

File ID: 2026-01136

6/23/2026

Public Hearing on Renewal of the Oak Park Property and Business Improvement District No. 2026-03 [Noticed 05/6/2026; Published 06/12/2026]

File ID: 2026-01136

Location: District 5

Recommendation: Conduct a public hearing and upon conclusion, pass a **Motion** approving the proposed assessment and proposed activities and improvements for the Oak Park Property and Business Improvement District (District) renewal, and directing the City Clerk to: 1) tabulate the assessment ballots submitted and not withdrawn before the hearing is closed; and 2) bring back this matter on July 21, 2026, with the tabulation results, for Council's adoption of the District renewal.

Contact: Susanne Tam, Development Project Manager, (916) 808-7535, stam@cityofsacramento.org; Eric Frederick, Special Districts Manager, (916) 808-5129, efrederick@cityofsacramento.org; Department of Finance

Presenter: Susanne Tam, Development Project Manager, (916) 808-7535, stam@cityofsacramento.org, Department of Finance

Attachments:

- 1-Description/Analysis
- 2-Schedule of Proceedings
- 3-District Map
- 4-Management District Plan

Description/Analysis

Issue Detail: The Oak Park Property and Business Improvement District (District) is a benefit assessment district intended to improve the Oak Park commercial area along the Broadway and Martin Luther King Jr. Blvd corridors, as shown in the District map included as Attachment 3. The District was initially formed by the City Council in 2004 under the California Property and Business Improvement Law of 1994. Property owners representing over 50% of the affected parcels within the District submitted petitions to the City requesting renewal of the District for a ten-year term. The renewed District would provide improvements, activities, and services such as litter removal, graffiti abatement, security, non-profits and wellness programs support, infrastructure and physical improvements, promoting events and image enhancements, and advocacy over and above those

provided by the City.

On May 5, 2026, Council adopted a Resolution of Intention (Resolution No. 2026-0110) directing the City Clerk's Office to mail assessment ballots and notices of public hearing to the owners of real property within the proposed District and setting June 23, 2026, as the date for a public hearing on the proposed District and assessment. Public Hearing notices were mailed to all affected property owners on May 6, 2026.

At the conclusion of the hearing, staff recommends that Council approve the proposed assessment and proposed activities and improvements shown in the Management District Plan (MDP) attached to this staff report as Attachment 4. The MDP was amended following adoption of the Resolution of Intention to add a new assessment category for vacant lots in the District, and the proposed assessments in the MDP have been updated to reflect this new vacant lot category. The new vacant lot assessment is a lower assessment than would have otherwise been levied on vacant lots absent this amendment. Therefore, pursuant to Section 36624 of the California Streets and Highways Code, Council is authorized to make this revision because it is lowering the proposed assessment on vacant parcels in the District.

Staff also recommends at the conclusion of the hearing that Council direct the City Clerk to tabulate the assessment ballots submitted and not withdrawn to determine whether there is a majority protest against the assessment (i.e., a majority protest exists if the assessment ballots submitted, and not withdrawn, in opposition to the proposed assessment exceed the assessment ballots submitted, and not withdrawn, in its favor, weighting those assessment ballots by the amount of the proposed assessment to be imposed upon the identified parcel for which each assessment ballot was submitted). If there is no majority protest from ballots submitted and not withdrawn, staff will recommend that the Council adopt a resolution declaring the results of the ballot proceeding and renewing the District for a new ten-year term at the Council meeting on July 21, 2026.

Policy Considerations: The recommended actions in this report are in accordance with the California Property and Business Improvement District (PBID) Law of 1994 (California Streets and Highways Code section 36600 et seq.) and City Code Chapter 3.44.

Economic Impacts: Not applicable.

Environmental Considerations: Renewal of the District creates a funding mechanism for maintenance and other services and does not have a significant impact on the environment. Accordingly, renewal of the District does not in itself constitute a project under California Environmental Quality Act (CEQA) and is therefore exempt from review pursuant to CEQA Guidelines section 15378(b)(4).

Sustainability: Not applicable.

Commission/Committee Action: Not applicable.

Rationale for Recommendation: The public hearing is a required step in the renewal process and its completion would allow the District renewal proceedings to continue. District improvements and activities would provide maintenance, safety, infrastructure, image enhancement, and advocacy services above what the City currently provides. This includes services such as pick up litter, assistance with graffiti abatement, security, support for non-profits and wellness programs, completing infrastructure and physical improvements, promoting events and image enhancements, and providing advocacy services to attract visitors to assessed parcels.

The Oak Park Business Association, which is a nonprofit entity that serves as the governing body of the District, serves as a key partner to the City's economic development efforts. In addition, the Oak Park Business Association has the potential to serve as a critical partner in identifying both business needs and opportunities, as it will in many instances be the first entity contacted by local businesses.

Financial Considerations: Financing is provided by the levy of assessments upon properties that benefit from improvements and services. There are 104 assessed parcels in the District service area. The total District budget for the first year of the renewal will be approximately \$340,274. If the District is renewed, the City will continue to participate as a property owner. City-owned property will have a total first year annual assessment of approximately \$59,993. Assessment payments for the City-owned properties would continue to be funded by the General Fund. Future increases in the District's assessment rates are capped at 3% annually and are based on the actual annual increase in costs.

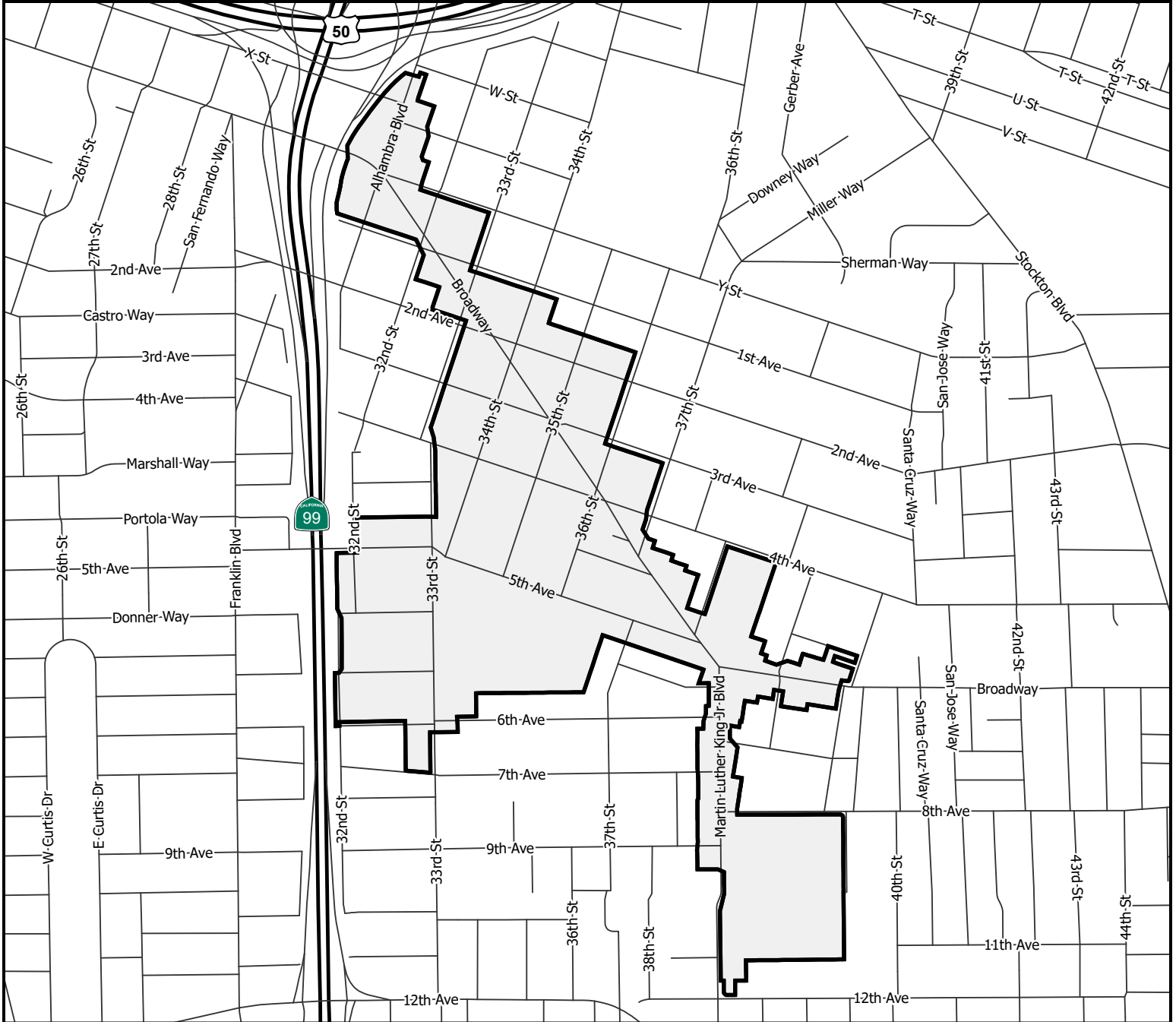
Local Business Enterprise (LBE): Not applicable.

**SCHEDULE OF PROCEEDINGS
OAK PARK PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2026-03**


February-April 2025	Petition Drive
March 17, 2026	City Council - Authorization of City Manager or Designee Signature to Vote for Inclusion of City-Owned Properties in Renewal
May 5, 2026	City Council Resolution of Intention to Renew
June 23, 2026	City Council - Public Hearing - Ballot Count
July 21, 2026	City Council – Ballot Results
August 2026	Assessment Roll to County

Oak Park

Property & Business Improvement District No. 2026-03

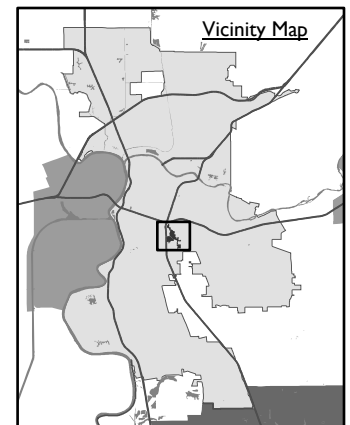


Legend

 Oak Park Property & Business Improvement District No. 2026-03

City of
SACRAMENTO
Finance Department

Map Date: 04/15/2026



2027-2036



**OAK PARK PROPERTY AND
BUSINESS IMPROVEMENT
DISTRICT
MANAGEMENT DISTRICT PLAN AND
ENGINEER'S REPORT**

*Prepared pursuant to the Property and Business Improvement District Law of
1994, Streets and Highways Code section 36600 et seq.*

April 22, 2026

Table of Contents

I.	OVERVIEW	1
II.	BACKGROUND	3
III.	ACCOMPLISHMENTS	4
IV.	BOUNDARIES	7
V.	SERVICE PLAN & BUDGET	9
	A. RENEWAL.....	9
	B. IMPROVEMENTS, MAINTENANCE, AND ACTIVITIES	9
	C. ANNUAL ASSESSMENT BUDGET	10
	D. ASSESSMENT BUDGET	11
	E. ZONE BUDGETS	11
	F. ANNUAL MAXIMUM ASSESSMENT BUDGET	12
VI.	ASSESSMENT RATE	13
	A. ASSESSMENT FORMULA	13
	B. CHANGES IN ZONING, PARCEL TYPE, OR PARCEL SIZE	13
	C. ASSESSMENT BALLOT AND PUBLIC NOTICE	13
	D. TIME AND MANNER FOR COLLECTING ASSESSMENTS.....	13
	E. BONDS	14
VII.	GOVERNANCE	15
	A. OWNERS’ ASSOCIATION.....	15
	B. BROWN ACT & PUBLIC RECORDS ACT COMPLIANCE.....	15
	C. SEGREGATION OF OPPBID FUNDS	15
	D. ANNUAL REPORT	15
VIII.	ENGINEER’S REPORT	16
	APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES	35
	APPENDIX 2 – PBID LAW	36
	APPENDIX 3 – MAP BOOK	48
	APPENDIX 4 – PARCEL ASSESSMENT CALCULATIONS	61
	APPENDIX 5 – TOTAL ESTIMATED COST OF IMPROVEMENTS, MAINTENANCE, AND ACTIVITIES	71
	APPENDIX 6 – SAMPLE ASSESSMENT CALCULATIONS	72

Prepared by Civitas



I. OVERVIEW

Developed by a growing coalition of property owners, the Oak Park Property and Business Improvement District (OPPBID) is a benefit assessment district whose main goal is to provide improvements, maintenance, and activities which constitute and convey a special benefit to assessed parcels. This approach has been used successfully in other cities throughout the country to provide special benefits to property owners, namely increased sales, attraction of new tenants and increased occupancies. The OPPBID was initially created in 2004 for a five (5) year term, renewed in 2009 for a seven (7) year term and again renewed in 2016 for a ten (10) year term. Property owners now wish to renew the OPPBID for an additional ten (10) year term. As required by state law, property owners have created this Management District Plan (Plan) to renew the OPPBID.

Location: The OPPBID's parcel assessments will be imposed solely on property-based parcels and in accordance with the provisions of Article XIII D of the California Constitution (Proposition 218). The renewed OPPBID includes parcels in the Oak Park neighborhood of Sacramento. The OPPBID has been divided into two (2) benefit zones. The boundaries of the OPPBID are shown on the map and are described in detail in Section IV and in the map book attached herein as Appendix 3.

Purpose: The purpose of the OPPBID is to provide improvements, maintenance, and activities which constitute and convey a special benefit to assessed parcels. The OPPBID will provide Maintenance, Security & Infrastructure; Advocacy & Administration; and Image Enhancement programs directly and only to assessed parcels within its boundaries.

Budget: The OPPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$323,388.12 (Special Benefit Budget). The annual assessment budget may be subject to an increase in assessment rates of no more than three percent (3%) per year, upon approval by the Oak Park Business Association (Association) Board of Directors (Board). The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$340,273.78 (Total Budget). The amount of non-assessment funds is the minimum amount necessary to pay for the general benefit provided by OPPBID programs. Further detail on the separation of special and general benefit is provided in Section VIII.

Cost: The assessment rate (cost to the parcel owner) is based on parcel size, parcel type, and benefit zone. The assessment methodology has been created to ensure that the assessment paid by each parcel is commensurate with the benefit received. Further detail on the assessment methodology is provided in Section VIII. The initial annual assessment rate to each parcel is shown in the table below. Assessment rates may be subject to an increase of no more than three percent (3%) per year, as shown in Appendix 1.

Parcel Type	Zone 1 Rate	Zone 2 Rate
Standard	\$0.150	\$0.051
Vacant Lot	\$0.075	\$0.051
Public Housing	\$0.073	\$0.073
Private Tax-Exempt	\$0.039	\$0.012

Renewal: OPPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The “Right to Vote on Taxes Act” (also known as Proposition 218) requires a ballot vote in which more than fifty percent (50%) of the ballots received, weighted by assessment, be in support of the OPPBID.

Duration: The OPPBID will have a ten (10) year life, beginning on January 1, 2027, or as soon as possible thereafter, and ending ten (10) years from its start date. After ten (10) years, the OPPBID may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if property owners support continuing the OPPBID programs by repeating the petition, ballot, and City of Sacramento (City) Council hearing process.

Management: The Association shall continue to serve as the Owners’ Association for the OPPBID. The Owners’ Association is charged with managing funds and implementing programs in accordance with this Plan and must provide annual reports to the City Council.

II. BACKGROUND

The International Downtown Association estimates that more than 2,500 Property and Business Improvement Districts (PBIDs) currently operate throughout North America. PBIDs are a time-tested tool for property owners who wish to come together and obtain collective services which benefit their properties.

PBIDs provide supplemental services in addition to those provided by local government. They may also finance physical and capital improvements. These improvements, maintenance, and activities are concentrated within a distinct geographic area and are funded by a special parcel assessment. Services and improvements are only provided to those who pay the assessment.

Although funds are collected by the local government, they are then directed to a private nonprofit. The nonprofit implements services and provides day-to-day oversight. The nonprofit is managed by a Board of Directors representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs all over the globe have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher lease rates, occupancy rates, and sales volumes.

The OPPBID will be renewed pursuant to a state law that took effect in January of 1995. The “Property and Business Improvement District Law of 1994,” which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. Key provisions of the law include:

- Allows a wide variety of services which are tailored to meet specific needs of assessed properties in each individual PBID;
- Requires property owner input and support throughout the renewal process;
- Requires written support on both a petition and ballot from property owners paying 50% of proposed assessments;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are willing to pay; and
- Requires the PBID be renewed if supported by the property owners, after a certain time period, making it accountable to property owners.

