



# CITY AND COUNTY OF SAN FRANCISCO

*Renewal Engineer's Report For:*

**Union Square Business Improvement District**

**January 2019**

Prepared by:

# TABLE OF CONTENTS

<b>1. INTRODUCTION .....</b>	<b>1</b>
1.1 District History .....	1
1.2 Proposed Duration .....	1
1.3 Legislative Context .....	1
1.4 Court Rulings .....	2
<b>2. IMPROVEMENTS.....</b>	<b>4</b>
2.1 Clean and Safe Program .....	4
2.2 Marketing Program .....	6
2.3 Administration.....	7
2.4 Zones of Benefit and Service Frequencies .....	8
<b>3. ASSESSMENT RATES.....</b>	<b>9</b>
3.1 Initial Maximum Assessment Rates .....	9
3.2 Annual Maximum Assessment Rate Increases.....	9
3.3 Rate Development.....	10
3.4 Data for Annual Assessment Calculations.....	10
3.5 Appeals .....	11
3.6 Method of Collection .....	11
<b>4. SPECIAL BENEFITS .....</b>	<b>12</b>
4.1 Improved Aesthetics .....	12
4.2 Increased Safety .....	12
4.3 Increased Economic Activity .....	12
<b>5. SPECIAL BENEFIT DISTRIBUTION.....</b>	<b>13</b>
5.1 Parcel Characteristics .....	13
5.2 Land Use Types.....	14
5.3 Zones of Benefit .....	16
5.4 Total Special Benefit Points.....	17
<b>6. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS .....</b>	<b>18</b>
6.1 Summary .....	18
6.2 General Benefit Analysis .....	18
<b>7. BUDGET.....</b>	<b>21</b>
7.1 Balance to Be Assessed .....	21
7.2 Assessment per Special Benefit Point .....	21

<b>8. ASSESSMENT RATE DEVELOPMENT .....</b>	<b>22</b>
<b>9. ENGINEER'S STATEMENT .....</b>	<b>24</b>
<b>10. ASSESSMENT DIAGRAM .....</b>	<b>25</b>
<b>11. ASSESSMENT ROLL.....</b>	<b>26</b>
<b>12. REFERENCES .....</b>	<b>27</b>

# 1. INTRODUCTION

---

## 1.1 District History

The Board of Directors for the Union Square Business Improvement District desires that the City levy an assessment to fund certain services and activities (the “Improvements”), as described in Section 2 of this Report, within the renewed Union Square Business Improvement District (the “District”). The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution (“Article XIII D”), and would be assessed and collected by the City and County of San Francisco (the “City”).

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

## 1.2 Proposed Duration

Assessments for the proposed District will be levied upon renewal of the District, to fund District Improvements over the next 10 years. The first year of Improvements will be Fiscal Year 2019/20 and the final year will be Fiscal Year 2028/29.

## 1.3 Legislative Context

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

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

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

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

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

## 1.4 Court Rulings

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

### 1.4.1 GENERAL BENEFIT

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

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

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

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

### 1.4.2 BENEFIT-BASED NOT COST-BASED

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

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

### 1.4.3 PUBLIC PROPERTY

Section 4, Subdivision (a) of Article XIII D states, in part, “*Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*” Historically there had been differing opinions about whether this requirement that publicly owned property should not be exempt actually meant those properties must be assessed.

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

#### **1.4.4 IMPRECISION**

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

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

## 2. IMPROVEMENTS

---

The proposed assessment district will fund certain services and activities. The services and activities described below are collectively referred to as the “Improvements.”

### 2.1 Clean and Safe Program

#### 2.1.1 OBJECTIVES

The District will continue to supplement those services provided by the City, such as those provided by the Department of Public Works, through a comprehensive program that will ensure maximum possible cleanliness of sidewalks, curbs, street fixtures within the District boundaries. By using teams of daily workers, the program is designed to strive for litter-free sidewalks that are absent of graffiti and other signs of decay. The goal is for property owners, merchants and residents alike to maintain pride in the area and for important perceptions of cleanliness and increased safety to contribute to an aesthetically pleasing and vibrant community. The District Board views the goal of the public safety efforts as producing an environment in which property owners, merchants and residents feel comfortable and secure. A key objective of the District Board is to improve the quality of life for property owners, businesses, and residents within the District, as well as to continually improve the experience of visitors by providing a safe and welcoming presence throughout the area.

#### 2.1.2 OPERATIONS AND STRATEGY

The program will continue to operate from a central facility within or in close proximity to the District. Maintenance workers will be assigned to patrol sectors throughout the District boundaries. In addition to regular patrols, a supervisor will review the daily activity report from the central office and then coordinate requests within the current schedule to provide rapid response based on the priority of each problem reported.

In order to provide a clear and distinct identity and image to the District, maintenance workers will continue to be issued colorful uniforms.

The District office will maintain a hotline (staffed 24/7/365) enabling community members to report problems and request service or actions that support the program. The hotline will also be supplemented by the addition of new technology solutions that will provide enhanced communication between the community and the District dispatch center. Members and stakeholders will be able to send text messages, use a mobile app or e-mail photos and report problems and request services from the dispatch center (24 hours per day, 7 days per week). The expanded range of communication options will allow problems and service requests to be more efficiently addressed. Every issue will be reviewed case by case and pro-active strategies implemented to abate issues as they arise.

#### 2.1.3 COMMUNITY SERVICE AMBASSADORS

The District’s team of Community Service Ambassadors (“CSAs”) provides a key element of the public safety program’s success. The CSAs primary function is to assist the public with information and to direct them to destinations within the District, by drawing on their extensive knowledge of local geography,

district businesses, transportation systems, and other useful information. They are provided with hand held GPS devices that are useful in directing people to destinations. CSAs serve as goodwill ambassadors that assist the public in navigating the District with a welcoming and informed presence.

CSAs also play an important role in promoting the District as a safe and friendly environment. The CSAs are identified by their bright and colorful uniforms which make them easily visible and recognizable. The CSAs presence serves as a deterrent to misdemeanor crime. In addition, they carry hand-held radios that enable them to report conditions or observations of criminal activity immediately through to the USBID dispatch center. A 10B officer (see below) can then be dispatched or any non-emergency issues can be directed to the SFPD.

The CSAs perform a valuable function by contributing to the District public safety through their important role of interfacing with SFPD. They receive extensive training in understanding the laws governing quality of life offenses and public nuisances, as well as procedural guidelines essential to their relationship with the SFPD. CSAs and the District's dispatch work diligently to employ excellent communication procedures that enable prompt response from the SFPD when an incident occurs.

The CSA program goals can be summarized as follows:

- Public awareness and “crime watch”-style programs to involve property owners, merchants, residents, and citizens.
- Reduction of criminal activities, public intoxication, and public nuisance crimes through the persuasive efforts of the CSAs and the coordinated enforcement back-up provided by SFPD.
- Continuing development of relationships between CSAs and each sector's merchants, greeting them regularly and offering assistance.
- Continued development of strong, supportive relationships between CSAs and SFPD officers.
- Continued maintenance of a centralized database used for monitoring progress and allocating resources.
- Ongoing assistance to the homeless by providing useful information and referral to social services.

#### **2.1.4 10B POLICE OFFICERS (OR EQUIVALENT PRIVATE SECURITY)**

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

#### **2.1.5 SECURITY CAMERAS**

The District Board will maintain and expand the District's security camera program (with over 350 security cameras), including live overnight camera monitoring between 10PM and 6AM, seven days a week. This



will help to address overnight safety issues, and provide hot-spot information to the cleaning team or community service ambassadors as applicable.

## **2.2 Marketing Program**

### **2.2.1 OBJECTIVES AND STRATEGY**

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

### **2.2.2 COMMUNICATION AND PUBLIC RELATIONS**

The District's executive director plays a central communications role and spends considerable time addressing community meetings, working one-on-one as a problem solver, and speaking to the media in representing the District and its objectives for community betterment.

Regular activities and initiatives include:

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

### **2.2.3 MARKETING**

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

Regular activities and initiatives include:

- ▮ Maintaining an active destination website to promote Union Square businesses and events.
- ▮ Wayfinding and district signage.
- ▮ Social media marketing.
- ▮ District/area marketing via radio, television, print to bring more visitors to area
- ▮ E-newsletter to highlight Union Square events and happenings.
- ▮ Public space activations/events for visitors.
- ▮ Networking and educational opportunities for Union Square members as an internal marketing method.

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

## 2.2.4 ADVOCACY

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

## 2.2.5 STREETScape IMPROVEMENTS

Adding beauty to a community can add value and often consists of simple touches. One of the most effective programs is to provide and maintain hanging flower baskets at key intersections and entry points. This has been effective in other neighborhoods around the City. It adds a special liveliness through colorful seasonal plant materials and acts as a thematic element that defines a community and visibly ties it together. Seasonal decorations are another option for adding to the look and theme of the area.

The District has the ability to serve as an effective vehicle for planning and implementing a program of improvements that can become considerable community assets. For example, activating the public realm, backstreets, and alleys around the district with public art, food and beverage offerings, and entertainment to include:

- Maiden Lane
- Campton Place
- Hallidie Plaza
- Stockton Street
- Powell Street Promenade

In addition, the District will continue to design and install way finding signage and district banners to effectively improve access and promote the locations of District businesses, points of interest and amenities.

## 2.3 Administration

In addition to the costs to provide the programs mentioned above, the District will incur costs for staff time and expenses related to such programs, as well as the management of the District. Staff time includes oversight and coordination of both District and contractor-provided services, annual tax roll preparation, and addressing property owner questions and concerns. These activities are directly related to the programs provided within the District, and without them, the programs could not be efficiently carried out on an ongoing basis.

