## Attachment A

# Discover Polk
# Community Benefit District

# Engineer's Report

**San Francisco, California**
**May 2017**

***Prepared by:***
**Kristin Lowell Inc.**

*Article XIIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 and augmented by Article 15 of the San Francisco Business and Tax Regulations Code to authorize a Community Benefit District*

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# ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 and augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The Discover Polk Community Benefit District ("DPCBD") will provide activities either currently not provided or are above and beyond what the City of San Francisco provides. These activities will specially benefit each individual assessable parcel in the DPCBD. Every individual assessed parcel within the DPCBD receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the DPCBD receive the special benefit of these proposed activities; parcels contiguous to and outside the DPCBD and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed DPCBD is eleven (11) years, commencing January 1, 2019. An estimated budget for the DPCBD improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the DPCBD improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the DPCBD. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the DPCBD will receive a special benefit over and above the benefits conferred to those parcels outside of the DPCBD boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.

Respectfully submitted,

Terrance E Lowell

Terrance E. Lowell, P.E.

# SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

## Property and Business Improvement District Law of 1994

The State Law as augmented by Article 15 of the San Francisco Business and Tax Regulations Code is the legislation that authorizes the City to levy assessments upon the real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the DPCBD. The purpose of the DPCBD is to encourage commerce, investment, business activities and improve residential serving uses. In order to meet these goals, CBDs typically fund activities and improvements, such as, enhanced safety and cleaning and enhancing the environment. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, CBDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the DPCBD are over and above those already provided by the City within the DPCBD's boundaries. Each of the DPCBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract residential serving businesses and services, and improve the quality of life for its residents.

Specifically, the State Law defines "Improvements" and "Activities" as follows:

> *"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years…"*[1]
>
> *"Activities" means, but is not limited to, all of the following:*
> *(a) Promotion of public events which benefit businesses or real property in the district.*
> *(b) Furnishing of music in any public place within the district.*
> *(c) Promotion of tourism within the district.*
> *(d) Marketing and economic development, including retail retention and recruitment.*
> *(e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
> *(f) Activities which benefit businesses and real property located in the district.*[2]

## Article XIIID of the State Constitution

In 1996, California voters approved Proposition 218, codified in part as Article XIIID of the State Constitution. Among other requirements, Article XIIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

> *(a) 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*

[1] *California Streets and Highways Code, Section 36610.*
[2] *California Streets and Highways Code, Section 36613.*

*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. 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.*
*(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.*[3]

*"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."*[4]

## Judicial Guidance

Since the enactment of Article XIIID, the courts have rendered opinions regarding various aspects of Article XIIID. The notable portions of cases that apply to assessment districts in general and this Discover Polk CBD in particular are noted below.

*"The engineer's report describes the services to be provided by the DPCBD [i.e. the DPCBD]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the DPCBD. And they are particular and distinct benefits to be provided only to the properties within the DPCBD, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share."*[5]

*"…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."*[6]

*"…the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners."*[7]

*"…even* minimal *general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties."*[8]

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

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[3] *Section 4, Article XIIID of the State Constitution.*
[4] *Section 2 (i), Article XIIID of the State Constitution.*
[5] *Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.*
[6] *Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516, 1532.*
[7] *Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 438.*
[8] *Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 439.*

# SECTION B: IMPROVEMENTS AND ACTIVITIES

The Discover Polk CBD Steering Committee collectively determined the priority for improvements and activities that the DPCBD will deliver. The primary needs as determined by the property owners are Environmental Enhancements, such as; Clean and Safe programs, and Economic Enhancements, such as; marketing and business support. Specifically, the Discover Polk CBD shall provide the following activities.

## *Environmental Enhancements*

**Cleaning & Hospitality Ambassadors**

To respond to stakeholder priorities and guiding principles to make Discover Polk both more welcoming, clean and beautiful, the DPCBD will fund an Ambassador program that is similar to what has been deployed in the Lower Polk CBD. In Lower Polk, the Ambassador program has been a critical element to stabilize streets in less than one year.

The Management Plan provides for the weekly deployment of 250 hours for uniformed Cleaning and Hospitality Ambassadors throughout the district. The service mix and hours of deployment can be adjusted for seasonal and/or weekly variations in use. Anticipated duties of Ambassadors are anticipated as follows:

Cleaning Activities

- Litter removal/pan and broom
- Detail cleaning of public amenities
- Graffiti removal
- Weed removal
- Pressure washing of sidewalks
- Spot cleaning as requested

Hospitality Activities

- Regular safety patrols of the district
- Business and visitor contacts
- Outreach with street populations
- Case management approach with chronically homeless individuals

**Beautification and Placemaking**

In addition to the Cleaning and Hospitality program, DPCBD environmental enhancements include funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout the district. Beautification and Placemaking improvements may include:

- Landscaping, planters, hanging flower baskets and other green elements.
- Seasonal holiday decorations and banners.
- Cosmetic capital improvements, including street furniture, information kiosks, pedestrian lighting and other amenities.
- Wayfinding and directional signage to help visitors navigate through the district.
- Temporary and permanent public art installations.
- Installation of bicycle racks and other amenities to encourage bicycle use.

- Planning and design processes to improve public spaces throughout the district.
- Other improvements as determined year-to-year by the Discover Polk CBD Advisory Committee.

## *Economic Enhancements*

Business support initiatives have been included as a key component of the Discover Polk CBD, including:

**Business Support**

The DPCBD will aim to strengthen the district's existing offerings and citywide position for local unique dining and shopping. The DPCBD will fund efforts aimed at attracting new tenants and investment and promote continued mixed use development.

**Marketing and Communications**

Marketing and communications efforts will support all components of the DPCBD Management Plan. Marketing related to environment services will create awareness of cleaning, hospitality and beautification changes being made to improve the district. Marketing related to the economy portion of the work program will aim to advance the image and branding of Discover Polk, support property owners in efforts to attract unique tenants and explore ways to connect district residents to local stores and restaurants, such as "buy local" campaigns or the development of a district directory, website and supporting social media.

## *District Coordinator, Administration and Reserve*

Like any business, the DPCBD requires a professional staff to properly manage programs, communicate with stakeholders and provide leadership. To reduce administrative costs, increase leveraging of funds and avoid duplication of enhanced services, this plan anticipates that the day-to-day services financed by the DPCBD will be managed jointly with the Lower Polk CBD (see "Governance"). DPCBD funds can be further leveraged by sponsorships from special events, contracts, grants and earned income.

A full time professional district coordinator will manage all initiatives, maintain ongoing communications with the Discover Polk CBD Advisory Committee and district ratepayers and provide leadership through research and community education to represent the community with one clear voice.

Administrative costs may include:

- Accounting and annual financial review and/or audit
- Insurance
- Program support costs including supplies, equipment and rent
- Other administration costs associated with the overhead and administrative support of programs.

A reserve is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies. Reserve funds may also be utilized to pay for costs associated with DPCBD strategic planning and renewal.

# SECTION C: BENEFITTING PARCELS

## *Overall Boundary*

Article XIIID Section 4(a) of the State Constitution requires that the authorizing agency "Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed."

The DPCBD is centered by the Polk Street commercial corridor and is bounded roughly by the following streets:

- To the south, the proposed DPCBD abuts the existing Lower Polk DPCBD at California Street.
- To the east, the proposed DPCBD includes properties adjacent to Polk Street, plus encompasses the city park space along Broadway.
- To the north, the proposed DPCBD ends at Broadway.
- To the west, the proposed DPCBD includes properties that encompass full blocks west to Van Ness Avenue.
- The western boundary also includes large properties owned by the Academy of Art University on the west side of Van Ness Avenue, since students and faculty from this institution frequent businesses along the Polk Street corridor.

A map of the proposed district boundary is provided below and Attachment A, the Assessment Diagram is attached as a separate document.

# SECTION D: PROPORTIONAL BENEFITS

## *Methodology*

Article XIIID Section 4(a) of the State Constitution states that "The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the DPCBD receive.

Each identified parcel within the Discover Polk CBD will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the DPCBD services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

## *Special Benefit Factors*

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Discover Polk Business Improvement District is Lot Square Footage plus Building Square Footage and Linear Street Frontage. Lot square footage is relevant to the highest and best use of a property and will reflect the long term value implications of the improvement district. Building square footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit. Street front footage is relevant to the street level usage of a parcel.

**Lot square footage** is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps. Lot square footage is used to apportion 75% of the Environmental activities and 100% of the Economic and District Coordinator activities.

**Building square footage** is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County of San Francisco's Assessor's records. Building square footage is used to apportion 75% of the Environmental activities and 100% of the Economic and District Coordinator activities.

**Linear street frontage** is defined as the number of linear feet of each parcel that directly fronts on a street that will receive the PBID activities. Parcels with more than one street frontage such as corner lots or whole block parcels may be assessed for the sum of all the parcels' street frontage. Linear street frontage is used to apportion 25% of the Environmental activities acknowledging the benefits delivered at the street level.

## *Property Use Considerations*

The methodology provides the following treatments for property used exclusively for residential, nonprofit and government and parking structures:

**Residential Property:** All residential parcels receive the same level of service and special benefit from Environmental activities (i.e. clean, safe and beautiful) as all other parcels in the DPCBD by making each of these parcels cleaner, safer and more aesthetically appealing. Specifically, these parcels specially benefit from DPCBD activities, such as removing graffiti from their buildings, patrolling their sidewalks, cleaning up any debris and power washing their sidewalks, and beautifying the public space. Thus, each of these parcels is assessed for the special benefits received from the Environmental activities services. However, these parcels will not receive special benefit from Business Support and Marketing activities because those uses are not engaged in commercial or customer attraction activities, and will not specially benefit from the increased economic activities. Therefore, they will not be assessed for these activities. Mixed-use parcels with residential uses will be subject to the adjusted residential assessment rate for the portion of the parcel dedicated to residential use.

