

2020-2029



**DOWNTOWN ROSEVILLE PROPERTY AND  
BUSINESS IMPROVEMENT DISTRICT  
MANAGEMENT DISTRICT PLAN & ENGINEER'S REPORT**

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

December 12, 2018



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## I. OVERVIEW

Developed by a growing coalition of property owners, the renewed Downtown Roseville Property and Business Improvement District (DRPBID) is a benefit assessment district whose main goal is to continue to provide improvements 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, increased occupancies, and specifically increased property values. As required by state law, property owners have created this Management District Plan (Plan) to renew the DRPBID.

**Location:** The renewed DRPBID generally includes parcels in the downtown area of the City of Roseville, as shown on the map in Section IV.

**Purpose:** The purpose of the DRPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The DRPBID will provide marketing and events, clean and safe, improvements, and related administration programs directly and only to assessed parcels within its boundaries.

**Budget:** The DRPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$222,913.33. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. 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 \$241,847.55.

**Cost:** The assessment rate (cost to the parcel owner) is based on parcel size, parcel frontage along Vernon Street, and parcel type. The initial annual 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. Parcels zoned and used exclusively for single-family residential purposes and parcels occupied by free publicly owned parking garages will not be assessed.

Initial Parcel Assessment Rates		
Parcel Type	Parcel Size (sq. ft.)	Parcel Frontage Along Vernon Street (ln. ft.)
Commercial	\$0.133900	\$8.75500
Private Tax-Exempt	\$0.020085	\$1.31325

**Renewal:** DRPBID renewal requires submittal of petitions from property owners representing more than fifty percent (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 DRPBID.

**Duration:** The DRPBID will have a ten (10) year life, beginning January 1, 2020 through December 31, 2029. Near the end of the term, the petition, ballot, and City Council hearing process must be repeated for the DRPBID to again be renewed.

**Management:** The Downtown Roseville Partnership (the Partnership) will continue to serve as the Owners’ Association for the DRPBID.



## II. BACKGROUND

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts (PBIDs) currently operate throughout the United States and Canada. 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 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 property values, lease rates, occupancy rates, and sales volumes.

The DRPBID 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 fifty percent (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 after a certain time period, making it accountable to property owners.

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



### **III. ACCOMPLISHMENTS**

#### ***Vision & Mission***

The Downtown Roseville Partnership's vision is to be an action-oriented, collaborative organization that champions the creation of a vibrant and authentic downtown.

Its mission is to be proactive in promoting, marketing and providing services that attract businesses and visitors to the DRPBID. Additionally, their aim is to manage the DRPBID's business affairs in a transparent, fiscally responsible manner.

#### ***Accomplishments***

From 2015-2019 the Partnership accomplished significant efforts within the DRPBID. These accomplishments are listed below:

##### **1. Clean & Safe**

- Placement of new solar-powered BigGulp trash compactors to promote cleanliness and a more environmentally friendly atmosphere.
- Power washing of sidewalks, leaf pick-up and removal from parking bays, and leaf blowing to demonstrate pride in the Downtown.
- Forged a partnership with Gathering Inn for the creation of a guide/day porter program to provide the DRPBID with eyes, ears, and boots on the ground.

##### **2. Marketing & Events**

- Developed a new logo and website which features a business directory, community calendar, and arts and entertainment calendar.
- Press coverage in publications like the Sacramento Bee, Comstock's Magazine, Press Tribune, Style and Roseville Magazine and radio interviews.
- Increased social media presence to more than 8,000 followers with frequent updates of events and images, highlighting businesses and interacting with followers.
- Successfully revived the popular event "Downtown Tuesday Nights".
- Revised and updated the Arts & Entertainment map to reflect new and exciting attractions, encouraged greater media interest, and featured the Partnership in several publications.
- Hosted two property owner mixers attended by the Mayor, City Manager and Police Chief.

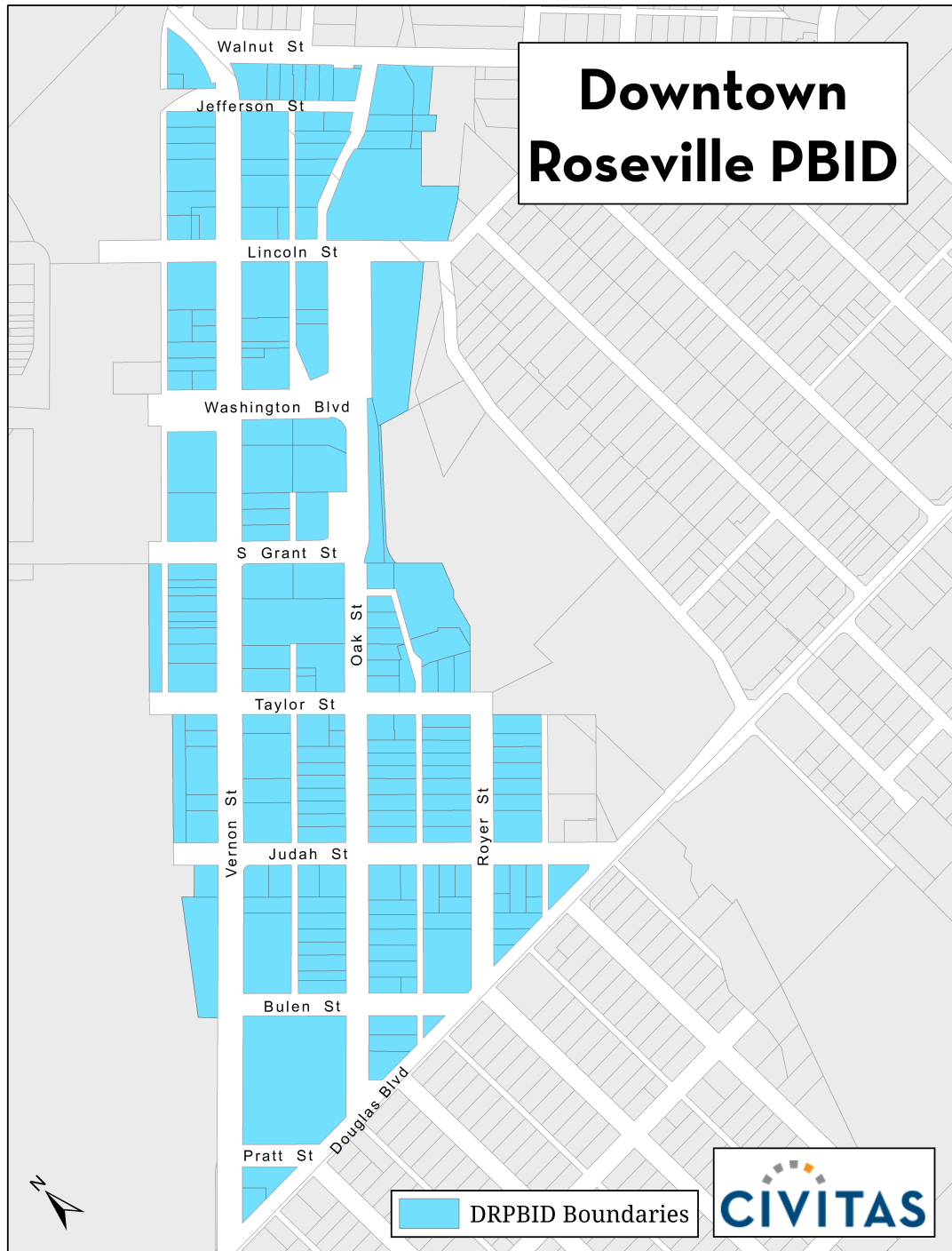
##### **3. Improvements**

- Year-round tree illumination along the main corridor of Vernon Street.
- New street banners have been introduced throughout the DRPBID, including side streets such as Grant, Oak, and Lincoln.



#### IV. BOUNDARIES

The service area includes approximately 131 properties with 79 property owners. The DRPBID boundary is illustrated by the map below. A larger map is available on request by calling (916)437-4300 or (800)999-7781.