## 2.4 Zones of Benefit and Service Frequencies

The District is comprised of two zones of benefit, differentiated by the frequency of certain Improvements, as follows (refer to the Assessment Diagram in Section 10 for the Zones of Benefit boundaries):

### 2.4.1 BENEFIT ZONE 1 (ENHANCED LEVEL OF SERVICE)

- ▮ Cleaners – four times per day
- ▮ Pressure washing – once per week
- ▮ Safety and Hospitality Ambassadors – four passes per day
- ▮ 10B/Private Security – 12.5 hours per day

### 2.4.2 BENEFIT ZONES 2 (BASE LEVEL OF SERVICE)

- ▮ Cleaners – three times per day
- ▮ Pressure washing – once every two weeks
- ▮ Safety and Hospitality Ambassadors – two passes per day
- ▮ 10B/Private Security – 7.5 hours per day

All of the other Improvements are provided with the same frequency in both Zones of Benefit.

### 3. ASSESSMENT RATES

#### 3.1 Initial Maximum Assessment Rates

The rates below represent the maximum assessment rates for Fiscal Year 2019/20:

##### Zone 1 Assessment Rates for FY 2019/20

Land Use Type (Zone 1)	Assessment Rate Per Lot Sq Ft	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Non-Residential Property	\$0.43727	\$0.06430	\$126.15163
Apartment Property	0.32795	0.04822	94.61372
Condominium Property	0.21864	0.03215	63.07582
Public Property	0.21864	0.03215	63.07582

##### Zone 2 Assessment Rates for FY 2019/20

Land Use Type (Zone 2)	Assessment Rate Per Lot Sq Ft	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Non-Residential Property	\$0.34982	\$0.05144	\$100.92131
Apartment Property	0.26236	0.03858	75.69098
Condominium Property	0.17491	0.02572	50.46065
Public Property	0.17491	0.02572	50.46065

Based on the most recent parcel characteristics, these rates are expected to generate \$6,036,110.88 in revenue during the first year of levy (2019/20). This assessment revenue will be supplemented by \$524,879.12 from sources other than assessments, to meet the total estimated budget of \$6,560,990.00. Non-assessment revenues represent 8.00% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

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

#### 3.2 Annual Maximum Assessment Rate Increases

Each year the maximum assessment rates may be increased by the greater of (i) five-percent (5%) or (ii) the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February. In no event shall the maximum assessment rates decrease. If, in the future, the Bureau of Labor Statistics discontinues or alters the CPI-U, the City (OEWD) shall select a comparable index as a replacement.

In any given year, the assessments may be levied at any rate sufficient to meet the estimated budget, as long as the actual rates do not exceed the maximum rates for that year.

### **3.3 Rate Development**

The rates in Section 3.1 are the product of a detailed analysis that is presented in Sections 5 through 8 of this report.

### **3.4 Data for Annual Assessment Calculations**

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

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

#### **3.4.1 MIXED USE**

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

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

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

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

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

### **3.5 Appeals**

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

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

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

For example, if a request for review is submitted to the District during Fiscal Year 2020/21, the Fiscal Year 2020/21 and 2019/20 assessments will be reviewed. The property owner credit shall be limited to any difference calculated for Fiscal Year 2020/21 (the current fiscal year) and Fiscal Year 2019/20 (the prior fiscal year).

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

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

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

### **3.6 Method of Collection**

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

## 4. SPECIAL BENEFITS

---

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

### 4.1 Improved Aesthetics

Several of the proposed improvements will confer aesthetic benefits. The cleaning and pressure washing services are designed to improve the visual appearance of immediately surrounding properties within the District. It is believed a cleaner environment is more aesthetically pleasing. Research shows that when areas where consumers conduct business are more aesthetically pleasing, they are also more desirable (Vilnai-Yavetz, 2010). Therefore, several of the proposed improvements, including cleaners and pressure washing will confer aesthetic benefits.

### 4.2 Increased Safety

Research has shown that business improvement districts that provide security services, like the proposed District, have been successful in reducing crime rates (Brooks, 2005). Security patrols can be used to "reinforce social control and mitigate criminal activities" (Hoyt, 2005). Based on this research, the security program provided by the District should help increase safety. The increased safety should be experienced by both residential and non-residential properties. Research shows there are safety benefits related to living in or near a commercial area managed by a business improvement district (Hoyt, 2005).

### 4.3 Increased Economic Activity

The marketing program, which includes the website, events, and the newsletter, provides economic benefits designed to promote the area as a unique destination and ultimately increase customer traffic.

The clean/safe program, in addition to conferring aesthetic and safety benefits, will concurrently confer economic benefits as well. These Improvements will help customers feel safer, so they stay longer and feel comfortable returning in the future. The Improvements will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz, 2010). Therefore, the Clean and Safe Program will also confer economic benefits.

## 5. SPECIAL BENEFIT DISTRIBUTION

As described in the Introduction, once special benefits are identified, the cost of providing those special benefits must then be assigned, based on the estimated proportionate special benefit derived by each parcel.

### 5.1 Parcel Characteristics

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

- ▮ Lot square footage
- ▮ Building square footage
- ▮ Linear frontage

Parcels of the same land use type will experience different degrees of special benefit in relation to differences in their lot size, building size, and linear frontage. A parcel with a large building for example will experience greater special benefit than a parcel with a small building. Accordingly, as lot size, building size, and linear frontage increase, parcels are considered to receive proportionately greater special benefit. Therefore, these parcel characteristics are deemed appropriate factors for determining proportional special benefit.

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

#### 5.1.1 LOT FACTOR

The average lot size in the proposed District is 4,104.43 square feet. Each parcel’s actual lot size was divided by the average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{District's Average Lot Sq Ft}} = \text{Parcel's Lot Factor}$$

#### 5.1.2 BUILDING FACTOR

The average building size in the proposed District is 27,913.67 square feet. Each parcel’s actual building size was divided by the average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{District's Average Building Sq Ft}} = \text{Parcel's Building Factor}$$

#### 5.1.3 FRONTAGE FACTOR

The average linear frontage in the proposed District is 66.39 feet. Each parcel’s actual linear frontage was divided by the average linear frontage to determine a Frontage Factor

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



### 5.1.4 FACTOR WEIGHTING

Most of the improvements will be provided in a largely linear fashion. For example, street cleaning will be performed along a property's frontage, the security officers will patrol along property frontage, and the CSAs will travel along property frontage. In addition, all pedestrian and vehicular traffic must travel along the frontage of a property (often the entire frontage), but may only experience a small portion of the building and lot square footage. Accordingly, a greater weight is allocated to the frontage factor. Based on the different service levels that the District will provide, the weighting of factors is adjusted to reflect a 70%/30% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 30% allocation. Therefore, the weighting is applied as follows:

Factor	Weight
Lot	15%
Building	15%
Frontage	70%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by  $4\frac{2}{3}$ . This increases the weight of the Frontage Factor to achieve the weights noted above.

### 5.1.5 HALLIDIE PLAZA PARCELS

As Clean and Safe Improvements are provided on the entire surface area of the two Hallidie Plaza parcels (APNs 0341 -013 and 0341 -014), as opposed to only along the frontage, as is the case with other properties within the District, the lot area of these two parcels was converted into “additional frontage”, based on the recommended sidewalk width in the City of San Francisco of 15 feet. APN 0341 -013, with a lot area of 8,915 square feet and 270.70 frontage feet, was assigned 594.33 additional frontage feet, for a total of 865.03 frontage feet; and APN 0341 -014, with a lot area of the 6,630 square feet and 400.70 frontage feet, was assigned 442 additional frontage feet, for a total of 842.70 frontage feet.

## 5.2 Land Use Types

In addition to lot size, building size, and linear frontage, a parcel’s land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in Section 4.

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

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

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

**Condominium Property** consists of condominiums used exclusively for residential purposes.

**Public Property** consists of the following:

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

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

### **5.2.1 APPORTIONING AESTHETIC BENEFIT**

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

### **5.2.2 APPORTIONING SAFETY BENEFIT**

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

### **5.2.3 APPORTIONING ECONOMIC ACTIVITY BENEFIT**

Based on District-staff's knowledge of the Union Square area, condominium units in the District are typically less concerned with attracting customers and tenants. The District's condominium units are generally owner-occupied as primary residences or as second residences. In addition, the City has limited short-term rentals of a primary residence to 90-days. Therefore, Condominium Property is assigned zero Economic Activity Benefit Points.

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

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

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

#### 5.2.4 LAND USE BENEFIT POINT SUMMARY

The table below summarizes the Land Use Benefit Points:

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

### 5.3 Zones of Benefit

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. Two distinct areas within the proposed boundary of the District have been identified that will experience the Improvements to differing degrees and therefore will receive different levels of special benefit. As noted in the Introduction, the Court in *Tiburon* made clear that zones cannot be zones of cost, but must instead be zones of benefit. That is, assessments for different groups or areas cannot be differentiated because of differences in cost. They must be differentiated based on differences in benefit.

Therefore, it is important to distinguish the differing service levels between the two zones to assign appropriate Zone Benefit Factors to parcels within each Zone. The table below summarizes the various services and their frequencies. It is acknowledged that the services may vary a bit over short time frames, but the District will provide services overall in a manner that adheres to these relative frequencies, providing 25% more services and benefit to Zone 1 parcels vs. Zone 2.

Service	Zone 1 Factor	Zone 2 Factor
Cleaners (1)	1.33	1.00
Pressure Washing (2)	2.00	1.00
Community Service Ambassadors (3)	2.00	1.00
10B Officers (4)	1.67	1.00
Security Cameras (5)	1.00	1.00
Live Overnight Monitoring (5)	1.00	1.00
Overnight Security (5)	1.00	1.00
Member Services (5)	1.00	1.00
Public Realm (5)	1.00	1.00
Marketing (5)	1.00	1.00
Events (5)	1.00	1.00
Advocacy (5)	1.00	1.00
<b>Factor Totals</b>	<b>15.00</b>	<b>12.00</b>
<b>Zone Factors</b>	<b>1.25</b>	<b>1.00</b>

- (1) Four Times per Day in Zone 1, Three Times per Day in Zone 2
- (2) Once per Week in Zone 1, Once Every Two Weeks in Zone 2
- (3) Four Passes per Day in Zone 1, Two Passes per Day in Zone 2
- (4) 12.5 hours/day of 10B Security patrols in Zone 1; 7.5 hours/day of 10B Security patrols in Zone 2
- (5) Equal Service Level in Both Zones

Based on this analysis, a Zone Benefit Factor of 1.25 is assigned to parcels in Zone 1, and a Zone Benefit Factor of 1.00 is assigned to parcels in Zone 2.