**Nonprofit and Governmental Properties**: Properties that are exempt from property tax, including educational and governmental institutions, and nonprofit organizations (e.g. faith-based, low income housing, cultural, community services, etc.), will not benefit from increased commercial activity resulting from DPCBD services and thereby will receive reduced benefits from DPCBD services. An owner of real property located within the DPCBD boundaries may reduce their assessment if ALL of the following conditions are met:

1. The property owner is a nonprofit corporation that has obtained federal tax exemption under Internal Revenue Code section 501c3 or California franchise tax-exemption under the Revenue and Taxation Code Section 23701d.

2. The class or category of real property has been granted an exemption, in whole or in part, from real property taxation.

3. The nonprofit or governmental property owner occupies a majority of building square footage within the subject property.

4. The property owner makes the request in writing to the City of San Francisco prior to the submission of the DPCBD assessment rolls to the County Assessor (to accommodate periodic changes in ownership or use, on or before July 1 of each year), accompanied by documentation of the tax-exempt status of the property owner and the class or category of real property.

5. The City of San Francisco may verify the documentation of tax-exempt status and classification of the property for assessment purposes prior to submitting the assessments to the County Assessor.

   If ALL of these conditions are met, the amount of the DPCBD assessment to be levied will be for one-half (50%) of the environmental enhancement services.

**Treatment of Parking Structures:** Parking structures receive different levels of benefit from DPCBD improvements and services based upon their use and ownership. Parking structures will be subject to one of the following methodologies:

a. Integrated parking structures (i.e., those that are integrated within and/or dedicated to other buildings that have primary uses other than parking, and are also under the same ownership as the other buildings) do not receive special benefits in proportion to their building square footage. Thus, the building square footage allocated to a parcel that contains a building and an integrated parking structure will take into account the lot square footage and linear street frontage of the entire parcel, and the building square footage of the building, but will not take into account the building square footage of the parking structure.

b. All other parking structures (i.e., stand-alone parking structures that are not ancillary to a building) will receive be assessed under all three special benefit factors, since they receive special benefits from all DPCBD improvements and activities.

**New assessments for a Change in Land Use:** If any parcel within the DPCBD changes land use during the life of the DPCBD, it will be subject to the assessment rate consistent with the assessment methodology for the new land use.

# SECTION E: SPECIAL and GENERAL BENEFITS

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIIID Section 4(a) of the California Constitution in part states that "only special benefits are assessable," which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: "'Special benefit' means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."

In addition, the amendment (Section 36609.5 of the Streets and Highways Code) defines general benefit as follows: "'General benefit' means, for purposes of a property-based district, any benefit that is not a 'special benefit' as defined in Section 36615.5."

Furthermore, the amendment (Section 36601(h)(2)) states: "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."

## *Special Benefit Analysis*

All special benefits derived from the assessments outlined in this report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the DPCBD. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601(e) states that "Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments."

The Discover Polk CBD's goal is to fund activities and improvements to provide a cleaner, safer and more attractive and economically vibrant environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety, cleanliness, appearance, and economic development of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed CBD programs and services

Specifically, each parcel benefits from each of the DPCBD activities as defined below.

**Safety and Hospitality**

The enhanced safety and hospitality activities make the area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment." Uncertainty affects the investment environment in general. But in particular, it increases the fear of physical damage to investment assets (or to people) or their returns…Almost universally, places with lower crime rates are perceived as more desirable."[9] Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

**Clean and Beautification**

The cleaning activities benefit each assessed parcel within the Discover Polk CBD by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and weed abatement. These activities create the environment needed to achieve the CBD goals. Sidewalks that are dirty and unclean, particularly from homeless activities, deter pedestrians and commercial activity.

In addition, the beautification activities benefit each assessed parcel by providing wayfinding signage, sidewalk benches, holiday décor, planters, etc. These activities create the environment needed to achieve the PBID goals.

[9] "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

**Communication and Development**
These activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space. This is a benefit to the District because it works to improve the positive perception of the District. Decisions on where to shop, eat and even go to school are largely based on a perception of the place. If these activities were not communicated it would be a deterrent to pedestrian traffic, business and commerce.

**Special Benefit Conclusion**
Based on the special benefits each assessed parcel receives from the DPCBD activities, we conclude that each of the proposed activities provides special benefits to the real property within the district and that each parcel's assessment is in direct relationship to and no greater than the special benefits received.

The special benefit to parcels from the proposed DPCBD activities and improvements described in this report are equal to the total amount of the proposed assessment. Each individual assessed parcel's assessment is in proportion to the special benefit it receives from the DPCBD activities.

## *General Benefit Analysis*
As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DPCBD activities and improvements that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other parcels receive. This analysis will evaluate and determine the level of general benefits that (1) parcels inside of the Discover Polk CBD, (2) parcels outside of the DPCBD, and (3) the public at large may receive.

**General Benefit to Parcels Inside the Discover Polk CBD**
The Discover Polk CBD provides funds for activities and improvements that are designed and created to provide special benefits to each individually assessed parcel within the District. Each individual assessed parcel will specially benefit from the cleaner and safer public rights-of-way and increased economic activity, thus 100% of the benefits conferred on these parcels are distinct and special in nature and that 0% of the DPCBD activities provide a general benefit to parcels in the District boundary.

**General Benefit to Parcels Outside of the Discover Polk CBD**
All the DPCBD activities and improvements are provided solely to each of the individual assessed parcels in the DPCBD boundary. Each of the PBID activities is provided to the public right-of-ways (streets, sidewalks) adjacent to all specially benefitted parcels or tenants in the DPCBD. None of the surrounding parcels will directly receive any of the DPCBD activities. Any benefits these parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefit.

**General Benefit to the Public At Large**

In addition to general benefit analysis to the parcels outside of the Discover Polk CBD boundary, there may be general benefits to the public at large, i.e., those people that are either in the DPCBD boundary and not specially benefitted from the activities, or people outside of the DPCBD boundary that may benefit from the DPCBD activities. In the case of the Discover Polk CBD, the public at large are those people that are within the DPCBD boundary that do not pay an assessment and do not specially benefit from the DPCBD activities.

To calculate the general benefit the public at large may receive we determine the percentage of each DPCBD activity budget that may benefit the general public. In this case, the Business Support and Marketing activities are tailored to benefit and promote each assessed parcel and are not intended to benefit the general public. If there are any public benefits, they are incidental and collateral to providing special benefits to the assessed parcels.

By contrast, the Environmental activities do generally benefit the general public to some degree, as the general public may appreciate the enhanced level of maintenance and security as it passes through the Discover Polk CBD. To quantify this, we first determine a Relative Benefit factor for the Environmental activities. The relative benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the relative benefit factor, we used previous studies that conducted intercept surveys in San Francisco (Union Square and West Portal) and Los Angeles (Historic Downtown, Leimert Park, Arts District, Downtown Industrial, Fashion District, and Sherman Oaks). These surveys determined the percentage of people within a district who were generally benefitted and did not engage in business activity. The surveys found that on average 1.4% of the respondents within the district boundary were not receiving any special benefits. However, to be conservative, we assigned a relative benefit factor of 0.05 (5%) to account for any potential difference between these study areas and the Discover Polk CBD. Based on our professional experience and the results of previous studies, it is reasonable to conclude that this relative benefit factor properly accounts for the general public in the District that is not specially benefitted. The relative benefit factor is then multiplied by the District activity's budget to determine the overall general benefit for the Environmental activities. The following table illustrates this calculation.

| | **A** | **B** | **C** |
|---|---|---|---|
| **ACTIVITY** | **Budget Amount** | **Relative Benefit Factor** | **General Benefit Allocation (A x B)** |
| Environmental | $420,000 | 5.00% | $21,000 |

This analysis indicates that $21,000 of the Environmental activities may be attributed to general benefit to the public at large, and must be raised from sources other than special assessments.

**Total General Benefits**

Using the sum of the three measures of general benefit described above, we find in year one that $21,000 (5.0% of the Environmental budget, which is equal to 3.36% of the total DPCBD budget) may be general in nature and will be funded from sources other than special assessments.

# SECTION F: COST ESTIMATE

## *2019 Operating Budget*

The Discover Polk CBD's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Discover Polk CBD boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

| EXPENDITURES | BUDGET | % of Budget |
|---|---|---|
| Environmental Enhancements | | |
| Clean, Safe, Homeless, Beautiful | $420,000 | 67.20% |
| Economic Enhancements | | |
| Business Support, Marketing | $75,000 | 12.00% |
| District Coordinator/Admin/Reservce | $130,000 | 20.80% |
| **Total Expenditures** | **$625,000** | **100.00%** |
| **REVENUES** | | |
| Assessment Revenues | $604,000 | 96.64% |
| Other Revenues (1) | $21,000 | 3.36% |
| **Total Revenues** | **$625,000** | **100.00%** |

*(1) Other non-assessment funding to cover the cost associated with general benefit.*

**Budget Notation**

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The actual amount of increase will be determined by the Owners Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report.

**Discover Polk CBD 11-Year Projection of Assessments & Budget**

| | Assessm't | Commercial Rates | | Residential Rates | | Non-Profit/Gvt Rates | |
|---|---|---|---|---|---|---|---|
| | **Budget** | Bldg+Lot | Frontage | Bldg+Lot | Frontage | Bldg+Lot | Frontage |
| **Year 1** | 604,000 | 0.221 | 10.40 | 0.162 | 10.40 | 0.081 | 5.20 |
| **Year 2** | 634,200 | 0.232 | 10.92 | 0.170 | 10.92 | 0.085 | 5.46 |
| **Year 3** | 665,910 | 0.244 | 11.46 | 0.179 | 11.46 | 0.089 | 5.73 |
| **Year 4** | 699,206 | 0.256 | 12.04 | 0.188 | 12.04 | 0.094 | 6.02 |
| **Year 5** | 734,166 | 0.269 | 12.64 | 0.197 | 12.64 | 0.098 | 6.32 |
| **Year 6** | 770,874 | 0.282 | 13.27 | 0.207 | 13.27 | 0.103 | 6.64 |
| **Year 7** | 809,418 | 0.296 | 13.93 | 0.217 | 13.93 | 0.109 | 6.97 |
| **Year 8** | 849,889 | 0.311 | 14.63 | 0.228 | 14.63 | 0.114 | 7.32 |
| **Year 9** | 892,383 | 0.327 | 15.36 | 0.239 | 15.36 | 0.120 | 7.68 |
| **Year 10** | 937,002 | 0.343 | 16.13 | 0.251 | 16.13 | 0.126 | 8.07 |
| **Year 11** | 983,852 | 0.360 | 16.94 | 0.264 | 16.94 | 0.132 | 8.47 |

Assumption: Maximum 5% adjustment each year

**Future Development**

The above table is based on the district's current development status and does not account for possible increases to assessments due to changes to the parcel characteristics that are used to allocate special benefits (e.g., building square footage). The amount of each parcel's assessment will depend on the existing assessment rates as well as the specific characteristics of the parcel, as explained in further detail below in Section 5. Each parcel will be assessed on a prorated basis from the date it receives a temporary and/or permanent certificate of occupancy. Thus, changes to a parcel may result in corresponding revisions to the assessments. Over time the total assessments levied in the district likely will increase as parcels are developed.