The “Property and Business Improvement Business District Law of 1994” is provided in Appendix 2 of this document.

III. ACCOMPLISHMENTS

General Overview

During its first three terms, the OPPBID has successfully implemented and provided dozens of programs, projects and general improvements in the business district, including a number of highly visible efforts in the public right-of-way (Broadway and the surrounding streets).

It is important to note that the OPPBID's activities and improvements supplement existing and future City services for properties assessed within the OPPBID and the purposeful pursuit of local programs to create a positive image of Oak Park. The renewed OPPBID will continue building upon previous successes, with even greater efficiency and effectiveness.

Maintenance, Security & Infrastructure

District Maintenance Team

The District Maintenance Team is managed by longtime partner (contractor) Hilary Gould. The team is assigned to pick-up litter, maintain and service 40 trash cans, assist with graffiti abatement, help address vandalism, and provide support for business and property owners throughout the district.

Security

For seven of the last ten years, the Board has contracted with private security companies to provide patrol and dispatch services in support of property and business owners. In 2024, because of prohibitive cost increases, the Board pivoted to a new program designed to better utilize existing security services in the district, increase communications between businesses, provide business and property owner incentive programs to expand camera distribution, support owners impacted by vandalism in the area, and to explore the use of new technologies to address various types of criminal activities. In the coming years, the OPPBID plans to introduce even more new programs and services.

Safety Program Support

The Association continues to support a number of local non-profits and wellness programs in the district, including Community Against Sexual Harm (CASH), Wellspring Women's Center, community programs offered by the half-dozen churches in the business district, and programs promoted by the Sacramento Police Department. These programs are critical to addressing safety in the community, addressing criminal activity and to maintaining the general wellness of the local population.

The CASH Program, initiated in 2002, provides street-level outreach to individuals who create a visible and detrimental nuisance in the OPPBID, detracting from commerce and negatively affecting property values. Specifically, the OPPBID property owners continue to benefit from CASH's efforts, and the nearly complete eradication of prostitution activities in the area. These efforts have dramatically improved the safety on the corridor.

Infrastructure and Physical Improvements

The Board put forward a visionary Streetscape Concept plan after the district's 2016 renewal, resulting in new infrastructure improvements and programs. In the last ten years, the group has successfully completed many projects in the district, including:

- Banner installations on 125 streetlight poles in the district (three major installations in ten years, including a new set of banners installed in 2025).
- Trash can installations in 50 locations, and 25 replacement cans in 2025. These cans are serviced two to three times weekly by the OPPBID. These cans have collected tens of thousands of bags of trash in the past ten years (an estimated 2,500 to 3,500 bags of trash per year).
- The McClatchy Park Archway. This three-year project was completed in 2017, resulting in the grand entry into Oak Park’s only public park.
- Oak Park Entry sign. The historic sign (replica) has been updated and maintained by the OPPBID.
- Art installations at numerous locations (murals, temporary installations and more).
- The creation of a community gathering space (event space) on 3rd Avenue, including the installation of street bollards used to close the street for events at the 34th and 3rd Street intersection.

The organization has also been an active partner on the Envision Broadway Plan (initiated in 2023), which will ultimately include significant improvements to Broadway (and connecting streets), including new pedestrian crossings, bicycle facilities, safety improvements, updated infrastructure, median enhancements, additional landscaping and much more. OPPBID will support the effort in the coming years, by providing additional streetscape improvements and maintenance support.

Image Enhancement

Events and Promotions

A number of events are hosted and sponsored by the OPPBID each year, and this active support has helped position Oak Park as a destination for patrons and a gathering place for locals. Special events have ranged in size, with small events of few dozen attendees, to large, broader community events with an estimated 10,000 attendees (e.g. the 2019 Dia de los Muertos event).

In addition to the special events that occur each season in Oak Park, our First Fridays series continues to be part of the monthly event calendar (May through October). The holiday season has also been a focus of the organization, and has been at the center of shopping events, promotional campaigns and fun community projects (e.g. window painting program). For a number of years, OPPBID has produced “buy local” promotions (from direct mail to social media efforts) and various holiday season activities.

Other Image Enhancement programs that the organization supports:

- Oak Park History Project and Tours.
- The bi-annual Small Emerging Business Grant Program.
- The Oak Park Farmers Market.
- Annual support of 5-10 major, local events in the OPPBID.

Contingency, Advocacy & Administration

Advocacy

Annual OPPBID advocacy efforts include:

- Regular meetings with elected officials and City/County of Sacramento staff members.
- Media relations and outreach.

- Partnerships with local groups, including non-profits, churches, professional organizations and neighborhood associations.
- Noticing, reporting and sharing information – the OPPBID maintains an extensive communication list and provides updates and project summaries on a regular basis.
- Website and Social Media - OPPBID develops and maintains www.opbd.org, as well as multiple social media accounts. OPPBID’s social media outlets have attracted thousands of followers over the past decade. The website not only provides information on the organization, but it also serves as an archive of documents.
- Property and Business Owner Events - the organization has hosted dozens of informal gatherings over the years, to both celebrate successes, and to provide additional opportunities to share input.
- Board Meetings — all Association Board Meetings and Executive Meetings are open to the public and meeting times are posted on the OPBA office kiosk (3460 2nd Avenue) and are distributed by email.

OPPBID Administration

Some highlights of the administrative functions and duties of the organization:

- OPPBID contracts for administrative support (part-time).
- Administrative duties are overseen by the OPPBID Board (volunteers).
- The OPPBID contracts for accounting services by a certified accountant and professional bookkeeper.
- The organization also contracts for other services (installations, program support, etc.).
- The Board secures insurance for the organization, and the organization proudly maintains a bank account at our local branch of U.S. Bank.

General Improvements

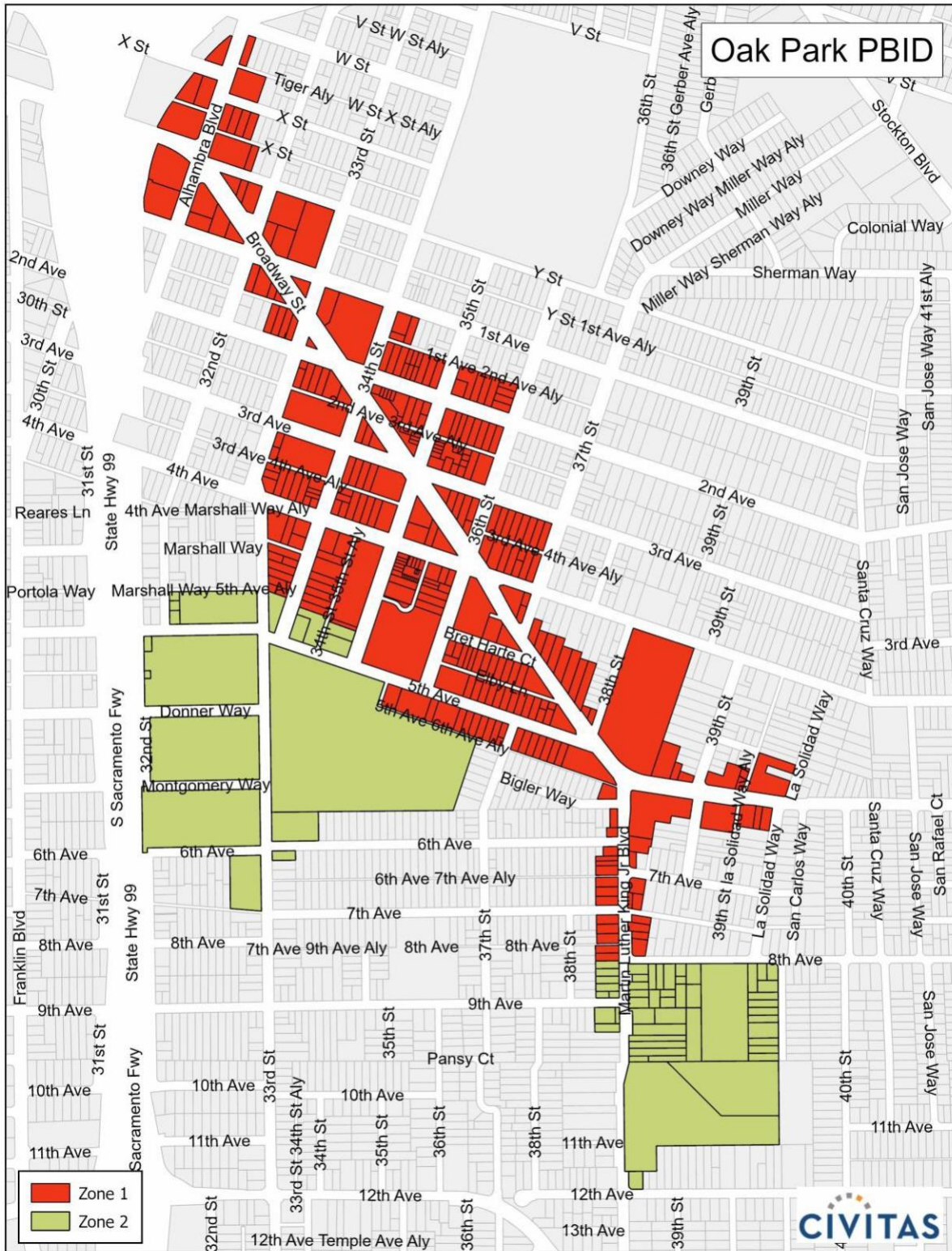
OPPBID projects and programs have been often credited for increase in business activities. The focus on maintenance services, image enhancement efforts, infrastructure improvements, and the subsequent regular presence of numerous attractive, award-winning businesses has undoubtedly contributed to the transformation of the area, helping to change the long-time, negative perception of the neighborhood.

IV. BOUNDARIES

The renewed OPPBID will continue to include parcels in the Oak Park neighborhood of Sacramento. The OPPBID has been divided into two (2) benefit zones. The service area includes approximately 220 properties with 104 assessed property owners.

The OPPBID's boundaries generally involve all street facing parcels from the intersection of Alhambra Boulevard and Broadway Street and heading along Broadway Street southeast until the intersection of La Solidar Way. It also includes all street facing parcels on Martin Luther King Jr Boulevard from Broadway Street to the southern boundary of APN 013-0355-009-0000. Also, all west facing parcels on Martin Luther King Jr Boulevard from Broadway Street to 12th Avenue, as well as APNs: 013-0355-007-0000, 013-0354-016-0000, 014-0173-018-0000. As well as the following APN ranges on X- Street 010-0255-020-0000 until 010-0255-040-0000, and APN 010-0255-012-0000. As well as parcels within the APN range of 010-0315-001-0000 - 010-0315-003-0000. The boundaries also include all parcels bound by Martin Luther King Jr Boulevard, 8th Avenue, San Carlos Way and APN 014-0231-046-0000, as well as all parcels bound by 33rd Street, 5th Avenue, and Broadway Street, parcels bound by Marshall Way / 5th Avenue Alley, 33rd Street, 5th Avenue, and 32nd Street and all parcels bound by Broadway Street, 1st avenue and Alhambra Boulevard. This also includes APN: 010-0301-014-0000. Finally, all parcels bound by 5th Avenue, 33rd Street, 6th Avenue and 32nd Street and all parcels bound by 1st Avenue / 2nd Avenue Alley, 36th Street, 3rd Avenue and 34th Street. As well as all parcels bound by 3rd avenue, 37th Street, 4th Avenue and 36th Street.

The OPPBID boundary is illustrated by the map below. A detailed map series is attached herein as Appendix 3. A larger map is available on request by calling (916)437-4300 or sending a request to opbastaff@gmail.com.



V. SERVICE PLAN & BUDGET

A. Renewal

Property and business owners in OPPBID were concerned about the need for coordinated supplemental services in the area for several years. City services and efforts in the area have been welcomed, but limited resources have not allowed for a more comprehensive approach to managing the commercial area. The OPPBID was initially formed to address these needs. Property owners in the boundaries of the OPPBID now wish to renew the OPPBID to continue this mission.

A service plan to provide special benefits to assessed properties was developed using several methods. A series of property owner meetings and an analysis of current property conditions were conducted. The primary needs identified were: Maintenance, Security & Infrastructure; Advocacy & Administration; and Image Enhancement. To meet those needs, the OPPBID will provide Maintenance, Security & Infrastructure; Advocacy & Administration; and Image Enhancement to assessed parcels within its boundaries.

B. Improvements, Maintenance, and Activities

The OPPBID will provide supplemental improvements, maintenance, and activities that are above and beyond those provided by the City and other government agencies. None of the services to be provided by the OPPBID are provided by the City or other government agencies. The improvements, maintenance, and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the OPPBID, thus the benefits provided are particular and distinct to each assessed parcel.

The proposed improvements, maintenance, and activities are described in the categories below.

1. Maintenance, Security & Infrastructure Improvements

The Maintenance, Security and Infrastructure Improvements program seeks to improve the overall safety and appearance of the OPPBID. The OPPBID will continue to provide daily maintenance crews with a visible consistent presence to visitors, business and property owners and tenants in the area. The maintenance crews will be responsive to the property owners in the OPPBID. They will also work with City Code Enforcement to identify and remove illegal dumping. Security will be a collaborative effort between the OPPBID, Sacramento Police Department, and business and property owners. The OPPBID will be made more attractive to tenants and customers through infrastructure improvements and street maintenance. Infrastructure improvements may include but are not limited to gateway signs, lighting improvements, and future infrastructure projects, all of which will be designed to specially benefit the assessed parcels through increased commerce.

2. Image Enhancement

The OPPBID will have a voice in the planning and implementation of various streetscape and physical improvement projects in the OPPBID. The OPPBID will conduct a marketing and promotional program to attract potential businesses and new visitors to the area, including banners and events. The OPPBID will partner with the City, local associations and groups with events in the community that will promote the mutually shared goals of making the community safe and more attractive in order to promote and attract new businesses and commerce to the assessed parcels.

3. Advocacy, Administration & Contingency

The OPPBID will maintain representation to advance Oak Park property interests by speaking with one clear, credible, and unified voice. The OPPBID will advocate for matching funds wherever possible and will work to leverage additional money from various sources for Oak Park commercial area improvements. The OPPBID will provide property owners representation to effectively navigate through governmental processes to achieve favorable results. The OPPBID will continue to engage in business retention and attraction activities working with the City Economic Development Department and private developers.

The administration portion of the budget will be utilized for administrative costs associated with providing the activities and improvements. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, other general office expenses, and costs for City administration expenses. The City's reasonable and necessary administrative expenses, including consultant costs, shall not exceed \$10,000 in any given year. This not-to-exceed amount shall be adjusted each year by the same percentage increase, if any, of the assessment rate levied on properties in the OPPBID as determined annually by the Board.

The contingency portion of the budget is included as a buffer to account for delinquent assessments. If any funds allocated to the contingency are collected, they may be used as a reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. The reserve, if any, is intended to buffer the organization for unexpected changes in revenue and allow the OPPBID to fund other program expenses or renewal costs. If at the end of the OPPBID's term there are funds remaining and property owners wish to renew, those funds may be used for the costs of renewing the OPPBID.

C. Annual Assessment Budget

A projected ten (10) year budget for the OPPBID is provided below. The overall assessment budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the OPPBID. The annual assessment budget is based on the following assumptions and guidelines:

1. The cost of providing improvements, maintenance, and activities may vary depending upon the market cost for those improvements, maintenance, and activities. Expenditures may require adjustment up or down to continue the intended level of improvements, maintenance, and activities. The Association shall have the authority to adjust budget allocations between the categories by no more than twenty-five percent (25%) of the total budget per year. Any change will be submitted with the Annual Report.
2. Funds not spent in any given year may be rolled over to the next year.
3. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the Association and may vary each year, but shall not exceed the actual increase in costs for the same or similar level of service from the prior fiscal year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
4. Assessment funds collected in each Benefit Zone may only be used to provide activities and improvements to assessed parcels in that particular Benefit Zone, except for district wide activities and improvement that benefit both Zones. This Plan recognizes that there will be activities and improvements provided to the district-at-large; those activities and improvements will be paid for

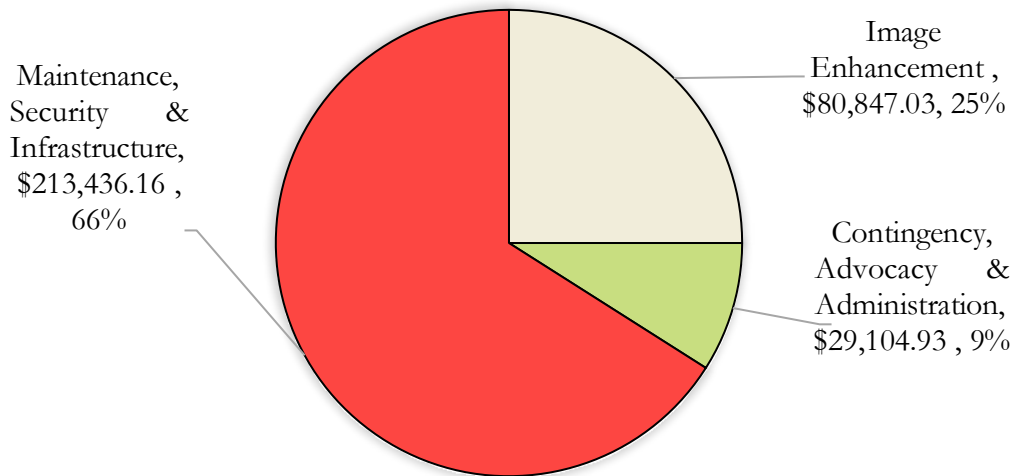
by revenue provided from each zone. The table in Section V (E) illustrates the categorical budget by Benefit Zone for the initial year of operation.