#### 5.4 Total Special Benefit Points

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

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

The Total Special Benefit Points are computed for each parcel in the proposed District and summed. The Total District Special Benefit Points are 16,815.844. These Total District Special Benefit Points are used to determine the Assessment per Special Benefit Point shown in Section 7.

# 6. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

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

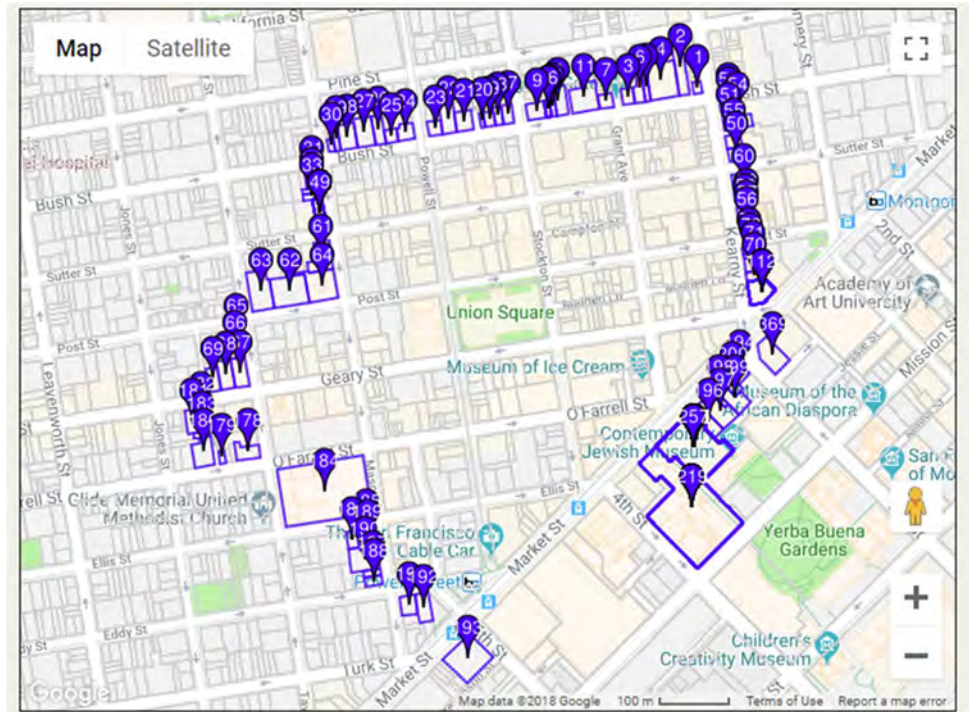
## 6.1 Summary

As detailed below, it is estimated the Improvements will confer 8.00% general benefit.

## 6.2 General Benefit Analysis

### 6.2.1 GENERAL BENEFIT: PARCELS ON THE PERIPHERY OF THE DISTRICT

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. The Clean and Safe and Marketing programs will be provided solely within the District, but for purposes of this analysis, we assume a certain level of aesthetic, safety, and economic benefits will accrue to properties



on the periphery of the District. For example, cleaning services could increase the aesthetics of the side of the street opposite these parcels, and it is likely patrolling security could report/respond to security issues near the properties just outside the boundary of the District. Likewise, the Marketing activities could draw shoppers and diners to the District who might also explore the broader area and patronize businesses on the periphery of the boundary of the District. To calculate the benefit accruing to property on the periphery of the District as a result of the Improvements, the total Benefit Points were recalculated by including those parcels on the periphery of the District (i.e., those non-District parcels directly across the street from parcels within the District).

The following figures represent the adjusted parcel characteristics resulting from the inclusion of the peripheral parcels:

- Average lot square footage: 3,474.56
- Average building square footage: 23,463.39
- Average linear frontage: 48.68
- Zone Factor for parcels on the periphery of the District, except APN 3704 -001: 0.50 (these parcels are across the street from parcels in Zone 2, and because the District Improvements are provided on the opposite side of the street from these properties, the Zone Factor for these parcels has been determined to be half that of Zone 2)
- Zone Factor for APN 3704 -001: 0.625 (this parcel is across the street from parcels in Zone 1; therefore, the Zone Factor for this parcel has been determined to be half that of Zone 1)

Applying the methodology described in Section 5, with the above-mentioned modifications, results in the following Benefit Point totals:

Area	Benefit Points	Percentage
Property within the District	22,014.90	91.13%
Property on the Periphery of the District	2,142.96	8.87%
<b>Totals</b>	<b>24,157.86</b>	<b>100.00%</b>

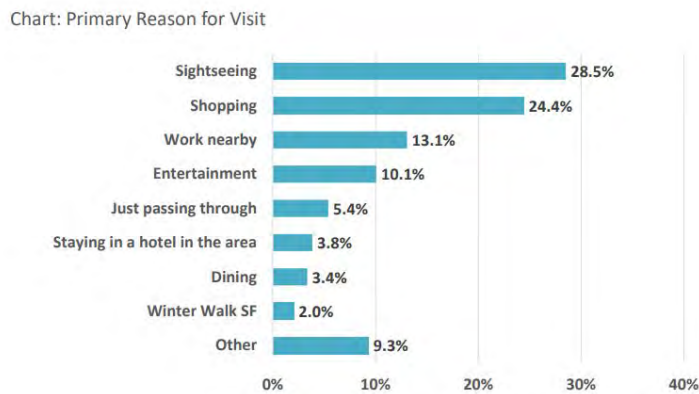
The Benefit Points for property within the District represents the proportionate amount of special benefit to the assessed parcels, and the Benefit Points for property on the periphery of the District represents benefit to non-assessed parcels outside the District. Under this measure, approximately 8.87% of the benefits from the Improvements should be treated as general benefits.

<b>General Benefit: Parcels on the Periphery of the District</b>	<b>8.87%</b>
--	--------------

### 6.2.2 GENERAL BENEFIT: PEDESTRIANS PASSING THROUGH THE DISTRICT

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

In January of 2017, Destination Analysts, Inc. prepared a report, entitled *Union Square Pedestrian Intercept Study* (Destination Analysts, 2017), intended to detail what people are doing while visiting the Union Square area. The report states “Of all visitors, 28.5 percent indicated that their primary purpose for visiting Union Square was ‘sightseeing,’ closely followed by one-quarter who came to go “shopping” (24.4%).” Other reasons for visiting Union Square such as “Work nearby”, “Entertainment”, “Staying in a Hotel in the area”, “Dining”, “Winter



Walk”, and “Other” total another 41.7%. All of these directly relate to activities occurring on property within the District, and represent special benefit to property within the District. The remaining 5.4% was attributable to people “Just passing through.” This activity represents the general benefit accruing to pedestrians passing through the District. The following table summarizes these figures:

Area	Percentage
District-Related Pedestrian Activities	94.60%
Pedestrians Passing Through the District	5.40%
<b>Totals</b>	<b>100.00%</b>

Based on a measure of pedestrians who are merely passing through the District, approximately 5.40% of the District Improvements are providing general benefits.

<b>General Benefit: Pedestrians Passing Through the District</b>	<b>5.40%</b>
--	--------------

### 6.2.3 COLLECTIVE GENERAL BENEFIT

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

General Benefit: Parcels on the Periphery of the District	8.87%
General Benefit: Pedestrians Passing Through the District	5.40%
<b>Collective General Benefit</b>	<b>7.14%</b>
<b><i>Collective General Benefit – rounded up</i></b>	<b><i>8.00%</i></b>

The general benefit, which is the percentage of the total budget that must be funded through sources other than assessments, is 7.14%. The special benefit, which is the percentage of the total budget that may be funded by assessments, is 92.86%. However, to be conservative, the general benefit percentage has been rounded up to 8.00%.

## 7. BUDGET

The following table summarizes the estimated annual costs to fund the Improvements for Fiscal Year 2019/20:

Description	Amount
Clean & Safe	\$4,868,481.00
Marketing	754,601.00
Administration	937,908.00
<b>Total Cost of Improvements</b>	<b>\$6,560,990.00</b>

### 7.1 Balance to Be Assessed

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

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

Description	Amount
Total Cost of Improvements	\$6,560,990.00
Less General Benefit Portion (8.00%)	(524,879.12)
<b>Balance to Be Assessed</b>	<b>\$6,036,110.88</b>

Each year the estimated budget may change, which will cause a corresponding change in the dollar amount of general benefit. However, the general benefit percentage will remain at 8.00% in future years.

### 7.2 Assessment per Special Benefit Point

The Assessment per Special Benefit Point is determined by dividing the Balance to Be Assessed by the sum of the Total District Special Benefit Points noted in Section 5.

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

Description	Amount
Balance to Be Assessed	\$6,036,110.88
Total District Special Benefit Points	16,815.844
<b>Assessment per Special Benefit Point</b>	<b>\$358.95</b>

The Assessment per Special Benefit Point is multiplied by each parcel's Total Special Benefit Points to determine an assessment amount. The Assessment per Special Benefit Point has been translated into the Assessment Rates shown in Section 3. The following section provides details of the computations used to determine the Assessment Rates.



## 8. ASSESSMENT RATE DEVELOPMENT

This section describes the calculation of the initial maximum assessment rates using the analysis in Sections 4 through 6 of this report, and combining it with the Balance to Be Assessed calculated in Section 7.