# SECTION G: APPORTIONMENT METHOD

## *Assessment Methodology*

As previously discussed in Section D, the DPCBD is segregated and into three land use types that benefit differently from the DPCBD activities. The table below summarizes the assessable lot square footage, building square footage and linear street frontage for each land use type.

| Land Use | Lot Sq. Ft. | Bldg Sq.Ft. | Linear |
|---|---|---|---|
| Commercial | 391,971 | 875,701 | 4,713 |
| Residential | 350,810 | 940,792 | 4,285 |
| Non-Profit/Government | 102,366 | 78,903 | 1,192 |

## *Calculation of Assessments*

Based on the special benefit factors, assessable square footage and the proposed budget, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per parcel assessable square foot per each zone.

| Land Use | Per sq.ft. of Lot + Building per Year | Per Foot of Linear Frontage |
|---|---|---|
| Commercial | $ 0.221 | $ 10.40 |
| Residential | $ 0.162 | $ 10.40 |
| Nonprofit/Government | $ 0.081 | $ 5.20 |

**Sample Parcel Assessment**

To calculate the assessment for a commercial parcel with a 1,000 square foot lot, a 1,500 square foot building, and 50 linear feet the calculation is as follows:

| | |
|---|---|
| Lot square feet (1,000) x $0.221 = | $221.00 |
| Building square feet (1,500) x $0.221 = | $331.50 |
| Linear street frontage (50) x $10.40 = | $520.00 |
| Total Parcel Assessment = | $1,072.50 |

The assessment calculation is the same for every parcel in the DPCBD respective of the land use and assessment rates.

## *Public Property Assessments*

The District will provide all the improvements and activities to the City of San Francisco or any other government-owned parcels with the DPCBD boundary. All publicly-owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Public owned parcels, such as the library and park will receive special benefit from District services that lead to increased use which directly relates to fulfilling their public service mission. Article XIII D of the California Constitution was added in November of 1996 to provide for these

assessments. It specifically states in Section 4(a) that *"Parcels within a district that are owned or used by any agency…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."* Below is the one publicly-owned parcel that specially benefits from the DPCBD activities.

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0573-001 | RECREATION & PARK DEPARTMENT | 1401 BROADWAY | $4,326.34 |

## *Maximum Annual Assessment Adjustments*

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments maybe subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the District Owner's Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

## *Budget Adjustment*

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways Code section 36671.

If an error is discovered on a parcel's assessed footages, the District may investigate and correct the assessed footages after confirming the correction with the San Francisco County Assessor's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease to the parcel's assessment.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The owner's association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the owners' association board of directors and submitted to the City of San Francisco within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

## *Bond Issuance*

The District will not issue bonds.

# SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2018/2019 is $604,000 apportioned to each individual assessed parcel, as follows.

