesthetics viewed from the side of the street opposite the assessed parcels, and it is likely patrolling security could

report/respond to security issues near the properties just outside the boundary of the District. To calculate the benefit accruing to property on the periphery of the District as a result of the Services and Activities, the total Benefit Points were recalculated by including those parcels on the periphery of the District (i.e., those non-District parcels directly across the street from parcels within the District).

In performing the analysis described above, it was determined that parcels on the periphery of the District do not necessarily receive Economic Activity benefits in the same manner that District parcels would, as a result of the Services and Activities. As such, Aesthetic and Safety Benefit Points were assigned to parcels on the periphery of the District normally, and Non-Residential parcels were assigned 0.5 Economic Activity Benefit Points for the purposes of this analysis (associated with partial benefit received from the Marketing and Event program). Furthermore, as these periphery parcels do not directly benefit from District Services and Activities, but rather experience benefit from District Services and Activities next to or across the street



from these parcels, the total Benefit Points accruing to parcels on the periphery of the District were determined to be half of those received by parcels within the District.

Applying the methodology described in Section 4, with the above-mentioned modifications, results in the following Benefit Point totals:

Area	Benefit Points	Percentage
Property within the District	4,817.96	90.52%
Property on the Periphery of the District	504.54	9.48%
Totals	5,322.50	100.00%

The Benefit Points for property within the District represents the proportionate amount of special benefit to the assessed parcels, and the Benefit Points for property on the periphery of the District represents benefit to non-assessed parcels outside the District. Under this measure, approximately 9.48% of the benefits from the Services and Activities should be treated as general benefits.

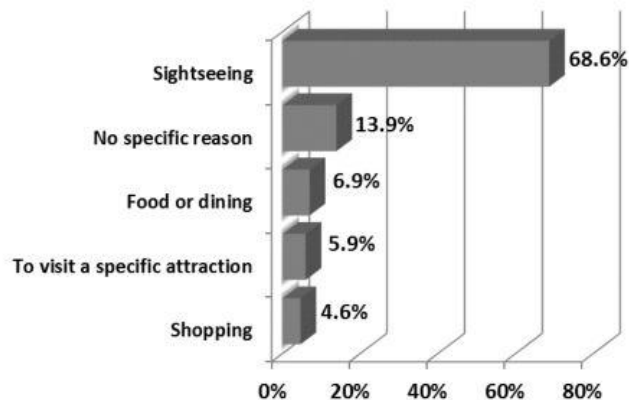
General Benefit: Parcels on the Periphery of the District	9.48%
--	--------------

5.1.2 GENERAL BENEFIT: PEDESTRIANS PASSING THROUGH THE DISTRICT

Another approach is to calculate the benefits that will accrue to pedestrians passing through the District who do not intend to access property within the District. The Clean and Safe program will be provided solely to properties within the District, but some level of aesthetic and safety benefits could also accrue to pedestrians who do not intend to access property within the District.

In September of 2014, Destination Analysts, Inc. prepared a report, entitled *Fisherman's Wharf Visitor Survey 2014* (Destination Analysts, 2014), intended to detail what people are doing while visiting the Fisherman's Wharf area. The report states

"As in previous years, the majority of visitors to Fisherman's Wharf come to the area to do what they consider sightseeing. Nearly 70 percent of survey respondents indicated "Sightseeing" as their primary reason for coming to the Wharf. Again, "sightseeing" may encompass many of the myriad of activities available to visitors in the Wharf, from checking out street performances to people watching. "No specific reason" was the next most cited



answer (13.9%). "Food or dining" brought in 6.9 percent of visitors. About 6 percent came to Fisherman's Wharf with a specific attraction in mind (5.9%), while 4.6 percent stated "Shopping" as their primary reason." It seems reasonable to conclude that those respondents who cited that they were visiting the area for "No specific reason" represents the pedestrians passing through the District, who receive general

benefit from the District Services and Activities. Likewise, the other four survey responses indicate that pedestrians are engaging in District-related activities.

As similar surveys were conducted in 2006, 2009-10, and 2014, it appears most appropriate to use the average of the percentages reported in each category of these surveys to determine a more accurate percentage of the reasons most pedestrians visit the Fisherman's Wharf Area. Results from each of the three pedestrian surveys conducted can be found below:

Comparison of 2006, 2009-2010 and 2014 results			
	2006	2009-2010	2014
Sightseeing	66.7%	58.0%	68.6%
No specific reason	6.6%	5.5%	13.9%
Food or dining	10.0%	10.9%	6.9%
To visit a specific attraction	8.7%	15.8%	5.9%
Shopping	8.0%	9.7%	4.6%

Based on each survey's percentage of respondents who answered "No specific reason," the average measure of pedestrians who are merely passing through the District is calculated at approximately 8.67% $((6.6\% + 5.5\% + 13.9\%) / 3)$, correlated to the portion of the District Services and Activities providing general benefits.