Each budget category includes all costs related to providing that improvement, maintenance, or activity. For example, Maintenance, Security & Infrastructure includes the cost of staff time dedicated to overseeing and implementing Maintenance, Security & Infrastructure. Staff time dedicated purely to administrative tasks is allocated to the administration portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staff levels necessary to provide the OPPBID services will be determined by the Association on an as-needed basis.

D. Assessment Budget

The total improvement, maintenance and activity budget for 2027 that is funded by property assessments is \$323,388.12. In addition to the assessment revenue, the programs will be supplemented by non-assessment funds. The total of non-assessment funds, and the determination of special and general benefit, is included in the Engineer's Report. The total of assessment and non-assessment funds is provided in Appendix 1. Below is an illustration of the estimated total assessment budget allocations for each budget category for the initial year of the ten (10) year term of the OPPBID. Non-assessment funds may be shifted between budget categories as needed by the Board of the Association.

INITIAL YEAR BUDGET - \$323,388.12



E. Zone Budgets

Funds may only be spent on improvements, maintenance, and activities provided in the zone from which the funds were derived, except for district wide activities and improvements that benefit both Zones. The budget for \$323,388.12, broken down by zone, is below.

Service Category	%	Zone 1	Zone 2	Total Budget
Maintenance, Security & Infrastructure	66%	\$138,066.76	\$75,369.40	\$213,436.16
Contingency, Advocacy & Administration	9%	\$18,827.29	\$10,277.64	\$29,104.93
Image Enhancement	25%	\$52,298.01	\$28,549.02	\$80,847.03
Total	100%	\$209,192.06	\$114,196.06	\$323,388.12

F. Annual Maximum Assessment Budget

The assessment budget below assumes the maximum annual increase of three percent (3%) is enacted and that there are no changes to the parcel data. While the OPPBID operates on a calendar-year basis (January 1 – December 30), assessments are collected in accordance with the fiscal year (July 1 – June 30).

Year	Assessment Budget
2027/FY26-27	\$323,388.12
2028/FY27-28	\$333,089.76
2029/FY28-29	\$343,082.46
2030/FY29-30	\$353,374.93
2031/FY30-31	\$363,976.18
2032/FY31-32	\$374,895.46
2033/FY32-33	\$386,142.33
2034/FY33-34	\$397,726.60
2035/FY34-35	\$409,658.39
2036/FY35-36	\$421,948.15
Total	\$3,707,282.37

VI. ASSESSMENT RATE

A. Assessment Formula

The assessment rate (cost to the parcel owner) is based on parcel size, parcel type, and benefit zone. The assessment methodology has been created to ensure that the assessment paid by each parcel is commensurate with the benefit received.

The OPPBID has been divided into two benefit zones, corresponding with the frequency and level of services provided to the parcels in each respective benefit zone. Zone 1 is the commercial core of the district, with a high level of vehicle and pedestrian traffic and commercial activity. Zone 2 will benefit from the OPPBID's services, but because it is less heavily trafficked and has less commercial activity, it will benefit from a lower, less intensive frequency of services. Public housing parcels in Zone 2 are assessed at the same rate as in Zone 1 because, despite being outside the commercial core, they require more intensive services due to higher, continuous occupancy. Refer to Section VIII, the Engineer's Report, for further details.

Individual assessed parcels shall be assessed an assessment rate according to each assessed parcel's proportionate special benefit derived from the services provided to each assessed parcel, as shown in the table below.

Parcel Type	Zone 1 Rate	Zone 2 Rate
Standard	\$0.150	\$0.051
Vacant Lot	\$0.075	\$0.051
Public Housing	\$0.073	\$0.073
Private Tax-Exempt	\$0.039	\$0.012

B. Changes in Zoning, Parcel Type, or Parcel Size

If the zoning, parcel type, or size of a parcel within the OPPBID boundary changes during the term of the OPPBID, the assessment amount may be modified according to the assessment methodology detailed in this Plan that is applicable to the parcel. These changes may be a result of land adjustments including but not limited to lot splits, consolidations, right-of-way setbacks, new construction, or changes in zoning.

C. Assessment Ballot and Public Notice

During the hearing process, an Assessment Ballot and a Public Notice will be sent to owners of each parcel in the OPPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel size, benefit zone, or type differ from those found on the Assessment Notice. A list of parcels to be included in the OPPBID is provided within Appendix 4.

D. Time and Manner for Collecting Assessments

As provided by State Law, the OPPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. Parcels which do not receive property tax bills will be invoiced by the City. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Sacramento shall distribute funds collected to the City, which shall forward such funds to the Association, less applicable City and County administrative fees. Existing

laws for enforcement and appeal of property taxes, including overdue charges and interest, apply to the OPPBID assessments.

E. Bonds

Bonds shall not be issued.

VII. GOVERNANCE

A. Owners' Association

The City Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the OPPBID as defined in Streets and Highways Code §36612. The City Council has determined that the Association will continue to serve as the Owners' Association for the OPPBID. The Board of Directors of the Association and its staff are charged with the day-to-day operations of the OPPBID.

A majority of the Board of Directors of the Association must be parcel owners paying the assessment. In addition, the Board of Directors must represent a variety of interests within the OPPBID and respond to the needs of all properties within the OPPBID.

B. Brown Act & Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association must act as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Association Board of Directors and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Segregation of OPPBID Funds

Any OPPBID assessment funds that are received by the Association shall be held in a separate Association bank account.

D. Annual Report

The Association shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 2). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the OPPBID or in any benefit zones or classification of property within the district;
2. The improvements, maintenance, and activities to be provided for that fiscal year;
3. The estimated cost of providing the improvements, maintenance, and activities to be provided for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

VIII. ENGINEER'S REPORT

The OPPBID's parcel assessments will be imposed solely on property-based parcels and in accordance with the provisions of Article XIII D of the California Constitution (Proposition 218). Proposition 218 provides that "only special benefits are assessable,"¹ and requires the City to "separate the general benefits from the special benefits conferred on a parcel."² Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large."³ Conversely, a general benefit is "conferred on real property located in the district or to the public at large."⁴ Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."⁵

The Engineer determined the total cost of the improvements, maintenance and activities of the OPPBID, quantified by the general benefit accruing to the public-at-large, assessed parcels, and non-assessed parcels adjacent to and within the OPPBID, and separated that amount from the special benefit accruing to the assessed parcels. Then, the Engineer determined the proportionate special benefit derived by each assessed parcel within the OPPBID and allocated the special benefit value of the improvements, maintenance, and activities accordingly. The Engineer's determinations and detailed calculations are summarized in this report.

A. Separation of General and Special Benefits

Each of the improvements, maintenance, and activities of the OPPBID, and the associated costs and assessments within the OPPBID, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIII D of the California Constitution. The assessment has been apportioned based on the proportional special benefits conferred to the assessed parcels located within the OPPBID boundaries as determined below.

1. General Benefits

Proposition 218 provides that, for all assessments imposed, there must be a separation and accounting of general and special benefits. Special benefits are conferred directly and only upon assessed parcels. A general benefit may be conferred on the general public, assessed parcels or non-assessed parcels. Existing City and other public services, which are available to every person and parcel, everywhere within the City, are an example of services that only provide a general benefit. Although the OPPBID's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, it is acknowledged that there will be incidental general benefits as a result of the OPPBID's improvements, maintenance, and activities.

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."⁶ "Generally, this 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."⁷ The first step that must be undertaken to separate general and special benefits provided by the OPPBID's improvements, maintenance, and activities is to identify and quantify the general benefits. This method of computing the value of general benefit involves a composite of three distinct types of general benefit — general benefit to assessed parcels within the

¹ Cal. Const., art. XIII D, §4(a)

² Cal. Const., art. XIII D, §4(a)

³ Id., §2(i)

⁴ Cal Const., art XIII D §2(i)

⁵ Cal. Const., art. XIII D, §4(a)

⁶ Cal. Const., art XIII D §4(a)

⁷ Golden Hill v. San Diego

OPPBID, general benefit to the public at large, and general benefit to non-assessed parcels within and surrounding the OPPBID.

a. General Benefit to the Public-at-Large and Assessed Parcels

Although the OPPBID's improvements, maintenance and activities are narrowly designed and carefully implemented to specially benefit only the assessed parcels, they will generate an incidental general benefit to the public-at-large and assessed parcels within the OPPBID. To account for the general benefit received by the public-at-large and assessed parcels, a percentage of the total OPPBID budget has been calculated to pay for these costs.

i. General Benefit to the Public-at-Large

Intercept surveys conducted in other districts show that approximately 97.64% of pedestrian traffic within the OPPBID boundaries is engaged in business at assessed parcels, while the remaining approximately 2.36% is simply passing through and not engaging in business at the assessed parcels.⁸ Other similar districts have found general benefit in the amounts of: 2.30% in the Fashion District Business Improvement District in Los Angeles, 1.89% in the Arts District Los Angeles Business Improvement District, and 2.4% in North Park, San Diego. Out of an abundance of caution, this Engineer used 2.5%. The 2.5% of traffic passing through does not have any connection to the assessed parcels, and therefore improvements, maintenance, and activities of the OPPBID that benefit these individuals do not represent a special benefit to the assessed parcels. The 2.5% will, however, receive a derivative and indirect general benefit as a result of the improvements, maintenance, and activities being provided in the OPPBID. Therefore, it is estimated that 2.5% of the benefit created by the OPPBID's improvements, maintenance, and activities is general benefit provided to the public-at-large. To ensure that the OPPBID assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of improvements, maintenance, and activities will be paid for with funds not obtained through assessments. Using the 2.5% figure, based on the initial renewal term year improvement, maintenance, and activities budget, the value of this general benefit to the public-at-large is \$8,506.85 ($\$340,273.78 * 0.025$).

ii. General Benefit to Assessed Parcels

Although OPPBID improvements, maintenance, and activities have been directed at assessed parcels to a degree and level proportionate to their assessment rate, out of an abundance of caution, this report accounts for the potential general benefits received by assessed parcels. General benefits to assessed parcels includes incidental benefits to parcels that are paying a lower rate, but incidentally, receive a slightly higher level of benefit because they are abutted by parcels paying a higher rate for an increased level of services.

In the opinion of this Engineer, the assessed parcels shall receive 0.30% of general benefit. Three City of Sacramento districts that renewed recently found general benefit to the assessed parcels in the amount of 0.10% (Downtown Sacramento PBID and 16 PBID which both renewed in 2025, and the River District which renewed in 2024). Midtown PBID who is currently renewing also found general benefit to the assessed parcels in the amount of 0.10%. Out of an abundance of caution, this Engineer used 0.30% as the general benefit to assessed parcels in the OPPBID. The 0.30% of the budget for each service category will be paid for by funds not obtained through assessments to pay for general benefits to assessed parcels. This portion of the budget totals \$1,020.82 ($\$340,273.78 * 0.003$).

⁸ Surveys conducted in: Downtown Pomona (2018); Downtown Burbank (October 2017); and North Park, San Diego (January 2015)

b. General Benefit to Non-Assessed Parcels

General benefit occurs when improvements, maintenance, or activities, while specifically provided to benefit assessed parcels, incidentally provide benefit to nearby non-assessed parcels. For example, if a district funds regular street cleaning and beautification efforts along commercial corridors, the assessed parcels directly benefit through enhanced cleanliness and aesthetics that improve business appeal. However, non-assessed parcels, such as parcels zoned exclusively for residential use located within or outside, but adjacent to the district boundaries, may also experience a cleaner and more attractive environment. While they do not receive the targeted special benefit, the improved surroundings contribute to a more pleasant neighborhood, reduced litter, and a heightened perception of safety, which are general benefits.

In quantifying these general benefits, the Engineer has determined benefit factors to account for the proportion of OPPBID services that extend beyond assessed parcels. For instance, non-assessed parcels inside the OPPBID boundaries receive a general benefit because they are surrounded by assessed properties that are receiving special benefits. Similarly, parcels outside, but adjacent to the OPPBID boundaries may experience some spillover benefits from the OPPBID improvements, maintenance, and activities. The calculation of general benefit to non-assessed parcels can be found in part (e) of this section under “calculations.”

Although they are only provided directly to the assessed parcels, the OPPBID’s improvements, maintenance and activities may also confer general benefits upon non-assessed parcels within and surrounding the OPPBID. Non-assessed parcels within the OPPBID include parcels zoned exclusively for residential use with less than 4 units and various irregular road or utility easement parcels which will not receive or benefit from any OPPBID services. According to Streets and Highways Code section 36632(c) of the Property and Business Improvement District Law of 1994, “Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and services funded through these assessments, and shall not be subject to any assessment pursuant to this part.” Although parcels zoned for residential or agricultural use do not receive special benefit, they are still considered to receive general benefits. A California Court of Appeal has stated that “services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”⁹ It is reasonable to conclude that the improvements, maintenance and activities within the OPPBID will have an incidental impact on non-assessed parcels surrounding or within the OPPBID boundaries. A California Court of Appeal has also noted that “the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement.”¹⁰ Those derivative and indirect impacts are considered general benefits and will be quantified and separated. In this Engineer’s opinion, because services are provided only within the OPPBID and on its perimeter, parcels separated from the OPPBID by at least one intervening parcel will not receive spillover benefits.

After defining the general and special benefits to assessed parcels within the OPPBID, the general benefit to the public-at-large within the OPPBID, and general benefit to non-assessed parcels within and surrounding the OPPBID, the table below determines how the OPPBID budget will be distributed into each category.

⁹ *Beutz v. Riverside* (2010) 184 Cal.App.4th 1516

¹⁰ *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057, 1077

The total OPPBID activity budget for improvements, maintenance, and activities for the initial year of its ten (10) year renewed operation is \$340,273.78. After reducing the improvements, maintenance, and activities budget by the general benefit to the public-at-large and assessed parcels (\$9,527.67), the remaining benefit to parcels is \$330,746.11. The general benefit to the public-at-large and the general benefit to assessed parcels has been proportionally allocated to the OPPBID’s improvements, maintenance, and activity categories as shown in the following table.

<u>Category</u>	<u>Total</u>	<u>General Benefit to Public-at-Large</u>	<u>General Benefit to Assessed Parcels</u>	<u>Remaining Benefit to Parcels</u>
Maintenance, Security, and Infrastructure	\$224,946.02	\$5,623.65	\$674.84	\$218,647.53
Image Enhancement	\$84,799.83	\$2,120.00	\$254.40	\$82,425.43
Contingency, Advocacy, and Administration	\$30,527.94	\$763.20	\$91.58	\$29,673.16
Total	\$340,273.78	\$8,506.85	\$1,020.82	\$330,746.11

The remaining benefit, or service cost, to parcels has been distributed to both assessed and non-assessed parcels using the following methodology. First, in order to determine the general benefit to non-assessed parcels, the Engineer assigned each parcel group a benefit factor, determined the appropriate parcel characteristic to use in the calculation, and multiplied the benefit factor by the benefit characteristic to determine the benefit units attributable to each parcel group. The Engineer then apportioned the remaining improvements, maintenance, and services cost (service cost minus general benefit to the public-at-large) in accordance with the benefit units derived by each parcel group.

c. Benefit Factors

All parcels within and adjacent to the OPPBID have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. The determination of benefit factors for each type of activity follows.

i. Direct Improvements, Maintenance, and Activities

The improvements, maintenance, and activities (those that are physically provided via a person or people working throughout the OPPBID) to be provided by the OPPBID generate three types of special benefits:

- *Service* – The primary special benefit provided by the OPPBID’s physical activities is the actual service. That is, the actual cleanliness, safety, and beautification created by maintenance personnel, security measures, and placemaking, activations, and infrastructure improvements. The maintenance program provides benefits related to graffiti and sticker removal, sidewalk pressure washing, gutter and storm drain cleaning, maintenance and service of 50 trash cans,

and litter removal services (above and beyond what the City provides) that are directly provided to assessed parcel owners across both zones. Safety services include camera monitoring incentives for participating property owners, supporting homeless outreach programs provided by local non-profits, and liaison services with the Sacramento Police Department. Both zones will receive maintenance services, but because zone 2 has less commercial traffic they will receive services less frequently. The Infrastructure program provides benefits through art installations like murals, and other temporary installations; supporting wellness programs such as Community Against Sexual Harm (CASH), Wellspring Women's Center, and community programs offered by churches and Sacramento Police Department; and hosting engaging programming including First Friday Series events, Oak Park Farmer's market, and other activations that are directly provided to assessed parcels in both zones.