## **V. SERVICE PLAN & BUDGET**

### **A. Improvements and Activities**

The DRPBID will provide supplemental improvements 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 DRPBID are provided by the City or other government agencies. The improvements 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 DRPBID, thus the benefits provided are particular and distinct to each assessed parcel.

#### **1. Marketing & Events**

Marketing efforts will highlight the DRPBID as a unique destination in an effort to increase visitor activity and sales that directly benefit the assessed parcels. Marketing may include, but is not limited to: promotions and marketing of the DRPBID as a destination area, special events to attract visitors, the maintenance of a DRPBID brand package and website, promotional materials, visitor guides, maps, press releases and newsletters. It is the intent of this program to allow the public to view the DRPBID as a single destination with a rich collection of attractions, events and services.

#### **2. Clean & Safe**

The purpose of the clean and safe program is to create and maintain a clean, inviting, usable district for the special benefit of the assessed parcels. The distinct maintenance activities to be provided constitute and create special benefits to assessed parcels. The activities may include, but are not limited to:

- Pressure washing sidewalks adjacent to assessed properties on a regular basis
- Regular litter removal services, including garbage, debris, and leaves
- On-demand graffiti removal services

A safety program will be provided directly to the assessed parcels throughout the DRPBID. The goal of the program is to increase usability of assessed parcels and address issues which discourage property owners, tenants and customers from visiting assessed parcels, ultimately constituting and providing unique, special benefits to assessed parcels. The activities may include, but are not limited to:

- Provide directions and assistance to pedestrians in need throughout the DRPBID to assist them in accessing the assessed parcels
- Support crime prevention on assessed parcels by reporting issues to the Roseville Police Department
- Welcome visitors and employees to create a sense of place and serve as a deterrent to safety issues on assessed parcels
- Provide information to help reduce nuisance behaviors, occurring in the DRPBID area, which can deter tenants and customers on assessed parcels

#### **3. Improvements**

The improvements portion of the budget will be used to fund tangible items that will better the area of the DRPBID to help with promoting and improving the look and feel of the DRPBID. Improvements may include, but are not limited to: the addition of pole banners, wayfinding



signage, park benches, trash receptacles, bike racks, planters, public art and other similar initiatives.

#### **4. Administration**

The administration portion of the budget will be utilized for administrative costs associated with providing the services and fees associated with collection. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, advocacy, and other general office expenses.

The City of Roseville and the County of Placer will each be paid a fee to cover their costs of collecting and forwarding the assessment. The County of Placer shall retain a fee equal to one percent (1%) of the amount collected. The City of Roseville will retain a fee equal to no more than two percent (2%) of the amount collected. The total City and County collection costs will not exceed three percent (3%) of the amount collected.

#### **5. Contingency/Reserve**

The budget includes a contingency line item to account for uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration or renewal costs at the discretion of the Owners' Association Board. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the Board of Directors of the Owners' Association. The reserve fund may be used for the costs of renewing the DRPBID.

### **B. Annual Budget**

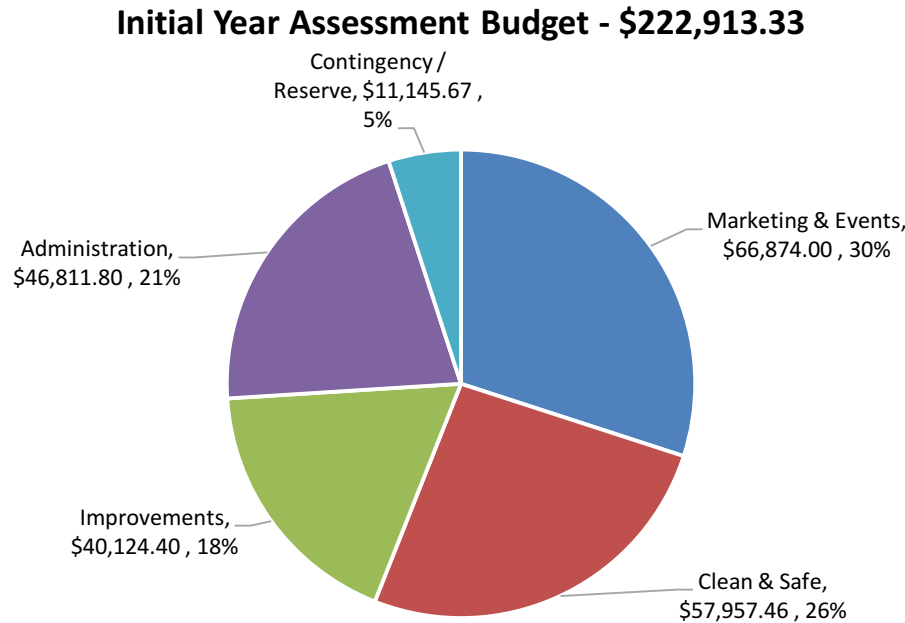
A projected ten (10) year budget for the DRPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DRPBID. The annual budget is based on the following assumptions and guidelines:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. The Partnership Board shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be approved by the Partnership Board and 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 Partnership Board and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
4. Each budget category includes all costs related to providing that service, in accordance with Generally Accepted Accounting Procedures (GAAP). For example, the clean and safe budget includes the cost of staff time dedicated to overseeing and implementing the security program. 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, as appropriate in accordance with GAAP. The staffing levels necessary to provide the DRPBID services will be determined by the Partnership Board on an as-needed basis.



### C. Assessment Budget

The total improvement and activity budget for 2020 that is funded by property assessments is \$222,913.33. 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 4. Below is an illustration of the estimated total budget allocations for each budget category for the ten (10) year life of the DRPBID. The allocation of the assessment funds is governed by Section D below. Non-assessment funds may be shifted between budget categories as needed by the Partnership Board.



### D. Annual Maximum Budget

The budget below assumes the maximum annual increase of three percent (3%) is enacted and that there are no changes to the categorical budget allocations.

Year	Marketing & Events	Clean & Safe	Improvements	Administration	Contingency / Reserve	Total
2020	\$66,874.00	\$57,957.46	\$40,124.40	\$46,811.80	\$11,145.67	\$222,913.33
2021	\$68,880.22	\$59,696.18	\$41,328.13	\$48,216.15	\$11,480.04	\$229,600.72
2022	\$70,946.63	\$61,487.07	\$42,567.98	\$49,662.64	\$11,824.44	\$236,488.76
2023	\$73,075.02	\$63,331.68	\$43,845.02	\$51,152.52	\$12,179.17	\$243,583.41
2024	\$75,267.28	\$65,231.63	\$45,160.37	\$52,687.09	\$12,544.55	\$250,890.92
2025	\$77,525.29	\$67,188.58	\$46,515.18	\$54,267.71	\$12,920.89	\$258,417.65
2026	\$79,851.05	\$69,204.24	\$47,910.63	\$55,895.74	\$13,308.51	\$266,170.17
2027	\$82,246.58	\$71,280.37	\$49,347.95	\$57,572.61	\$13,707.77	\$274,155.28
2028	\$84,713.98	\$73,418.78	\$50,828.39	\$59,299.79	\$14,119.00	\$282,379.94
2029	\$87,255.40	\$75,621.34	\$52,353.24	\$61,078.78	\$14,542.57	\$290,851.33
<b>Total</b>	<b>\$766,635.45</b>	<b>\$664,417.33</b>	<b>\$459,981.29</b>	<b>\$536,644.83</b>	<b>\$127,772.61</b>	<b>\$2,555,451.51</b>



## **VI. GOVERNANCE**

### **A. Owners' Association**

The DRPBID shall continue to be governed by the Downtown Roseville Partnership, with oversight from the Roseville City Council. The Downtown Roseville Partnership shall serve as the Owners' Association described in the Streets and Highways Code §36651. The Board of Directors of the Partnership and its staff are charged with the day-to-day operations of the DRPBID. The Partnership will be responsible for the day-to-day program implementation and decision-making, within the guidelines of this Plan.

A majority of the Board of Directors of the Downtown Roseville Partnership must be parcel owners paying the assessment, or their representatives. The Partnership Board's composition shall include representatives of small, medium, and large parcels throughout the DRPBID.