General Benefit: Pedestrians Passing Through the District	8.67%
--	--------------

5.1.3 COLLECTIVE GENERAL BENEFIT

As noted above, we have determined that a "multi-perspective average approach" is the most appropriate approach given the combination of services specific to this District. Under this approach, the District-wide general benefits are (1) viewed in totality, (2) analyzed from more than one perspective, (3) quantified with separate percentages for each perspective, and then (4) averaged to determine a single, overall general benefit percentage. The decision of which method to use is dictated by the availability of data, the types of improvements and related benefits, as well as the layout, geography, and characteristics of the subject area. Based on the available data and the characteristics of the District, the "multi-perspective average approach" was chosen as the most appropriate method for determining the overall general benefit. Therefore, the average of the general benefit perspectives was used to determine the overall general benefit as shown in the table below:

General Benefit: Parcels on the Periphery of the District	8.67%
General Benefit: Pedestrians Passing Through the District	9.48%
Collective District General Benefit	9.08%

The general benefit, which is the percentage of the total budget that must be funded through sources other than assessments, is 9.08%. The special benefit, which is the percentage of the total budget that may be funded by assessments, is 90.92%.

6. BUDGET

The following table summarizes the estimated annual costs to fund District Services and Activities for Fiscal Year 2020/21:

Description	Amount
Clean and Safe Program	\$605,700.00
Marketing and Event Program	349,960.00
Administration	269,200.00
Contingency and Reserves	121,140.00
Total Cost of Services and Activities	\$1,346,000.00

6.1 Balance to Be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Services and Activities, 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 Cost of Services and Activities	\$1,346,000.00
Less General Benefit Portion (9.08%)	(122,216.80)
Balance to Be Assessed	\$1,223,783.20

Each year 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 9.08% in future years.

6.2 Assessment per Special Benefit Point

The Assessment per Special Benefit Point is determined by dividing the Balance to Be Assessed by the sum of the Total District Special Benefit Points noted in Section 4.

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

Description	Amount
Balance to Be Assessed	\$1,223,783.20
Total District Special Benefit Points	4,817.96
Assessment per Special Benefit Point	\$254.00

The Assessment per Special Benefit Point is multiplied by each parcel's Total Special Benefit Points to determine an assessment amount per parcel.

7. ASSESSMENT RATES

7.1 Initial Maximum Assessment Rates

The rate below represents the maximum assessment rate per Special Benefit Point for Fiscal Year 2020/21:

Total Costs to be Assessed / Total Special Benefit Points =

Assessment Rate per Special Benefit Point

\$1,223,783.20 / 4,817.96 = \$254.00440

Based on the most recent parcel characteristics, the application of the above rate is expected to generate \$1,223,783.20 in assessment revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by \$122,216.80 from sources other than assessments, to meet the total estimated budget of \$1,346,000.00. Non-assessment revenues represent 9.08% 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) will 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.

7.2 Annual Maximum Assessment Rate Increases

Each year the Board of Directors may increase the maximum assessment rate by the greater of (i) five-percent (5%) or (ii) the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February. In no event shall the maximum assessment rate decrease. 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 any given year, the assessments may be levied at any assessment rate sufficient to meet the estimated budget, as long as the actual assessment rate does not exceed the maximum assessment rate for that fiscal year.

7.3 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the FWCBD shall determine the land use type for each parcel based on the City 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 City 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 City 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. However, the District averages used to determine the lot, building, and frontage factors, established in Section 4, shall remain fixed and not change.

7.3.1 MIXED USE

Property in the District may have multiple parcels and land uses, within a single structure, which could be categorized as having more than one of the identified land use types. If the FWCBD is made aware of a property with more than one land use type via relevant information supplied by the property owner, the following shall apply:

The FWCBD shall attempt to separate out the land use types by actual building square footage. The FWCBD 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 District shall calculate the applicable assessment upon the respective land use type.

For example, if a property has both Non-Residential and Apartment land uses, where the Non-Residential land use represents 40% of the total building square footage and the Apartment 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 Apartment land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate the Benefit Points for the Non-Residential land use, and those characteristics assigned to the Apartment land use shall be used to calculate the Benefit Points for the Apartment land use.

If there are multiple land use types on a property, but data sufficient to delineate the building square footages is not available, the FWCBD shall choose the most appropriate method for assigning Benefit Points and calculating the assessment.

7.4 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 shall submit, in writing, a request for review to the FWCBD. The property owner shall provide documentation needed to support the request for review. The District staff 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 shall continue to pay all assessment amounts owed according to the City's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the FWCBD shall recalculate the assessment. When recalculating the assessment, the assessment rate approved and 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 City 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 City'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 FWCBD.