- *Presence* – The OPPBID's physical activities also provide the special benefit of an individual's presence on the assessed parcel as the activities are provided, which can have a deterrent effect and creates a positive impression that the area is well-maintained and safe. The "Disneyland effect" is the benefit the parcels receive from the observation that parcels are being maintained. There are studies which link the perception of cleanliness to a perception of increased security. An increased perception of security within the OPPBID fosters a sense of safety among visitors, encouraging more frequent visits and boosting overall foot traffic. The visible presence of the OPPBID's dedicated maintenance team enhances both the perception and reality of a well-maintained, safe, and inviting public space, providing direct benefits to assessed parcels. The maintenance team regularly patrols the OPPBID, addressing cleanliness and upkeep needs by removing litter, maintaining trash cans, pressure washing sidewalks adjacent to properties, and removing graffiti and stickers on phone poles all contributing to an attractive environment for property owners, tenants, and visitors. The safety program provides business and property owner incentive programs to expand camera distribution. These efforts are supplemented by infrastructure and physical improvement initiatives that create a unique sense of place, and enhance the area's designation as an inviting and safe place to have a business and visit.
- *Proximity* – The OPPBID's physical activities also provide the special benefit of being in proximity to a cleaner, safer and more beautified parcel. Assessed parcels within the OPPBID receive the special benefit of being within a unified boundary of cleaner, safer, and more beautified parcels. Neighboring parcels enjoy the spillover benefits of being adjacent to increased safety, cleanliness, and beautification. The further away you are from the OPPBID, the less spillover benefit you will receive. Maintenance services within the OPPBID benefit the assessed parcels by providing a cleaner environment for the parcel itself as well as the surrounding areas, including sidewalks, gutters, and storm drains. Safety services within the OPPBID benefit the assessed parcels through encouraging camera monitoring services, and supporting homeless outreach programs. Image Enhancement programs within the OPPBID benefit assessed parcels through enhanced street amenities, upgraded public signage, public space planning, design and management, and community programming that supports the area's development as a desirable destination while improving walkability and usability of the park and public spaces.

The majority of the special benefit received by the assessed parcels is the result of the OPPBID's direct services; onsite presence and proximity are lesser benefits. It is this Engineer's estimation that seventy-five percent (75%) of the special benefit from the OPPBID's physical activities is the service, while the presence and proximity benefits each account for twelve and one-half percent (12.5% presence, 12.5% proximity) of the special benefit. Assessed parcels will receive all three benefits; non-assessed parcels within and adjacent to the OPPBID will not be directly serviced and therefore only receive the general benefit of proximity.

ii. Universal Activities

Some of the OPPBID's improvements, maintenance, and activities, such as advocacy, communications, and administration, are distinct in that they are not provided to a targeted area within the OPPBID, rather they are provided via email newsletters, social media, public relations strategies, the Oak Park website (www.opbd.org), and other forms of media and targeted at an audience inside and outside the OPPBID in an effort to bring the audience and attract employees, customers, and residents into the OPPBID. These improvements, maintenance, and activities are called "universal activities" and provide two types of special benefits:

- Direct Exposure – The primary special benefit provided by the OPPBID's universal activities is exposure. The universal activities increase awareness of the OPPBID as a safe destination and desirable residential community through targeted events like the Oak Park Farmer's market and events like the Dia de los Muertos Festival. The OPPBID's advocacy efforts further enhance this exposure by providing strong leadership and creating a forward-thinking, innovative, and business-friendly environment.
- Incidental Exposure – The OPPBID's universal activities will also have a special benefit of incidental exposure, such as word-of-mouth exposure, that results from the direct exposure and increases awareness of the OPPBID as a desired destination and residential community. Because improvements, maintenance, and activities such as advocacy, communications, and administration are intended to increase awareness, any additional, incidental exposure created as a direct result by the OPPBID improvements, maintenance, and activities is an intended, special benefit to assessed parcels. Additionally, because non-assessed parcels are not included nor intended to receive benefits from any universal activities of advocacy, communications, and administration, any incidental exposure they receive is a general benefit.

The majority of the benefit from these advocacy, communications, and administration activities is the direct exposure; the incidental exposure is a lesser benefit. It is this Engineer's estimation that ninety percent (90%) of the special benefit from the advocacy, communications, and administration universal activities is direct exposure, while ten percent (10%) is incidental exposure. Assessed parcels will receive both as special benefits; non-assessed parcels within and adjacent to the OPPBID will not be directly targeted, however will receive the spillover benefit of incidental exposure.

iii. Factors Determined

Based on the foregoing analysis, all assessed parcels within the OPPBID specially benefit from the OPPBID's activities and have been assigned a benefit factor of 1.0 (standard benefit).

In this context, standard benefit refers to the full proportional special benefit that assessed parcels receive from the OPPBID's improvements, maintenance, and activities, as determined by the Engineer's analysis. This benefit is measured by a benefit factor of 1.0, indicating that assessed parcels are the primary recipients of the improvements, maintenance, and activities provided. The benefit

factor of 1.0 reflects that these parcels especially or specifically benefit from the OPPBID's improvements in a manner commensurate with their assessment.

By contrast, non-assessed parcels receive only a portion of the general benefits, primarily in the form of indirect or spillover effects. Because these general benefits are secondary to the special benefit provided to assessed parcels, non-assessed parcels are assigned reduced benefit factors. Specifically, non-assessed parcels will benefit from 10% of the advocacy, communications, and administration universal services and 12.5% of the direct improvements, maintenance, and activities; therefore, non-assessed parcels have been assigned benefit factors of 0.10 and 0.125, respectively.

d. Non-Assessed Benefit Characteristics

There are two types of parcels that are not assessed: those within the OPPBID and those immediately adjacent to and accessible from the OPPBID. Because they generally benefit in a differing manner, distinct parcel characteristics are used to quantify the general benefit to each type.

- *Inside* – Non-assessed parcels inside of the OPPBID are surrounded by parcels that are assessed and receiving full special benefits; they will, therefore, receive the general benefit of proximity. These parcels are impacted on more than one side by the OPPBID's improvements, maintenance, and activities and improvements, maintenance, and activities are provided all around them. Because these parcels are surrounded by specially benefitted parcels, it is appropriate that parcel square footage be used to measure the general benefit they receive.
- *Adjacent* – Adjacent parcels are those that are outside the OPPBID, but immediately adjacent to the OPPBID boundaries. To be immediately adjacent to the OPPBID boundaries means to be immediately adjacent to or directly across the street from specially benefitted parcels within the OPPBID, and accessible from specially benefitted parcels. These parcels generally benefit differently than those inside the OPPBID, because these parcels are adjacent to, rather than surrounded by, specially benefitted parcels. Square footage is not an appropriate measure of benefit to these parcels. Because the parcels are not surrounded by serviced parcels, a long, shallow parcel with the same square footage as a deep, narrow parcel will receive a different level of general benefit. Likewise, two parcels with the same depth but a different width outside but adjacent to the OPPBID boundaries will benefit differently. To account for this difference, it is appropriate that parcel linear frontage be used to measure the general benefit the parcels adjacent to the OPPBID boundaries receive.

e. Calculations

To quantify and separate the general benefit to non-assessed parcels, the following calculations were undertaken for each budget category.

1. The total activity budget for each category was determined by costs of services that will be provided by the OPPBID to the assessed property owners. The amount of general benefit to the public-at-large and assessed parcels was subtracted from the category budget.
2. Because all assessed parcels within the OPPBID specially benefit from the OPPBID's activities, assessed parcels were assigned a benefit factor of 1.0. Similarly, non-assessed parcels have been assigned benefit factors based on the portion of the benefit they will receive. Each activity was assigned a benefit factor based on the type of improvements, maintenance, and activities to be provided by that category. The benefit factor applicable to each activity was multiplied by the parcel square footage or linear frontage of assessed and non-assessed parcels, to determine the number of benefit units received by each parcel group. This approach

ensures that the general benefit to non-assessed parcels is proportionally tied to the special benefits received by assessed parcels, reflecting the indirect and derivative impacts of the OPPBID's improvements, maintenance, and activities.

3. For each activity category, the benefit units for all parcel groups were summed, and the percentage of benefit units attributable to each parcel group was calculated.
4. The total remaining improvement, maintenance, and activity budget, less the amount already determined to be general benefit to the public-at-large and assessed parcels, was allocated to general and special benefit categories for each parcel group using the calculated benefit percent and applicable benefit characteristic methodology.
5. The special and general benefit resulting from the Contingency, Administration, and Advocacy portion of the budget was determined based on the proportional allocation of benefits derived from Maintenance, Security, and Infrastructure, and Image Enhancement improvements, maintenance and activities from the Contingency, Administration, and Advocacy budget category. The Contingency budget of the OPPBID benefits property owners by providing a buffer for the organization for unexpected changes in revenue, to prepare for the cost of renewal, and/or to allow the OPPBID to fund other overhead costs to support the delivery of special benefit programs to assessed properties within the OPPBID

Maintenance, Security, and Infrastructure

Maintenance services will be provided directly to assessed parcels in both zones, but to a lesser extent in Zone 2. Since Zone 2 is not in the commercial core of the district and has less commercial activity and fewer buildings in Zone 2 boundaries, services will not be required as often and therefore less frequent. Maintenance services will be provided to assessed parcels via dedicated maintenance personnel that will patrol and service the OPPBID according to schedules that are periodically evaluated to ensure that parcels' needs are being met in the most effective and efficient manner possible. These maintenance personnel will provide graffiti and sticker removal, sidewalk pressure washing, gutter and storm drain cleaning, trash can service and maintenance, litter removal, and bulb-out maintenance.

Security services will be provided directly to assessed parcels in both zones, but to a lesser extent in Zone 2 since there are fewer individual businesses. Services include incentive programs to expand camera distribution, support to owners impacted by vandalism in the area, and increased communications to businesses to enforce a "community watch program" that benefit the district. The OPPBID also supports the CASH program, Wellspring Women's Center and programs supported by the Sacramento Police Department. The CASH program provides street-level outreach to individuals who create a visible and detrimental nuisance in the district.

Infrastructure services will be provided directly to assessed parcels in both zones. Services include banner installations, trash can installations and maintenance, maintenance of community gathering spaces and art installations at numerous locations in both zones.

Both zones receive maintenance, security, and infrastructure services as described above. Maintenance, security, and infrastructure services will be provided along both sides of each street, with parcels along each side receiving 50% of the benefit provided by the service. Although not every parcel in the OPPBID directly faces a serviced street, all of the assessed parcels will benefit from the services being provided as those serviced streets are the only method of ingress and egress to the assessed parcels.

Along the perimeters of all zones that receive maintenance, security, infrastructure services as described above, maintenance, security, infrastructure services will only be provided to the side of the street that abuts the assessed parcels. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spillover benefits from the opposite side of the street being serviced.

The table below calculates the amount of benefit provided to parcels by the Maintenance, Security and Infrastructure programs and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent parcels outside the OPPBID and non-assessed parcels within the OPPBID.

The remaining budget for maintenance, security, and infrastructure services, minus the amount of general benefit to the public-at-large and assessed parcels, is \$218,647.53. The calculations below determine the amount of general benefit to assessed and non-assessed parcels within both zones. The benefit percentages are determined by adding both the assessed and non-assessed benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Square Footage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Remaining Budget</u>	
Assessed	4,163,631	1	4,163,631.00	97.897%	X \$218,647.53	= \$214,050.03
Non-assessed	715,433	0.125	89,429.13	2.103%	X \$218,647.53	= \$4,597.50

The Maintenance, Security, and Infrastructure programs minus the amount of general benefit to the public-at-large, assessed parcels, and non-assessed parcels within the OPPBID, is \$214,050.03. The calculations below determine the amount of general benefit to parcels adjacent to the OPPBID but outside the OPPBID. The benefit percentages are determined by adding both the inside and adjacent benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Linear Frontage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Benefit Value</u>	
Inside	48,416.00	1.000	48,416.00	99.713%	X \$214,050.03	= \$213,436.16
Adjacent	1,114.00	0.125	139.25	0.287%	X \$214,050.03	= \$613.87

Therefore, the allocation of the maintenance, security, and infrastructure budget is as follows:

General Benefit – Public at Large	\$5,623.65
General Benefit – Assessed Parcels	\$674.84
General Benefit – Non-Assessed Inside Parcels	\$4,597.50
General Benefit –Adjacent Parcels	\$613.87
Special Benefit	\$213,436.16
Total	\$224,946.02

Image Enhancement

Unlike maintenance, security and infrastructure programs, Image Enhancement programs are not provided via physical maintenance patrols within the OPPBID. Rather, the Image Enhancement program is directed at creating a unique sense of place, increasing the usability and walkability of parks and public spaces, and providing enhanced street and alley amenities, programming, and upgraded curbside management strategies and technologies. Image Enhancement services include special events

like the Farmer’s Market, Dia de los Muertos, and First Fridays series, building wayfinding infrastructure for visitors to move about the OPPBID, and includes positive messaging about “buying local” in the OPPBID. Unlike physical patrols, such as those provided in the maintenance, security, infrastructure budget category which consist of regular sweeps of dedicated staff looking for maintenance issues in the OPPBID, services in the Image Enhancement category are provided in person, but will occur periodically rather than as a part of regular patrols of the OPPBID. The Image Enhancement budget, minus the amount of general benefit to the public-at-large and assessed parcels, is \$82,425.43.

The calculations below determine the amount of general benefit to non-assessed parcels within the OPPBID. The benefit percentages are determined by adding both the assessed and non-assessed benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Square Footage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Remaining Budget</u>	
Assessed	4,163,631	1.00	4,163,631.00	98.311%	X \$82,425.43	= \$81,033.05
Non-assessed	715,433	0.10	71,543.30	1.689%	X \$82,425.43	= \$1,392.38

The Image Enhancement budget, minus the amount of general benefit to the public-at-large, assessed parcels, and non-assessed parcels within the OPPBID, is \$81,033.05. The calculations below determine the amount of general benefit to parcels adjacent to but outside the OPPBID. The benefit percentages are determined by adding both the inside and adjacent benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Linear Frontage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Benefit Value</u>	
Non-Assessed Inside	48,416.00	1.000	48,416.00	99.770%	X \$81,033.05	= \$80,847.03
Adjacent	1,114.00	0.10	111.40	0.230%	X \$81,033.05	= \$186.02

Therefore, the allocation of the Image Enhancement budget is as follows:

General Benefit – Public At Large	2,120.00
General Benefit – Assessed Parcels	\$254.40
General Benefit – Non-Assessed Inside Parcels	\$1,392.38
General Benefit – Adjacent Parcels	\$186.02
Special Benefit	\$80,847.03
Total	\$84,799.83

Contingency, Advocacy, and Administration

Unlike the aforementioned services, the contingency, advocacy, and administration services are not provided to a targeted area within the OPPBID. Rather, the Contingency, Advocacy, and Administration program is primarily directed at communication strategies to preserve and grow the OPPBID’s role as a desired destination in the region and create a forward-thinking, innovative, and business-friendly environment. Although the program will only feature assessed parcels and the buildings thereon, it is reasonable to conclude that there will be a minor, derivative and indirect benefit to parcels adjacent to but outside of the OPPBID. Because these services are highly focused, and are not physically provided along streets, it is the Engineer’s estimation that the adjacent parcels will receive a general benefit equal to ten percent (10%) of the standard benefit. Based on this estimation, adjacent parcels would have a benefit factor of 0.10 (1.00 x 10%).