As a private non-profit corporation, the Partnership may also engage in non-DRPBID activities related to its exempt purposes, which may include management of the Vernon Street Landscape and Lighting District.

### **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 Partnership 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. Annual Report**

The Partnership 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 DRPBID 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.



## VII. ENGINEER'S REPORT

The DRPBID's parcel assessments will be imposed in accordance with the provisions of Article XIII D of the California Constitution. Article XIII D provides that "only special benefits are assessable,"<sup>1</sup> and requires the City to "separate the general benefits from the special benefits conferred on a parcel."<sup>2</sup> 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."<sup>3</sup> Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."<sup>4</sup> 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."<sup>5</sup>

The Engineer determined the total cost of the improvements and activities, quantified the general benefit accruing to the public-at-large and non-assessed parcels adjacent to and within the DRPBID, and separated that amount from the special benefit accruing to the assessed parcels. Then, the Engineer determined the proportional special benefit derived by each parcel and allocated the special benefit value of the improvements 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 and activities, and the associated costs and assessments within the DRPBID, 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 DRPBID boundaries as determined below.

#### 1. General Benefits

Unlike special benefits, which are conferred directly and only upon assessed parcels, a general benefit is conferred on the general public or non-assessed parcels. Existing City and other public services, which are provided to every person and parcel, everywhere within the City, are an example of a general benefit. Although the DRPBID's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, and activities and improvements will only be provided directly to assessed parcels, it is acknowledged that there will be general benefits as a result of the DRPBID's activities and improvements.

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."<sup>6</sup> "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."<sup>7</sup> The first step that must be undertaken to separate general and special benefits provided by the DRPBID's activities and improvements is to identify and quantify the general benefits. There are two bodies who can receive general benefits: the public-at-large within the DRPBID, and non-assessed parcels surrounding the DRPBID.

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<sup>1</sup> Cal. Const., art. XIII D, §4(a)

<sup>2</sup> Cal. Const., art. XIII D, §4(a)

<sup>3</sup> Id., §2(i)

<sup>4</sup> Cal. Const., art. XIII D, §2(i)

<sup>5</sup> Cal. Const., art. XIII D, §4(a)

<sup>6</sup> Cal. Const., art. XIII D, §4(a)

<sup>7</sup> *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416



### General Benefit to the Public-at-Large

Although the activities and improvements are narrowly designed and carefully implemented to specially benefit the assessed parcels, and only provided directly to assessed parcels, they will generate a general benefit to the public-at-large within the DRPBID. State law indicates that “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.”<sup>8</sup> However, “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.”<sup>9</sup> Further, “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.”<sup>10</sup> Thus, although there may be some incidental benefit to persons engaged in business on the assessed parcels, that incidental benefit is not considered general benefit because it is inherently produced by activities and improvements that provide special benefits to the assessed parcels. There is, however, a general benefit to persons not engaged in business on the assessed parcels.

Intercept surveys conducted in similar districts have found that approximately 97.3% of pedestrian traffic within PBID boundaries is engaged in business on assessed parcels, while the remaining approximately 2.7% is simply passing through and not engaging in business on the assessed parcels<sup>11</sup>. The 2.7% of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The 2.7% will, however, receive a derivative and indirect general benefit as a result of the activities and improvements being provided in the District. Therefore, it is estimated that 2.7% of the benefit created by the District’s services is general benefit provided to the public-at-large. To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of activities and improvements will be paid for with funds not obtained through assessments. Using the 2.7% figure, based on the initial year activity and improvement budget, the value of this general benefit to the public-at-large is \$6,529.88 (\$241,847.55\*0.027).

### General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the DRPBID’s activities and improvements may also confer general benefits upon non-assessed parcels surrounding the DRPBID. One study examining property values in PBID areas found “no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID’s boundaries;”<sup>12</sup> however, the California Court of Appeals has stated that “services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”<sup>13</sup> It is reasonable to conclude that activities and improvements within the DRPBID will have an incidental impact on non-assessed parcels surrounding the DRPBID boundaries. Although the legislature has indicated that “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

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<sup>8</sup> Streets and Highways Code section 36601(h)(2)

<sup>9</sup> Ibid

<sup>10</sup> Streets and Highways Code section 36622(k)(2)

<sup>11</sup> Surveys conducted in: North Park, San Diego (January 2015); Mack Road, Sacramento (July 2014); and Sunrise MarketPlace, Citrus Heights (December 2013)

<sup>12</sup> Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4

<sup>13</sup> Beutz v. Riverside (2010) 184 Cal.App.4th 1516



shall *not* be deducted from the entirety of the cost of any special benefit,”<sup>14</sup> the California Court of Appeals has 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.”<sup>15</sup> Those derivative and indirect impacts are considered general benefits and will be quantified and separated.

In this Engineer’s opinion, because activities and improvements are provided only within the DRPBID and on its perimeter, parcels separated from the DRPBID by either at least one intervening parcel or an impassable physical barrier such as a wall, railroad track, freeway, or ditch will not receive spill over benefits. Parcels separated from the DRPBID will not benefit because they are physically removed from the actual location of activities and improvements provided, and do not face serviced parcels. Therefore, this analysis considers non-assessed surrounding parcels that are immediately adjacent to and accessible from the DRPBID’s boundaries.

The total DRPBID activity and improvement budget for the first year is \$241,847.55. After reducing the activity and improvement budget by the general benefit to the public-at-large (\$6,529.88), the remaining benefit to parcels is \$235,317.67. This benefit has been distributed to both assessed and non-assessed parcels using the following methodology. The general benefit to the public-at-large has been proportionally allocated to the DRPBID’s activity and improvement categories as shown in the following table.

Category	Benefit to Parcels	Benefit to Public-at-Large	Total
Marketing & Events	\$69,942.66	\$1,940.85	\$71,883.51
Clean & Safe	\$61,291.00	\$1,700.78	\$62,991.78
Improvements	\$42,901.41	\$1,190.48	\$44,091.89
Administration; Contingency/Reserve	\$61,182.60	\$1,697.77	\$62,880.37
<b>TOTAL</b>	<b>\$235,317.67</b>	<b>\$6,529.88</b>	<b>\$241,847.55</b>

To determine the general benefit to parcels, the Engineer assigned each parcel group a benefit factor, determined the appropriate parcel characteristic to use in the calculation, multiplied the benefit factor by the benefit characteristic to determine the benefit units attributable to each parcel group, and apportioned the remaining service cost (service cost minus general benefit to the public) in accordance with the benefit units derived by each parcel group.

#### Benefit Factors

All parcels within and adjacent to the DRPBID 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.

#### *Improvements*

The improvements to be provided by the DRPBID provide two types of special benefits:

Improvement – The primary special benefit provided by the DRPBID’s improvements is the improvements themselves, which are available to tenants and customers of assessed parcels.

<sup>14</sup> Streets and Highways Code section 36622(k)(2)

<sup>15</sup> Tiburon v. Bonander (2009) 180 Cal.App.4<sup>th</sup> 1057, 1077



Proximity – The DRPBID’s improvements also provide the special benefit of being in proximity to a parcel that is benefitting from an improvement, as parcels will enjoy the spillover benefits of neighboring parcels utilizing the improvements.

The majority of the benefit is the improvements themselves; proximity is a lesser benefit. It is this Engineer’s estimation that eighty-five percent (85%) of the special benefit from the DRPBID’s improvements is the improvement, while the presence and proximity special benefits each account for fifteen percent (15%) of the special benefit. Assessed parcels will receive both benefits; non-assessed parcels within and adjacent to the DRPBID will not be directly improved, and therefore only receive the general benefit of proximity.

#### *Tangible Activities*

The tangible activities (those that are physically provided via a person or people working throughout the district) to be provided by the DRPBID generate three types of special benefits:

*Service* – The primary special benefit provided by the DRPBID’s physical activities is the actual service.

*Presence* – The DRPBID’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.

*Proximity* – The DRPBID’s physical activities also provide the special benefit of being in proximity to a cleaner, safer parcel. Neighboring parcels enjoy the spillover benefits of being adjacent to increased safety and cleanliness.