For example, if a request for review is submitted to the FWCBD 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 City on the secured property tax roll, the FWCBD 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 FWCBD'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.

7.5 Method of Collection

The assessments will be collected annually on the City's secured property tax roll. The assessments will be subject to the City'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.

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.

8. ENGINEER'S STATEMENT

The Board of Directors of the Fisherman's Wharf Community Benefit District have directed NBS to prepare a report presenting plans and specifications describing the general nature, location, and extent of the Services and Activities to be maintained, as well as the estimate of the costs of the maintenance, operations, and servicing of the Services and Activities for the Fisherman's Wharf Landside Community Benefit District.

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 Services and Activities described in Section 2 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 9 of this Report.
2. I have assessed the estimated costs and expenses of the Services and Activities upon the Specially Benefited Parcels. In making such assessment:
 - a. The proportionate special benefit derived from the Services and Activities 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 Services and Activities; 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: _____

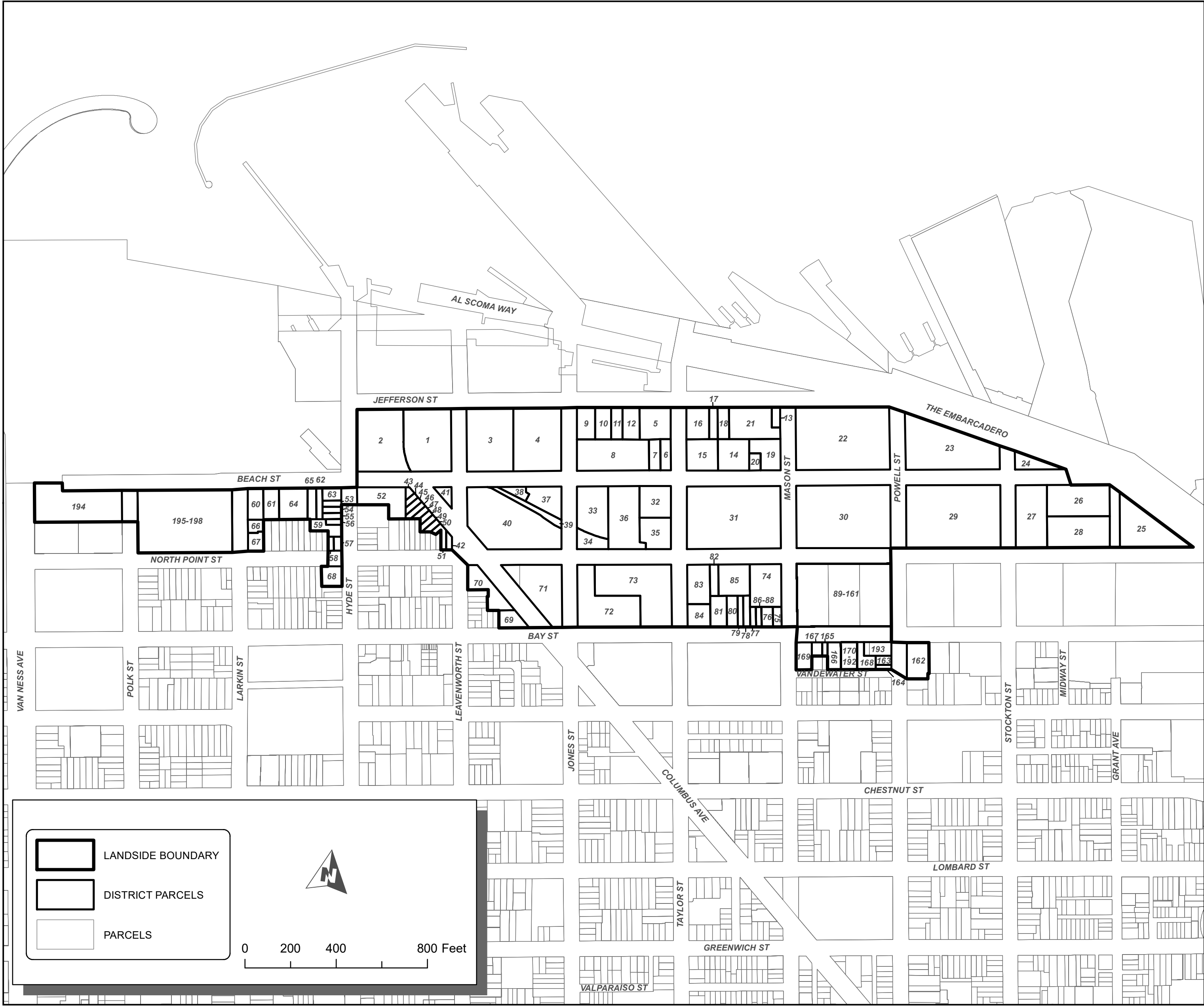
John G. Egan
Assessment Engineer
R.C.E. 14853

9. ASSESSMENT DIAGRAM

The following pages contain the assessment diagram for the District.