The Contingency, Advocacy, and Administration budget, minus the amount of general benefit to the public-at-large, assessed parcels, and non-assessed parcels within the OPPBID, is \$29,673.16. The calculations below determine the amount of general benefit to non-assessed parcels within the OPPBID. The benefit percentages are determined by adding both the assessed and non-assessed benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Square Footage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Remaining Budget</u>	
Assessed	4,163,631	1.00	4,163,631.00	98.311%	X \$29,673.16	= \$29,171.90
Non-assessed	715,433	0.10	71,543.30	1.689%	X \$29,673.16	= \$501.26

The Contingency, Advocacy, and Administration budget, minus the amount of general benefit to the public, assessed parcels, and non-assessed parcels within the OPPBID, is \$29,171.90. The calculations below determine the amount of general benefit to parcels adjacent to but outside the OPPBID. The benefit percentages are determined by adding both the inside and adjacent benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

<u>Parcel Type</u>	<u>Linear Frontage</u>	<u>Benefit Factor</u>	<u>Benefit Units</u>	<u>Benefit Percent</u>	<u>Benefit Value</u>	
Non-Assessed Inside	48,416.00	1.000	48,416.00	99.770%	X \$29,171.90	= \$29,104.93
Adjacent	1,114.00	0.10	111.40	0.230%	X \$29,171.90	= \$66.97

Therefore, the allocation of the Contingency, Advocacy, and Administration budget is as follows:

General Benefit – Public At Large	\$763.20
General Benefit – Assessed Parcels	\$91.58
General Benefit – Non-Assessed Inside Parcels	\$501.26
General Benefit – Adjacent Parcels	\$66.97
Special Benefit	\$29,104.93
Total	\$30,527.94

Total Benefits

Based on the foregoing calculations, the total benefits to assessed parcels, non-assessed parcels, and the general public are:

	<u>General Benefit to Assessed Parcels</u>	<u>Special Benefit to Assessed Parcels</u>	<u>General Benefit to Non-Assessed Parcels</u>	<u>General Benefit to Public-at-Large</u>	<u>Total Benefits (Special and General)</u>
Maintenance, Security, and Infrastructure	\$674.84	\$213,436.16	\$5,211.37	\$5,623.65	\$224,946.01
Image Enhancement	\$254.40	\$80,847.03	\$1,578.40	\$2,120.00	\$84,799.83
Contingency, Advocacy, and Administration	\$91.58	\$29,104.93	\$568.22	\$763.20	\$30,527.94
Total	\$1,020.82	\$323,388.12	\$7,357.99	\$8,506.85	\$340,273.78

f. Non-Assessment Funding

The programs funded by the OPPBID receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the OPPBID’s improvements, maintenance, and activities, \$16,885.66. These non-assessment funds will be used to pay for the general benefit provided by the OPPBID’s improvements, maintenance, and activities, ensuring that parcel assessments will only be used to provide special benefits and “any additional costs of providing general benefits [are] not included in the amounts assessed.”¹¹

2. Special Benefits

The improvements, maintenance, and activities to be provided by the OPPBID convey special benefits directly to the assessed parcels. Assessment law requires that “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.”¹² Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”¹³ Special benefit “includes incidental or collateral effects that arise from the maintenance or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”¹⁴

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$16,885.66) from the total value of the improvements, maintenance, and activities (\$340,273.78). The remaining \$323,388.12 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the improvements, maintenance, and activities. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”¹⁵

Service Provided	Total Benefit Value	General Benefit to Assessed Parcels	General Benefit to Public-at-Large	General Benefit to Non-Assessed	Special Benefit to Assessed Parcels (Total Assessment)
Maintenance, Security, and Infrastructure	\$224,946.01	\$674.84	\$5,623.65	\$5,211.37	\$213,436.16
Image Enhancement	\$84,799.83	\$254.40	\$2,120.00	\$1,578.40	\$80,847.03

¹¹ Streets and Highways Code section 36632(a)

¹² Cal. Const., art XIII D §4(a)

¹³ Ibid

¹⁴ Streets and Highways Code section 36615.5

¹⁵ Tiburon v. Bonander (2009) 180 Cal.App.4th 1057

Contingency, Advocacy, and Administration	\$30,527.94	\$91.58	\$763.20	\$568.22	\$29,104.93
Total	\$340,273.78	\$1,020.82	\$8,506.85	\$7,357.99	\$323,388.12

B. Assessment Methodology
1. Base Formula

Each parcel will be assessed based on proportional special benefits received. The variables used for the annual assessment formula are parcel size, benefit zone, and parcel type. These variables are all appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus, the special benefit provided to each parcel by the services can be proportionally measured using these variables.

a. Determination of Assessment Rates

Parcel size is an appropriate assessment basis and measure of benefit “because not all parcels in the district are identical in size...some will receive more special benefit than others,”¹⁶ thus parcel size relates to the quantity of services and resultant benefit to be provided. Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. The larger a parcel, the more services and benefit the parcel will receive.

Use

Because not all parcels in the OPPBID are identical in use, some will receive more special benefit than others. For example, a private tax-exempt parcel, such as a church, or a public housing parcel, will benefit to a lesser degree than a standard parcel, because it will not enjoy the benefits of increased commerce resulting from the services. Further detail on the benefit to each parcel type is in the following pages. To determine the assessment rates, the assessed parcels were classified by the estimated benefit each type of parcel receives, the estimated special benefit value of the services provided to each type was determined based on historic cost of service provision, and an assessment rate that is proportional to the estimated proportional benefit received by each parcel type was determined.

Benefit Zone

The OPPBID has been divided into two benefit zones based on the relative level of special benefit and service demand, which is reflected in the assessment rates. Zone 1 comprises the commercial core of the District and experiences the highest levels of pedestrian and vehicle traffic and commercial activity; parcels in Zone 1 require and receive more frequent and intensive District services and are assessed at the highest rate. Zone 2 parcels also benefit from OPPBID services, but because they experience lower traffic volumes and reduced commercial activity, they require and receive fewer and less intensive services and are therefore assessed at a lower rate proportional to the benefits received, with the exception of public housing parcels.

¹⁶*Dalms v. Donnovan Pomona* (2009) 173 Cal.App.4th 1201

Although public housing parcels are located outside of the commercial core, they experience continuous, twenty-four-hour residential occupancy and higher intensity of use, which results in service demands comparable to public housing parcels located in Zone 1. As a result, these parcels require a similar level of maintenance and security services regardless of zone location and receive a comparable level of special benefit from District services. Accordingly, public housing parcels in Zone 2 are assessed at the same rate as those in Zone 1, which is proportional to the special benefits received.

To determine the assessment rates, the estimated special benefit value for each parcel type in each benefit zone was divided by the total assessable parcel square footage per zone and parcel type, as shown in the tables below.

Parcel Type	Initial Parcel Size Budget	Parcel Square Footage (sq. ft.)	Initial Parcel Assessment Rate (\$/sq.ft./yr)
Zone 1			
Standard	\$162,549.45 ÷	1,083,663.00 =	\$0.150
Vacant Lot	\$15,148.43 ÷	201,979.00 =	\$0.075
Public Housing	\$13,800.43 ÷	189,047.00 =	\$0.073
Private Tax Exempt	\$17,693.75 ÷	453,686.00 =	\$0.039
Zone 2			
Standard	\$113,539.06 ÷	2,226,256.00 =	\$0.051
Public Housing	\$657.00 ÷	9,000.00 =	\$0.073
Private Tax Exempt	N/A ÷	N/A =	N/A*

*As of the date of this Engineers Report, parcel classifications shown as 'N/A' in the chart above reflects there are currently no parcels of that classification within that zone. Should a parcel type change or be added during the term of the OPPBID, these parcels would then be subject to the assessment rates described in the Summary of Assessment Rates below.

b. Summary of Assessment Rates

Therefore, the annual assessment cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than three percent (3%) per year. Maximum annual assessment rates are shown in Appendix 1. If you would like more information about parcel assessments, please call Civitas at (916)437-4300.

Parcel Type	Zone 1 Rate	Zone 2 Rate
Standard	\$0.150	\$0.051
Vacant Lot	\$0.075	\$0.051
Public Housing	\$0.073	\$0.073
Private Tax-Exempt	\$0.039	\$0.012

c. Parcel Types

1. Standard Parcels

Standard parcels include all parcels which are not zoned exclusively for residential use with less than four (4) units, parcels which are public housing or privately-owned tax-exempt parcels. Standard parcels will receive and benefit from all OPPBID improvements, maintenance, and activities, and will therefore be assessed the full rate.

These parcels directly benefit from daily, visible maintenance services, coordinated security efforts, and infrastructure improvements such as lighting, signage, and streetscape enhancements that improve the appearance, safety, and functionality of the District. Standard parcels also receive the greatest benefit from image enhancement, marketing, promotional activities, and business attraction efforts intended to increase foot traffic, customer visitation, and commercial activity within the OPPBID. Accordingly, standard parcels are assessed at the full assessment rate in their respective zones, proportional to the special benefits received.

2. Vacant Lots

Vacant parcels, as identified by parcel use code on the Sacramento County Assessor's records, will be assessed at a reduced rate in Zone 1. Unlike standard parcels, vacant parcels are not currently occupied or in active commercial, institutional, or residential use. As a result, they do not generate significant pedestrian activity, customer traffic, or commercial activity, and therefore require less frequent and less intensive District maintenance and security services.

Because vacant parcels are not in active use, they receive minimal special benefit from security camera incentive programs, business attraction and retention efforts, marketing and promotional activities, or signage programs intended to increase foot traffic and commerce within the OPPBID. These programs are designed to benefit operating businesses and properties generating active economic activity.

Vacant parcels do receive a meaningful, if limited, level of special benefit from the OPPBID's Maintenance and Image Enhancement programs. Specifically, the cleanliness, appearance, and aesthetic quality of the surrounding district — maintained through litter removal, graffiti abatement, streetscape improvements, and placemaking activities — directly benefit vacant parcels by improving their curb appeal, supporting property values, and enhancing the marketability of the parcel for future tenants or buyers. Vacant parcels receive a proportionally reduced level of special benefit relative to standard parcels and are assessed at a reduced rate commensurate with that benefit.

Parcels classified as vacant in Zone 2 are assessed at the standard Zone 2 rate, as that rate already reflects the reduced service frequency and lower commercial activity of Zone 2. Parcels that are both vacant and tax-exempt will be assessed at the applicable private tax-exempt rate for their respective benefit zone.

3. Public Housing Parcels

The California Constitution, in Article XIII D, provides that “parcels within a district that are owned or used by any agency, [or by] the State of California...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.” No public agency owning parcels in the OPPBID has made such a demonstration.

Publicly-owned parcels that are not public housing, as defined below, will receive and specially benefit from OPPBID services in a manner comparable to standard parcels. These parcels typically include civic, institutional, or public-serving facilities that experience regular daily visitation by employees and members of the public. As a result, they benefit from daily maintenance services, coordinated security

efforts, and infrastructure improvements such as lighting and signage that improve cleanliness, safety, and usability for users. Because these parcels support regular public activity and operational uses that are directly enhanced by OPPBID improvements, maintenance, and activities, they receive a level of special benefit comparable to standard parcels and are therefore assessed at the full assessment rate.

Public Housing is defined as publicly owned residential real property that is developed, maintained, or operated by a governmental entity for noncommercial residential occupancy and that does not include for-profit or revenue-generating uses. These parcels will receive and specially benefit from OPPBID maintenance and security services that improve cleanliness and safety for residents and visitors. Due to higher residential density and continuous twenty-four-hour, seven-day-a-week occupancy, public housing parcels generate higher service demand and require more frequent and intensive maintenance services than private tax-exempt parcels that are occupied for limited periods of time.

However, unlike standard parcels and other publicly-owned parcels, public housing parcels do not support customer-oriented, employment-based, or visitor-serving activity and do not receive direct benefit from image enhancement, marketing, signage, or business attraction programs that are intended to increase foot traffic, commercial activity, and economic vitality within the OPPBID. Vacant parcels assessments are lower in Zone 2 compared to Zone 1, reflecting reduced service needs and commercial activity. Unlike high-density Public Housing parcels that demands uniform service levels across both Zones, vacant parcels in Zone 2 are outside the primary commercial corridor and therefore receive less service.

Public housing parcels located in Zone 1 therefore receive a reduced overall level of special benefit relative to standard parcels and other publicly owned parcels and are assessed at a reduced rate that is proportional to the special benefits received. Public housing parcels located in Zone 2 are assessed at

the same rate as those in Zone 1 because, despite being outside the commercial core, they generate comparable service demands due to continuous occupancy and higher intensity of residential use.

4. Private Tax-Exempt Parcels

Private tax-exempt parcels (as identified by parcel use code, parcel ownership data, and other parcel data indicated on the Sacramento County Assessor's records to determine actual parcel use) will be assessed at a reduced rate. These parcels typically operate on limited schedules with reduced hours compared to standard parcels and public housing, which means they generate lower levels of pedestrian activity and require less intensive District maintenance and security services.

In addition, because private tax-exempt parcels do not have a commercial component and do not engage in customer-oriented or revenue-generating activities, they receive little to no special benefit from image enhancement, marketing, signage, and business attraction programs that are intended to increase foot traffic, commerce, and economic vitality within the OPPBID. As a result, private tax-exempt parcels receive a lower overall level of special benefit from District services. Therefore, private tax-exempt use parcels will be assessed at the lowest rate. Parcels that are partially tax-exempt will be assessed the tax-exempt rate on the portion of the parcel that is tax-exempt, and the standard rate on the portion of the parcel that is not exempt. In other words, the portion of a tax-exempt parcel that is not tax-exempt will be assessed at the standard rate. For example, if a parcel is 60% tax-exempt, it will pay the tax-exempt rate on 60% of its square footage, and the standard rate on the remaining 40% of its square footage. Assessment calculations for partially tax-exempt parcels are shown in Appendix 4.

d. Changes in Data

It is the intent of this Plan and Engineer's Report that each parcel included in the OPPBID can be clearly identified. Every effort has been made to ensure that all parcels included in the OPPBID are consistent in the boundary description, the boundary map, and the assessment calculation table. However, if inconsistencies arise, the order of precedence shall be: 1) the assessment calculation table, 2) the boundary map, and 3) the boundary description.

If the zoning, property use, ownership, or size of a parcel changes during the term of this OPPBID, the assessment calculation may be modified accordingly.

C. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the Oak Park Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each assessed parcel, as described in this Engineer's Report.

Preparation of the Engineer's Report for the Oak Park Property and Business Improvement District was completed by:



Ross E. Peabody
[NAME]

May 28, 2026

Date



This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Boundary Description (Section IV), the Assessment Calculation Table (Appendix 4), and the Boundary Map (Appendix 3). Reproduction and distribution of only Section VIII of this Management District Plan violates the intent of this stamp and signature.

APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES

The table below illustrates the maximum annual assessment rate with the assumption that the rates will be increased annually by three percent (3%) with approval of the Association. The maximum rates listed are a required disclosure and not the anticipated course of action.

	Standard Parcels		Vacant Lots		Private Tax Exempt Parcels		Public Housing Parcels	
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2
2027/FY26-27	\$0.150	\$0.051	\$0.075	\$0.051	\$0.039	\$0.012	\$0.073	\$0.073
2028/FY27-28	\$0.155	\$0.053	\$0.077	\$0.053	\$0.040	\$0.012	\$0.075	\$0.075
2029/FY28-29	\$0.159	\$0.054	\$0.079	\$0.054	\$0.041	\$0.013	\$0.077	\$0.077
2030/FY29-30	\$0.164	\$0.056	\$0.082	\$0.056	\$0.043	\$0.013	\$0.080	\$0.080
2031/FY30-31	\$0.169	\$0.057	\$0.084	\$0.057	\$0.044	\$0.014	\$0.082	\$0.082
2032/FY31-32	\$0.174	\$0.059	\$0.087	\$0.059	\$0.045	\$0.014	\$0.085	\$0.085
2033/FY32-33	\$0.179	\$0.061	\$0.089	\$0.061	\$0.047	\$0.014	\$0.087	\$0.087
2034/FY33-34	\$0.184	\$0.063	\$0.092	\$0.063	\$0.048	\$0.015	\$0.090	\$0.090
2035/FY34-35	\$0.190	\$0.065	\$0.095	\$0.065	\$0.049	\$0.015	\$0.092	\$0.092
2036/FY35-36	\$0.196	\$0.067	\$0.097	\$0.067	\$0.051	\$0.016	\$0.095	\$0.095

APPENDIX 2 – PBID LAW

CURRENT THROUGH CH. 790 OF THE LEGISLATION FROM THE 2025-2026 REGULAR SESSION,
EFFECTIVE AS OF OCTOBER 13, 2025

STREETS AND HIGHWAYS CODE DIVISION 18. PARKING PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) 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.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
 - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) 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.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. “Activities”

“Activities” means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. “Assessment”

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. “Business”

“Business” means all types of businesses and includes financial institutions and professions.