The rate for each component of the assessment (lot, building, and frontage) can be broken down into its individual parts as follows:

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

The determination of a rate for each component of the assessment is the component's levy divided by the component value.

For example, the total Lot Levy for Non-Residential parcels in Zone 1 is \$366,962.04, and the total Lot Square Footage for those same Non-Residential parcels in Zone 1 is 839,208 square feet. Therefore, the Assessment Rate per Lot Square Foot for Non-Residential parcels in Zone 1 is \$0.43727.

$$\begin{array}{rcccl}
 \text{Lot Levy of Non-Residential Parcels in Zone 1} & / & \text{Lot Sq Ft of Non-Residential Parcels in Zone 1} & = & \text{Lot Assessment Rate per Sq Ft of Non-Residential Parcels in Zone 1}
 \end{array}$$

This same process is used for each component of the assessment and each unique combination of land use, and zone factor. The final, summarized results of these calculations are shown below as well as in Section 3.

### Zone 1 Assessment Rates for FY 2019/20

Land Use Type (Zone 1)	Assessment Rate Per Lot Sq Ft	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Non-Residential Property	\$0.43727	\$0.06430	\$126.15163
Apartment Property	0.32795	0.04822	94.61372
Condominium Property	0.21864	0.03215	63.07582
Public Property	0.21864	0.03215	63.07582

## Zone 2 Assessment Rates for FY 2019/20

Land Use Type (Zone 2)	Assessment Rate Per Lot Sq Ft	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Non-Residential Property	\$0.34982	\$0.05144	\$100.92131
Apartment Property	0.26236	0.03858	75.69098
Condominium Property	0.17491	0.02572	50.46065
Public Property	0.17491	0.02572	50.46065

Future changes to a parcel's characteristics (lot, building, frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel's characteristics and the District budget in effect for such fiscal year.

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

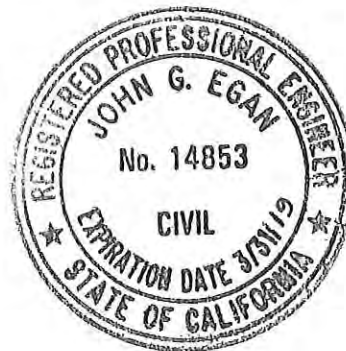
## 9. ENGINEER'S STATEMENT

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

1. I have identified all parcels that will have a special benefit conferred upon them by the Improvements described in Section 2 of this Report (the "Specially Benefited Parcels").
  - a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 10 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
  - a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the total special benefits derived by all Specially Benefited Parcels;
  - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Improvements; and
  - c. The general benefits have been separated from the special benefits and only special benefits have been assessed.

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

By: John G. Egan  
John G. Egan  
Assessment Engineer  
R.C.E. 14853  
2/14/19



## 10. ASSESSMENT DIAGRAM

---

The following pages contain the assessment diagram for the District.

# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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



AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE LEVY OF ASSESSMENT WAS APPROVED BY THE BOARD OF SUPERVISORS ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_; AND SIGNED BY THE MAYOR ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_. RESOLUTION NO. \_\_\_\_\_ THE ASSESSMENT DIAGRAM WAS FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

SAID RESOLUTION NO. \_\_\_\_\_ TOGETHER WITH THE STATUTORILY REQUIRED MANAGEMENT DISTRICT PLAN AND CERTIFIED ENGINEER'S REPORT FOR THIS DISTRICT AS ALSO APPROVED BY THE BOARD OF SUPERVISORS ARE ON FILE WITH THE BOARD OF SUPERVISORS AND ARE SUBMITTED WITH THE ASSESSMENT DIAGRAM TO THE OFFICE OF THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO FOR RECORDING. REFERENCE IS MADE TO THE MANAGEMENT DISTRICT PLAN, CERTIFIED ENGINEER'S REPORT AND ASSESSMENT DIAGRAM FOR THE AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

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

ANGELA CALVILLO, CLERK OF THE BOARD OF SUPERVISORS, CITY AND COUNTY OF SAN FRANCISCO

THE ASSESSMENT DIAGRAM AND RESOLUTION NO. \_\_\_\_\_ TOGETHER WITH THE MANAGEMENT DISTRICT PLAN AND ENGINEER'S REPORT FOR THIS ASSESSMENT DISTRICT, THAT WERE SUBMITTED FOR RECORDING BY THE CLERK OF THE BOARD OF SUPERVISORS (SEE PARAGRAPH 1, ABOVE), WERE RECORDED BY THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_. THE ASSESSMENT DIAGRAM WAS FILED IN BOOK OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) \_\_\_\_\_ IN THE OFFICE OF THE ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_\_\_ M, ON THIS SAME DATE.

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

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

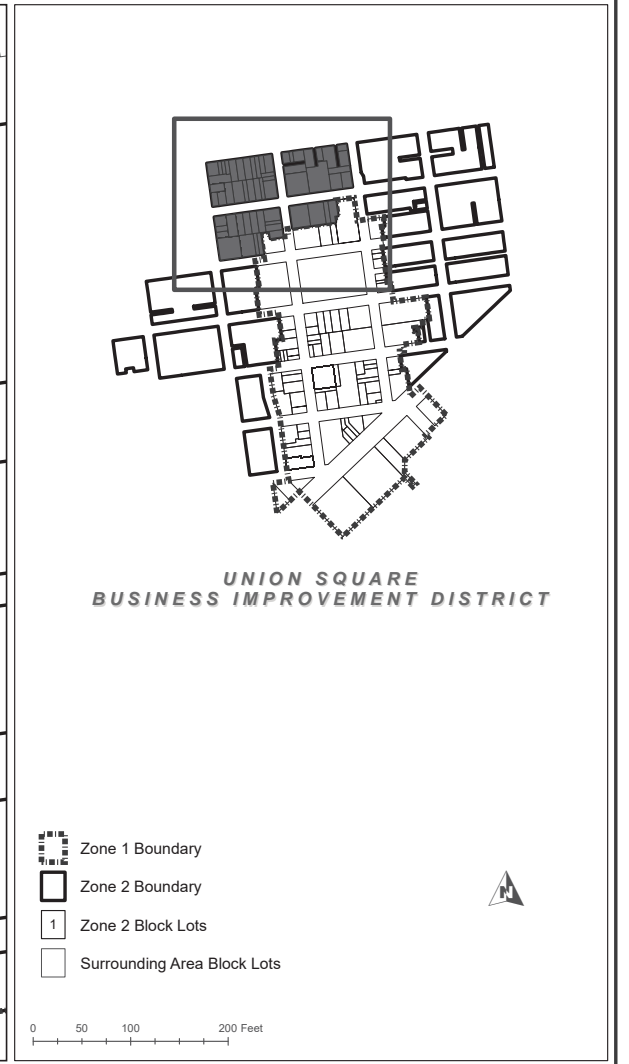


Source: DataSF.org  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California II FIPS 0403 Feet



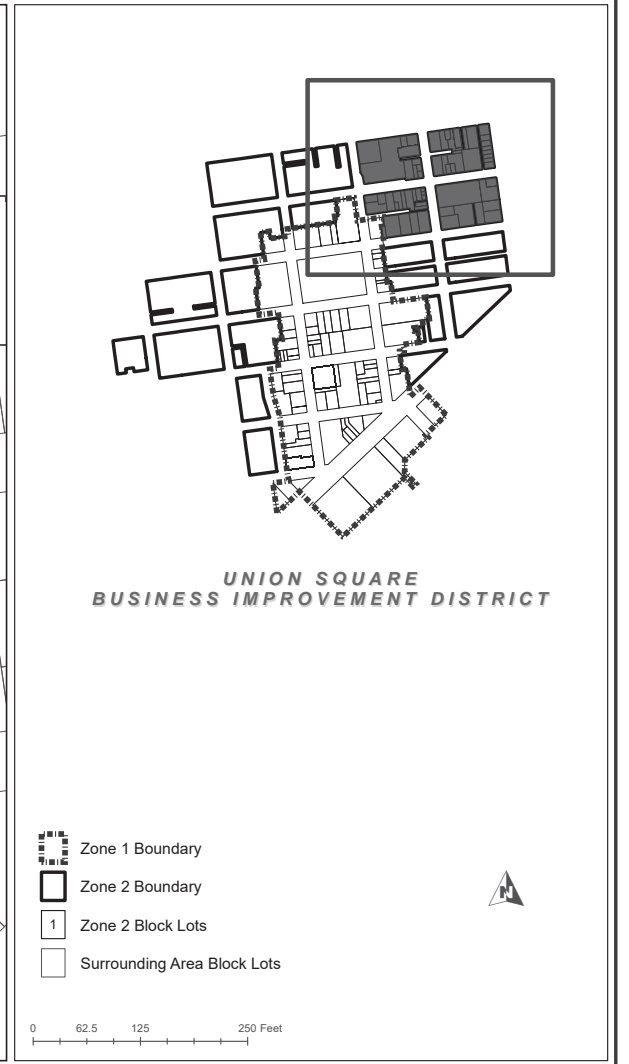
# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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