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0574-019 | 1575 BROADWAY STREET LLC | 1575 BROADWAY | $2,578.91 |
| 0596-024 | 1595 PACIFIC AVE LP | 1946 POLK STREET | $19,168.05 |
| 0595-186 | 1645 PACIFIC AVENUE 4F LLC | 1645 PACIFIC AVENUE | $336.94 |
| 0574-011 | 1648 PACIFIC LLC | 1648 PACIFIC AVENUE | $2,892.85 |
| 0621-013 | 1688 SACRAMENTO STREET LLC-C/O MARY COTTER | 1688 SACRAMENTO STREET | $8,104.59 |
| 0622-009 | 1750 SACRAMENTO ST LP | 1750 SACRAMENTO STREET | $4,087.84 |
| 0618-001 | 1835 VAN NESS AVENUE LLC | 1849 VAN NESS AVENUE | $17,801.89 |
| 0618-001A | 1835 VAN NESS AVENUE LLC | 700 UNKNOWN | $2,456.96 |
| 0618-001B | 1835 VAN NESS AVENUE LLC | 1835 VAN NESS AVENUE | $14,360.00 |
| 0597-029 | 1850 POLK STREET PROPERTIES | 1591 JACKSON STREET | $3,465.55 |
| 0598-010A | 1946 VAN NESS AVENUE LLC | 1946 VAN NESS AVENUE | $9,079.04 |
| 0595-008 | 2050 VAN NESS LLC | 2050 VAN NESS AVENUE | $7,126.96 |
| 0575-015 | 2151 VAN NESS AVENUE LLC | 2151 VAN NESS AVENUE | $4,904.70 |
| 0619-003 | 2230 LAKESHORE APTS | 1723 POLK STREET | $2,065.86 |
| 0622-045 | A MOSTOWFIPOUR & TARA NADERMOSTOWFIPOUR | 1776 SACRAMENTO STREET | $313.57 |
| 0619-127 | AARON R HECHT | 1788 CLAY STREET | $177.38 |
| 0619-118 | ADAMSON FAMILY TRUST | 1788 CLAY STREET | $219.18 |
| 0574-042 | AFLRED Y & FLORENCE TSIU | 1545 BROADWAY | $281.56 |
| 0619-126 | AGNIESZKA MITER | 1788 CLAY STREET | $166.21 |
| 0619-141 | AGR-ARTHUR GRANT HEIDRICH IV | 1788 CLAY STREET | $232.95 |
| 0595-042 | AINE DONNELLY | 1650 JACKSON STREET | $153.74 |
| 0619-081 | ALAN CHAN & MI THUY NGUYEN | 1788 CLAY STREET | $233.43 |
| 0595-192 | ALASTAIR BUSHBY | 1645 PACIFIC AVENUE | $344.07 |
| 0619-137 | ALBERT GUREWITZ & JUDITH AHERNS | 1788 CLAY STREET | $247.52 |
| 0622-069 | ALESSANDRO GALVAGNI | 1776 SACRAMENTO STREET | $300.29 |
| 0595-184 | ALEXANDER SAM ESSALAT | 1645 PACIFIC AVENUE | $319.61 |
| 0619-027 | ALIA K SANTINI | 1720 CLAY STREET | $222.82 |
| 0619-069 | ALICE W CHAU | 1788 CLAY STREET | $172.85 |
| 0595-027 | ALLISON K DILLON | 1650 JACKSON STREET | $187.92 |
| 0619-074 | ALLISON K FONG | 1788 CLAY STREET | $165.88 |
| 0595-164 | AMAREL HOLLY A | 1645 PACIFIC AVENUE | $191.80 |
| 0622-019 | AMERICAN BUDDHIST CULTURAL SOCIETY | 1730 VAN NESS AVENUE | $3,412.69 |
| 0619-095 | AMY CHRISTINE ABDALLAH | 1788 CLAY STREET | $164.75 |
| 0622-001 | ANASTASIO 1986 LIVING TRUST | 1693 POLK STREET | $3,414.27 |
| 0619-117 | ANDREW DANIEL JINKENS | 1788 CLAY STREET | $219.34 |
| 0595-202 | ANDREW HUANG | 1643 PACIFIC AVENUE | $262.56 |
| 0595-055 | ANDREW N NELSON | 1650 JACKSON STREET | $230.04 |
| 0595-179 | ANDREW THURMAN WRIGHT | 1645 PACIFIC AVENUE | $336.94 |
| 0595-031 | ANDREW U CHONG | 1650 JACKSON STREET | $194.73 |
| 0573-025 | ANGELA FOO FMLY TR | 1461 BROADWAY | $243.68 |
| 0622-034 | ANITA C LEE REVOC TR | 1776 SACRAMENTO STREET | $287.17 |
| 0622-029 | ANITA ETTINGER FAMILY TRUST | 1776 SACRAMENTO STREET | $395.05 |
| 0574-050 | ANITA SIMON | 1545 BROADWAY | $281.56 |
| 0595-154 | ANJUN ZHOU | 1601 PACIFIC AVENUE | $367.45 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0595-070 | ANNA K ANTONSSON | 1650 JACKSON STREET | $187.92 |
| 0573-029 | ANNA MARIA VALLARINO | 1461 BROADWAY | $263.93 |
| 0619-065 | ANTHONY & AGBAYA PELCZYNSKI | 1788 CLAY STREET | $215.61 |
| 0644-015 | ANTHONY REALTY LLC, C/O GEORGE ANTHONY | 1522 POLK STREET | $5,694.78 |
| 0619-109 | ARLENE LIU | 1788 CLAY STREET | $172.36 |
| 0597-031 | ART ZENDARSKI | 1591 JACKSON STREET | $263.28 |
| 0595-150 | ARUN VIJAYVERGIYA | 1601 PACIFIC AVENUE | $365.35 |
| 0574-034 | AVINASH ARUMUGAM | 1545 BROADWAY | $281.56 |
| 0595-158 | BAJAJ MEEKAL & MOHAN JASMIT | 1601 PACIFIC AVENUE | $370.86 |
| 0622-004 | BARAK D & TALY L JOLISH | 1601 POLK STREET | $3,558.80 |
| 0595-021 | BARBARA QUIGLEY | 1650 JACKSON STREET | $193.11 |
| 0595-078 | BARRBARA TANG & MENG MIN | 1650 JACKSON STREET | $187.92 |
| 0597-048 | BERNARD P HAGEN | 1591 JACKSON STREET | $241.25 |
| 0574-031 | BETHANY S CHANG | 1545 BROADWAY | $281.56 |
| 0595-156 | BIG GOOSE LLC | 1601 PACIFIC AVENUE | $364.38 |
| 0595-178 | BOCHY FAMILY TRUST | 1645 PACIFIC AVENUE | $343.58 |
| 0574-001A | BONDANZA JOSEPH L | 1515 BROADWAY | $1,867.95 |
| 0595-034 | BRADLEY J & ANNE THILGES | 1650 JACKSON STREET | $230.04 |
| 0619-101 | BRANDON PAE | 1788 CLAY STREET | $172.85 |
| 0619-139 | BRETT BETZLER | 1788 CLAY STREET | $159.73 |
| 0597-058 | BRIAN A PIRO | 1810 POLK STREET | $224.49 |
| 0622-030 | BRIAN W VIERRA | 1776 SACRAMENTO STREET | $306.28 |
| 0595-039 | BRUIN SURVIVORS TRUST | 1650 JACKSON STREET | $193.11 |
| 0622-036 | BRYANT Y CHOU | 1776 SACRAMENTO STREET | $291.38 |
| 0573-014 | C/O ALVIN LEE | 1463 BROADWAY | $478.60 |
| 0619-007 | CALIFORNIA CLUB OF CALIFORNIA | 1748 CLAY STREET | $796.96 |
| 0619-008 | CALIFORNIA CLUB OF CALIFORNIA | 1748 CLAY STREET | $1,847.58 |
| 0595-051 | CAMILLE J CUSUMANO | 1650 JACKSON STREET | $153.74 |
| 0574-044 | CARMEN FALCON ESTEVA | 1545 BROADWAY | $281.56 |
| 0622-035 | CAROL A LOUIE | 1776 SACRAMENTO STREET | $347.91 |
| 0595-038 | CAROLINE M DAHL | 1650 JACKSON STREET | $153.74 |
| 0622-062 | CAROLYN W EPSTEIN | 1776 SACRAMENTO STREET | $287.00 |
| 0597-047 | CARRIE LYNNE MILLER | 1591 JACKSON STREET | $253.56 |
| 0622-031 | CARRIE PETERSON LIVING TRUST | 1776 SACRAMENTO STREET | $344.02 |
| 0622-040 | CARRIE PETERSON LIVING TRUST | 1776 SACRAMENTO STREET | $366.38 |
| 0595-061 | CARROLL 2004 REVOC TR | 1650 JACKSON STREET | $230.04 |
| 0595-023 | CATHERINE C COOK | 1650 JACKSON STREET | $193.11 |
| 0598-002 | CELBCO LLC | 1813 POLK STREET | $3,570.82 |
| 0574-016 | CHAIN OF LAKES GROUP LLC | 2134 VAN NESS AVENUE | $2,559.77 |
| 0619-149 | CHAN FAMILY LIVING TRUST | 1820 VAN NESS AVENUE | $486.79 |
| 0622-038 | CHAN STEPHEN K & OSAKI REIK | 1776 SACRAMENTO STREET | $395.05 |
| 0597-045 | CHANDRA S CHATERJI | 1591 JACKSON STREET | $318.84 |
| 0619-150 | CHANNERS INC | 1800 VAN NESS AVENUE | $631.42 |
| 0595-028 | CHAU-CHOU REVOC TRUST | 1650 JACKSON STREET | $230.04 |
| 0619-111 | CHEER SEED LLC | 1788 CLAY STREET | $210.27 |
| 0619-145 | CHEER SEED LLC | 1788 CLAY STREET | $164.75 |
| 0573-016 | CHEN JESSICA JIA YIE | 1461 BROADWAY | $248.54 |
| 0574-004 | CHEN ZHAO PING | 2031 POLK STREET | $1,905.25 |
| 0619-086 | CHERYL PIERCE | 1788 CLAY STREET | $199.25 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0622-026 | CHIEKO HAMADA 2011 TRUST c/o HAMADA CHIEKO TRUSTEE | 1776 SACRAMENTO STREET | $347.91 |
| 0619-075 | CHIEN-LING TAI | 1788 CLAY STREET | $177.38 |
| 0597-035 | CHIN 1988 FAMILY TRUST | 1591 JACKSON STREET | $221.97 |
| 0595-197 | CHOKSI MAYA | 1645 PACIFIC AVENUE | $196.50 |
| 0619-014 | CHOU & CHEN FMLY TRUST c/o CHI CHIN CHOU & MEI HSIN | 1753 WASHINGTON STREET | $2,090.60 |
| 0622-028 | CHOW HENG-YEI & FRANCINE | 1776 SACRAMENTO STREET | $313.08 |
| 0619-067 | CHRIS BLUSE & EVE-LYNN RAPP | 1788 CLAY STREET | $260.65 |
| 0622-051 | CHRISTIANNE PANG | 1776 SACRAMENTO STREET | $361.84 |
| 0619-148 | CHRISTINA GIGUERE & DAVID KVARATSKHELIA | 1771 WASHINGTON STREET | $328.03 |
| 0619-089 | CHRISTINE BLANKENBURG | 1788 CLAY STREET | $174.79 |
| 0619-116 | CHRISTINE WONG | 1788 CLAY STREET | $232.62 |
| 0619-146 | CHRISTOPHER A FREGLEY | 1771 WASHINGTON STREET | $309.24 |
| 0595-199 | CHRISTOPHER D MILLER | 1645 PACIFIC AVENUE | $390.56 |
| 0595-146 | CHRISTOPHER J GOBLE | 1601 PACIFIC AVENUE | $367.45 |
| 0619-070 | CHRISTOPHER L WINIARZ | 1788 CLAY STREET | $172.52 |
| 0595-181 | CHRISTOPHER P & YAYO BAKER | 1645 PACIFIC AVENUE | $254.98 |
| 0595-153 | CHRISTOPHER RICHARD POCEK | 1601 PACIFIC AVENUE | $368.26 |
| 0595-175 | CHUANG SHU-MIN | 1645 PACIFIC AVENUE | $296.12 |
| 0622-041 | CINDY SWITZER STRAUBE | 1776 SACRAMENTO STREET | $297.37 |
| 0595-176 | CRISTINE LAW | 1645 PACIFIC AVENUE | $196.50 |
| 0619-029 | CYNTHIA A BENNIS | 1720 CLAY STREET | $243.88 |
| 0619-104 | CYNTHIA Y LIN | 1788 CLAY STREET | $219.66 |
| 0573-031 | DANA HAASZ | 1461 BROADWAY | $243.68 |