**ASSESSMENT DIAGRAM
FOR THE ASSESSMENT DISTRICT KNOWN AS THE
FISHERMAN’S WHARF LANDSIDE COMMUNITY BENEFIT DISTRICT**

**A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ESTABLISHED IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA,
UNDER PART 7 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
("PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994", §§36600 ET SEQ.)
AND ARTICLE 15 OF THE SAN FRANCISCO BUSINESS AND TAX REGULATIONS CODE**



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.

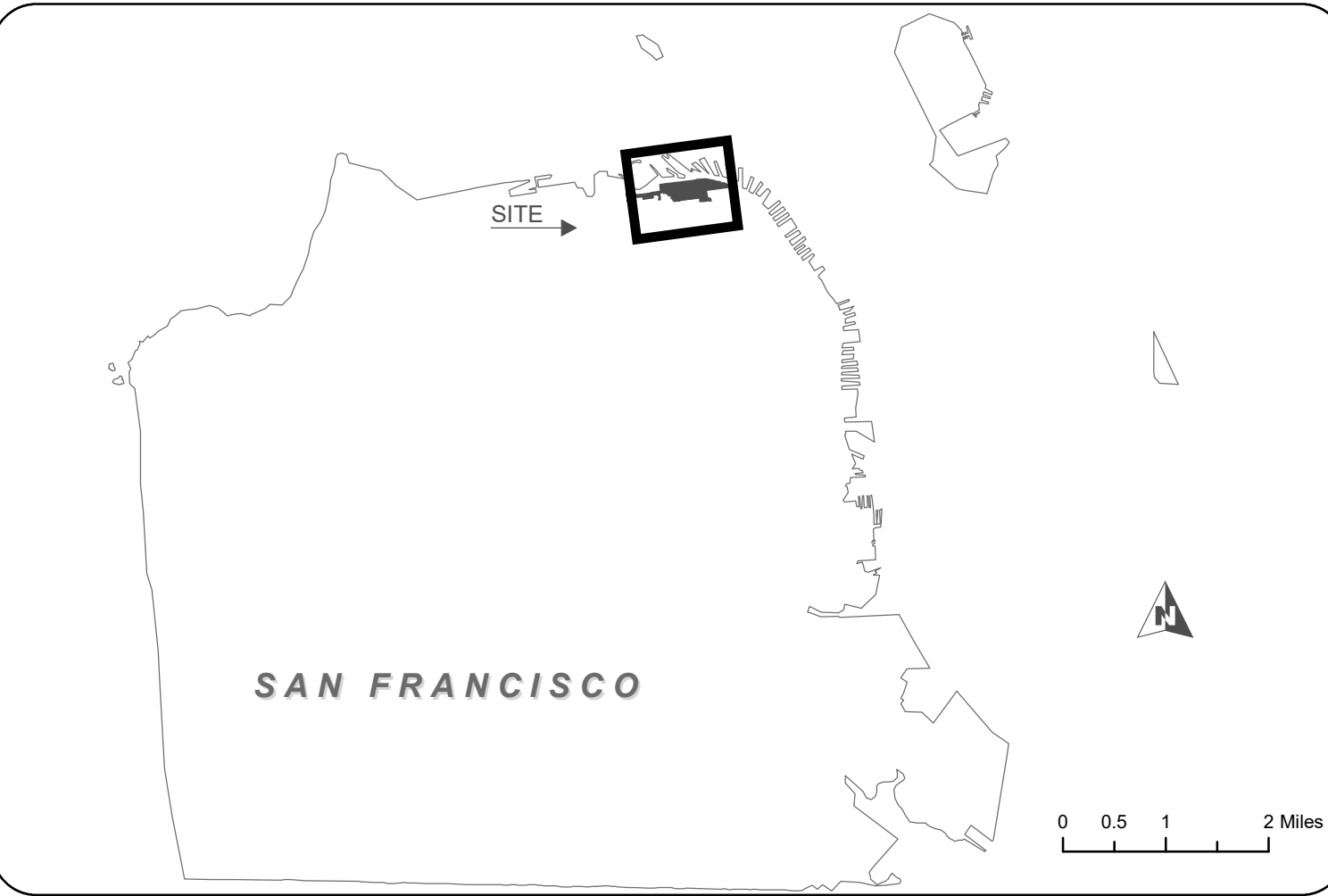
UPON RECORDATION BY THE COUNTY ASSESSOR-RECORDER, A CONFORMED COPY OF THE ASSESSMENT DIAGRAM WILL BE FILED WITH THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, AND A NOTICE OF ASSESSMENT WILL BE ISSUED PURSUANT TO CALIFORNIA STREETS AND HIGHWAYS CODE §§3114 AND 36627.