The majority of the benefit received by the parcels is the results of the DRPBID’s 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 DRPBID’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 DRPBID will not be directly serviced by individuals present on the parcels and therefore only receive the general benefit of proximity.

#### *Intangible Activities*

Some of the DRPBID’s activities, such as marketing, are distinct in that they are not provided to a targeted area within the DRPBID, rather they are provided via Internet, radio, and other forms of media and targeted at an audience outside the DRPBID in an effort to bring the audience into the DRPBID. These activities provide two types of special benefits:

*Direct Exposure* – The primary special benefit provided by the DRPBID’s intangible activities is exposure. The intangible activities increase awareness of the DRPBID as a commercial and business destination and lead to increased patronage.

*Incidental Exposure* – The DRPBID’s intangible activities will also have a secondary special benefit of incidental exposure, such as word-of-mouth exposure, that results from the direct exposure and increases awareness of the DRPBID as a commercial and business destination.

The majority of the benefit from these 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 intangible 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 DRPBID will not be directly marketed and therefore only receive the general benefit of incidental exposure.

#### *Factors Determined*

Based on the foregoing analysis, all assessed parcels within the DRPBID specially benefit from the DRPBID's activities and improvements, and have been assigned a benefit factor of 1.0. Parcels that are not assessed have been assigned benefit factors based on the portion of the benefit they will receive, as described above. The non-assessed parcels will benefit from 15% of the improvements, 12.5% of the tangible activities, and 10% of the intangible activities; therefore they have been assigned benefit factors of 0.150, 0.125, and 0.10, respectively.

#### Non-Assessed Benefit Characteristics

There are two types of parcels that are not assessed; those within the DRPBID and those immediately adjacent to and accessible from the DRPBID. 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 DRPBID are surrounded by parcels that are assessed and receiving the full special benefits; they will, therefore, receive the general benefit of proximity. These parcels are impacted on more than one side by the DRPBID's activities and improvements and activities and improvements 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 immediately adjacent to or directly across the street from specially benefitted parcels, and accessible from specially benefitted parcels. These parcels generally benefit differently than those inside the DRPBID, 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 adjacent to serviced parcels will benefit differently. To account for this difference, it is appropriate that parcel linear frontage be used to measure the general benefit the adjacent parcels receive.

#### Calculations

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

1. The total service budget for each category was determined and the amount of general benefit to the public-at-large was subtracted from the category budget.
2. The benefit factor applicable to each activity or improvement was multiplied by the linear frontage of assessed and non-assessed parcels, to determine the number of benefit units received by each parcel group.
3. 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 activity and improvement budget, less the amount already determined to be general benefit to the public-at-large, 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 administrative and contingency portions of the budget were determined based on the proportional allocation of benefits derived from activities and improvements.

### *Marketing & Events*

The marketing and events budget, minus the amount of general benefit to the public-at-large, is \$69,942.66. The calculations below determine the amount of general benefit to non-assessed parcels within the DRPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	1,542,474	X 1.000	=1,542,474.00	97.486%	X \$69,942.66	= \$68,184.10
Non-Assessed	397,826	X 0.010	=39,782.60	2.514%	X \$69,942.66	= \$1,758.56

The marketing and events budget, minus the amount of general benefit to the public and non-assessed parcels within the DRPBID, is \$69,942.66. The calculations below determine the amount of general benefit to parcels adjacent to the DRPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	20,566	X 1.000	=20,566.00	98.079%	X \$68,184.10	= \$66,874.00
Adjacent	4,029	X 0.010	=402.90	1.921%	X \$68,184.10	= \$1,310.10

Therefore, the allocation of the marketing and events budget is as follows:

General Benefit – Public At Large	\$1,940.85
General Benefit – Inside Parcels	\$1,758.56
General Benefit – Adjacent Parcels	\$1,310.10
Special Benefit	\$66,874.00
Total	\$71,883.51

### *Clean & Safe*

The clean and safe budget, minus the amount of general benefit to the public-at-large, is \$61,291.00. The calculations below determine the amount of general benefit to non-assessed parcels within the DRPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	1,542,474	X 1.000	=1,542,474.00	96.877%	X \$61,291.00	= \$59,376.74
Non-Assessed	397,826	X 0.125	=49,728.25	3.123%	X \$61,291.00	= \$1,914.26



The clean and safe budget, minus the amount of general benefit to the public and non-assessed parcels within the DRPBID, is \$59,376.75. The calculations below determine the amount of general benefit to parcels adjacent to the DRPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	20,566	X 1.000	=20,566.00	97.610%	X \$59,376.75	= \$57,957.46
Adjacent	4,029	X 0.125	=503.63	2.390%	X \$59,376.75	= \$1,419.28

Therefore, the allocation of the clean and safe budget is as follows:

General Benefit – Public At Large	\$1,700.78
General Benefit – Inside Parcels	\$1,914.26
General Benefit – Adjacent Parcels	\$1,419.28
Special Benefit	\$57,957.46
Total	\$62,991.78

### *Improvements*

The improvements budget, minus the amount of general benefit to the public-at-large, is \$42,901.41. The calculations below determine the amount of general benefit to non-assessed parcels within the DRPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	1,542,474	X 1.000	=1,542,474.00	96.275%	X \$42,901.41	= \$41,303.49
Non-Assessed	397,826	X 0.150	=59,673.90	3.725%	X \$42,901.41	= \$1,597.92

The improvements budget, minus the amount of general benefit to the public and non-assessed parcels within the DRPBID, is \$41,303.49. The calculations below determine the amount of general benefit to parcels adjacent to the DRPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	20,566	X 1.000	=20,566.00	97.145%	X \$41,303.49	= \$40,124.40
Adjacent	4,029	X 0.150	=604.35	2.855%	X \$41,303.49	= \$1,179.09

Therefore, the allocation of the improvements budget is as follows:

General Benefit – Public At Large	\$1,190.48
General Benefit – Inside Parcels	\$1,597.92
General Benefit – Adjacent Parcels	\$1,179.09
Special Benefit	\$40,124.40



Total	\$44,091.89
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*Administration; Contingency / Reserve*

The administration and contingency / reserve budget line items relate to the activities and improvements provided. These costs have been allocated proportionally based on the special and general benefit provided by each category.

	Special Benefit to Parcels	General Benefit to Parcels
Marketing & Events	\$66,874.00	\$3,068.66
Clean & Safe	\$57,957.46	\$3,333.54
Improvements	\$40,124.40	\$2,777.01
Activity Totals	\$164,955.86	\$9,179.21
Percent	94.73%	5.27%
Administration; Contingency / Reserve	\$57,957.47	\$3,225.13
<b>Total Parcel Benefits</b>	<b>\$222,913.33</b>	<b>\$12,404.34</b>

**iv. Total Benefits**

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

	Special	Parcel General	Public	Total
Marketing & Events	\$66,874.00	\$3,068.66	\$1,940.85	\$71,883.51
Clean & Safe	\$57,957.46	\$3,333.54	\$1,700.78	\$62,991.78
Improvements	\$40,124.40	\$2,777.01	\$1,190.48	\$44,091.89
Administration; Contingency / Reserve	\$57,957.47	\$3,225.13	\$1,697.77	\$62,880.37
<b>Total</b>	<b>\$222,913.33</b>	<b>\$12,404.34</b>	<b>\$6,529.88</b>	<b>\$241,847.55</b>

**c. Non-Assessment Funding**

The programs funded by the DRPBID 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 DRPBID's activities and improvements, \$18,934.22. These non-assessment funds will be used to pay for the general benefit provided by the DRPBID's activities and improvements, ensuring that parcel assessments will only be used to provide special benefits.