36608. “City”

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. “City council”

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

36610. “Improvement”

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may

be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. "Property"

"Property" means real property situated within a district.

36614.5. "Property and business improvement district"; "District"

"Property and business improvement district," or "district," means a property and business improvement district established pursuant to this part.

36614.6. "Property-based assessment"

"Property-based assessment" means any assessment made pursuant to this part upon real property.

36614.7. "Property-based district"

"Property-based district" means any district in which a city levies a property-based assessment.

36615. "Property owner"; "Business owner"; "Owner"

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. "Special benefit"

(a) "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. Special benefit excludes general enhancement of property value.

(b) "Special benefit" also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. "Tenant"

"Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3. Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
 - (1) A map showing the boundaries of the district.
 - (2) Information specifying where the complete management district plan can be obtained.
 - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
 - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
 - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the

assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

(d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years.

Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively 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 activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-

based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(m) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.
- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
- (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
- (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.
- (7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.
- (8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
- (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government imposed fee on Civ C § 1770 transaction

(a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.

(b) This section shall become operative on July 1, 2024.

CHAPTER 3.5. Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
- (2) The improvements, maintenance, and activities to be provided for that fiscal year.
- (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
- (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
- (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining

revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesseses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

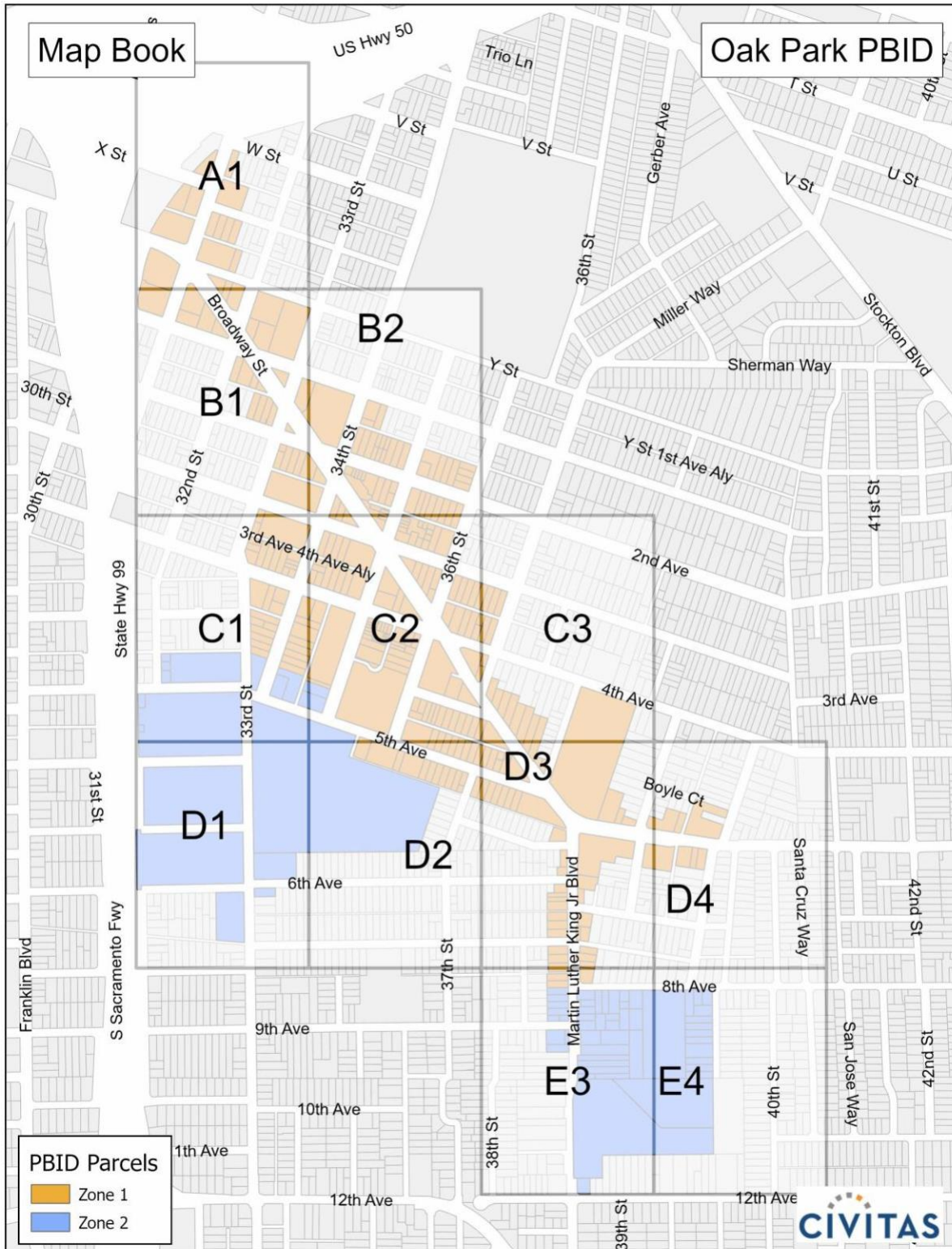
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 3 – MAP BOOK