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
FISHERMAN’S WHARF LANDSIDE COMMUNITY BENEFIT DISTRICT
A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ESTABLISHED IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA,
UNDER PART 7 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
(“PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994”, §§36600 ET SEQ.)
AND ARTICLE 15 OF THE SAN FRANCISCO BUSINESS AND TAX REGULATIONS CODE

APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID
0010 001	1	0018 001	26	0024 024	51	0030 004	76	0031 019	101	0031 044	126	0031 069	151	0041 110	176
0010 002	2	0018 004	27	0024 025	52	0030 007	77	0031 020	102	0031 045	127	0031 070	152	0041 111	177
0011 007	3	0018 005	28	0025 003	53	0030 008	78	0031 021	103	0031 046	128	0031 071	153	0041 112	178
0011 008	4	0019 001	29	0025 003A	54	0030 009	79	0031 022	104	0031 047	129	0031 072	154	0041 113	179
0012 001	5	0020 001	30	0025 003B	55	0030 010	80	0031 023	105	0031 048	130	0031 073	155	0041 114	180
0012 002	6	0021 001	31	0025 004	56	0030 011	81	0031 024	106	0031 049	131	0031 074	156	0041 115	181
0012 003	7	0022 001	32	0025 004A	57	0030 011A	82	0031 025	107	0031 050	132	0031 075	157	0041 116	182
0012 003A	8	0022 010	33	0025 004B	58	0030 012	83	0031 026	108	0031 051	133	0031 076	158	0041 117	183
0012 005	9	0022 012	34	0025 004D	59	0030 012A	84	0031 027	109	0031 052	134	0031 077	159	0041 118	184
0012 006	10	0022 014	35	0025 012	60	0030 013	85	0031 028	110	0031 053	135	0031 078	160	0041 119	185
0012 007	11	0022 015	36	0025 014	61	0030 014	86	0031 029	111	0031 054	136	0031 079	161	0041 120	186
0012 007A	12	0023 002	37	0025 017	62	0030 015	87	0031 030	112	0031 055	137	0040 017	162	0041 121	187
0013 001	13	0023 003	38	0025 019	63	0030 016	88	0031 031	113	0031 056	138	0041 002	163	0041 122	188
0013 004	14	0023 004	39	0025 020	64	0031 007	89	0031 032	114	0031 057	139	0041 004	164	0041 123	189
0013 005	15	0023 005	40	0025 021	65	0031 008	90	0031 033	115	0031 058	140	0041 031	165	0041 124	190
0013 006	16	0024 001	41	0025 023	66	0031 009	91	0031 034	116	0031 059	141	0041 035	166	0041 125	191
0013 006A	17	0024 002	42	0025 024	67	0031 010	92	0031 035	117	0031 060	142	0041 039	167	0041 126	192
0013 007	18	0024 015	43	0026 028	68	0031 011	93	0031 036	118	0031 061	143	0041 040	168	0041 154	193
0013 009	19	0024 016	44	0028 003	69	0031 012	94	0031 037	119	0031 062	144	0041 102	169	0451 004	194
0013 010	20	0024 017	45	0028 014	70	0031 013	95	0031 038	120	0031 063	145	0041 104	170	0452 002	195
0013 016	21	0024 018	46	0028 016	71	0031 014	96	0031 039	121	0031 064	146	0041 105	171	0452 003	196
0014 001	22	0024 019	47	0029 003	72	0031 015	97	0031 040	122	0031 065	147	0041 106	172	0452 011	197
0015 001	23	0024 020	48	0029 007	73	0031 016	98	0031 041	123	0031 066	148	0041 107	173	Block 0452 Timeshare Interests ⁽²⁾	198
0016 001	24	0024 021	49	0030 001	74	0031 017	99	0031 042	124	0031 067	149	0041 108	174		
0017 002	25	0024 022	50	0030 003	75	0031 018	100	0031 043	125	0031 068	150	0041 109	175		

(2) Assessment obligations on related Timeshare Interests are grouped in the above listing.