**2. Special Benefit**

The activities and improvements to be provided by the DRPBID constitute and 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."<sup>16</sup> Further, "no assessment

<sup>16</sup> Cal. Const., art XIII D §4(a)



shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”<sup>17</sup> 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.”<sup>18</sup>

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$18,934.22) from the total value of the activities and improvements (\$241,847.55). The remaining \$222,913.33 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 activities and improvements. 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.”<sup>19</sup>

<b>Service Provided</b>	<b>Total Benefit Value</b>	<b>General Benefit Value to Public</b>	<b>Benefit Value to Parcels (Special &amp; General)</b>	<b>Special Benefit to Assessed Parcels</b>
Marketing & Events	\$71,883.51	\$1,940.85	\$69,942.66	\$66,874.00
Clean & Safe	\$62,991.78	\$1,700.78	\$61,291.00	\$57,957.46
Improvements	\$44,091.89	\$1,190.48	\$42,901.41	\$40,124.40
Administration	\$50,787.99	\$1,371.28	\$49,416.71	\$46,811.80
Contingency/Reserve	\$12,092.38	\$326.49	\$11,765.89	\$11,145.67
<b>TOTAL</b>	<b>\$241,847.55</b>	<b>\$6,529.88</b>	<b>\$235,317.67</b>	<b>\$222,913.33</b>

## 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 type, parcel size, and parcel front footage along Vernon Street. These variables are 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.

#### Determination of Assessment Rates

“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”<sup>20</sup> 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. Parcel front footage is the length of the parcel fronting Vernon Street, measured in linear feet. Size is an appropriate measure of proportional special benefit because it relates directly to the quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the DRPBID. The larger a parcel, the more services and benefit the parcel will receive.

<sup>17</sup> Ibid

<sup>18</sup> Streets and Highways Code section 36615.5

<sup>19</sup> *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057

<sup>20</sup> *Dahms v. Downtown Pomona* (2009) 174 Cal.App.4th 708



Because not all parcels in the DRPBID are identical in use, some will receive more special benefit than others. For example, a private tax-exempt parcel will benefit to a lesser degree than a commercial 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 activities and improvements provided to each type was determined based on approximate cost of service provision, and an assessment rate that is proportional to the estimated proportional benefit received by each parcel type was determined.

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

#### *Parcel Type*

Parcel types were categorized based on the typical amount of foot and vehicle traffic on the various commercial and private tax-exempt parcels. Parcels with heavy traffic, such as commercial parcels, will receive the highest level of services. Parcels with lower traffic, such as private tax-exempt parcels will receive a lower level of services. The approximate cost of services by parcel type was determined. Then, the cost of services by type was divided by the square and frontage footage of those parcels to determine the assessment rates.

#### *Parcel Size and Parcel Frontage*

The DRPBID's services will benefit each assessed parcel as a whole. The service budget which, in this Engineer's estimation, represents special benefits to the parcels, has been allocated based on parcel size and parcel frontage.

<b>Parcel Type</b>	<b>Initial Parcel Size Budget</b>	<b>Parcel Square Footage</b>	<b>Initial Parcel Assessment Rate (\$/sqft/yr)</b>
Commercial	\$175,595.25 ÷	1,311,391 =	\$0.133900
Private Tax-Exempt	\$4,641.30 ÷	231,083 =	\$0.020085

<b>Parcel Type</b>	<b>Initial Parcel Frontage Budget</b>	<b>Parcel Frontage Footage</b>	<b>Initial Parcel Assessment Rate (\$/lnft/yr)</b>
Commercial	\$41,582.84 ÷	4,749.61 =	\$8.75500
Private Tax-Exempt	\$1,093.94 ÷	833.00 =	\$1.31325

#### Summary of Assessment Rates

Therefore, for the initial year, the maximum annual assessment rates to parcels are as shown below and in Appendix 1. Maximum annual assessment rates may be subject to an increase of no more than three percent (3%) per year as shown in Appendix 1.

<b>Initial Parcel Assessment Rates</b>		
<b>Parcel Type</b>	<b>Parcel Size (sq. ft.)</b>	<b>Parcel Frontage (ln. ft.)</b>
Commercial	\$0.133900	\$8.75500



Private Tax-Exempt	\$0.020085	\$1.31325
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Sample assessment calculations are shown in Appendix 3.

## 2. Commercial Parcels

Commercial parcels will receive and benefit from all DRPBID services, and will therefore be assessed the full rate.

## 3. Publicly-Owned Parcels

Under “The Right to Vote on Taxes Act” (also known as Proposition 218) all public parcels are required to pay assessments unless they can demonstrate by clear and convincing evidence that their parcels do not receive a special benefit. Except for free parking garages, governmental parcels will receive and specially benefit from all of the District’s services, thus they will pay the full assessment rate applicable to the zone in which they are located. Because of their unique nature, free publicly-owned parking garages will not receive services nor be assessed.

## 4. Private Tax-Exempt Parcels

The primary purpose of the DRPBID is to benefit parcels with commercial and public uses (“standard” parcels). Because of their non-commercial, non-public nature, parcels owned and utilized by tax-exempt organizations do not receive the same degree of special benefit as standard parcels. These parcels will, however, receive some special benefit from the services to be provided, as clean and safe patrols will be provided directly to them. Private tax-exempt parcels will be assessed at a rate commensurate with the benefit they receive.

## 5. Non-Assessed Parcels

There are fifty-seven (57) parcels within the DRPBID that will not be assessed. These parcels are neither commercial or private tax-exempt parcels and will not specially benefit from or directly receive the DRPBID’s activities and improvements. These parcels are accounted for in the analysis of general benefit provided to non-assessed parcels within the DRPBID. These parcels have the following uses:

- Free Public Parking Garage Parcels: There are three (3) parcels within the DRPBID boundary that are comprised of free public parking garage parcels. These parcels offer free public parking and are available for people who work, shop, and conduct business on the assessed parcels. The free parking serves as an incentive to retain and attract businesses to the area by providing consumer traffic to the DRPBID. Therefore, we consider any benefit that the free public parking garages receive from the DRPBID to be accounted for by their in-kind contribution to the DRPBID.
- Residential Parcels: There are fifty-four (54) residential parcels with the DRPBID boundary that will not be assessed. The state legislature has determined that “properties zoned solely for residential use...are conclusively presumed not to benefit from the improvements and services funded through these assessments, and shall not be subject to any assessment.”<sup>21</sup> The services and improvements to be provided are designed to specially benefit commercial, publicly owned, and private tax-exempt parcels by attracting and increasing customers and visitors to assessed parcels. None of these benefits apply to residential parcels, which will not be serviced or benefit from the DRPBID’s activities. Residential parcels are those parcels with four family units or less, residential common areas, residential condos and planned unit development of single family residences.

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<sup>21</sup> Streets and Highways Code section 36632(c)



## **6. Changes in Data**

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

If the parcel size or type of a parcel changes during the term of this DRPBID, the assessment calculation may be modified accordingly.

### **C. Assessment Notice**

During the hearing process, an Assessment Ballot will be sent to owners of each parcel in the DRPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel square footage, parcel frontage footage, or type differ from those used to calculate the amount shown on the notice, which can be found in Appendix 3.

### **D. Time and Manner for Collecting Assessments**

As provided by State Law, the DRPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Placer. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Placer shall distribute funds collected to the Partnership. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the DRPBID assessments.

### **E. Engineer's Certification**

I hereby certify, to the best of my knowledge and experience, that each of the identified assessed parcels located within the Downtown Roseville 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 parcel, as described in this Engineer's Report.

Review of this Downtown Roseville Property and Business Improvement District Management District Plan and preparation of the Engineer's Report was completed by:

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Ross Peabody  
State of California

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Date

*This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Assessment Calculation Table (Appendix 3) and the Boundary Map. Reproduction and distribution of only Section VII 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 rates with the assumption that the rates will be increased annually by three percent (3%). The maximum rates listed are a required disclosure and not the anticipated course of action.