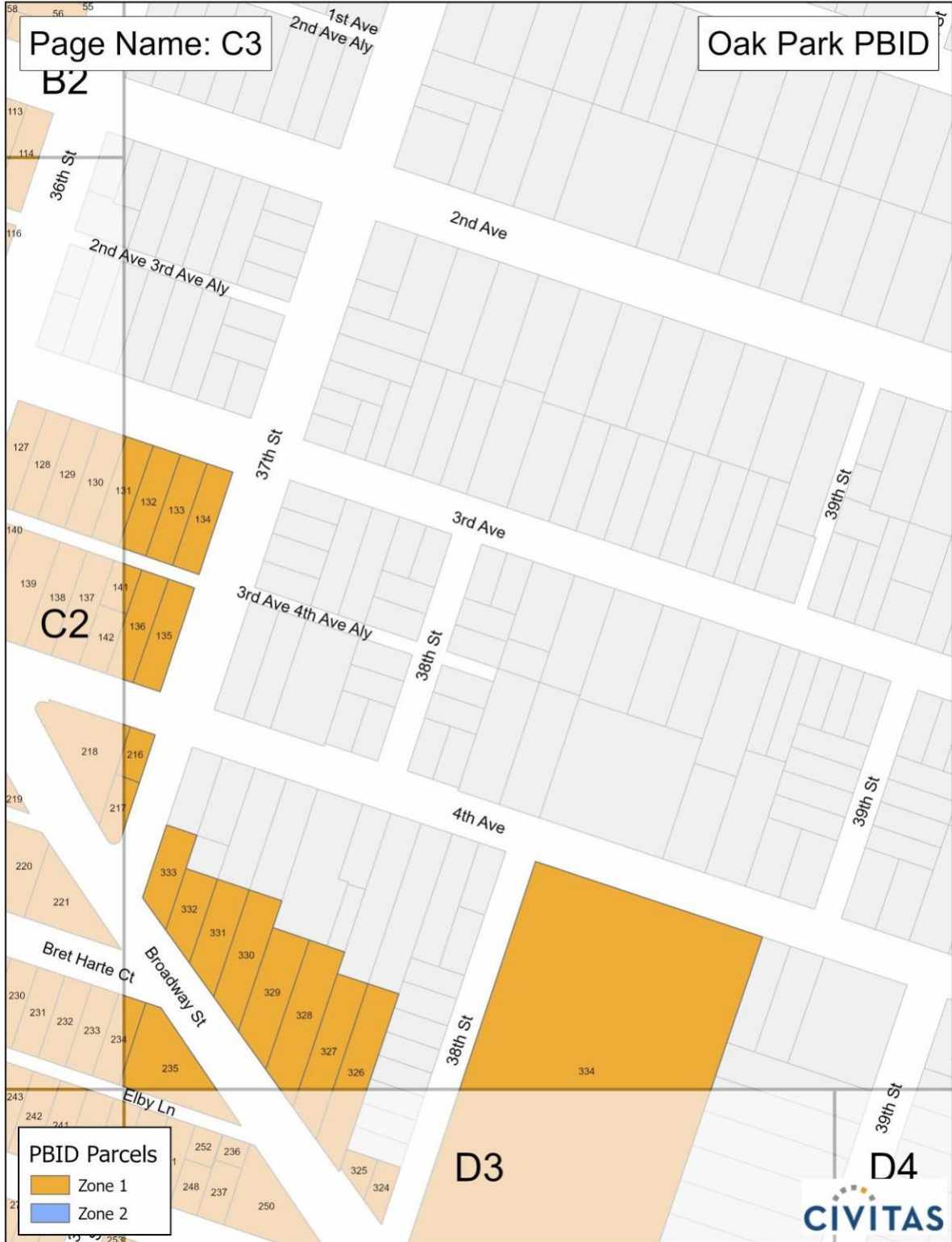




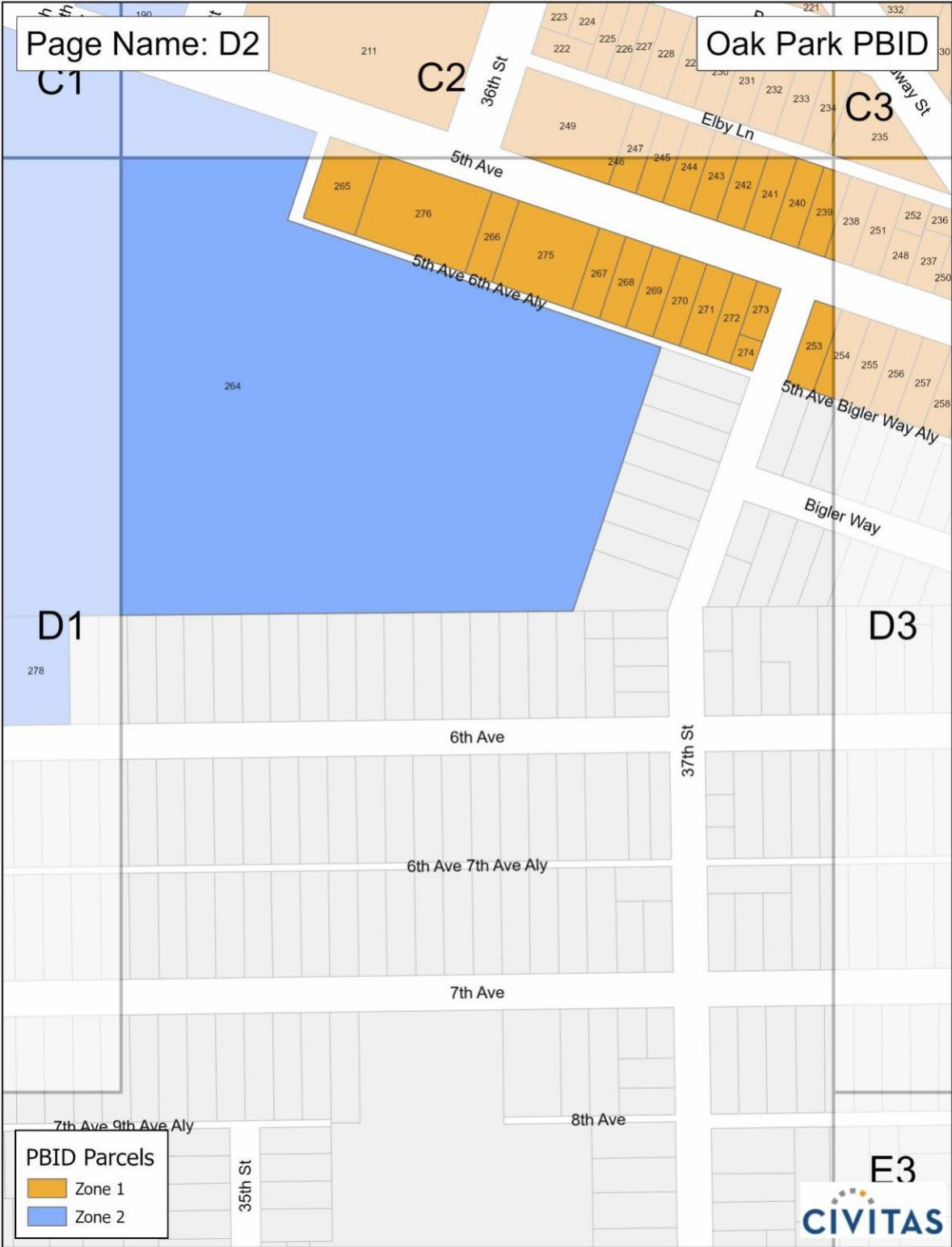
Page Name: C1

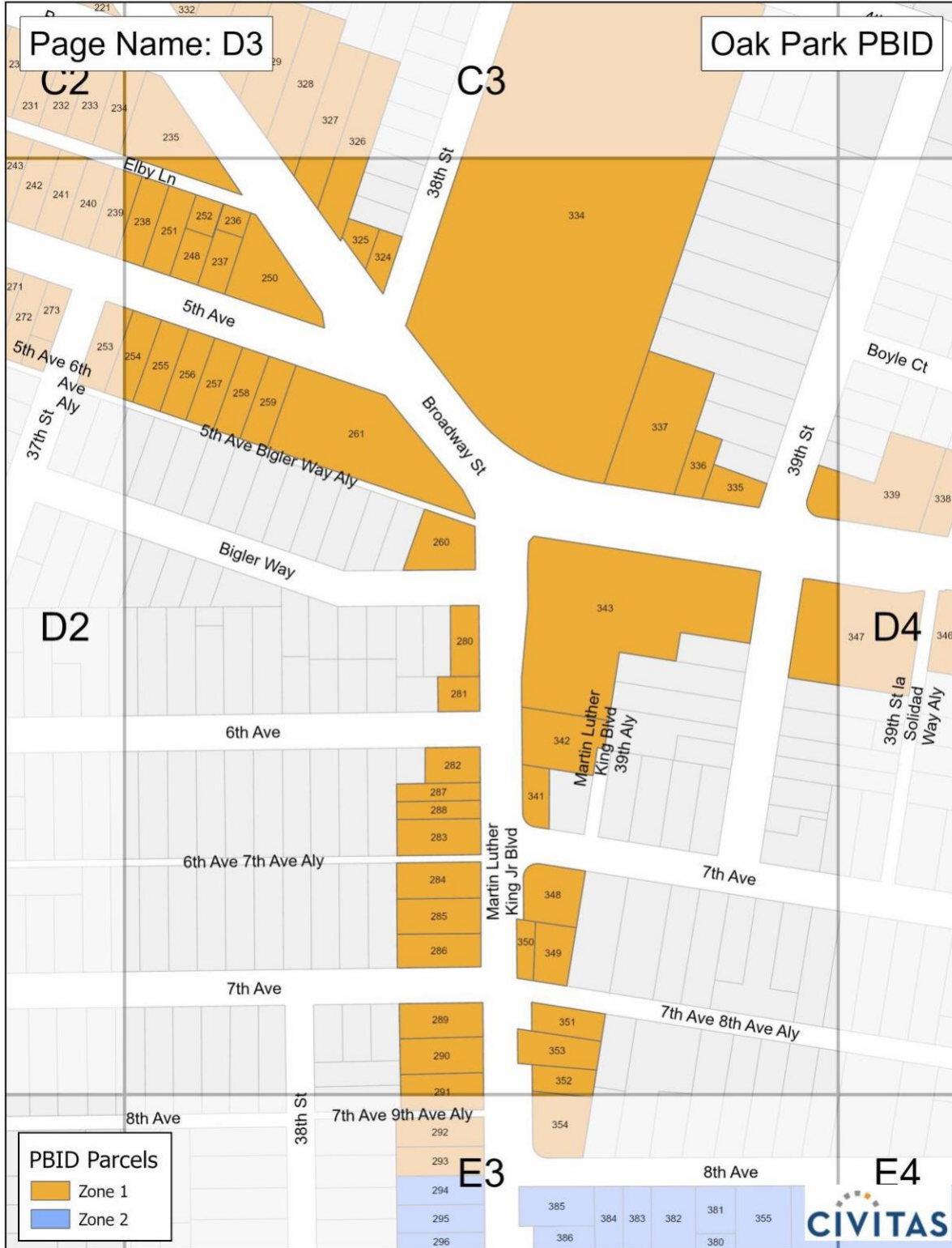
Oak Park PBID

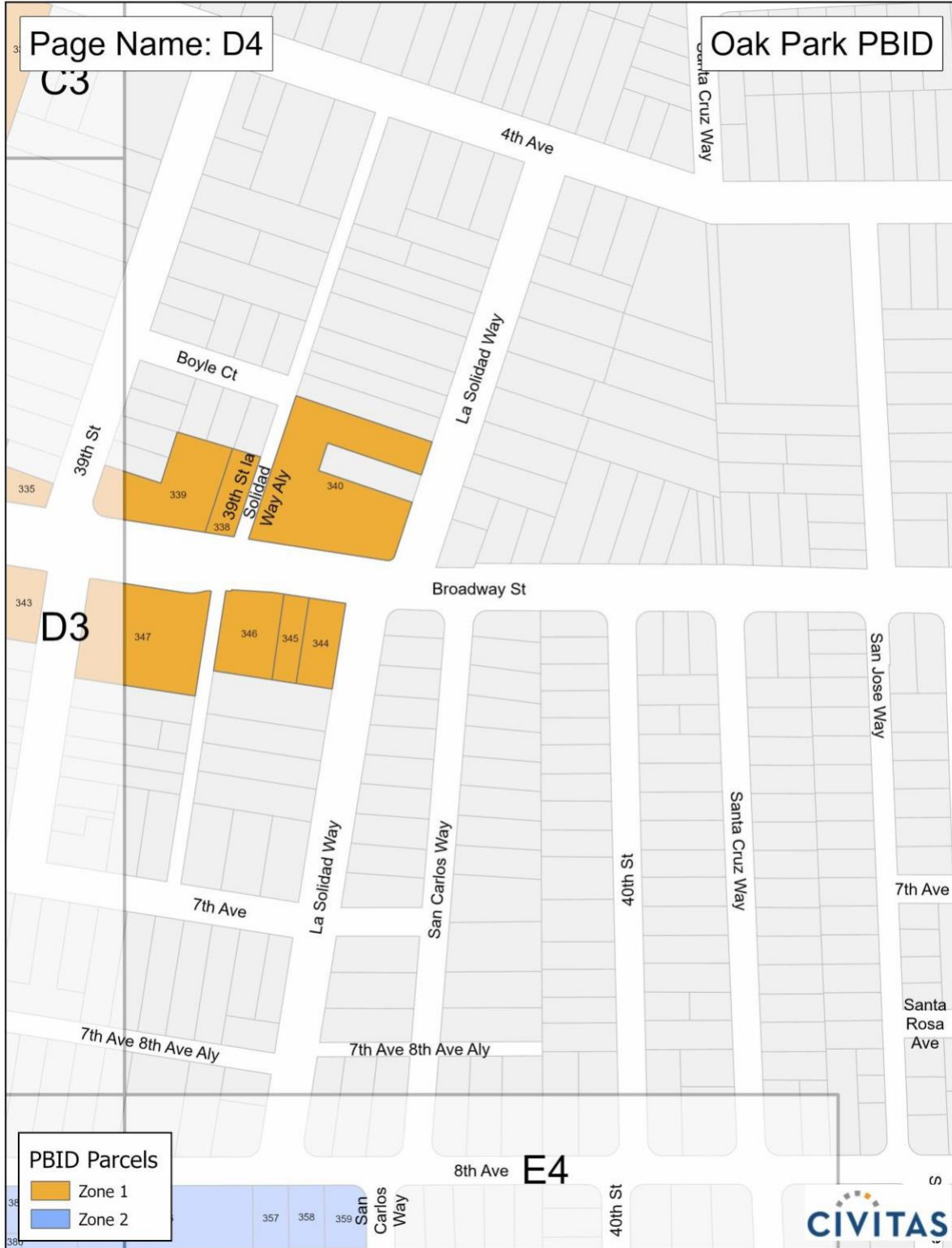












Page Name: E4

Oak Park PBID



APPENDIX 4 – PARCEL ASSESSMENT CALCULATIONS

Map Key	Assessor's Parcel Number (APN)	Parcel Size (sq. ft.)	Parcel Type	Zone	Total Assessment
1	010-0251-020-0000	15360	STD	1	\$2,304.00
2	010-0252-019-0000	11600	STD	1	\$1,740.00
3	010-0252-020-0000	12800	STD	1	\$1,920.00
4	010-0252-021-0000	33020	STD	1	\$4,953.00
5	010-0254-001-0000	6534	NA	1	\$0.00
6	010-0254-020-0000	22365	STD	1	\$3,354.75
7	010-0255-001-0000	6970	STD	1	\$1,045.50
8	010-0255-002-0000	6390	STD	1	\$958.50
9	010-0255-003-0000	6390	STD	1	\$958.50
10	010-0255-004-0000	6534	NA	1	\$0.00
11	010-0255-012-0000	5227	NA	1	\$0.00
12	010-0255-016-0000	26800	STD	1	\$4,020.00
13	010-0301-009-0000	35340	TE	1	\$1,378.26
14	010-0301-014-0000	28223	TE	1	\$1,100.70
15	010-0303-003-0000	4632	STD	1	\$694.80
16	010-0303-004-0000	11538	STD	1	\$1,730.70
17	010-0303-005-0000	6480	STD	1	\$972.00
18	010-0304-002-0000	5775	STD	1	\$866.25
19	010-0304-003-0000	11575	VCT	1	\$868.13
20	010-0304-009-0000	9000	STD	1	\$1,350.00
21	010-0304-011-0000	15450	STD	1	\$2,317.50
22	010-0306-008-0000	15360	TE	1	\$599.04
23	010-0306-009-0000	6534	TE	1	\$254.83
24	010-0306-011-0000	51401	TE	1	\$2,004.64
25	010-0306-014-0000	25600	TE	1	\$998.40
26	010-0307-001-0000	4915	TE	1	\$191.69
27	010-0308-001-0000	5960	STD	1	\$894.00
28	010-0308-004-0000	2874	STD	1	\$431.10
29	010-0308-005-0000	2030	STD	1	\$304.50
30	010-0308-006-0000	4736	STD	1	\$710.40
31	010-0308-008-0000	6098	NA	1	\$0.00
32	010-0308-009-0000	6098	NA	1	\$0.00
33	010-0308-014-0000	125	STD	1	\$18.75
34	010-0308-015-0000	5734	STD	1	\$860.10
35	010-0308-016-0000	9409	STD	1	\$1,411.35
36	010-0312-001-0000	13952	STD	1	\$2,092.80
37	010-0312-015-0000	69696	VCT	1	\$5,227.20
38	010-0313-001-0000	1241	STD	1	\$186.15
39	010-0315-001-0000	3200	VCT	1	\$240.00
40	010-0315-002-0000	8800	VCT	1	\$660.00

41	010-0315-003-0000	6098	NA	1	\$0.00
42	010-0315-011-0000	6000	VCT	1	\$450.00
43	010-0315-012-0000	6000	STD	1	\$900.00
44	010-0315-013-0000	6098	NA	1	\$0.00
45	010-0315-016-0000	6000	VCT	1	\$450.00
46	010-0315-017-0000	6000	STD	1	\$900.00
47	010-0315-018-0000	6000	STD	1	\$900.00
48	010-0315-019-0000	1894	NA	1	\$0.00
49	010-0315-020-0000	1894	NA	1	\$0.00
50	010-0315-021-0000	1894	NA	1	\$0.00
51	010-0315-022-0000	2111	NA	1	\$0.00
52	010-0315-023-0000	2110	NA	1	\$0.00
53	010-0315-024-0000	2112	NA	1	\$0.00
54	010-0322-013-0000	3485	NA	1	\$0.00
55	010-0322-014-0000	3485	NA	1	\$0.00
56	010-0322-015-0000	3485	NA	1	\$0.00
57	010-0322-016-0000	3485	NA	1	\$0.00
58	010-0322-017-0000	6000	STD	1	\$900.00
59	010-0322-018-0000	6000	STD	1	\$900.00
60	010-0322-019-0000	6000	STD	1	\$900.00
61	010-0322-021-0000	5600	STD	1	\$840.00
62	010-0322-025-0000	10171	STD	1	\$1,525.65
63	010-0373-001-0000	3920	NA	1	\$0.00
64	010-0373-002-0000	2000	STD	1	\$300.00
65	010-0373-003-0000	5913	VCT	1	\$443.48
66	010-0373-004-0000	6000	VCT	1	\$450.00
67	010-0373-005-0000	6098	NA	1	\$0.00
68	010-0373-008-0000	4840	STD	1	\$726.00
69	010-0373-017-0000	47916	STD	1	\$7,187.40
70	010-0373-018-0000	9600	STD	1	\$1,440.00
71	010-0374-001-0000	2840	NA	1	\$0.00
72	010-0374-002-0000	3160	STD	1	\$474.00
73	010-0374-008-0000	4356	STD	1	\$653.40
74	010-0374-010-0000	6098	NA	1	\$0.00
75	010-0374-011-0000	6098	NA	1	\$0.00
76	010-0374-012-0000	6098	NA	1	\$0.00
77	010-0374-013-0000	6098	NA	1	\$0.00
78	010-0374-014-0000	4792	NA	1	\$0.00
79	010-0374-015-0000	3049	VCT	1	\$228.68
80	010-0374-016-0000	2614	NA	1	\$0.00
81	010-0374-017-0000	42000	STD	1	\$6,300.00
82	010-0374-018-0000	1959	VCT	1	\$146.93
83	010-0374-019-0000	1959	VCT	1	\$146.93
84	010-0374-020-0000	1837	VCT	1	\$137.78

85	010-0374-021-0000	1837	VCT	1	\$137.78
86	010-0375-005-0000	6098	STD	1	\$914.70
87	010-0375-006-0000	6000	STD	1	\$900.00
88	010-0375-009-0000	3191	STD	1	\$478.65
89	010-0375-010-0000	2817	STD	1	\$422.55
90	010-0376-001-0000	5227	STD	1	\$784.05
91	010-0376-002-0000	3669	STD	1	\$550.35
92	010-0376-005-0000	3897	STD	1	\$584.55
93	010-0377-001-0000	See Table Below	TE	1	\$846.72
94	010-0377-002-0000	6000	VCT	1	\$450.00
95	010-0377-003-0000	6000	STD	1	\$900.00
96	010-0377-004-0000	6098	NA	1	\$0.00
97	010-0377-009-0000	6098	NA	1	\$0.00
98	010-0377-010-0000	6098	NA	1	\$0.00
99	010-0377-011-0000	6000	STD	1	\$900.00
100	010-0377-012-0000	6098	NA	1	\$0.00
101	010-0377-013-0000	3049	NA	1	\$0.00
102	010-0377-014-0000	3200	NA	1	\$0.00
103	010-0377-015-0000	2614	NA	1	\$0.00
104	010-0377-016-0000	2614	NA	1	\$0.00
105	010-0377-017-0000	12013	STD	1	\$1,801.95
106	010-0377-018-0000	23378	STD	1	\$3,506.70
107	010-0381-001-0000	9148	STD	1	\$1,372.20
108	010-0381-002-0000	4356	NA	1	\$0.00
109	010-0381-003-0000	4500	NA	1	\$0.00
110	010-0381-004-0000	6098	NA	1	\$0.00
111	010-0381-005-0000	6098	NA	1	\$0.00
112	010-0381-006-0000	6098	NA	1	\$0.00
113	010-0381-007-0000	6000	TE	1	\$234.00
114	010-0381-008-0000	6000	TE	1	\$234.00
115	010-0381-011-0000	6098	TE	1	\$237.82
116	010-0381-019-0000	12197	TE	1	\$475.68
117	010-0382-001-0000	4505	STD	1	\$675.75
118	010-0382-002-0000	3938	STD	1	\$590.70
119	010-0382-003-0000	5052	STD	1	\$757.80
120	010-0382-004-0000	6519	STD	1	\$977.85
121	010-0382-005-0000	4792	VCT	1	\$359.40
122	010-0382-006-0000	2553	STD	1	\$382.95
123	010-0383-003-0000	5096	STD	1	\$764.40
124	010-0383-012-0000	12407	STD	1	\$1,861.05
125	010-0383-013-0000	10200	STD	1	\$1,530.00
126	010-0383-014-0000	8253	STD	1	\$1,237.95
127	010-0385-001-0000	6098	NA	1	\$0.00
128	010-0385-002-0000	5663	NA	1	\$0.00

129	010-0385-003-0000	6098	NA	1	\$0.00
130	010-0385-004-0000	6098	NA	1	\$0.00
131	010-0385-005-0000	6098	STD	1	\$914.70
132	010-0385-006-0000	6098	NA	1	\$0.00
133	010-0385-007-0000	6098	NA	1	\$0.00
134	010-0385-008-0000	6098	NA	1	\$0.00
135	010-0385-009-0000	6098	NA	1	\$0.00
136	010-0385-010-0000	6098	NA	1	\$0.00
137	010-0385-012-0000	6000	STD	1	\$900.00
138	010-0385-013-0000	6098	NA	1	\$0.00
139	010-0385-014-0000	8769	STD	1	\$1,315.35
140	010-0385-015-0000	7185	STD	1	\$1,077.75
141	010-0385-016-0000	2614	NA	1	\$0.00
142	010-0385-017-0000	3485	NA	1	\$0.00
143	010-0420-001-0000	2170	STD	1	\$325.50
144	010-0420-002-0000	944	NA	1	\$0.00
145	010-0420-003-0000	1001	NA	1	\$0.00
146	010-0420-004-0000	1002	NA	1	\$0.00
147	010-0420-005-0000	1164	NA	1	\$0.00
148	010-0420-006-0000	10603	STD	1	\$1,590.45
149	010-0420-007-0000	6556	STD	1	\$983.40
150	010-0420-008-0000	958	NA	1	\$0.00
151	010-0420-009-0000	952	NA	1	\$0.00
152	010-0420-010-0000	958	NA	1	\$0.00
153	010-0420-011-0000	1040	NA	1	\$0.00
154	010-0420-012-0000	1017	NA	1	\$0.00
155	010-0420-013-0000	1021	NA	1	\$0.00
156	010-0420-014-0000	1449	NA	1	\$0.00
157	010-0420-015-0000	4443	STD	1	\$666.45
158	010-0420-016-0000	3331	NA	1	\$0.00
159	010-0420-017-0000	2026	NA	1	\$0.00
160	010-0420-018-0000	2271	NA	1	\$0.00
161	010-0420-019-0000	1325	NA	1	\$0.00
162	010-0420-020-0000	1244	NA	1	\$0.00
163	010-0420-021-0000	1081	NA	1	\$0.00
164	010-0420-022-0000	1080	NA	1	\$0.00
165	010-0420-023-0000	7834	NA	1	\$0.00
166	010-0420-024-0000	2069	NA	1	\$0.00
167	010-0420-026-0000	1340	NA	1	\$0.00
168	010-0420-028-0000	7541	NA	1	\$0.00
169	013-0133-020-0000	3920	STD	2	\$199.92
170	013-0133-021-0000	2614	STD	2	\$133.31
171	013-0133-022-0000	2178	STD	2	\$111.08
172	013-0133-025-0000	71003	STD	2	\$3,621.15