10. ASSESSMENT ROLL

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

FISHERMAN'S WHARF COMMUNITY BENEFIT DISTRICT
Fisherman's Wharf Landside Community Benefit District
Fiscal Year 2020/21 Special Assessment Roll

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0010 001	1	2801 LEAVENWORTH ST	130.91	\$33,252.76
0010 002	2	455-495 JEFFERSON ST	142.50	36,196.48
0011 007	3	2800 LEAVENWORTH ST	128.45	32,627.10
0011 008	4	500 BEACH ST	142.97	36,315.42
0012 001	5	2739-2755 TAYLOR ST	46.35	11,773.74
0012 002	6	2701-2731 TAYLOR ST	46.39	11,782.02
0012 003	7	418 BEACH ST	9.95	2,526.90
0012 003A	8	498 BEACH ST	75.00	19,051.38
0012 005	9	283-293 JEFFERSON ST	32.77	8,324.50
0012 006	10	275-281 JEFFERSON ST	12.97	3,294.76
0012 007	11	281 JEFFERSON ST	9.27	2,353.40
0012 007A	12	243 JEFFERSON ST	15.82	4,017.44
0013 001	13	101 JEFFERSON ST	17.97	4,563.90
0013 004	14	350 BEACH ST	37.77	9,594.10
0013 005	15	2720 TAYLOR ST	51.20	13,005.74
0013 006	16	2770 TAYLOR ST	42.25	10,731.18
0013 006A	17	165 JEFFERSON ST	7.76	1,970.12
0013 007	18	155 JEFFERSON ST	10.33	2,623.48
0013 009	19	2601 MASON ST	37.12	9,427.46
0013 010	20	330 BEACH ST	4.21	1,068.54
0013 016	21	107 JEFFERSON ST	57.05	14,490.26
0014 001	22	91-97 JEFFERSON ST	254.27	64,586.38
0015 001	23	1789 THE EMBARCADERO	115.25	29,274.32
0016 001	24	50 BEACH ST	36.08	9,164.68
0017 002	25	2 N POINT ST	82.65	20,993.54
0018 001	26	1 BEACH ST	83.85	21,297.08
0018 004	27	2340 STOCKTON ST	91.74	23,301.12
0018 005	28	100 N POINT ST	78.04	19,823.28
0019 001	29	2301 STOCKTON ST	109.90	27,913.88
0020 001	30	2500 MASON ST	273.89	69,568.88
0021 001	31	400 N POINT ST	223.09	56,665.96
0022 001	32	421 BEACH ST	43.89	11,147.28
0022 010	33	475 BEACH ST	66.33	16,847.98
0022 012	34	475 BEACH ST	39.34	9,992.44
0022 014	35	2629-2633 TAYLOR ST	41.78	10,613.46
0022 015	36	550 N POINT ST	79.58	20,213.90
0023 002	37	505 BEACH ST	47.96	12,183.06
0023 003	38	555 BEACH ST	21.01	5,337.08
0023 004	39	575 BEACH ST	14.24	3,617.94
0023 005	40	1300 COLUMBUS AVE	174.11	44,225.00
0024 001	41	601 BEACH ST	23.10	5,868.66
0024 002	42	704 N POINT ST	17.01	4,320.14

FISHERMAN'S WHARF COMMUNITY BENEFIT DISTRICT
Fisherman's Wharf Landside Community Benefit District
Fiscal Year 2020/21 Special Assessment Roll

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0024 015	43	1363-1365 COLUMBUS AVE	7.98	2,027.06
0024 016	44	1335 COLUMBUS AVE	4.41	1,119.40
0024 017	45	1333 COLUMBUS AVE	4.45	1,130.28
0024 018	46	1331 COLUMBUS AVE	5.39	1,370.04
0024 019	47	1329 COLUMBUS AVE	4.64	1,178.82
0024 020	48	1327 COLUMBUS AVE	4.11	1,042.94
0024 021	49	1325 COLUMBUS AVE	4.48	1,138.08
0024 022	50	1323 COLUMBUS AVE	4.70	1,194.54
0024 024	51	1321 COLUMBUS AVE	7.48	1,899.80
0024 025	52	2750 HYDE ST	55.76	14,164.00
0025 003	53	2749-2751 HYDE ST	5.07	1,287.92
0025 003A	54	2741-2743 HYDE ST	4.84	1,229.96
0025 003B	55	2735-2737 HYDE ST	4.78	1,213.02
0025 004	56	2719-2721 HYDE ST	3.36	852.18
0025 004A	57	2711 HYDE ST	14.01	3,558.80
0025 004B	58	804 N POINT ST	4.02	1,020.62
0025 004D	59	2715 HYDE ST	11.39	2,894.08
0025 012	60	3040 LARKIN ST	32.02	8,132.90
0025 014	61	781 BEACH ST	18.51	4,700.84
0025 017	62	715-719 BEACH ST	4.72	1,198.56
0025 019	63	717-719 BEACH ST	16.09	4,086.40
0025 020	64	757-777 BEACH ST	24.68	6,270.04
0025 021	65	737-747 BEACH ST	8.47	2,152.20
0025 023	66	3030 LARKIN ST	7.93	2,014.40
0025 024	67	3000-3012 LARKIN ST	17.09	4,341.68
0026 028	68	2655 HYDE ST	30.37	7,714.40
0028 003	69	1201-1205 COLUMBUS AVE	34.56	8,779.12
0028 014	70	1255-1275 COLUMBUS AVE	52.74	13,395.30
0028 016	71	1250 COLUMBUS AVE	168.03	42,679.74
0029 003	72	590 BAY ST	120.56	30,622.16
0029 007	73	555 N POINT ST	150.71	38,279.94
0030 001	74	425 N POINT ST	66.87	16,985.00
0030 003	75	400-402 BAY ST	17.79	4,519.22
0030 004	76	416 BAY ST	6.55	1,663.02
0030 007	77	430 BAY ST	4.51	1,146.34
0030 008	78	2552 TAYLOR ST	5.95	1,511.50
0030 009	79	2552 TAYLOR ST	4.79	1,217.50
0030 010	80	2552 TAYLOR ST	8.60	2,183.32
0030 011	81	2552 TAYLOR ST	18.05	4,585.44
0030 011A	82	2552 TAYLOR ST	8.23	2,091.52
0030 012	83	2552 TAYLOR ST	55.99	14,221.10
0030 012A	84	490 BAY ST	29.76	7,558.28