Year	Parcel Type	Parcel Size (sq. ft.)	Parcel Frontage Along Vernon Street (ln. ft.)
2020	Commercial	\$0.133900	\$8.75500
	Private Tax-Exempt	\$0.020085	\$1.31325
2021	Commercial	\$0.137917	\$9.01765
	Private Tax-Exempt	\$0.020688	\$1.35265
2022	Commercial	\$0.142055	\$9.28818
	Private Tax-Exempt	\$0.021308	\$1.39323
2023	Commercial	\$0.146316	\$9.56682
	Private Tax-Exempt	\$0.021947	\$1.43502
2024	Commercial	\$0.150706	\$9.85383
	Private Tax-Exempt	\$0.022606	\$1.47807
2025	Commercial	\$0.155227	\$10.14944
	Private Tax-Exempt	\$0.023284	\$1.52242
2026	Commercial	\$0.159884	\$10.45393
	Private Tax-Exempt	\$0.023983	\$1.56809
2027	Commercial	\$0.164680	\$10.76755
	Private Tax-Exempt	\$0.024702	\$1.61513
2028	Commercial	\$0.169621	\$11.09057
	Private Tax-Exempt	\$0.025443	\$1.66359
2029	Commercial	\$0.174709	\$11.42329
	Private Tax-Exempt	\$0.026206	\$1.71349



## **APPENDIX 2 – PBID LAW**

\*\*\* THIS DOCUMENT IS CURRENT THROUGH THE 2018 SUPPLEMENT \*\*\*  
(ALL 2017 LEGISLATION)

### **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 (Chapter 3.5 (commencing with Section 6250) of Division 7 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”**

“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.

**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 maximum 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 his or her 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.

(l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.

(m) In a property-based district, the total amount of general benefits, if any.

(n) 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.

(o) 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.

#### **36626. Resolution establishing district**

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.

#### **36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, 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 any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any 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.

## **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 assesses 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 – PARCEL ASSESSMENT CALCULATIONS

MAP KEY	APN	LOT SIZE	FRONTAGE	LOT ASSESSMENT	FRONTAGE ASSESSMENT	TOTAL ASSESSMENT	TYPE
1	013070001000	2,323	0	\$311.05	\$0.00	\$311.05	COM
2	013070004000	15,172	250	\$2,031.53	\$2,188.75	\$4,220.28	COM
3	013071001000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
4	013071002000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
5	013071003000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
6	013071004000	15,000	100	\$2,008.50	\$875.50	\$2,884.00	COM
7	013071006000	5,625	100	\$753.19	\$875.50	\$1,628.69	COM
8	013071007000	1,875	0	\$251.06	\$0.00	\$251.06	COM
9	013071009000	9,400	50	\$1,258.66	\$437.75	\$1,696.41	COM
10	013071010000	5,776	0	\$773.41	\$0.00	\$773.41	COM
11	013072001000	5,227	0	\$0.00	\$0.00	\$0.00	RES
12	013072002000	5,100	0	\$0.00	\$0.00	\$0.00	RES
13	013072003000	6,311	0	\$0.00	\$0.00	\$0.00	RES
14	013072004000	6,969	0	\$0.00	\$0.00	\$0.00	RES
15	013072005000	6,011	0	\$0.00	\$0.00	\$0.00	RES
16	013072006000	9,173	0	\$184.24	\$0.00	\$184.24	TE
17	013072007000	7,100	0	\$142.60	\$0.00	\$142.60	TE
18	013072008000	11,500	100	\$1,539.85	\$875.50	\$2,415.35	COM
19	013072009000	3,500	0	\$468.65	\$0.00	\$468.65	COM
20	013072010000	15,000	100	\$2,008.50	\$875.50	\$2,884.00	COM
21	013072011000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
22	013072012000	22,500	150	\$3,012.75	\$1,313.25	\$4,326.00	COM
23	013073002000	4,521	0	\$0.00	\$0.00	\$0.00	RES
24	013073011000	11,325	118	\$227.46	\$154.96	\$382.43	TE
25	013073015000	4,356	0	\$0.00	\$0.00	\$0.00	RES
26	013073016000	253	0	\$33.88	\$0.00	\$33.88	COM
27	013073017000	7,927	0	\$0.00	\$0.00	\$0.00	RES
28	013073019000	4,264	0	\$0.00	\$0.00	\$0.00	RES
29	013073020000	4,356	0	\$0.00	\$0.00	\$0.00	RES
30	013073021000	4,835	0	\$0.00	\$0.00	\$0.00	RES
31	013091003000	22,909	150	\$3,067.52	\$1,313.25	\$4,380.77	COM
32	013091010000	29,059	218.9	\$3,891.00	\$1,916.47	\$5,807.47	COM
33	013092005510	3,750	50	\$502.13	\$437.75	\$939.88	COM
34	013092006000	3,750	50	\$502.13	\$437.75	\$939.88	COM
35	013092007000	7,600	50	\$1,017.64	\$437.75	\$1,455.39	COM
36	013092008000	6,118	40.25	\$819.20	\$352.39	\$1,171.59	COM
37	013092009000	4,498	59.97	\$602.28	\$525.04	\$1,127.32	COM
38	013092010000	4,618	0	\$618.35	\$0.00	\$618.35	COM



MAP KEY	APN	LOT SIZE	FRONTAGE	LOT ASSESSMENT	FRONTAGE ASSESSMENT	TOTAL ASSESSMENT	TYPE
39	013092011000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
40	013092014000	22,500	150	\$3,012.75	\$1,313.25	\$4,326.00	COM
41	013093001000	15,000	0	\$2,008.50	\$0.00	\$2,008.50	COM
42	013093003000	17,320	100	\$2,319.15	\$875.50	\$3,194.65	COM
43	013093004000	2,030	29	\$271.82	\$253.90	\$525.71	COM
44	013093005000	3,150	21	\$421.79	\$183.86	\$605.64	COM
45	013093006000	11,400	76	\$1,526.46	\$665.38	\$2,191.84	COM
46	013093007000	26,100	174	\$3,494.79	\$1,523.37	\$5,018.16	COM
47	013093008000	4,500	0	\$0.00	\$0.00	\$0.00	PRKG
48	013093009000	14,480	0	\$0.00	\$0.00	\$0.00	PRKG
49	013094001000	69,696	0	\$9,332.29	\$0.00	\$9,332.29	COM
51	013101024000	18,562	0	\$2,485.45	\$0.00	\$2,485.45	COM
52	013101025000	9,197	0	\$1,231.48	\$0.00	\$1,231.48	COM
53	013101026000	7,271	0	\$973.59	\$0.00	\$973.59	COM
54	013101027000	3,760	0	\$503.46	\$0.00	\$503.46	COM
55	013101028000	8,631	0	\$1,155.69	\$0.00	\$1,155.69	COM
56	013101029000	1,754	0	\$234.86	\$0.00	\$234.86	COM
57	013101031000	93,654	0	\$12,540.27	\$0.00	\$12,540.27	COM
58	013120001000	19,896	0	\$2,664.07	\$0.00	\$2,664.07	COM
59	013121002000	15,018	150	\$2,010.91	\$1,313.25	\$3,324.16	COM
60	013121003000	5,006	50	\$670.30	\$437.75	\$1,108.05	COM
61	013121004000	10,012	100.12	\$1,340.61	\$876.55	\$2,217.16	COM
62	013121005000	5,006	50	\$670.30	\$437.75	\$1,108.05	COM
63	013121006000	5,006	50.06	\$670.30	\$438.28	\$1,108.58	COM
64	013122001000	7,523	50.15	\$1,007.33	\$439.06	\$1,446.39	COM
65	013122002000	3,525	23.5	\$472.00	\$205.74	\$677.74	COM
66	013122003000	3,900	26	\$522.21	\$227.63	\$749.84	COM
67	013122004000	7,523	50	\$1,007.33	\$437.75	\$1,445.08	COM
68	013122005000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
69	013122009000	13,523	90.3	\$1,810.73	\$790.58	\$2,601.31	COM
70	013122010000	9,023	60.15	\$1,208.18	\$526.61	\$1,734.79	COM
71	013122011000	3,000	20	\$401.70	\$175.10	\$576.80	COM
72	013122012000	3,000	20	\$401.70	\$175.10	\$576.80	COM
73	013123014000	2,990	0	\$400.36	\$0.00	\$400.36	COM
74	013123016000	1,515	0	\$202.86	\$0.00	\$202.86	COM
75	013123017000	16,500	101.69	\$2,209.35	\$890.30	\$3,099.65	COM
76	013123018000	18,107	0	\$2,424.53	\$0.00	\$2,424.53	COM
77	013123021000	10,948	72.75	\$1,465.94	\$636.93	\$2,102.86	COM
78	013123024000	47,916	145.69	\$0.00	\$0.00	\$0.00	PRKG
79	013123025000	17,714	0	\$2,371.90	\$0.00	\$2,371.90	COM