| 0619-072 | DANA M GALANTE | 1788 CLAY STREET | $208.81 |
| 0597-064 | DANIEL HSIAO | 1810 POLK STREET | $267.58 |
| 0619-123 | DANIEL KENNEDY | 1788 CLAY STREET | $162.16 |
| 0619-023 | DANIELA JAGLE | 1720 CLAY STREET | $227.20 |
| 0619-014A | DARRYL 1745 WASHINGTON LLC | 1745 WASHINGTON STREET | $1,895.73 |
| 0621-015 | DAT & LAT 2010 FAMILY TRUST/DOMINIC & LEONA TARANTINO | 1630 POLK STREET | $2,831.89 |
| 0595-037 | DATWANI FAMILY TRUST | 1650 JACKSON STREET | $230.04 |
| 0619-041 | DAVID & JEAN ROSENBLUM TRUS | 1725 WASHINGTON STREET | $248.00 |
| 0573-034 | DAVID A CONNORS | 1461 BROADWAY | $267.98 |
| 0622-072 | DAVID B & ANNE C FLINN | 1776 SACRAMENTO STREET | $287.00 |
| 0597-057 | DAVID C GREY | 1810 POLK STREET | $195.66 |
| 0574-018 | DAVID J LIPSCHULTZ | 2160 VAN NESS AVENUE | $3,771.96 |
| 0595-047 | DAVID L DOLD | 1650 JACKSON STREET | $153.74 |
| 0619-082 | DEANNA TOM | 1788 CLAY STREET | $164.75 |
| 0595-072 | DEBBE SUE NOTO | 1650 JACKSON STREET | $226.15 |
| 0620-018 | DENIS G CASEY & VICTORIA ST | 1732 POLK STREET | $3,151.66 |
| 0574-039 | DEVIN D & OLIVIA M DWORAK | 1545 BROADWAY | $281.56 |
| 0620-019 | DEVPAC LLC | 1738 POLK STREET | $2,966.89 |
| 0597-046 | DIANE V RAIKE | 1591 JACKSON STREET | $298.43 |
| 0622-050 | DINA DIBATTISTA | 1776 SACRAMENTO STREET | $395.05 |
| 0595-064 | DONALD M LEE | 1650 JACKSON STREET | $226.15 |
| 0595-032 | DONNA VALLERAND | 1650 JACKSON STREET | $193.11 |
| 0595-080 | DOROTA T TRAWINSKA | 1650 JACKSON STREET | $226.15 |
| 0619-136 | DU PENGZHENG & XU JIHONG | 1788 CLAY STREET | $162.48 |
| 0595-145 | DUONG BINH YEU & LY NGHIEM | 1601 PACIFIC AVENUE | $365.50 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0573-020 | DWIGHT & MARIANNE HAUPTMAN | 1461 BROADWAY | $212.91 |
| 0619-113 | EDILMA R CON HON | 1788 CLAY STREET | $177.38 |
| 0619-122 | EDWARD C & IRENE L KWOK | 1788 CLAY STREET | $172.36 |
| 0595-172 | EDWARD T SAMULSKI | 1645 PACIFIC AVENUE | $337.10 |
| 0619-060 | EHSAN SAEEDI | 1788 CLAY STREET | $205.57 |
| 0595-044 | EL-HAGE FAMILY REVOC TRUST | 1650 JACKSON STREET | $188.25 |
| 0595-035 | ELIZABETH A & TODD B CROSBY | 1650 JACKSON STREET | $188.25 |
| 0622-044 | ELIZABETH M TASKER | 1776 SACRAMENTO STREET | $270.81 |
| 0574-052 | ELIZABETH STRYKS-SHAW | 1545 BROADWAY | $281.56 |
| 0595-060 | EMILY MAU | 1650 JACKSON STREET | $153.74 |
| 0573-021 | ERIC B ANDERSON | 1461 BROADWAY | $212.91 |
| 0643-007 | ERLEC LADA | 1616 CALIFORNIA STREET | $2,242.01 |
| 0622-005 | EXEMPT TRUST-EMILY ROSENBERG TRUSTEE | 1708 SACRAMENTO STREET | $2,385.75 |
| 0597-049 | FAILING REVOCABLE TRUST THE | 1591 JACKSON STREET | $248.38 |
| 0622-046 | FEDERICO JONRUSSELL | 1776 SACRAMENTO STREET | $287.17 |
| 0619-140 | FELICIA LESMANA | 1788 CLAY STREET | $157.46 |
| 0595-081 | FELICIA Y FANG | 1650 JACKSON STREET | $193.11 |
| 0643-015 | FIRST PRESBYTERIAN SOCIETY | 1660 VAN NESS AVENUE | $2,367.45 |
| 0619-143 | FOX FAMILY TRUST | 1788 CLAY STREET | $254.00 |
| 0595-071 | FRANK A SCAPPATICCI | 1650 JACKSON STREET | $230.04 |
| 0619-017 | FRANK A SCAPPATICCI | 1715 POLK STREET | $609.36 |
| 0622-006 | FRANKLIN & GEORGIA BOIDES R | 1724 SACRAMENTO STREET | $4,226.99 |
| 0597-034 | FRASIER REVOC TRUST | 1591 JACKSON STREET | $214.85 |
| 0573-028 | FRENDER REVOCABLE LIVING TR | 1461 BROADWAY | $267.98 |
| 0595-171 | FUTERNIK SONIA & ALBERT | 1645 PACIFIC AVENUE | $196.66 |
| 0620-016 | GARLENE CHEUNG&KENDRIC YUE | 1720 POLK STREET | $1,417.90 |
| 0574-002 | GARY C YEUNG | 2047 POLK STREET | $1,279.70 |
| 0573-015 | GARY G & JUNE WONG | 1465 BROADWAY | $420.25 |
| 0573-027 | GARY G & JUNE WONG | 1461 BROADWAY | $247.73 |
| 0595-065 | GENTNER STEVEN | 1650 JACKSON STREET | $193.11 |
| 0619-053 | GEORGE LAW | 1788 CLAY STREET | $172.85 |
| 0595-059 | GEORGETTE CHI YANG | 1650 JACKSON STREET | $193.11 |
| 0595-177 | GHANEKAR FAMILY TRUST | 1645 PACIFIC AVENUE | $319.61 |
| 0619-144 | GHASSAN MURAD | 1788 CLAY STREET | $265.99 |
| 0619-051 | GJ 643 FAIRWAY CIRCLE LLC | 1788 CLAY STREET | $172.85 |
| 0595-056 | GLORIA ALLEN TRUST | 1650 JACKSON STREET | $153.74 |
| 0573-019 | GO RANCE | 1461 BROADWAY | $203.19 |
| 0619-121 | GRACE JAYE CHENG | 1788 CLAY STREET | $164.75 |
| 0574-012 | GRIFFITH 1995 CREDIT SHELTER | 1650 PACIFIC AVENUE | $5,887.18 |
| 0596-022 | GUMINA FAMILY PARTNERSHIP | 1914 POLK STREET | $1,629.34 |
| 0574-043 | GYORFFY EDWIN JOHN & HUNG C | 1545 BROADWAY | $281.56 |
| 0595-005 | H E I R PROPERTY HOLDINGS L | 2000 VAN NESS AVENUE | $14,019.30 |
| 0597-042 | HADI SULISTIO | 1591 JACKSON STREET | $214.85 |
| 0598-006 | HARBAND MARTIN E TRUSTEE | 1740 WASHINGTON STREET | $3,059.14 |
| 0643-013 | HARMS OF CALIFORNIA INC BA | 1640 VAN NESS AVENUE | $4,497.55 |
| 0643-016 | HARMS OF CALIFORNIA INC BA | 1727 SACRAMENTO STREET | $3,552.40 |
| 0622-070 | HARRIET WONG | 1776 SACRAMENTO STREET | $378.69 |
| 0619-001 | HARRY & WEN HSIN HSIA | 1741 POLK STREET | $3,660.46 |
| 0619-042 | HARRY S & LORINDA K SILVERSTEIN | 1725 WASHINGTON STREET | $243.46 |
| 0595-196 | HARTMAN MATTHEW CECIL | 1645 PACIFIC AVENUE | $296.12 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0622-020 | HEATH FAMILY PARTNERS | 1776 SACRAMENTO STREET | $2,348.03 |
| 0595-046 | HEATHER KATHERINE DEMPSEY | 1650 JACKSON STREET | $230.04 |
| 0598-012 | HORN BROTHERS LLC JACKSON S | 1641 JACKSON STREET | $6,382.45 |
| 0643-001 | HOUSER FAMILY TRUST | 1545 POLK STREET | $5,331.15 |
| 0574-037 | HSIEH MICHELLE | 1545 BROADWAY | $281.56 |
| 0619-090 | HSIN-CHIEH JIANG | 1788 CLAY STREET | $232.78 |
| 0619-096 | HUA ZHENG & HUI ZHAO REVOCABLE TRUST | 1788 CLAY STREET | $172.36 |
| 0619-108 | HUA ZHENG & HUI ZHAO REVOCABLE TRUST | 1788 CLAY STREET | $164.75 |
| 0619-078 | IAN BAILEY | 1788 CLAY STREET | $222.58 |
| 0574-047 | ITAY BASH | 1545 BROADWAY | $281.56 |
| 0619-032 | JACOB MORIN | 1720 CLAY STREET | $225.58 |
| 0574-015 | JACOBSON D M & SONS INC | 2128 VAN NESS AVENUE | $4,818.50 |
| 0619-035 | JACQUELINE AMANDA WU | 1725 WASHINGTON STREET | $238.76 |
| 0622-017 | JAMES & ELIZABETH FERGUS | 1725 CLAY STREET | $2,696.42 |
| 0619-022 | JAMES FARRIS | 1720 CLAY STREET | $219.58 |
| 0595-017 | JAMES J ROMANO | 1650 JACKSON STREET | $480.78 |
| 0619-063 | JAMES LOUIS VIGGIANO | 1788 CLAY STREET | $172.85 |
| 0619-097 | JANA RACINE | 1788 CLAY STREET | $162.16 |
| 0622-064 | JANE A AGUIRRE | 1776 SACRAMENTO STREET | $258.82 |
| 0619-102 | JANET PEI KIONG KWOK | 1788 CLAY STREET | $163.62 |
| 0619-018 | JASON LUND | 1720 CLAY STREET | $226.39 |
| 0619-073 | JAVID MIRHADIYEV | 1788 CLAY STREET | $208.97 |
| 0597-065 | JEAN-LUC AZOU | 1810 POLK STREET | $272.28 |
| 0619-130 | JEFFREY K OBERTI | 1788 CLAY STREET | $219.66 |
| 0619-098 | JENNA LIOU | 1788 CLAY STREET | $210.27 |
| 0574-040 | JENNIER SHU | 1545 BROADWAY | $281.56 |
| 0619-084 | JENNIFER WU | 1788 CLAY STREET | $162.16 |
| 0574-035 | JESSICA M BOCCI | 1545 BROADWAY | $281.56 |
| 0595-165 | JEUNG 2000 FAMILY TRUST | 1645 PACIFIC AVENUE | $278.63 |
| 0621-022 | JOE & ANNIE ENG | 1640 POLK STREET | $4,776.94 |
| 0622-068 | JOHANNA M SPILLMAN | 1776 SACRAMENTO STREET | $287.49 |
| 0595-066 | JOHN & BARBARA ADDEO | 1650 JACKSON STREET | $226.48 |
| 0619-020 | JOHN & TERI CHEN | 1720 CLAY STREET | $238.86 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
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| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-129 | JOHN E MCINERNEY | 1625 PACIFIC AVENUE | $236.74 |
| 0595-045 | JOHN E TUTTLE | 1650 JACKSON STREET | $187.92 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0643-004 | JOHN JENKEL | 1501 POLK STREET | $8,074.30 |
| 0595-026 | JOHN MOHONEY & LYNDA M COLE | 1650 JACKSON STREET | $188.25 |
| 0574-045 | JOHN S MCCARTHY | 1545 BROADWAY | $281.56 |
| 0595-049 | JON T MAYEDA | 1650 JACKSON STREET | $194.73 |
| 0622-042 | JONATHAN B & MARILYN M ELKUS | 1776 SACRAMENTO STREET | $245.21 |
| 0597-060 | JOSE MENCHERO TRUSTEE | 1810 POLK STREET | $355.86 |
| 0598-009A | JOSEF BETZ | 1906 VAN NESS AVENUE | $2,873.25 |