FISHERMAN'S WHARF COMMUNITY BENEFIT DISTRICT
Fisherman's Wharf Landside Community Benefit District
Fiscal Year 2020/21 Special Assessment Roll

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0030 013	85	2552 TAYLOR ST	34.98	8,885.52
0030 014	86	420A A BAY ST	0.86	217.58
0030 015	87	420B B BAY ST	0.87	221.06
0030 016	88	420C C BAY ST	0.87	220.46
0031 007	89	300 BAY ST	171.41	43,539.90
0031 008	90	2351 POWELL ST	0.45	115.20
0031 009	91	2351 POWELL ST	0.69	176.26
0031 010	92	2351 POWELL ST	0.57	145.22
0031 011	93	2351 POWELL ST	0.77	194.92
0031 012	94	2351 POWELL ST	0.62	157.38
0031 013	95	2351 POWELL ST	0.71	180.72
0031 014	96	2351 POWELL ST	0.58	148.26
0031 015	97	2351 POWELL ST	0.77	194.50
0031 016	98	2351 POWELL ST	0.59	150.08
0031 017	99	2351 POWELL ST	0.60	153.12
0031 018	100	2351 POWELL ST	0.49	124.12
0031 019	101	2351 POWELL ST	0.56	141.16
0031 020	102	2351 POWELL ST	0.79	200.18
0031 021	103	2351 POWELL ST	0.45	113.78
0031 022	104	2351 POWELL ST	0.52	132.24
0031 023	105	2351 POWELL ST	0.67	169.56
0031 024	106	2351 POWELL ST	0.51	129.60
0031 025	107	2351 POWELL ST	0.67	170.98
0031 026	108	2351 POWELL ST	0.48	120.68
0031 027	109	2351 POWELL ST	0.54	136.30
0031 028	110	2351 POWELL ST	0.77	196.34
0031 029	111	2351 POWELL ST	0.73	186.60
0031 030	112	2351 POWELL ST	0.57	145.62
0031 031	113	2351 POWELL ST	0.84	212.96
0031 032	114	2351 POWELL ST	0.45	115.20
0031 033	115	2351 POWELL ST	0.69	174.84
0031 034	116	2351 POWELL ST	0.57	145.22
0031 035	117	2351 POWELL ST	0.77	194.70
0031 036	118	2351 POWELL ST	0.62	157.38
0031 037	119	2351 POWELL ST	0.71	180.72
0031 038	120	2351 POWELL ST	0.58	148.26
0031 039	121	2351 POWELL ST	0.77	194.50
0031 040	122	2351 POWELL ST	0.59	150.08
0031 041	123	2351 POWELL ST	0.60	153.12
0031 042	124	2351 POWELL ST	0.49	124.12
0031 043	125	2351 POWELL ST	0.56	141.16
0031 044	126	2351 POWELL ST	0.79	199.58

FISHERMAN'S WHARF COMMUNITY BENEFIT DISTRICT
Fisherman's Wharf Landside Community Benefit District
Fiscal Year 2020/21 Special Assessment Roll