MAP KEY	APN	LOT SIZE	FRONTAGE	LOT ASSESSMENT	FRONTAGE ASSESSMENT	TOTAL ASSESSMENT	TYPE
80	013123026000	10,856	71.26	\$1,453.62	\$623.88	\$2,077.50	COM
81	013124006000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
82	013124007000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
83	013124008000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
84	013124011000	12,606	0	\$1,687.94	\$0.00	\$1,687.94	COM
85	013124017000	24,114	150	\$3,228.86	\$1,313.25	\$4,542.11	COM
86	013124018000	12,663	77.7	\$1,695.58	\$680.26	\$2,375.84	COM
87	013124022000	14,219	0	\$1,903.92	\$0.00	\$1,903.92	COM
88	013124023000	23,858	0	\$3,194.59	\$0.00	\$3,194.59	COM
89	013131001000	6,720	0	\$899.81	\$0.00	\$899.81	COM
90	013131002000	38,761	0	\$5,190.10	\$0.00	\$5,190.10	COM
91	013131003000	14,138	0	\$1,893.08	\$0.00	\$1,893.08	COM
92	013131004000	4,554	0	\$609.78	\$0.00	\$609.78	COM
93	013131005000	5,366	0	\$718.51	\$0.00	\$718.51	COM
94	013131006000	6,100	0	\$816.79	\$0.00	\$816.79	COM
95	013131007000	5,009	0	\$0.00	\$0.00	\$0.00	RES
96	013131008000	5,005	0	\$0.00	\$0.00	\$0.00	RES
97	013131013000	4,810	0	\$644.06	\$0.00	\$644.06	COM
98	013131014000	4,116	0	\$551.13	\$0.00	\$551.13	COM
99	013131016000	5,508	0	\$737.52	\$0.00	\$737.52	COM
100	013131017000	4,054	0	\$542.83	\$0.00	\$542.83	COM
101	013131021000	5,514	0	\$738.32	\$0.00	\$738.32	COM
102	013131022000	5,035	0	\$0.00	\$0.00	\$0.00	RES
103	013151004000	7,700	100	\$1,031.03	\$875.50	\$1,906.53	COM
104	013152002000	8,400	0	\$1,124.76	\$0.00	\$1,124.76	COM
105	013152004000	7,492	0	\$0.00	\$0.00	\$0.00	RES
106	013152005000	7,492	0	\$0.00	\$0.00	\$0.00	RES
107	013152007000	7,505	0	\$0.00	\$0.00	\$0.00	RES
108	013152008000	4,504	0	\$0.00	\$0.00	\$0.00	RES
109	013152009000	6,011	0	\$0.00	\$0.00	\$0.00	RES
110	013152012000	7,500	50	\$1,004.25	\$437.75	\$1,442.00	COM
111	013152016000	6,534	0	\$874.90	\$0.00	\$874.90	COM
112	013152017000	7,776	79.91	\$1,041.21	\$699.61	\$1,740.82	COM
113	013152018000	7,074	0	\$947.21	\$0.00	\$947.21	COM
114	013152019000	6,000	0	\$803.40	\$0.00	\$803.40	COM
115	013152020000	6,000	0	\$803.40	\$0.00	\$803.40	COM
116	013152021000	37,500	250	\$753.19	\$328.31	\$1,081.50	TE
117	013153001000	9,983	0	\$0.00	\$0.00	\$0.00	RES
118	013153003000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
119	013153004000	5,993	0	\$0.00	\$0.00	\$0.00	RES



MAP KEY	APN	LOT SIZE	FRONTAGE	LOT ASSESSMENT	FRONTAGE ASSESSMENT	TOTAL ASSESSMENT	TYPE
120	013153005000	5,985	0	\$0.00	\$0.00	\$0.00	RES
121	013153006000	5,989	0	\$0.00	\$0.00	\$0.00	RES
122	013153007000	6,000	0	\$803.40	\$0.00	\$803.40	COM
123	013153008000	6,000	0	\$803.40	\$0.00	\$803.40	COM
124	013153009000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
125	013153013000	21,000	140	\$2,811.90	\$1,225.70	\$4,037.60	COM
126	013153014000	8,850	59	\$1,185.02	\$516.55	\$1,701.56	COM
127	013153019000	11,212	75.79	\$1,501.29	\$663.54	\$2,164.83	COM
128	013153021000	2,500	0	\$334.75	\$0.00	\$334.75	COM
129	013153022000	2,495	0	\$0.00	\$0.00	\$0.00	RES
130	013153023000	18,785	125.21	\$2,515.31	\$1,096.21	\$3,611.53	COM
131	013154001000	6,000	0	\$803.40	\$0.00	\$803.40	COM
132	013154002000	6,019	0	\$0.00	\$0.00	\$0.00	RES
133	013154003000	6,015	0	\$0.00	\$0.00	\$0.00	RES
134	013154004000	6,000	0	\$803.40	\$0.00	\$803.40	COM
135	013154005000	5,906	0	\$0.00	\$0.00	\$0.00	RES
136	013154006000	7,522	0	\$0.00	\$0.00	\$0.00	RES
137	013154007000	7,522	0	\$0.00	\$0.00	\$0.00	RES
138	013154008000	7,522	0	\$0.00	\$0.00	\$0.00	RES
139	013154009000	7,522	0	\$0.00	\$0.00	\$0.00	RES
140	013154010000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
141	013154011000	7,505	0	\$0.00	\$0.00	\$0.00	RES
142	013154012000	7,509	0	\$0.00	\$0.00	\$0.00	RES
143	013154013000	7,466	0	\$0.00	\$0.00	\$0.00	RES
144	013154014000	6,000	0	\$803.40	\$0.00	\$803.40	COM
145	013154015000	6,015	0	\$0.00	\$0.00	\$0.00	RES
146	013154016000	6,015	0	\$0.00	\$0.00	\$0.00	RES
147	013154018000	6,708	0	\$0.00	\$0.00	\$0.00	RES
148	013154019000	5,327	0	\$0.00	\$0.00	\$0.00	RES
149	013161001000	9,661	65	\$194.04	\$85.36	\$279.40	TE
150	013161002000	5,332	110.9	\$713.95	\$970.93	\$1,684.88	COM
151	013162001000	126,324	400	\$2,537.22	\$525.30	\$3,062.52	TE
152	013163001000	2,391	0	\$320.15	\$0.00	\$320.15	COM
153	013163003000	7,742	0	\$1,036.65	\$0.00	\$1,036.65	COM
154	013163004000	7,481	0	\$1,001.71	\$0.00	\$1,001.71	COM
155	013163005000	9,000	0	\$1,205.10	\$0.00	\$1,205.10	COM
156	013164001000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
157	013164002000	5,009	0	\$0.00	\$0.00	\$0.00	RES
158	013164003000	5,000	0	\$669.50	\$0.00	\$669.50	COM
159	013164004000	5,009	0	\$0.00	\$0.00	\$0.00	RES