| 0598-009B | JOSEF BETZ | 1920 VAN NESS AVENUE | $2,858.92 |
| 0598-010 | JOSEF BETZ | 1930 VAN NESS AVENUE | $2,824.11 |
| 0619-120 | JOSH & SONIA SCHEIN | 1788 CLAY STREET | $232.95 |
| 0644-014 | JPMORGAN CHASE BANK | 1500 POLK STREET | $5,095.40 |
| 0595-006 | JUDITH HYMAN ROSENTHAL TR | 2020 VAN NESS AVENUE | $10,200.94 |
| 0597-040 | JUDITH RODDY BUNCE | 1591 JACKSON STREET | $246.27 |
| 0619-026 | JUDY S PUA | 1720 CLAY STREET | $222.82 |
| 0598-001 | JULIAN M HIRSCH TRUST | 1825 POLK STREET | $11,192.53 |
| 0574-029 | JULIE H RYOO | 1545 BROADWAY | $281.56 |
| 0595-040 | JULIE KIM | 1650 JACKSON STREET | $194.73 |
| 0619-047 | JUSY S PUA | 1725 WASHINGTON STREET | $248.16 |
| 0619-119 | KAJI REVOCABLE TRUST | 1788 CLAY STREET | $211.40 |
| 0598-008 | KAMRANI FMLY TR | 1756 WASHINGTON STREET | $1,515.76 |
| 0595-036 | KANIKA KHOLI | 1650 JACKSON STREET | $187.92 |
| 0573-011 | KAREN QUAN REVOC TR | 2030 POLK STREET | $7,032.02 |
| 0595-048 | KAREN T DOLD | 1650 JACKSON STREET | $193.11 |
| 0595-183 | KARIMI KATY & RAMIREZ DAVID | 1645 PACIFIC AVENUE | $196.50 |
| 0597-054 | KARINA VAYSMAN | 1810 POLK STREET | $998.63 |
| 0595-155 | KATHERINE & JUSTIN H OSIR | 1601 PACIFIC AVENUE | $364.70 |
| 0619-076 | KATHERINE LAU | 1788 CLAY STREET | $163.62 |
| 0597-039 | KATHRYN JANE ELWELL | 1591 JACKSON STREET | $258.91 |
| 0619-058 | KATIE C WU | 1788 CLAY STREET | $172.85 |
| 0595-173 | KATSAROS FAMILY TRUST | 1645 PACIFIC AVENUE | $396.55 |
| 0619-045 | KELLY KRISTAL | 1725 WASHINGTON STREET | $238.76 |
| 0619-135 | KEN CHUN YEOH | 1788 CLAY STREET | $172.36 |
| 0595-054 | KENNETH & MAISY CHAN | 1650 JACKSON STREET | $187.92 |
| 0574-051 | KENNETH LEVINS | 1545 BROADWAY | $281.56 |
| 0622-032 | KETKI KUMAR | 1776 SACRAMENTO STREET | $270.81 |
| 0619-037 | KIM GALLAGHER | 1725 WASHINGTON STREET | $245.57 |
| 0595-152 | KIONG MEE MEE & LEOUNG GIFF | 1601 PACIFIC AVENUE | $378.96 |
| 0622-027 | KOBETITSCH REVOCABLE FAMILY TRUST | 1776 SACRAMENTO STREET | $291.38 |
| 0622-059 | KOBLENTZ FAMILY TRUST | 1776 SACRAMENTO STREET | $314.06 |
| 0595-052 | KOO HILTON H T & FAN CONSTAc/o SIU SIU KOO | 1650 JACKSON STREET | $230.04 |
| 0595-067 | KOTTERMAN LINDSAY | 1650 JACKSON STREET | $193.11 |
| 0573-023 | KWAI MUI LEE REVOCABLE TRUST | 1461 BROADWAY | $263.93 |
| 0574-001 | LAFA PARTNERS LLC | 2055-2065 POLK STREET | $2,479.74 |
| 0595-203 | LARISA MISCHINA | 1647 PACIFIC AVENUE | $382.36 |
| 0619-091 | LAURA & CHRISTOHPER BUSCH | 1788 CLAY STREET | $219.66 |
| 0595-062 | LAURA E PERES | 1650 JACKSON STREET | $187.92 |
| 0574-038 | LAURA K MAIL | 1545 BROADWAY | $281.56 |
| 0597-059 | LAURA Y WANG | 1810 POLK STREET | $344.85 |
| 0598-009 | LAVI SECURITIES LLC | 1900 VAN NESS AVENUE | $8,006.44 |
| 0597-043 | LAWLOR FAMILY REVOC 2003 TR | 1591 JACKSON STREET | $216.30 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0595-163 | LEE JESSICA | 1645 PACIFIC AVENUE | $291.42 |
| 0619-028 | LEHMAN-WARHAFTIG FAMILY TRU | 1720 CLAY STREET | $243.88 |
| 0574-014 | LEONARD J LEVY | 2100 VAN NESS AVENUE | $7,022.32 |
| 0595-063 | LESLIE A BULL | 1650 JACKSON STREET | $230.04 |
| 0619-092 | LI HUIYING & ZHOU WEIYE | 1788 CLAY STREET | $221.61 |
| 0573-033 | LI KAM CHOY | 1461 BROADWAY | $247.73 |
| 0595-167 | LI MO & CHEN HOMGYUE | 1645 PACIFIC AVENUE | $296.12 |
| 0574-048 | LIAO TCHOUN PAO & CHING SOU | 1545 BROADWAY | $281.56 |
| 0619-019 | LISA ANN HATTING | 1720 CLAY STREET | $226.39 |
| 0619-100 | LISA CHU | 1788 CLAY STREET | $166.21 |
| 0619-061 | LISA WU | 1788 CLAY STREET | $171.88 |
| 0574-032 | LIU KOJAM & TAI-YING | 1545 BROADWAY | $281.56 |
| 0619-079 | LIU ZIQIANG & HU HUI ZHEN | 1788 CLAY STREET | $172.85 |
| 0595-151 | LOREN SCHWARTZ | 1601 PACIFIC AVENUE | $365.35 |
| 0595-053 | LORENA & MICHAEL WONG | 1650 JACKSON STREET | $188.25 |
| 0619-059 | LORETTA CHANG | 1788 CLAY STREET | $208.81 |
| 0595-128 | LORETTA CHANG, JNG IRREVOCABLE TRUST | 1650 JACKSON STREET | $188.25 |
| 0619-107 | LORIN D BERGMAN | 1788 CLAY STREET | $233.43 |
| 0595-033 | LOUISA SUGAR | 1650 JACKSON STREET | $153.74 |
| 0595-191 | LU JENNY M & TSAI CHI-KENG | 1645 PACIFIC AVENUE | $319.61 |
| 0595-162 | LUCIA M CLEVELAND | 1645 PACIFIC AVENUE | $254.33 |
| 0622-043 | LUCY LI | 1776 SACRAMENTO STREET | $351.80 |
| 0622-039 | LYNNE VANDYKE | 1776 SACRAMENTO STREET | $331.71 |
| 0595-182 | MACTAS LISA | 1645 PACIFIC AVENUE | $296.12 |
| 0622-055 | MAMIE L JUNG | 1776 SACRAMENTO STREET | $313.57 |
| 0595-073 | MANUEL & CARMELITA CASTANEDA | 1650 JACKSON STREET | $193.11 |
| 0595-198 | MARK & JUCHI LIU TRUST | 1645 PACIFIC AVENUE | $319.61 |
| 0597-051 | MARK WHISLER | 1591 JACKSON STREET | $211.28 |
| 0595-016 | MARLIN G CHOCKER, TRUSTEE | | $0.00 |
| 0597-030 | MARY JO MCMAHON | 1591 JACKSON STREET | $315.60 |
| 0573-032 | MATHEW ADAMO | 1461 BROADWAY | $235.58 |
| 0595-159 | MATTHEW L FRIEDMAN | 1601 PACIFIC AVENUE | $370.86 |
| 0595-161 | MATTHEW RYAN BUDD-THANOS TR | 1601 PACIFIC AVENUE | $367.45 |
| 0595-077 | MAUREEN CHEN | 1650 JACKSON STREET | $230.04 |
| 0622-054 | MCCORMACK KEVIN & DAVALOS S | 1776 SACRAMENTO STREET | $270.81 |
| 0597-063 | MCKINNEY ADELAIDE | 1810 POLK STREET | $258.35 |
| 0619-068 | MELISSA & SHAWN A MAHER | 1788 CLAY STREET | $233.92 |
| 0573-018 | MELVIN MAR LIVING TRUST | 1461 BROADWAY | $243.68 |
| 0619-057 | MENMENG ZHANG | 1788 CLAY STREET | $172.85 |
| 0619-031 | MEYMAN MASHA A | 1720 CLAY STREET | $350.79 |
| 0619-106 | MICHAEL ABRAMS | 1788 CLAY STREET | $236.19 |
| 0619-021 | MICHAEL BRADLEY FAULCONER | 1720 CLAY STREET | $238.86 |
| 0619-129 | MICHAEL MORANDI | 1788 CLAY STREET | $245.09 |
| 0619-077 | MICHAEL S KNIGHT | 1788 CLAY STREET | $251.09 |
| 0619-080 | MICHAEL SCHEIREY & ANN HOANG | 1788 CLAY STREET | $260.32 |
| 0595-168 | MICHELLE WAI-MAN CHOY | 1645 PACIFIC AVENUE | $196.50 |
| 0595-193 | MICHELSON KEREN EDITH | 1645 PACIFIC AVENUE | $328.68 |
| 0622-008 | MILDRED QUAN TRUST | 1740 SACRAMENTO STREET | $2,435.97 |
| 0619-115 | MIN-CHIEH TSAI | 1788 CLAY STREET | $174.79 |
| 0619-024 | MOLLER TRUST | 1720 CLAY STREET | $229.95 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0597-037 | MOLLY HOYT & GREG MCKENNEY | 1591 JACKSON STREET | $323.21 |
| 0573-017 | MOON CHANG NAM & KIM YONG HYONG KIM | 1461 BROADWAY | $235.58 |
| 0598-005 | MORGENSTERN 2015 TR | 1732 WASHINGTON STREET | $2,125.55 |
| 0643-002 | MOSKOWITZ FAMILY TRUST | 1541 POLK STREET | $2,088.87 |
| 0573-022 | NANCY TSE LEW | 1461 BROADWAY | $223.44 |
| 0595-030 | NEEDLES REVOCABLE INTER VIV | 1650 JACKSON STREET | $193.11 |
| 0573-024 | NELSON S & MARIA E LEW | 1461 BROADWAY | $242.87 |
| 0595-149 | NG FRANKIE & LIANG FLORENCE | 1601 PACIFIC AVENUE | $389.16 |
| 0619-043 | NGUYEN KIM THU | 1725 WASHINGTON STREET | $248.16 |
| 0619-064 | NGUYEN MINH THU T & WU NELSON | 1788 CLAY STREET | $213.67 |
| 0619-002 | NGUYEN VENTURE LLC | 1729 POLK STREET | $4,526.66 |
| 0597-041 | NICHOLAS T COCKCROFT | 1591 JACKSON STREET | $255.67 |
| 0595-029 | NOBLE WARREN SCOTT | 1650 JACKSON STREET | $153.74 |
| 0619-134 | NORMA ESHERICK TRUST | 1788 CLAY STREET | $164.75 |
| 0595-082 | NORMA SUMIKO NISHIDA ESHERIESHERICK | 1650 JACKSON STREET | $226.48 |
| 0622-057 | ODONNELL FAMILY TRUST | 1776 SACRAMENTO STREET | $347.91 |
| 0595-076 | O'DWYER ORLA | 1650 JACKSON STREET | $188.25 |
| 0643-001A | OLD FIRST GARAGE CORP | 1725 SACRAMENTO STREET | $7,522.86 |
| 0574-046 | ORI BASH | 1545 BROADWAY | $281.56 |
| 0620-017 | OSHIRO & WIRATTIGOWIT TRUST | 1726 POLK STREET | $1,550.09 |
| 0622-047 | OYANG ETHEL M H & REDDY MADHUSUDHAN | 1776 SACRAMENTO STREET | $347.91 |
| 0595-180 | PATEL GAMBHIR FMLY TRUST | 1645 PACIFIC AVENUE | $396.55 |
| 0595-043 | PATEL KUNAL K | 1650 JACKSON STREET | $230.04 |
| 0595-057 | PATRICIA A SONNINO | 1650 JACKSON STREET | $193.11 |
| 0597-044 | PATRICIA L DARDEN | 1591 JACKSON STREET | $244.81 |
| 0619-054 | PATRICIA MALONE | 1788 CLAY STREET | $127.98 |
| 0574-033 | PATRICK & ANNE MOLLOY | 1545 BROADWAY | $281.56 |
| 0619-034 | PATRICK & JENNY W MAO | 1725 WASHINGTON STREET | $240.22 |