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0031 045	127	2351 POWELL ST	0.45	113.78
0031 046	128	2351 POWELL ST	0.52	132.24
0031 047	129	2351 POWELL ST	0.67	169.56
0031 048	130	2351 POWELL ST	0.51	129.60
0031 049	131	2351 POWELL ST	0.67	171.18
0031 050	132	2351 POWELL ST	0.48	120.68
0031 051	133	2351 POWELL ST	0.54	136.30
0031 052	134	2351 POWELL ST	0.96	244.20
0031 053	135	2351 POWELL ST	0.73	186.18
0031 054	136	2351 POWELL ST	0.57	144.82
0031 055	137	2351 POWELL ST	0.84	212.96
0031 056	138	2351 POWELL ST	0.46	117.22
0031 057	139	2351 POWELL ST	0.69	174.84
0031 058	140	2351 POWELL ST	0.57	144.82
0031 059	141	2351 POWELL ST	0.77	194.70
0031 060	142	2351 POWELL ST	0.62	157.18
0031 061	143	2351 POWELL ST	0.71	181.52
0031 062	144	2351 POWELL ST	0.58	148.26
0031 063	145	2351 POWELL ST	0.77	194.50
0031 064	146	2351 POWELL ST	0.59	150.28
0031 065	147	2351 POWELL ST	0.62	158.20
0031 066	148	2351 POWELL ST	0.49	124.12
0031 067	149	2351 POWELL ST	0.56	141.98
0031 068	150	2351 POWELL ST	0.81	205.66
0031 069	151	2351 POWELL ST	0.45	114.18
0031 070	152	2351 POWELL ST	0.52	132.24
0031 071	153	2351 POWELL ST	0.67	169.56
0031 072	154	2351 POWELL ST	0.53	133.66
0031 073	155	2351 POWELL ST	0.68	172.20
0031 074	156	2351 POWELL ST	0.48	120.68
0031 075	157	2351 POWELL ST	0.53	135.28
0031 076	158	2351 POWELL ST	0.99	251.50
0031 077	159	2351 POWELL ST	0.73	186.60
0031 078	160	2351 POWELL ST	0.57	146.02
0031 079	161	2351 POWELL ST	0.86	218.04
0040 017	162	295-299 BAY ST	44.78	11,373.58
0041 002	163	2237-2241 POWELL ST	6.86	1,742.08
0041 004	164	2231-2233 POWELL ST	3.03	768.46
0041 031	165	365-367 BAY ST	3.99	1,014.70
0041 035	166	333 BAY ST	9.87	2,508.10
0041 039	167	377 BAY ST	7.32	1,859.08
0041 040	168	315 BAY ST	9.51	2,414.74

FISHERMAN'S WHARF COMMUNITY BENEFIT DISTRICT
Fisherman's Wharf Landside Community Benefit District
Fiscal Year 2020/21 Special Assessment Roll

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0041 102	169	383-393 BAY ST	29.23	7,424.12
0041 104	170	329 BAY ST	3.26	826.84
0041 105	171	329 BAY ST	3.28	832.18
0041 106	172	329 BAY ST	0.32	82.54
0041 107	173	329 BAY ST	0.28	72.30
0041 108	174	329 BAY ST	0.17	43.50
0041 109	175	329 BAY ST	0.21	54.34
0041 110	176	329 BAY ST	0.21	54.34
0041 111	177	329 BAY ST	0.17	43.50
0041 112	178	329 BAY ST	0.22	56.16
0041 113	179	329 BAY ST	0.20	51.16
0041 114	180	329 BAY ST	0.22	56.06
0041 115	181	329 BAY ST	0.17	43.50
0041 116	182	329 BAY ST	0.21	54.34
0041 117	183	329 BAY ST	0.21	54.34
0041 118	184	329 BAY ST	0.17	43.50
0041 119	185	329 BAY ST	0.22	56.16
0041 120	186	329 BAY ST	0.25	63.86
0041 121	187	329 BAY ST	0.22	56.16
0041 122	188	329 BAY ST	0.17	43.50
0041 123	189	329 BAY ST	0.21	54.34
0041 124	190	329 BAY ST	0.21	54.34
0041 125	191	329 BAY ST	0.17	43.50
0041 126	192	329 BAY ST	0.22	56.16
0041 154	193	2293-2299 POWELL ST	25.02	6,355.58
0451 004	194	3250 VAN NESS AVE	99.56	25,289.82
0452 002	195	0920 N POINT ST	25.34	6,437.42
0452 003	196	851 BEACH ST	165.98	42,160.34
0452 011	197	900 N POINT ST	4.95	1,256.94
Block 0452 Timeshare Interests ⁽²⁾	198	900 N POINT ST	76.64	19,467.52
198 Properties ⁽²⁾			4,817.96	\$1,223,781.22

(1) Rounded to even cents to be placed on County Tax Roll.

(2) Assessment obligations on related Timeshare Interests are grouped in the above listing.

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