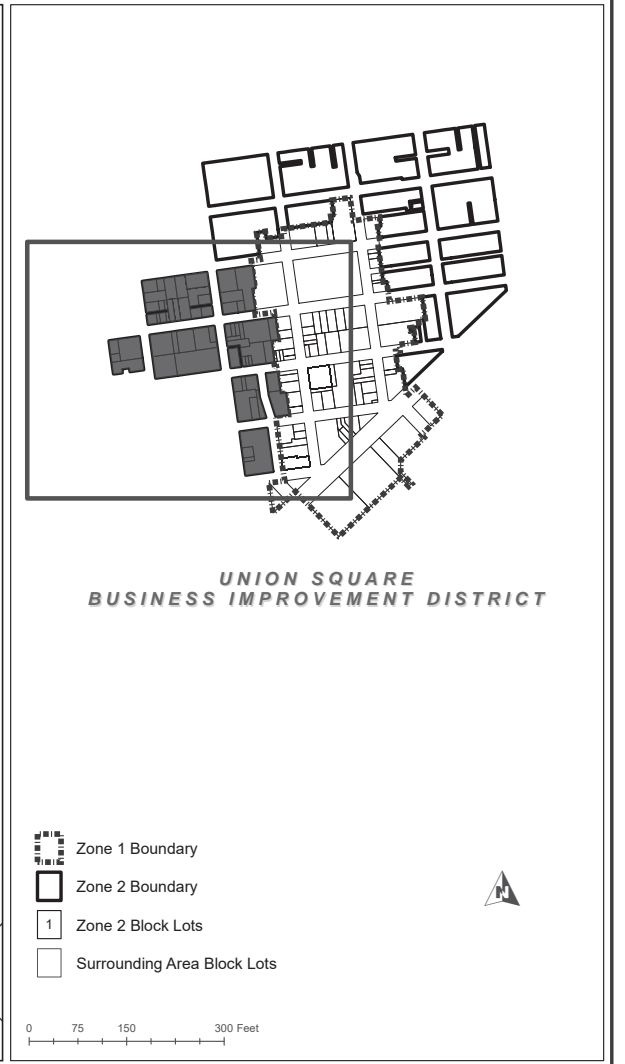
# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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



# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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





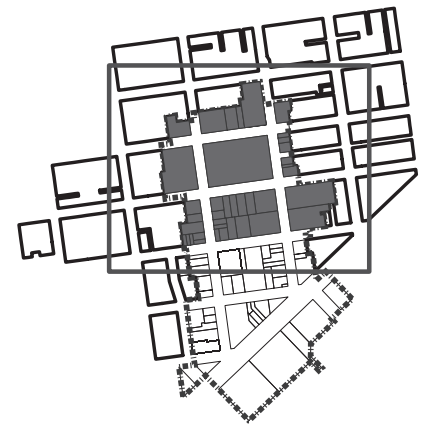
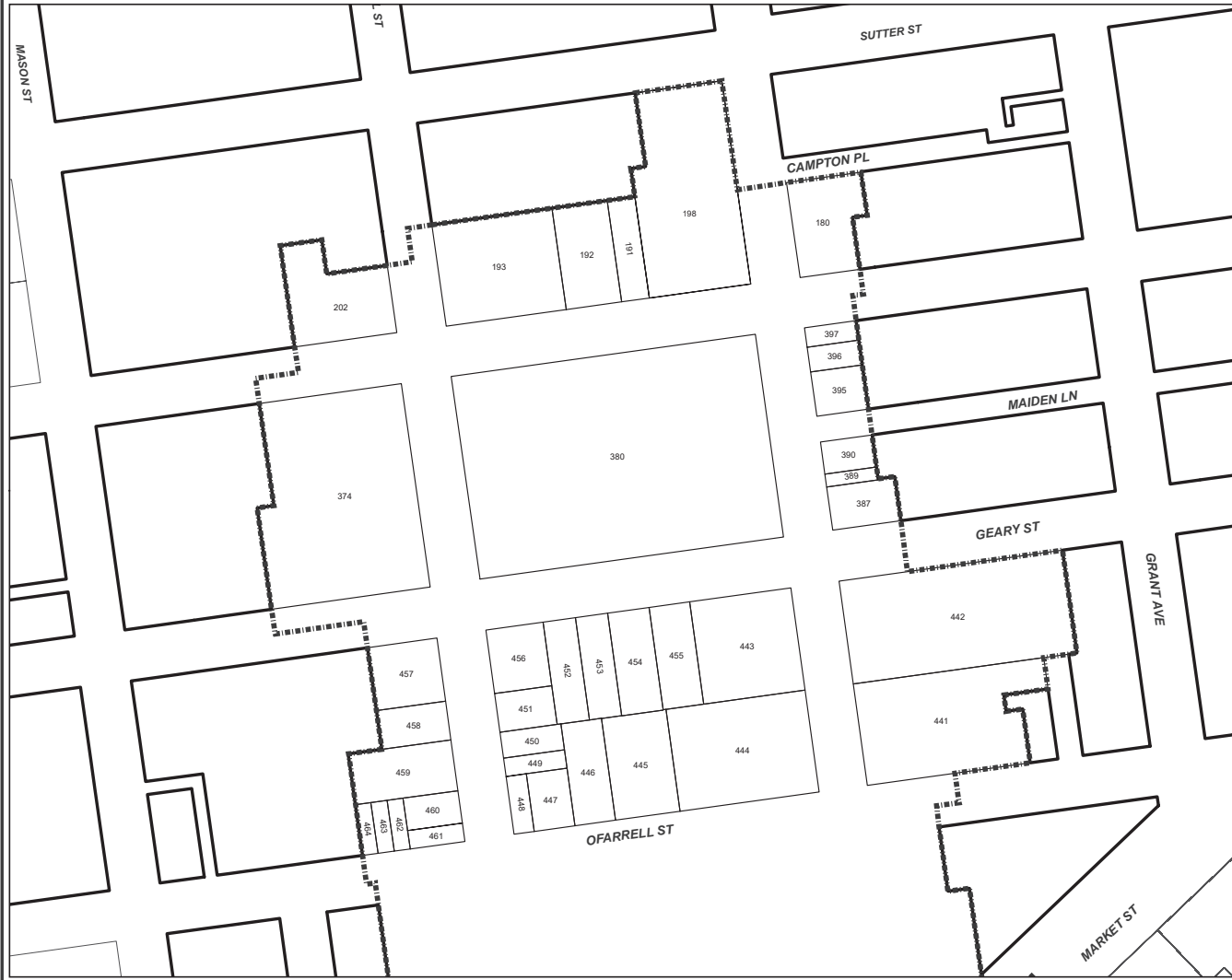
# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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







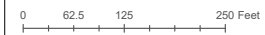
# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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



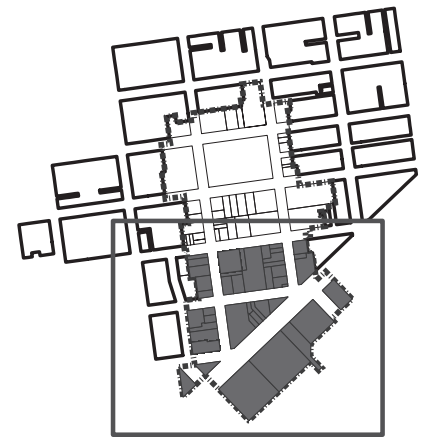
UNION SQUARE  
BUSINESS IMPROVEMENT DISTRICT

-  Zone 1 Boundary
-  Zone 2 Boundary
-  Zone 1 Block Lots
-  Surrounding Area Block Lots







# ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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



UNION SQUARE  
BUSINESS IMPROVEMENT DISTRICT

-  Zone 1 Boundary
-  Zone 2 Boundary
-  Zone 1 Block Lots
-  Surrounding Area Block Lots



## ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE UNION SQUARE BUSINESS IMPROVEMENT DISTRICT

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

Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone
1	0284-001	2	53	0284-055	2	105	0286-044	2	157	0287-034	2	209	0296-013A	2	261	0296-062	2
2	0284-002	2	54	0284-056	2	106	0286-045	2	158	0293-001	2	210	0296-013B	2	262	0296-063	2
3	0284-003	2	55	0284-057	2	107	0286-046	2	159	0293-003	2	211	0296-013C	2	263	0296-064	2
4	0284-004	2	56	0284-058	2	108	0286-047	2	160	0293-004	2	212	0296-013D	2	264	0296-065	2
5	0284-005	2	57	0284-059	2	109	0286-048	2	161	0293-005	2	213	0296-014	2	265	0296-066	2
6	0284-006	2	58	0284-060	2	110	0286-049	2	162	0293-006	2	214	0296-015	2	266	0296-067	2
7	0284-007	2	59	0284-061	2	111	0286-050	2	163	0293-007	2	215	0296-016	2	267	0296-068	2
8	0284-008	2	60	0284-062	2	112	0286-051	2	164	0293-008	2	216	0296-017	2	268	0296-069	2
9	0284-009	2	61	0284-063	2	113	0286-052	2	165	0293-009	2	217	0296-018	2	269	0296-070	2
10	0284-010	2	62	0284-064	2	114	0286-053	2	166	0293-010	2	218	0296-019	2	270	0296-071	2
11	0284-011	2	63	0285-001	2	115	0286-054	2	167	0293-011	2	219	0296-020	2	271	0296-072	2
12	0284-012	2	64	0285-003	2	116	0286-055	2	168	0293-012	2	220	0296-021	2	272	0296-073	2
13	0284-015	2	65	0285-004	2	117	0286-056	2	169	0293-013	2	221	0296-022	2	273	0296-074	2
14	0284-016	2	66	0285-005	2	118	0286-057	2	170	0294-001	2	222	0296-023	2	274	0296-075	2
15	0284-017	2	67	0285-005A	2	119	0286-058	2	171	0294-002	2	223	0296-024	2	275	0296-076	2
16	0284-018	2	68	0285-006	2	120	0286-059	2	172	0294-003	2	224	0296-025	2	276	0296-077	2
17	0284-019	2	69	0285-009	2	121	0286-060	2	173	0294-004	2	225	0296-026	2	277	0296-078	2
18	0284-020	2	70	0285-010	2	122	0286-061	2	174	0294-005	2	226	0296-027	2	278	0296-079	2
19	0284-021	2	71	0285-011	2	123	0286-062	2	175	0294-006	2	227	0296-028	2	279	0296-080	2
20	0284-022	2	72	0285-012	2	124	0286-063	2	176	0294-007	2	228	0296-029	2	280	0296-081	2
21	0284-023	2	73	0285-014	2	125	0286-064	2	177	0294-008	2	229	0296-030	2	281	0296-082	2
22	0284-024	2	74	0285-016	2	126	0286-065	2	178	0294-009	2	230	0296-031	2	282	0296-083	2
23	0284-025	2	75	0285-018	2	127	0287-001	2	179	0294-010	2	231	0296-032	2	283	0296-084	2
24	0284-026	2	76	0285-020	2	128	0287-002	2	180	0294-011	1	232	0296-033	2	284	0296-085	2
25	0284-027	2	77	0285-021	2	129	0287-003	2	181	0294-012	2	233	0296-034	2	285	0296-086	2
26	0284-028	2	78	0286-001	2	130	0287-004	2	182	0294-013	2	234	0296-035	2	286	0296-087	2
27	0284-029	2	79	0286-003	2	131	0287-005	2	183	0294-015	2	235	0296-036	2	287	0296-088	2
28	0284-030	2	80	0286-004	2	132	0287-006	2	184	0294-016	2	236	0296-037	2	288	0296-089	2
29	0284-031	2	81	0286-005	2	133	0287-007	2	185	0294-017	2	237	0296-038	2	289	0296-090	2
30	0284-032	2	82	0286-006	2	134	0287-008	2	186	0294-019	2	238	0296-039	2	290	0296-091	2
31	0284-033	2	83	0286-007	2	135	0287-009	2	187	0294-020	2	239	0296-040	2	291	0296-092	2
32	0284-034	2	84	0286-017	2	136	0287-010	2	188	0294-021	2	240	0296-041	2	292	0296-093	2
33	0284-035	2	85	0286-022	2	137	0287-011	2	189	0294-022	2	241	0296-042	2	293	0296-094	2
34	0284-036	2	86	0286-024	2	138	0287-012	2	190	0294-023	2	242	0296-043	2	294	0296-095	2
35	0284-037	2	87	0286-026	2	139	0287-013	2	191	0295-005	1	243	0296-044	2	295	0296-096	2
36	0284-038	2	88	0286-027	2	140	0287-014	2	192	0295-006	1	244	0296-045	2	296	0296-097	2
37	0284-039	2	89	0286-028	2	141	0287-015	2	193	0295-007	1	245	0296-046	2	297	0296-098	2
38	0284-040	2	90	0286-029	2	142	0287-017	2	194	0295-008	2	246	0296-047	2	298	0296-099	2
39	0284-041	2	91	0286-030	2	143	0287-018	2	195	0295-010	2	247	0296-048	2	299	0296-100	2
40	0284-042	2	92	0286-031	2	144	0287-019	2	196	0295-012	2	248	0296-049	2	300	0296-101	2
41	0284-043	2	93	0286-032	2	145	0287-020	2	197	0295-013	2	249	0296-050	2	301	0296-102	2
42	0284-044	2	94	0286-033	2	146	0287-022	2	198	0295-016	1	250	0296-051	2	302	0296-103	2
43	0284-045	2	95	0286-034	2	147	0287-023	2	199	0296-001	2	251	0296-052	2	303	0296-104	2
44	0284-046	2	96	0286-035	2	148	0287-024	2	200	0296-002	2	252	0296-053	2	304	0296-105	2
45	0284-047	2	97	0286-036	2	149	0287-026	2	201	0296-005	2	253	0296-054	2	305	0296-106	2
46	0284-048	2	98	0286-037	2	150	0287-027	2	202	0296-006	1	254	0296-055	2	306	0296-107	2
47	0284-049	2	99	0286-038	2	151	0287-028	2	203	0296-007	2	255	0296-056	2	307	0296-108	2
48	0284-050	2	100	0286-039	2	152	0287-029	2	204	0296-008	2	256	0296-057	2	308	0296-109	2
49	0284-051	2	101	0286-040	2	153	0287-030	2	205	0296-009	2	257	0296-058	2	309	0296-110	2
50	0284-052	2	102	0286-041	2	154	0287-031	2	206	0296-012	2	258	0296-059	2	310	0296-111	2
51	0284-053	2	103	0286-042	2	155	0287-032	2	207	0296-012A	2	259	0296-060	2	311	0296-112	2
52	0284-054	2	104	0286-043	2	156	0287-033	2	208	0296-012B	2	260	0296-061	2	312	0296-113	2

**ASSESSMENT DIAGRAM  
FOR THE ASSESSMENT DISTRICT KNOWN AS THE  
UNION SQUARE BUSINESS IMPROVEMENT DISTRICT**

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

Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone
313	0296 -114	2	365	0306 -013	2	417	0310 -014	2	469	0315 -015	2	521	0327 -031	1	573	0330 -034	1
314	0296 -115	2	366	0306 -014	2	418	0310 -015	2	470	0315 -016	2	522	0327 -032	1	574	0330 -035	1
315	0296 -116	2	367	0306 -015	2	419	0310 -016	2	471	0315 -017	2	523	0327 -033	1	575	0330 -036	1
316	0296 -117	2	368	0306 -016	2	420	0310 -017	2	472	0315 -018	2	524	0327 -034	1	576	0330 -037	1
317	0296 -118	2	369	0306 -017	2	421	0310 -018	2	473	0315 -019	2	525	0327 -035	1	577	0330 -038	1
318	0296 -119	2	370	0306 -018	2	422	0310 -019	2	474	0315 -020	2	526	0327 -036	1	578	0330 -039	1
319	0296 -120	2	371	0306 -020	2	423	0310 -020	2	475	0315 -020A	2	527	0327 -037	1	579	0330 -040	1
320	0296 -121	2	372	0306 -022	2	424	0310 -021	2	476	0315 -021	2	528	0327 -038	1	580	0330 -041	1
321	0296 -122	2	373	0306 -026	2	425	0310 -022	2	477	0315 -022	2	529	0327 -039	1	581	0330 -042	1
322	0296 -123	2	374	0307 -001	1	426	0310 -024	2	478	0315 -026	2	530	0327 -040	1	582	0330 -043	1
323	0296 -124	2	375	0307 -006	2	427	0312 -004	2	479	0316 -001	2	531	0327 -041	1	583	0330 -044	1
324	0296 -125	2	376	0307 -007	2	428	0312 -006	2	480	0316 -001A	2	532	0327 -042	1	584	0330 -045	1
325	0296 -126	2	377	0307 -008	2	429	0312 -008	2	481	0316 -002	2	533	0327 -043	1	585	0330 -046	1
326	0296 -127	2	378	0307 -009	2	430	0312 -009	2	482	0316 -010	2	534	0327 -044	1	586	0330 -047	1
327	0296 -128	2	379	0307 -013	2	431	0312 -031	2	483	0316 -013	2	535	0327 -045	1	587	0330 -048	1
328	0296 -129	2	380	0308 -001	1	432	0313 -001	2	484	0316 -018	2	536	0327 -046	1	588	0330 -049	1
329	0296 -130	2	381	0309 -001	2	433	0313 -002	2	485	0316 -018A	2	537	0327 -047	1	589	0330 -050	1
330	0296 -131	2	382	0309 -003	2	434	0313 -003	2	486	0317 -001	2	538	0327 -048	1	590	0330 -051	1
331	0296 -132	2	383	0309 -006	2	435	0313 -004	2	487	0317 -002	2	539	0327 -049	1	591	0330 -052	1
332	0296 -133	2	384	0309 -007	2	436	0313 -005	2	488	0317 -026	2	540	0327 -050	1	592	0330 -053	1
333	0296 -134	2	385	0309 -008	2	437	0313 -006	2	489	0317 -027	2	541	0327 -051	1	593	0330 -054	1
334	0296 -135	2	386	0309 -009	2	438	0313 -007	2	490	0326 -001	1	542	0327 -052	1	594	0330 -055	1
335	0296 -136	2	387	0309 -011	1	439	0313 -008	2	491	0326 -002	1	543	0327 -053	1	595	0330 -056	1
336	0296 -137	2	388	0309 -012	2	440	0313 -010	2	492	0326 -003	1	544	0327 -054	1	596	0330 -057	1
337	0296 -138	2	389	0309 -013	1	441	0313 -017	1	493	0326 -004	1	545	0327 -055	1	597	0330 -058	1
338	0296 -139	2	390	0309 -014	1	442	0313 -018	1	494	0326 -005	1	546	0327 -056	1	598	0330 -059	1
339	0296 -140	2	391	0309 -016	2	443	0314 -001	1	495	0326 -010	2	547	0328 -001	2	599	0330 -060	1
340	0296 -141	2	392	0309 -017	2	444	0314 -002	1	496	0326 -011	2	548	0328 -002	1	600	0330 -061	1
341	0296 -142	2	393	0309 -018	2	445	0314 -004	1	497	0326 -012	2	549	0328 -003	1	601	0330 -062	1
342	0296 -143	2	394	0309 -019	2	446	0314 -005	1	498	0326 -013	2	550	0328 -004	1	602	0330 -063	1
343	0296 -144	2	395	0309 -020	1	447	0314 -006	1	499	0326 -018	2	551	0329 -001	1	603	0330 -064	1
344	0296 -151	2	396	0309 -021	1	448	0314 -007	1	500	0326 -020	2	552	0329 -002	1	604	0330 -065	1
345	0296 -152	2	397	0309 -022	1	449	0314 -008	1	501	0326 -022	2	553	0329 -002A	1	605	0330 -066	1
346	0296 -153	2	398	0309 -023	2	450	0314 -009	1	502	0326 -023	2	554	0329 -003	1	606	0330 -067	1
347	0296 -154	2	399	0309 -024	2	451	0314 -010	1	503	0327 -001	1	555	0329 -004	1	607	0330 -068	1
348	0296 -155	2	400	0309 -025	2	452	0314 -013	1	504	0327 -002	1	556	0329 -005	1	608	0330 -069	1
349	0296 -156	2	401	0309 -027	2	453	0314 -013A	1	505	0327 -003	1	557	0329 -006	1	609	0330 -070	1
350	0296 -157	2	402	0309 -028	2	454	0314 -014	1	506	0327 -004	1	558	0330 -001	1	610	0330 -071	1
351	0296 -158	2	403	0309 -038	2	455	0314 -015	1	507	0327 -005	1	559	0330 -002	1	611	0330 -072	1
352	0296 -159	2	404	0309 -039	2	456	0314 -016	1	508	0327 -008	1	560	0330 -003	1	612	0341 -013	1
353	0296 -160	2	405	0310 -001	2	457	0315 -001	1	509	0327 -011	1	561	0330 -004	1	613	0341 -014	1
354	0306 -002	2	406	0310 -002	2	458	0315 -002	1	510	0327 -012	1	562	0330 -013	2	614	3705 -037	1
355	0306 -003	2	407	0310 -003	2	459	0315 -003	1	511	0327 -013	1	563	0330 -014	2	615	3705 -042	1
356	0306 -004	2	408	0310 -004	2	460	0315 -004	1	512	0327 -018	1	564	0330 -023	1	616	3705 -055	1
357	0306 -006	2	409	0310 -005	2	461	0315 -006	1	513	0327 -020	1	565	0330 -026	2	617	por. of 3705 -056	1
358	0306 -007	2	410	0310 -006	2	462	0315 -007	1	514	0327 -021	1	566	0330 -027	1	618	3705Z-001	1
359	0306 -007A	2	411	0310 -007	2	463	0315 -008	1	515	0327 -024	1	567	0330 -028	1	619	3705Z-002	1
360	0306 -007B	2	412	0310 -008	2	464	0315 -009	1	516	0327 -025	1	568	0330 -029	1	620	3706 -047	1
361	0306 -008	2	413	0310 -011	2	465	0315 -010	2	517	0327 -026	1	569	0330 -030	1			
362	0306 -009	2	414	0310 -012	2	466	0315 -011	2	518	0327 -028	1	570	0330 -031	1			
363	0306 -011	2	415	0310 -013	2	467	0315 -013	2	519	0327 -029	1	571	0330 -032	1			
364	0306 -012	2	416	0310 -013A	2	468	0315 -014	2	520	0327 -030	1	572	0330 -033	1			