| 0595-084 | PATRICK B MILES | 1650 JACKSON STREET | $230.04 |
| 0622-056 | PAUL & HELEN WONG | 1776 SACRAMENTO STREET | $287.17 |
| 0619-062 | PEARLYN M LEE | 1788 CLAY STREET | $172.36 |
| 0597-055 | PEHRSON AUGUSTUS | 1810 POLK STREET | $221.41 |
| 0622-058 | PEIYUAN WANG & HUACHUN CHEN | 1776 SACRAMENTO STREET | $291.38 |
| 0595-018 | PENELOPE A PONG | 1650 JACKSON STREET | $187.92 |
| 0598-011 | PETER & WILMA P DEPAVLOFF | 1659 JACKSON STREET | $1,141.35 |
| 0597-032 | PETER C FOLLER | 1591 JACKSON STREET | $251.62 |
| 0619-033 | PETER MACGUIRE | 1725 WASHINGTON STREET | $245.73 |
| 0619-044 | PETER MACGUIRE | 1725 WASHINGTON STREET | $264.19 |
| 0595-020 | PETER RICE | 1650 JACKSON STREET | $153.74 |
| 0596-021 | PETER V GUMINA | 1590 JACKSON STREET | $1,575.80 |
| 0619-103 | PHILIP LEE BURK & JANEY YAJIANG BURK | 1788 CLAY STREET | $245.26 |
| 0622-024 | PHILIPPA JANE ZUCKERMAN | 1776 SACRAMENTO STREET | $323.45 |
| 0619-132 | PLUM RANCH TRUST | 1788 CLAY STREET | $201.68 |
| 0619-014B | PODESTA FAMILY LLC | 1739 WASHINGTON STREET | $1,692.26 |
| 0595-190 | POFCHER FAMILY 2001 REVOCAB | 1645 PACIFIC AVENUE | $196.50 |
| 0621-014 | POLK ST TRUST c/o GAETANI REALTY INC | 1618 POLK STREET | $4,687.94 |
| 0598-014 | POLK/WASHINGTON ASSOC LLC | | $555.97 |
| 0598-015 | POLK/WASHINGTON ASSOC LLC | | $273.01 |
| 0598-016 | POLK/WASHINGTON ASSOC LLC | | $313.14 |
| 0598-017 | POLK/WASHINGTON ASSOC LLC | | $308.22 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0598-018 | POLK/WASHINGTON ASSOC LLC | | $304.66 |
| 0598-019 | POLK/WASHINGTON ASSOC LLC | | $282.63 |
| 0598-020 | POLK/WASHINGTON ASSOC LLC | | $283.44 |
| 0598-021 | POLK/WASHINGTON ASSOC LLC | | $311.46 |
| 0598-022 | POLK/WASHINGTON ASSOC LLC | | $304.66 |
| 0598-023 | POLK/WASHINGTON ASSOC LLC | | $303.52 |
| 0598-024 | POLK/WASHINGTON ASSOC LLC | | $307.25 |
| 0598-025 | POLK/WASHINGTON ASSOC LLC | | $311.46 |
| 0598-026 | POLK/WASHINGTON ASSOC LLC | 1702 WASHINGTON STREET | $304.66 |
| 0598-027 | POLK/WASHINGTON ASSOC LLC | | $303.52 |
| 0598-028 | POLK/WASHINGTON ASSOC LLC | | $307.25 |
| 0598-029 | POLK/WASHINGTON ASSOC LLC | | $303.52 |
| 0598-030 | POLK/WASHINGTON ASSOC LLC | | $307.25 |
| 0598-031 | POLK/WASHINGTON ASSOC LLC | | $311.46 |
| 0598-032 | POLK/WASHINGTON ASSOC LLC | | $304.66 |
| 0619-001A | PRSICILLA Y MAR | 1711 WASHINGTON STREET | $3,055.49 |
| 0598-007 | PUI GWEN LEE BYPASS TRUST | 1750 WASHINGTON STREET | $2,423.91 |
| 0595-025 | QUMARS MONTAZERI | 1650 JACKSON STREET | $230.04 |
| 0619-071 | RACHEL J HILL | 1788 CLAY STREET | $172.85 |
| 0622-052 | RACHEL SIROIS | 1776 SACRAMENTO STREET | $287.00 |
| 0622-025 | RAGHAVENDRA BALAKRISHNA IRR | 1776 SACRAMENTO STREET | $287.17 |
| 0597-062 | RAJABI NICKON | 1810 POLK STREET | $355.54 |
| 0622-071 | RAMAN LIVING TRUST | 1776 SACRAMENTO STREET | $361.84 |
| 0574-026 | RAMESH & MANGIBEN PATEL | 1630 PACIFIC AVENUE | $7,883.71 |
| 0622-053 | RATTAN DODEJA 2003 REVOCABLE TRUST c/o RATTAN DODEJA, TRUSTEE | 1776 SACRAMENTO STREET | $297.37 |
| 0573-012 | RAYMOND G & LORRAINE J CHOY | 2032 POLK STREET | $9,539.11 |
| 0619-105 | RAYMOND K HSU | 1788 CLAY STREET | $219.18 |
| 0597-015 | RAYMOND LI TOM | 1800 POLK STREET | $5,111.71 |
| 0620-015 | RAYMOND LI TOM | 1700 POLK STREET | $3,835.93 |
| 0622-003 | RAYMOND LI TOM/1625 P LLC | 1617 POLK STREET | $7,766.63 |
| 0574-049 | REBECCA M BURNSIDE | 1545 BROADWAY | $334.36 |
| 0573-001 | RECREATION & PARK DEPARTMENT | 1401 BROADWAY | $4,326.34 |
| 0595-188 | REGINA LEE | 1645 PACIFIC AVENUE | $254.98 |
| 0597-038 | REYNOLD CHAN | 1591 JACKSON STREET | $309.61 |
| 0574-007 | RICHARD B TEED | 1616 PACIFIC AVENUE | $1,415.94 |
| 0574-008 | RICHARD B TEED | 1618 PACIFIC AVENUE | $1,953.42 |
| 0619-036 | RICHARD M HILLS | 1725 WASHINGTON STREET | $242.97 |
| 0619-040 | RICHARD M HILLS | 1725 WASHINGTON STREET | $264.19 |
| 0595-174 | RICHARD TO | 1645 PACIFIC AVENUE | $254.98 |
| 0619-030 | ROBERT H CHAN | 1720 CLAY STREET | $231.73 |
| 0619-046 | ROBERT LI | 1725 WASHINGTON STREET | $236.82 |
| 0595-041 | ROBERT M & MIRABELLA M KAMM | 1650 JACKSON STREET | $193.11 |
| 0619-088 | ROBERT SCOTT & JULIE MACE | 1788 CLAY STREET | $166.21 |
| 0622-016 | ROGER & LAURA AUBERT | 1745 CLAY STREET | $4,564.71 |
| 0619-055 | ROGER J LEE | 1788 CLAY STREET | $172.85 |
| 0643-017 | ROMAN CATHOLIC ARCHBISHOP | 1656 CALIFORNIA STREET | $5,601.89 |
| 0643-018 | ROMAN CATHOLIC ARCHBISHOP | 1600 VAN NESS AVENUE | $15,697.63 |
| 0643-010 | ROMEL SFAPT LLC | 1650 CALIFORNIA STREET | $5,582.75 |
| 0574-005 | ROSE WING PROPERTIES | 2021 POLK STREET | $1,725.80 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0595-058 | ROSEMARY GONG | 1650 JACKSON STREET | $194.73 |
| 0595-185 | RUE BRIAN & JOHNSTON ALISON | 1645 PACIFIC AVENUE | $343.58 |
| 0619-093 | RUSSELL OW & IVY WONG | 1788 CLAY STREET | $259.51 |
| 0619-056 | SALDAMANDO FAMILY REVOCABLE | 1788 CLAY STREET | $172.85 |
| 0597-066 | SANG HE LEE | 1810 POLK STREET | $275.03 |
| 0595-019 | SBT TRUST OF 92 | 1650 JACKSON STREET | $230.04 |
| 0595-169 | SCHWARZMANN ROBERT & SU FRA | 1645 PACIFIC AVENUE | $319.12 |
| 0619-083 | SCOTT G WONG | 1788 CLAY STREET | $172.52 |
| 0574-028 | SERGIO AZZOLINO | 1545 BROADWAY | $366.90 |
| 0622-037 | SHAHRIAR SHAGHAFI REVOCABLE | 1776 SACRAMENTO STREET | $314.06 |
| 0595-075 | SHAHROKH DEHPANAH | 1650 JACKSON STREET | $193.11 |
| 0574-027 | SHAILESH & VARSA PATEL | 1565 BROADWAY | $4,014.94 |
| 0595-170 | SHAMSI SOLTANI | 1645 PACIFIC AVENUE | $251.25 |
| 0597-036 | SHARON VARTANIAN | 1591 JACKSON STREET | $250.16 |
| 0595-024 | SHERRIE W RICHARD | 1650 JACKSON STREET | $153.74 |
| 0622-049 | SHIREEN NAGHSHINEH | 1776 SACRAMENTO STREET | $314.06 |
| 0622-060 | SHIRLEY SHIN-YI LIU FMLY TRUST | 1776 SACRAMENTO STREET | $395.05 |
| 0595-069 | SHOUGER JEFFREY I | 1650 JACKSON STREET | $230.04 |
| 0619-124 | SHUJI UEMURA | 1788 CLAY STREET | $210.27 |
| 0622-048 | SHULA BENSIMON | 1776 SACRAMENTO STREET | $291.38 |
| 0595-189 | SIMEONE FAMILY TRUST | 1645 PACIFIC AVENUE | $296.12 |
| 0622-033 | SIMON JEFFREY NEWTON | 1776 SACRAMENTO STREET | $324.26 |
| 0643-003 | SMITH-BRENNAN PROPERTIES LLC | 1630 CALIFORNIA STREET | $13,685.54 |
| 0619-110 | SONG QINGHUA | 1788 CLAY STREET | $162.16 |
| 0574-036 | SRIDHAR & MONICA KALLURI | 1545 BROADWAY | $329.50 |
| 0595-050 | SRIDHARAN PRASHANT | 1650 JACKSON STREET | $193.11 |
| 0622-013 | ST LUKES CHURCH | 1760 VAN NESS AVENUE | $3,220.64 |
| 0597-056 | STAMATIOU PAUL G | 1810 POLK STREET | $222.06 |
| 0619-048 | STEPHAN E WARREN | 1725 WASHINGTON STREET | $264.19 |
| 0598-010B | STEPHEN HONNERT | 1940 VAN NESS AVENUE | $2,783.83 |
| 0622-021 | STERLING INVESTMENTS LLC | 1776 SACRAMENTO STREET | $6,107.59 |
| 0620-020 | STEVE CAPURRO | 1750 POLK STREET | $3,328.13 |
| 0597-053 | STOTTLEMYER PAUL C JR &AVA | 1591 JACKSON STREET | $315.92 |
| 0619-131 | STUART W KROCK | 1788 CLAY STREET | $205.89 |
| 0597-050 | SUEY TENG GEE TRUST | 1591 JACKSON STREET | $214.85 |
| 0598-004 | SUNG GEE & MEI OI KWONG HUE | 1720 WASHINGTON STREET | $2,571.74 |
| 0595-157 | SUSAN E MONROW | 1601 PACIFIC AVENUE | $391.75 |
| 0622-066 | SUSAN KROCK | 1776 SACRAMENTO STREET | $279.07 |
| 0622-073 | SVETLANA TABACHNIK | 1776 SACRAMENTO STREET | $297.37 |
| 0619-094 | T & M CHEN FAMILY TRUST | 1788 CLAY STREET | $233.43 |
| 0622-023 | TARRA GUNDERSGAARD | 1776 SACRAMENTO STREET | $270.81 |
| 0595-166 | TERRELL JOHN BRADLEY | 1645 PACIFIC AVENUE | $254.98 |
| 0595-201 | TERRY & FARRIS FMLY TR | 1641 PACIFIC AVENUE | $371.74 |
| 0595-083 | THEA M BURKATZKY | 1650 JACKSON STREET | $193.11 |
| 0619-025 | THOMAS M BARRON | 1720 CLAY STREET | $221.04 |
| 0622-065 | TIMOTHY M WONG | 1776 SACRAMENTO STREET | $295.10 |
| 0622-067 | TINA LIU REVOCABLE TRUST | 1776 SACRAMENTO STREET | $335.92 |
| 0619-125 | TING LU | 1788 CLAY STREET | $208.97 |
| 0644-017 | TONG & TUNG PRPTS LLC | 1685 SACRAMENTO STREET | $4,001.88 |
| 0622-002 | TOORAN G KHAYAM-BASHI | 1639 POLK STREET | $4,323.90 |