MAP KEY	APN	LOT SIZE	FRONTAGE	LOT ASSESSMENT	FRONTAGE ASSESSMENT	TOTAL ASSESSMENT	TYPE
160	013164005000	7,627	0	\$0.00	\$0.00	\$0.00	RES
161	013164009000	4,996	0	\$0.00	\$0.00	\$0.00	RES
162	013164010000	2,500	0	\$334.75	\$0.00	\$334.75	COM
163	013164011000	7,496	0	\$0.00	\$0.00	\$0.00	RES
164	013164012000	7,496	0	\$0.00	\$0.00	\$0.00	RES
165	013164013000	7,496	0	\$0.00	\$0.00	\$0.00	RES
166	013164014000	6,878	0	\$0.00	\$0.00	\$0.00	RES
167	013164015000	6,750	0	\$903.83	\$0.00	\$903.83	COM
168	013164016000	11,000	0	\$1,472.90	\$0.00	\$1,472.90	COM
169	013164017000	5,500	0	\$736.45	\$0.00	\$736.45	COM
170	013164018000	30,000	0	\$602.55	\$0.00	\$602.55	TE
171	013171002000	2,138	0	\$0.00	\$0.00	\$0.00	RES
172	013171003000	4,460	0	\$0.00	\$0.00	\$0.00	RES
173	013171004000	6,834	0	\$0.00	\$0.00	\$0.00	RES
174	013171005000	3,000	0	\$401.70	\$0.00	\$401.70	COM
175	013171006000	2,509	0	\$0.00	\$0.00	\$0.00	RES
176	013171007000	4,500	0	\$602.55	\$0.00	\$602.55	COM
177	013171008000	7,500	0	\$1,004.25	\$0.00	\$1,004.25	COM
178	013171009000	5,000	0	\$669.50	\$0.00	\$669.50	COM
179	013171011000	10,890	0	\$1,458.17	\$0.00	\$1,458.17	COM
180	013172007000	7,527	0	\$0.00	\$0.00	\$0.00	RES
181	013172008000	7,527	0	\$0.00	\$0.00	\$0.00	RES
182	013172009000	7,453	0	\$0.00	\$0.00	\$0.00	RES
183	013172010000	7,527	0	\$0.00	\$0.00	\$0.00	RES
184	013172011000	6,000	0	\$803.40	\$0.00	\$803.40	COM
185	013172012000	9,000	0	\$1,205.10	\$0.00	\$1,205.10	COM
186	013172020000	14,924	0	\$1,998.32	\$0.00	\$1,998.32	COM
187	013250013000	15,923	0	\$2,132.09	\$0.00	\$2,132.09	COM
188	013250014000	15,950	0	\$2,135.71	\$0.00	\$2,135.71	COM
189	013250032000	32,234	376	\$4,316.13	\$3,291.88	\$7,608.01	COM
<b>Total</b>	<b>188</b>	<b>1,940,300</b>	<b>5728.3</b>	<b>\$180,236.56</b>	<b>\$42,676.77</b>	<b>\$222,913.33</b>	



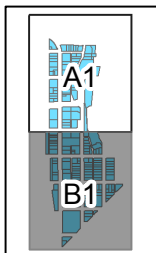
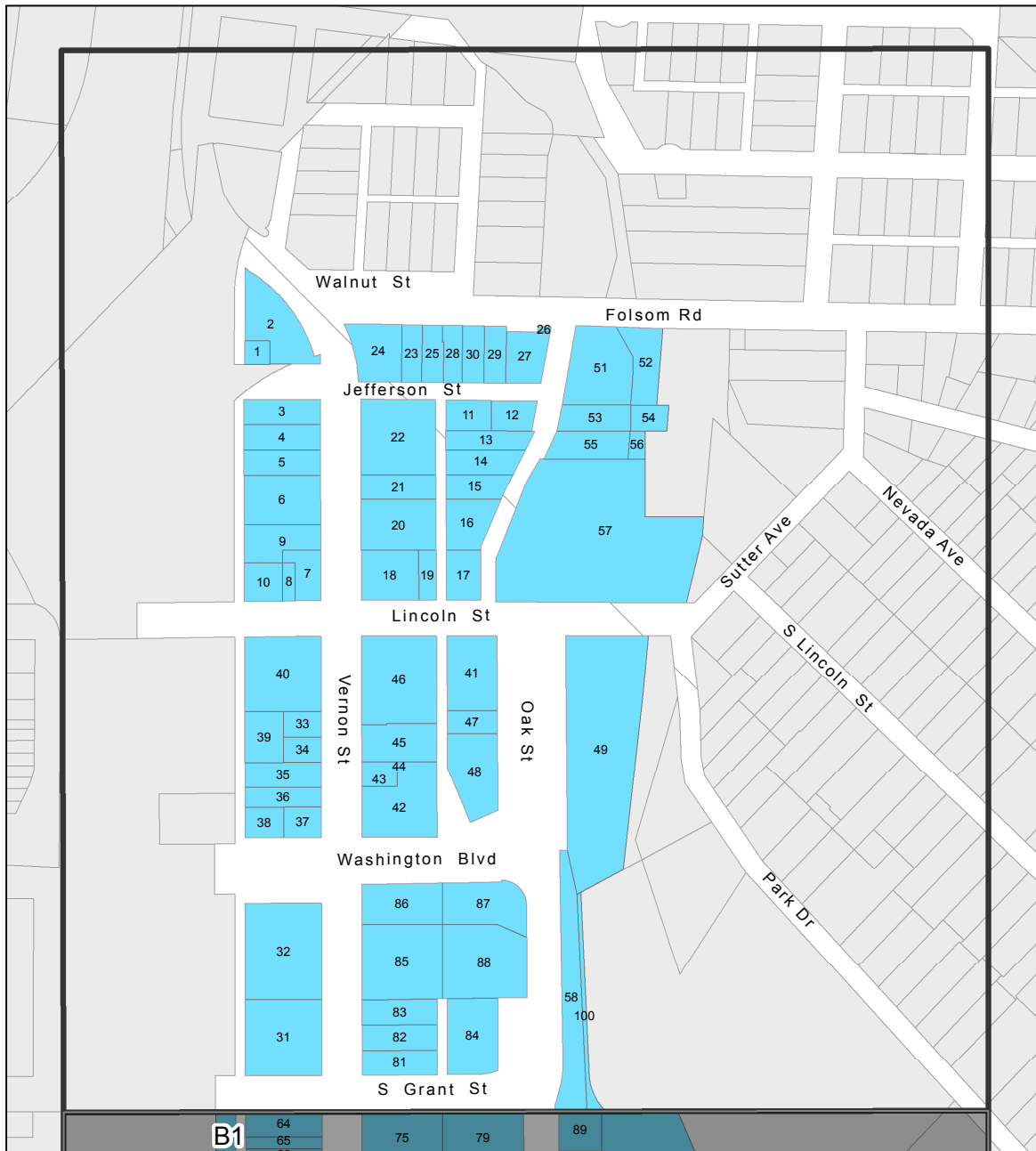
## **APPENDIX 4 – TOTAL ESTIMATED COST OF IMPROVEMENTS AND ACTIVITIES**

The estimated maximum cost of the line items below was developed based on the estimated cost of providing services in the renewed DRPBID. The costs below are estimated, the actual line item costs will fluctuate. The table below shows 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.

<b>Year</b>	<b>Marketing &amp; Events</b>	<b>Clean &amp; Safe</b>	<b>Improvements</b>	<b>Administration</b>	<b>Contingency / Reserve</b>	<b>Total</b>
2020	\$71,883.51	\$62,991.78	\$44,091.89	\$50,787.99	\$12,092.38	\$241,847.55
2021	\$74,040.02	\$64,881.53	\$45,414.65	\$52,311.63	\$12,455.15	\$249,102.98
2022	\$76,261.22	\$66,827.98	\$46,777.09	\$53,880.98	\$12,828.81	\$256,576.07
2023	\$78,549.05	\$68,832.82	\$48,180.40	\$55,497.41	\$13,213.67	\$264,273.35
2024	\$80,905.52	\$70,897.80	\$49,625.81	\$57,162.33	\$13,610.08	\$272,201.55
2025	\$83,332.69	\$73,024.74	\$51,114.58	\$58,877.20	\$14,018.38	\$280,367.59
2026	\$85,832.67	\$75,215.48	\$52,648.02	\$60,643.52	\$14,438.93	\$288,778.62
2027	\$88,407.65	\$77,471.94	\$54,227.46	\$62,462.82	\$14,872.10	\$297,441.98
2028	\$91,059.88	\$79,796.10	\$55,854.29	\$64,336.71	\$15,318.27	\$306,365.24
2029	\$93,791.68	\$82,189.99	\$57,529.92	\$66,266.81	\$15,777.81	\$315,556.20
<b>Total</b>	<b>\$824,063.88</b>	<b>\$722,130.16</b>	<b>\$505,464.11</b>	<b>\$582,227.39</b>	<b>\$138,625.58</b>	<b>\$2,772,511.12</b>



## APPENDIX 5 – MAP



## Downtown Roseville Property and Business Improvement District

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DRPBID Boundaries