## 11. ASSESSMENT ROLL

---

The following pages contain the proposed 2019/20 assessment roll for the District.

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0284 -001	2	165.00	5,902	12,092	Non-Residential	4.00	1.00	11.598	1.438	0.433	53.88	\$19,338.82
0284 -002	2	25.00	2,062	5,400	Non-Residential	4.00	1.00	1.757	0.502	0.193	9.81	3,522.15
0284 -003	2	25.00	1,937	1,875	Non-Residential	4.00	1.00	1.757	0.472	0.067	9.19	3,297.11
0284 -004	2	190.00	8,718	55,414	Non-Residential	4.00	1.00	13.355	2.124	1.985	69.86	25,075.36
0284 -005	2	22.50	3,092	9,282	Non-Residential	4.00	1.00	1.582	0.753	0.333	10.67	3,829.85
0284 -006	2	37.50	5,153	37,865	Non-Residential	4.00	1.00	2.636	1.255	1.357	20.99	7,534.91
0284 -007	2	44.00	6,046	22,440	Non-Residential	4.00	1.00	3.093	1.473	0.804	21.48	7,709.87
0284 -008	2	25.71	3,510	5,429	Non-Residential	4.00	1.00	1.807	0.855	0.194	11.43	4,101.64
0284 -009	2	67.79	9,343	27,064	Non-Residential	4.00	1.00	4.765	2.276	0.970	32.04	11,502.22
0284 -010	2	49.73	6,847	41,272	Non-Residential	4.00	1.00	3.495	1.668	1.479	26.57	9,536.93
0284 -011	2	50.27	4,395	4,388	Non-Residential	4.00	1.00	3.534	1.071	0.157	19.05	6,836.64
0284 -012	2	125.00	3,281	13,499	Apartment	3.00	1.00	8.786	0.799	0.484	30.21	10,843.06
0284 -015	2	152.00	5,712	28,920	Apartment	3.00	1.00	10.684	1.392	1.036	39.34	14,119.47
0284 -016	2	22.50	1,886	5,280	Apartment	3.00	1.00	1.582	0.460	0.189	6.69	2,401.58
0284 -017	2	22.00	1,848	6,080	Non-Residential	4.00	1.00	1.546	0.450	0.218	8.86	3,179.50
0284 -018	2	25.00	2,199	2,192	Non-Residential	4.00	1.00	1.757	0.536	0.079	9.49	3,405.07
0284 -019	2	45.50	6,255	16,588	Apartment	3.00	1.00	3.198	1.524	0.594	15.95	5,725.01
0284 -020	2	46.00	6,325	26,945	Non-Residential	4.00	1.00	3.233	1.541	0.965	22.96	8,241.04
0284 -021	2	46.00	6,325	20,820	Apartment	3.00	1.00	3.233	1.541	0.746	16.56	5,944.49
0284 -022	2	27.50	3,781	3,272	Non-Residential	4.00	1.00	1.933	0.921	0.117	11.89	4,266.34
0284 -023	2	27.50	3,781	10,924	Apartment	3.00	1.00	1.933	0.921	0.391	9.74	3,494.96
0284 -024	2	30.00	3,371	18,720	Non-Residential	4.00	1.00	2.109	0.821	0.671	14.40	5,169.83
0284 -025	2	53.58	7,261	31,458	Apartment	3.00	1.00	3.766	1.769	1.127	19.99	7,174.43
0284 -026	2	0.54	48	340	Condominium	2.00	1.00	0.038	0.012	0.012	0.12	44.50
0284 -027	2	0.41	36	258	Condominium	2.00	1.00	0.029	0.009	0.009	0.09	33.77
0284 -028	2	0.63	55	394	Condominium	2.00	1.00	0.044	0.013	0.014	0.14	51.57
0284 -029	2	0.56	49	348	Condominium	2.00	1.00	0.039	0.012	0.012	0.13	45.55
0284 -030	2	0.54	47	335	Condominium	2.00	1.00	0.038	0.011	0.012	0.12	43.85
0284 -031	2	0.78	68	488	Condominium	2.00	1.00	0.055	0.017	0.017	0.18	63.87
0284 -032	2	1.40	123	876	Condominium	2.00	1.00	0.098	0.030	0.031	0.32	114.66
0284 -033	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -034	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -035	2	1.45	127	908	Condominium	2.00	1.00	0.102	0.031	0.033	0.33	118.84
0284 -036	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -037	2	2.38	208	1,490	Condominium	2.00	1.00	0.167	0.051	0.053	0.54	195.02
0284 -038	2	1.65	144	1,030	Condominium	2.00	1.00	0.116	0.035	0.037	0.38	134.81
0284 -039	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -040	2	1.40	123	878	Condominium	2.00	1.00	0.099	0.030	0.031	0.32	114.92
0284 -041	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -042	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -043	2	1.43	125	892	Condominium	2.00	1.00	0.100	0.030	0.032	0.33	116.75
0284 -044	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -045	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -046	2	1.44	126	900	Condominium	2.00	1.00	0.101	0.031	0.032	0.33	117.80
0284 -047	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -048	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0284 -049	2	1.44	126	900	Condominium	2.00	1.00	0.101	0.031	0.032	0.33	117.80
0284 -050	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -051	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -052	2	1.44	126	900	Condominium	2.00	1.00	0.101	0.031	0.032	0.33	117.80
0284 -053	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -054	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -055	2	1.40	123	878	Condominium	2.00	1.00	0.099	0.030	0.031	0.32	114.92
0284 -056	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -057	2	2.38	208	1,490	Condominium	2.00	1.00	0.167	0.051	0.053	0.54	195.02
0284 -058	2	1.73	151	1,080	Condominium	2.00	1.00	0.121	0.037	0.039	0.39	141.36
0284 -059	2	1.34	118	840	Condominium	2.00	1.00	0.094	0.029	0.030	0.31	109.94
0284 -060	2	1.40	123	878	Condominium	2.00	1.00	0.099	0.030	0.031	0.32	114.92
0284 -061	2	1.20	105	750	Condominium	2.00	1.00	0.084	0.026	0.027	0.27	98.16
0284 -062	2	1.86	163	1,165	Condominium	2.00	1.00	0.131	0.040	0.042	0.42	152.48
0284 -063	2	0.83	72	518	Condominium	2.00	1.00	0.058	0.018	0.019	0.19	67.80
0284 -064	2	1.28	112	800	Condominium	2.00	1.00	0.090	0.027	0.029	0.29	104.71
0285 -001	2	139.00	2,370	7,285	Non-Residential	4.00	1.00	9.770	0.577	0.261	42.43	15,232.01
0285 -003	2	196.00	5,876	42,540	Apartment	3.00	1.00	13.777	1.432	1.524	50.20	18,018.37
0285 -004	2	57.50	5,153	37,432	Non-Residential	4.00	1.00	4.042	1.255	1.341	26.55	9,531.08
0285 -005	2	162.39	6,237	21,669	Non-Residential	4.00	1.00	11.414	1.520	0.776	54.84	19,684.72
0285 -005A	2	75.12	7,509	12,668	Non-Residential	4.00	1.00	5.280	1.829	0.454	30.25	10,859.20
0285 -006	2	184.50	23,687	294,416	Non-Residential	4.00	1.00	12.968	5.771	10.547	117.15	42,050.47
0285 -009	2	187.50	6,873	30,037	Non-Residential	4.00	1.00	13.179	1.675	1.076	63.72	22,872.30
0285 -010	2	157.50	3,037	17,301	Apartment	3.00	1.00	11.071	0.740	0.620	37.29	13,385.70
0285 -011	2	47.00	1,586	33,957	Non-Residential	4.00	1.00	3.304	0.386	1.216	19.63	7,044.81
0285 -012	2	138.00	4,657	33,957	Non-Residential	4.00	1.00	9.700	1.135	1.216	48.20	17,303.05
0285 -014	2	172.00	6,581	30,900	Apartment	3.00	1.00	12.090	1.603	1.107	44.40	15,937.68
0285 -016	2	122.00	3,258	16,824	Apartment	3.00	1.00	8.575	0.794	0.603	29.92	10,738.23
0285 -018	2	220.50	9,896	41,250	Apartment	3.00	1.00	15.499	2.411	1.478	58.16	20,877.76
0285 -020	2	33.99	2,341	40,010	Non-Residential	4.00	1.00	2.389	0.570	1.433	17.57	6,307.08
0285 -021	2	241.54	16,638	284,345	Non-Residential	4.00	1.00	16.978	4.054	10.187	124.87	44,823.49
0286 -001	2	130.04	4,220	15,355	Non-Residential	4.00	1.00	9.141	1.028	0.550	42.88	15,390.22
0286 -003	2	99.00	2,420	23,100	Non-Residential	4.00	1.00	6.959	0.590	0.828	33.50	12,026.09
0286 -004	2	42.00	1,260	5,040	Non-Residential	4.00	1.00	2.952	0.307	0.181	13.76	4,938.76
0286 -005	2	70.00	1,200	9,350	Non-Residential	4.00	1.00	4.920	0.292	0.335	22.19	7,965.29
0286 -006	2	25.00	2,047	8,150	Non-Residential	4.00	1.00	1.757	0.499	0.292	10.19	3,658.36
0286 -007	2	105.00	6,612	46,538	Non-Residential	4.00	1.00	7.380	1.611	1.667	42.63	15,303.67
0286 -017	2	275.00	18,905	47,669	Public	2.00	1.00	19.330	4.606	1.708	51.29	18,409.50
0286 -022	2	40.46	2,548	9,556	Apartment	3.00	1.00	2.844	0.621	0.342	11.42	4,099.50
0286 -024	2	575.46	50,991	394,014	Public	2.00	1.00	40.449	12.423	14.115	133.98	48,090.95
0286 -026	2	60.47	2,536	11,990	Non-Residential	4.00	1.00	4.250	0.618	0.430	21.19	7,606.45
0286 -027	2	4.71	198	934	Condominium	2.00	1.00	0.331	0.048	0.033	0.83	296.26
0286 -028	2	4.03	169	800	Condominium	2.00	1.00	0.284	0.041	0.029	0.71	253.76
0286 -029	2	3.13	131	621	Condominium	2.00	1.00	0.220	0.032	0.022	0.55	196.98
0286 -030	2	2.04	85	404	Condominium	2.00	1.00	0.143	0.021	0.014	0.36	128.15
0286 -031	2	2.33	98	462	Condominium	2.00	1.00	0.164	0.024	0.017	0.41	146.55