| APN | OWNER NAME | SITE ADDRESS | PARCEL ASSESSMENT |
|---|---|---|---|
| 0597-061 | TRALEE LLC | 1810 POLK STREET | $350.84 |
| 0573-030 | TSE YAT PING & CHUI LAN CHO | 1461 BROADWAY | $242.87 |
| 0596-023 | UBBEN 2000 TRUST | 1924 POLK STREET | $1,092.00 |
| 0574-006 | UMBERTO & LOANA BOZZETTO | 2001 POLK STREET | $4,156.90 |
| 0619-099 | UMESHKUMAR PATEL | 1788 CLAY STREET | $208.97 |
| 0597-052 | UNGARETTI TRUST | 1591 JACKSON STREET | $239.79 |
| 0574-041 | UPTON JOHN-PAUL N & SHEFALI | 1545 BROADWAY | $281.56 |
| 0619-112 | VAHID MIRHADIYEV | 1788 CLAY STREET | $199.25 |
| 0595-022 | VAP CO | 1650 JACKSON STREET | $151.31 |
| 0595-068 | VATCHE & ARMINE MAKASDJIAN | 1650 JACKSON STREET | $188.25 |
| 0595-194 | VDC LLC | 1645 PACIFIC AVENUE | $361.56 |
| 0574-030 | VICKI L FREED | 1545 BROADWAY | $344.41 |
| 0595-002 | VILLAGE INVESTMENT PARTNERS | 1600-1610 JACKSON STREET | $19,343.07 |
| 0595-003 | VILLAGE INVESTMENT PARTNERS | 1616 JACKSON STREET | $1,560.79 |
| 0619-005 | WAI-MAN LEE | 1701 POLK STREET | $5,363.35 |
| 0644-016 | WAI-MAN LEE | 1538 POLK STREET | $4,001.88 |
| 0595-195 | WALTER BRETT T | 1645 PACIFIC AVENUE | $254.82 |
| 0619-147 | WARE FAMILY TRUST | 1771 WASHINGTON STREET | $319.12 |
| 0619-066 | WEIMIN HUANG | 1788 CLAY STREET | $221.44 |
| 0597-033 | WELLMAN & RHONA WU FAMILY TRUST | 1591 JACKSON STREET | $261.17 |
| 0619-138 | WEN YONGHUA & HUANG YING | 1788 CLAY STREET | $260.48 |
| 0619-052 | WESLEY FURUTA | 1788 CLAY STREET | $172.85 |
| 0595-085 | WILLIAM D FREUND | 1650 JACKSON STREET | $230.04 |
| 0595-160 | WILLIAM E CHITTY, JR | 1601 PACIFIC AVENUE | $384.14 |
| 0619-085 | WILLIAM F ALDINGER IV | 1788 CLAY STREET | $210.27 |
| 0595-187 | WILLIAM OBERNDORF | 1645 PACIFIC AVENUE | $396.55 |
| 0574-017 | WILLIAMS 2009 REVOC TR | 2146 VAN NESS AVENUE | $2,757.59 |
| 0595-079 | WILLIAMS FAMILY TRUST | 1650 JACKSON STREET | $230.04 |
| 0573-026 | WILMER FONG | 1461 BROADWAY | $235.58 |
| 0595-074 | WINTER KATHERINE DUSAY & DO | 1650 JACKSON STREET | $202.99 |
| 0598-013 | WONG FAMILY LVG TR | 1627 JACKSON STREET | $2,835.74 |
| 0574-003 | WONG KENNETH L | 2041 POLK STREET | $2,146.59 |
| 0595-148 | WONG KRISTOPHER D | 1601 PACIFIC AVENUE | $358.38 |
| 0622-061 | WU MING J | 1776 SACRAMENTO STREET | $361.84 |
| 0619-012 | WVN ASSOC LLC | 1860 VAN NESS AVENUE | $3,506.13 |
| 0595-200 | XERXES LLC | 1645 PACIFIC AVENUE | $373.55 |
| 0595-147 | XIE SHUGUANG DENNIS & YU LE | 1601 PACIFIC AVENUE | $359.19 |
| 0619-114 | YING QIAN | 1788 CLAY STREET | $166.21 |
| 0619-038 | YIP YICK NAM | 1725 WASHINGTON STREET | $243.46 |
| 0619-133 | YIU BONITA TSAI & WILLIAM Y | 1788 CLAY STREET | $232.95 |
| 0619-087 | YOUNG YUK | 1788 CLAY STREET | $177.38 |
| 0619-039 | YU FAMILY TRUST | 1725 WASHINGTON STREET | $248.16 |
| 0622-063 | YU FAMILY TRUST (SAMSON GANG YU & SAMANTHA YIYUAN GUAN) | 1776 SACRAMENTO STREET | $297.37 |
| 0619-128 | YUK AIR CUA | 1788 CLAY STREET | $163.62 |
| 0619-011 | ZEIDAN FAMILY 2011 REVOC IN | 1840 VAN NESS AVENUE | $3,388.37 |
| 0619-142 | ZHENG JIE & WANG QIAN | 1788 CLAY STREET | $219.66 |