173	013-0136-001-0000	3500	STD	2	\$178.50
174	013-0136-005-0000	1742	STD	2	\$88.84
175	013-0136-015-0000	210830	STD	2	\$10,752.33
176	013-0141-003-0000	6098	NA	1	\$0.00
177	013-0141-004-0000	6440	STD	1	\$966.00
178	013-0141-005-0000	5635	STD	1	\$845.25
179	013-0141-006-0000	7067	STD	1	\$1,060.05
180	013-0141-007-0000	3049	STD	1	\$457.35
181	013-0141-008-0000	3485	STD	1	\$522.75
182	013-0141-009-0000	6098	STD	1	\$914.70
183	013-0141-010-0000	5530	VCT	1	\$414.75
184	013-0141-011-0000	4792	NA	1	\$0.00
185	013-0141-012-0000	4356	NA	1	\$0.00
186	013-0141-013-0000	13874	STD	2	\$707.57
187	013-0141-014-0000	14619	TE	1	\$570.14
188	013-0142-011-0000	3049	PH	1	\$222.58
189	013-0142-012-0000	9000	PH	2	\$657.00
190	013-0142-013-0000	13500	STD	2	\$688.50
191	013-0142-021-0000	6098	NA	1	\$0.00
192	013-0142-022-0000	6098	NA	1	\$0.00
193	013-0142-023-0000	6098	NA	1	\$0.00
194	013-0142-024-0000	6098	NA	1	\$0.00
195	013-0142-025-0000	6098	NA	1	\$0.00
196	013-0142-026-0000	12009	STD	1	\$1,801.35
197	013-0142-027-0000	6005	NA	1	\$0.00
198	013-0142-037-0000	66211	PH	1	\$4,833.40
199	013-0142-038-0000	9000	STD	1	\$1,350.00
200	013-0142-039-0000	15784	STD	2	\$804.98
201	013-0142-040-0000	9770	STD	2	\$498.27
202	013-0142-041-0000	9000	TE	1	\$351.00
203	013-0143-003-0000	3049	NA	1	\$0.00
204	013-0143-004-0000	2800	STD	1	\$420.00
205	013-0143-006-0000	6098	NA	1	\$0.00
206	013-0143-007-0000	6098	NA	1	\$0.00
207	013-0143-008-0000	6000	STD	1	\$900.00
208	013-0143-030-0000	1742	PH	1	\$127.17
209	013-0143-031-0000	12000	STD	1	\$1,800.00
210	013-0143-032-0000	6000	STD	1	\$900.00
211	013-0143-038-0000	113256	PH	1	\$8,267.69
212	013-0143-039-0000	6001	TE	1	\$234.04
213	013-0143-040-0000	2494	NA	1	\$0.00
214	013-0143-041-0000	1760	NA	1	\$0.00
215	013-0143-042-0000	1760	NA	1	\$0.00
216	013-0151-003-0000	2499	VCT	1	\$187.43

217	013-0151-004-0000	3049	VCT	1	\$228.68
218	013-0151-005-0000	12090	STD	1	\$1,813.50
219	013-0152-001-0000	40325	TE	1	\$1,572.68
220	013-0152-006-0000	9583	STD	1	\$1,437.45
221	013-0152-007-0000	7852	STD	1	\$1,177.80
222	013-0153-001-0000	3200	STD	1	\$480.00
223	013-0153-002-0000	3049	NA	1	\$0.00
224	013-0153-003-0000	3049	NA	1	\$0.00
225	013-0153-004-0000	3485	NA	1	\$0.00
226	013-0153-005-0000	3049	NA	1	\$0.00
227	013-0153-006-0000	3049	NA	1	\$0.00
228	013-0153-007-0000	4792	NA	1	\$0.00
229	013-0153-008-0000	4792	NA	1	\$0.00
230	013-0153-009-0000	4792	NA	1	\$0.00
231	013-0153-010-0000	4792	NA	1	\$0.00
232	013-0153-011-0000	4792	NA	1	\$0.00
233	013-0153-012-0000	4792	NA	1	\$0.00
234	013-0153-013-0000	4792	VCT	1	\$359.40
235	013-0153-014-0000	12245	VCT	1	\$918.38
236	013-0153-017-0000	1480	STD	1	\$222.00
237	013-0153-018-0000	3485	VCT	1	\$261.38
238	013-0153-021-0000	4792	NA	1	\$0.00
239	013-0153-022-0000	4792	NA	1	\$0.00
240	013-0153-023-0000	4792	NA	1	\$0.00
241	013-0153-024-0000	4792	NA	1	\$0.00
242	013-0153-025-0000	4792	NA	1	\$0.00
243	013-0153-026-0000	4792	NA	1	\$0.00
244	013-0153-027-0000	4792	NA	1	\$0.00
245	013-0153-028-0000	4792	NA	1	\$0.00
246	013-0153-040-0000	1	NA	1	\$0.00
247	013-0153-041-0000	4789	PH	1	\$349.60
248	013-0153-045-0000	3049	VCT	1	\$228.68
249	013-0153-048-0000	19200	STD	1	\$2,880.00
250	013-0153-050-0000	10454	STD	1	\$1,568.10
251	013-0153-051-0000	4800	NA	1	\$0.00
252	013-0153-052-0000	1973	STD	1	\$295.95
253	013-0154-001-0000	4792	NA	1	\$0.00
254	013-0154-002-0000	4792	NA	1	\$0.00
255	013-0154-003-0000	4792	NA	1	\$0.00
256	013-0154-004-0000	4792	NA	1	\$0.00
257	013-0154-005-0000	4792	NA	1	\$0.00
258	013-0154-006-0000	4792	NA	1	\$0.00
259	013-0154-007-0000	4792	NA	1	\$0.00
260	013-0154-031-0000	6587	STD	1	\$988.05

261	013-0154-033-0000	29378	STD	1	\$4,406.70
262	013-0243-043-0000	187308	STD	2	\$9,552.71
263	013-0244-027-0000	183388	STD	2	\$9,352.79
264	013-0251-001-0000	662112	STD	2	\$33,767.71
265	013-0251-002-0000	9148	STD	1	\$1,372.20
266	013-0251-005-0000	4792	TE	1	\$186.89
267	013-0251-009-0000	4800	TE	1	\$187.20
268	013-0251-010-0000	4792	STD	1	\$718.80
269	013-0251-011-0000	4792	STD	1	\$718.80
270	013-0251-012-0000	4792	NA	1	\$0.00
271	013-0251-013-0000	4792	NA	1	\$0.00
272	013-0251-014-0000	4356	NA	1	\$0.00
273	013-0251-015-0000	2614	NA	1	\$0.00
274	013-0251-016-0000	1307	NA	1	\$0.00
275	013-0251-027-0000	14400	TE	1	\$561.60
276	013-0251-028-0000	19279	TE	1	\$751.88
277	013-0283-048-0000	46174	STD	2	\$2,354.87
278	013-0291-030-0000	37347	STD	2	\$1,904.70
279	013-0292-003-0000	6419	STD	2	\$327.37
280	013-0301-013-0000	3890	STD	1	\$583.50
281	013-0301-014-0000	3049	NA	1	\$0.00
282	013-0302-018-0000	3920	NA	1	\$0.00
283	013-0302-021-0000	5663	NA	1	\$0.00
284	013-0302-022-0000	5863	STD	1	\$0.00
285	013-0302-023-0000	5663	NA	1	\$0.00
286	013-0302-024-0000	5663	NA	1	\$0.00
287	013-0302-041-0000	2761	NA	1	\$0.00
288	013-0302-042-0000	2760	NA	1	\$0.00
289	013-0354-006-0000	5663	VCT	1	\$424.73
290	013-0354-007-0000	5663	VCT	1	\$424.73
291	013-0354-008-0000	5863	STD	1	\$879.45
292	013-0354-009-0000	4418	STD	1	\$662.70
293	013-0354-010-0000	4978	STD	1	\$746.70
294	013-0354-011-0000	1960	STD	2	\$99.96
295	013-0354-012-0000	4978	STD	2	\$253.88
296	013-0354-013-0000	4978	STD	2	\$253.88
297	013-0354-014-0000	4978	STD	2	\$253.88
298	013-0354-015-0000	1742	STD	2	\$88.84
299	013-0354-016-0000	2520	NA	1	\$0.00
300	013-0355-007-0000	9544	STD	2	\$486.74
301	013-0355-008-0000	2178	STD	2	\$111.08
302	013-0355-009-0000	5817	STD	2	\$296.67
303	013-0410-001-0000	1365	NA	1	\$0.00
304	013-0410-002-0000	1064	NA	1	\$0.00

305	013-0410-003-0000	1064	NA	1	\$0.00
306	013-0410-004-0000	1189	NA	1	\$0.00
307	013-0410-005-0000	1532	NA	1	\$0.00
308	013-0410-006-0000	1077	NA	1	\$0.00
309	013-0410-007-0000	1081	NA	1	\$0.00
310	013-0410-008-0000	978	NA	1	\$0.00
311	013-0410-009-0000	978	NA	1	\$0.00
312	013-0410-010-0000	1305	NA	1	\$0.00
313	013-0410-011-0000	233	NA	1	\$0.00
314	013-0410-012-0000	235	NA	1	\$0.00
315	013-0410-013-0000	235	NA	1	\$0.00
316	013-0410-014-0000	235	NA	1	\$0.00
317	013-0410-015-0000	235	NA	1	\$0.00
318	013-0410-016-0000	235	NA	1	\$0.00
319	013-0410-017-0000	235	NA	1	\$0.00
320	013-0410-018-0000	233	NA	1	\$0.00
321	013-0410-019-0000	233	NA	1	\$0.00
322	013-0410-020-0000	233	NA	1	\$0.00
323	013-0410-021-0000	4038	NA	1	\$0.00
324	014-0131-022-0000	2614	NA	1	\$0.00
325	014-0131-023-0000	2614	NA	1	\$0.00
326	014-0131-024-0000	11600	TE	1	\$452.40
327	014-0131-025-0000	8712	NA	1	\$0.00
328	014-0131-026-0000	11761	NA	1	\$0.00
329	014-0131-027-0000	9980	STD	1	\$1,497.00
330	014-0131-028-0000	8276	NA	1	\$0.00
331	014-0131-029-0000	6534	NA	1	\$0.00
332	014-0131-030-0000	5227	NA	1	\$0.00
333	014-0131-031-0000	5663	STD	1	\$849.45
334	014-0132-001-0000	196020	STD	1	\$29,403.00
335	014-0132-016-0000	3485	STD	1	\$522.75
336	014-0132-017-0000	3686	STD	1	\$552.90
337	014-0132-018-0000	18406	NA	1	\$0.00
338	014-0141-025-0000	4792	NA	1	\$0.00
339	014-0141-051-0000	15990	TE	1	\$623.61
340	014-0141-052-0000	33834	TE	1	\$1,319.53
341	014-0171-014-0000	3246	STD	1	\$486.90
342	014-0171-024-0000	8464	STD	1	\$1,269.60
343	014-0171-027-0000	See Table Below	TE	1	\$2,711.32
344	014-0172-028-0000	5400	STD	1	\$810.00
345	014-0172-029-0000	3600	STD	1	\$540.00
346	014-0172-031-0000	7790	VCT	1	\$584.25
347	014-0172-032-0000	28800	TE	1	\$1,123.20
348	014-0173-001-0000	6092	STD	1	\$913.80

349	014-0173-018-0000	4657	STD	1	\$698.55
350	014-0173-019-0000	2178	NA	1	\$0.00
351	014-0174-001-0000	4356	NA	1	\$0.00
352	014-0174-016-0000	4370	VCT	1	\$327.75
353	014-0174-017-0000	5227	VCT	1	\$392.03
354	014-0174-020-0000	7228	NA	1	\$0.00
355	014-0202-002-0000	8712	STD	2	\$444.31
356	014-0202-003-0000	122839	STD	2	\$6,264.79
357	014-0202-004-0000	7405	NA	2	\$0.00
358	014-0202-005-0000	4792	NA	2	\$0.00
359	014-0202-006-0000	5227	NA	2	\$0.00
360	014-0202-007-0000	6534	NA	2	\$0.00
361	014-0202-008-0000	6098	NA	2	\$0.00
362	014-0202-009-0000	6098	NA	2	\$0.00
363	014-0202-010-0000	6098	NA	2	\$0.00
364	014-0202-011-0000	6098	NA	2	\$0.00
365	014-0202-012-0000	12632	NA	2	\$0.00
366	014-0202-013-0000	6098	NA	2	\$0.00
367	014-0202-014-0000	6098	NA	2	\$0.00
368	014-0202-015-0000	6098	NA	2	\$0.00
369	014-0202-016-0000	23087	STD	2	\$1,177.44
370	014-0202-017-0000	6098	STD	2	\$311.00
371	014-0202-018-0000	3485	STD	2	\$177.74
372	014-0202-019-0000	13504	STD	2	\$688.70
373	014-0202-020-0000	11761	STD	2	\$599.81
374	014-0202-021-0000	10019	STD	2	\$510.97
375	014-0202-022-0000	18295	STD	2	\$933.05
376	014-0202-023-0000	11326	STD	2	\$577.63
377	014-0202-024-0000	14113	STD	2	\$719.76
378	014-0202-025-0000	10119	STD	2	\$516.07
379	014-0202-026-0000	7170	STD	2	\$365.67
380	014-0202-027-0000	3920	STD	2	\$199.92
381	014-0202-028-0000	3944	STD	2	\$201.14
382	014-0202-029-0000	8235	STD	2	\$419.99
383	014-0202-030-0000	5663	STD	2	\$288.81
384	014-0202-031-0000	6970	STD	2	\$355.47
385	014-0202-032-0000	6870	STD	2	\$350.37
386	014-0202-033-0000	5663	STD	2	\$288.81
387	014-0202-034-0000	4800	STD	2	\$244.80
388	014-0202-035-0000	4800	STD	2	\$244.80
389	014-0202-036-0000	6600	STD	2	\$336.60
390	014-0202-037-0000	5663	STD	2	\$288.81
391	014-0202-038-0000	4356	STD	2	\$222.16
392	014-0202-039-0000	4792	STD	2	\$244.39

393	014-0231-043-0000	128066	STD	2	\$6,531.37
394	014-0231-046-0000	251341	STD	2	\$12,818.39
395	014-0231-049-0000	6407	STD	2	\$326.76

*Further detail on parcel types and the assessment methodology is provided in Section VIII.

STD = Standard

VCT = Vacant

TE = Private Tax-Exempt

MU = Mixed-Use (Standard/Tax-Exempt) – calculations provided in table below

PH = Public Housing

NA = Non-assessed

Mixed-Use Calculations

APN	Standard Parcel Portion (sq. ft.)	Standard Assessment	Private Tax-Exempt Parcel Portion (sq. ft.)	Private Tax-Exempt Assessment
014-0171-027-0000	4,530	\$679.50	52,098	\$2,031.82
010-0377-001-0000	5,520	\$828.00	480	\$18.72

APPENDIX 5 – TOTAL ESTIMATED COST OF IMPROVEMENTS, MAINTENANCE, AND ACTIVITIES

The estimated maximum cost of the line items below was developed based on the estimated costs of providing improvements, maintenance, and activities in the OPPBID. The costs below are estimated; the actual line item costs will fluctuate. The table below shows combined expenditures from assessment and non-assessment funds. Assessment funds are governed by Section V. There is no limit on reallocation of non-assessment funds by the Owners’ Association. The total maximum budget may exceed the maximum listed in this table if parcel ownership changes result in parcels being assessed at a higher rate due to a higher estimated benefit.

Year	Maintenance, Security & Infrastructure	Contingency, Advocacy & Administration	Image Enhancement	Total
2027	\$213,436.16	\$29,104.93	\$80,847.03	\$323,388.12
2028	\$219,839.24	\$29,978.08	\$83,272.44	\$333,089.76
2029	\$226,434.42	\$30,877.42	\$85,770.61	\$343,082.45
2030	\$233,227.45	\$31,803.74	\$88,343.73	\$353,374.92
2031	\$240,224.28	\$32,757.86	\$90,994.04	\$363,976.18
2032	\$247,431.00	\$33,740.59	\$93,723.87	\$374,895.46
2033	\$254,853.93	\$34,752.81	\$96,535.58	\$386,142.32
2034	\$262,499.55	\$35,795.39	\$99,431.65	\$397,726.59
2035	\$270,374.54	\$36,869.26	\$102,414.60	\$409,658.40
2036	\$278,485.78	\$37,975.33	\$105,487.04	\$421,948.15
Total	\$2,446,806.35	\$333,655.41	\$926,820.59	\$3,707,282.35

APPENDIX 6 – SAMPLE ASSESSMENT CALCULATIONS

Sample calculations for a standard parcel with a parcel size of 1,000 square feet are shown below. The total assessment is calculated by the parcel size assessment.

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	10,000	x	\$0.150	=	\$1,500
2	10,000	x	\$0.051	=	\$510

Sample calculations for a vacant lot parcel with a parcel size of 1,000 square feet are shown below.

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	10,000	x	\$0.075	=	\$750
2	10,000	x	\$0.051	=	\$510

Sample calculations for a public housing parcel with a parcel size of 1,000 square feet are shown below.

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	10,000	x	\$0.073	=	\$730
2	10,000	x	\$0.073	=	\$730

Sample calculations for a private tax-exempt parcel with a parcel size of 1,000 square feet are shown below.

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	10,000	x	\$0.039	=	\$390
2	10,000	x	\$0.012	=	\$120