**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0286 -032	2	2.93	123	580	Condominium	2.00	1.00	0.206	0.030	0.021	0.51	183.98
0286 -033	2	3.41	143	676	Condominium	2.00	1.00	0.240	0.035	0.024	0.60	214.43
0286 -034	2	2.56	107	508	Condominium	2.00	1.00	0.180	0.026	0.018	0.45	161.14
0286 -035	2	4.20	176	832	Condominium	2.00	1.00	0.295	0.043	0.030	0.74	263.91
0286 -036	2	3.72	156	738	Condominium	2.00	1.00	0.262	0.038	0.026	0.65	234.09
0286 -037	2	3.14	132	622	Condominium	2.00	1.00	0.220	0.032	0.022	0.55	197.30
0286 -038	2	2.04	85	404	Condominium	2.00	1.00	0.143	0.021	0.014	0.36	128.15
0286 -039	2	2.22	93	441	Condominium	2.00	1.00	0.156	0.023	0.016	0.39	139.89
0286 -040	2	2.81	118	558	Condominium	2.00	1.00	0.198	0.029	0.020	0.49	177.00
0286 -041	2	3.34	140	663	Condominium	2.00	1.00	0.235	0.034	0.024	0.59	210.30
0286 -042	2	2.25	94	446	Condominium	2.00	1.00	0.158	0.023	0.016	0.39	141.47
0286 -043	2	4.20	176	832	Condominium	2.00	1.00	0.295	0.043	0.030	0.74	263.91
0286 -044	2	3.46	145	687	Condominium	2.00	1.00	0.244	0.035	0.025	0.61	217.92
0286 -045	2	3.72	156	738	Condominium	2.00	1.00	0.262	0.038	0.026	0.65	234.09
0286 -046	2	3.06	128	606	Condominium	2.00	1.00	0.215	0.031	0.022	0.54	192.22
0286 -047	2	2.81	118	558	Condominium	2.00	1.00	0.198	0.029	0.020	0.49	177.00
0286 -048	2	3.15	132	624	Condominium	2.00	1.00	0.221	0.032	0.022	0.55	197.93
0286 -049	2	3.35	141	665	Condominium	2.00	1.00	0.236	0.034	0.024	0.59	210.94
0286 -050	2	4.20	176	832	Condominium	2.00	1.00	0.295	0.043	0.030	0.74	263.91
0286 -051	2	3.46	145	687	Condominium	2.00	1.00	0.244	0.035	0.025	0.61	217.92
0286 -052	2	3.72	156	738	Condominium	2.00	1.00	0.262	0.038	0.026	0.65	234.09
0286 -053	2	3.06	128	606	Condominium	2.00	1.00	0.215	0.031	0.022	0.54	192.22
0286 -054	2	2.81	118	558	Condominium	2.00	1.00	0.198	0.029	0.020	0.49	177.00
0286 -055	2	3.15	132	624	Condominium	2.00	1.00	0.221	0.032	0.022	0.55	197.93
0286 -056	2	3.35	141	665	Condominium	2.00	1.00	0.236	0.034	0.024	0.59	210.94
0286 -057	2	4.21	176	834	Condominium	2.00	1.00	0.296	0.043	0.030	0.74	264.54
0286 -058	2	3.31	139	656	Condominium	2.00	1.00	0.233	0.034	0.024	0.58	208.08
0286 -059	2	4.21	176	834	Condominium	2.00	1.00	0.296	0.043	0.030	0.74	264.54
0286 -060	2	5.36	225	1,063	Condominium	2.00	1.00	0.377	0.055	0.038	0.94	337.18
0286 -061	2	4.84	203	960	Condominium	2.00	1.00	0.340	0.049	0.034	0.85	304.51
0286 -062	2	3.74	157	742	Condominium	2.00	1.00	0.263	0.038	0.027	0.66	235.36
0286 -063	2	3.30	138	654	Condominium	2.00	1.00	0.232	0.034	0.023	0.58	207.45
0286 -064	2	3.57	150	707	Condominium	2.00	1.00	0.251	0.036	0.025	0.62	224.26
0286 -065	2	4.51	189	895	Condominium	2.00	1.00	0.317	0.046	0.032	0.79	283.89
0287 -001	2	189.42	3,896	31,978	Non-Residential	4.00	1.00	13.314	0.949	1.146	61.64	22,124.19
0287 -002	2	73.00	2,204	7,735	Non-Residential	4.00	1.00	5.131	0.537	0.277	23.78	8,536.21
0287 -003	2	72.00	2,173	6,122	Non-Residential	4.00	1.00	5.061	0.529	0.219	23.24	8,341.47
0287 -004	2	51.00	1,695	4,727	Non-Residential	4.00	1.00	3.585	0.413	0.169	16.67	5,983.13
0287 -005	2	52.00	1,568	7,533	Non-Residential	4.00	1.00	3.655	0.382	0.270	17.23	6,183.96
0287 -006	2	50.00	1,510	4,536	Non-Residential	4.00	1.00	3.514	0.368	0.163	16.18	5,807.67
0287 -007	2	50.00	1,507	6,205	Non-Residential	4.00	1.00	3.514	0.367	0.222	16.42	5,892.47
0287 -008	2	133.42	2,204	13,400	Non-Residential	4.00	1.00	9.378	0.537	0.480	41.58	14,925.03
0287 -009	2	268.00	15,537	127,289	Non-Residential	4.00	1.00	18.838	3.785	4.560	108.73	39,029.82
0287 -010	2	94.50	8,940	54,292	Non-Residential	4.00	1.00	6.642	2.178	1.945	43.06	15,457.22
0287 -011	2	30.00	1,799	14,850	Non-Residential	4.00	1.00	2.109	0.438	0.532	12.32	4,420.85
0287 -012	2	30.00	1,799	8,280	Non-Residential	4.00	1.00	2.109	0.438	0.297	11.37	4,082.90

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0287 -013	2	57.50	3,449	7,250	Non-Residential	4.00	1.00	4.042	0.840	0.260	20.57	7,382.49
0287 -014	2	237.50	7,050	32,162	Non-Residential	4.00	1.00	16.694	1.718	1.152	78.25	28,089.64
0287 -015	2	17.50	949	-	Public	2.00	1.00	1.230	0.231	-	2.92	1,049.06
0287 -017	2	258.00	8,276	67,460	Non-Residential	4.00	1.00	18.135	2.016	2.417	90.27	32,403.08
0287 -018	2	80.03	4,800	18,750	Non-Residential	4.00	1.00	5.625	1.169	0.672	29.87	10,720.52
0287 -019	2	34.47	2,064	4,080	Non-Residential	4.00	1.00	2.423	0.503	0.146	12.29	4,410.59
0287 -020	2	60.00	4,098	16,590	Non-Residential	4.00	1.00	4.217	0.998	0.594	23.24	8,342.26
0287 -022	2	154.50	3,437	17,185	Apartment	3.00	1.00	10.860	0.837	0.616	36.94	13,259.10
0287 -023	2	202.50	8,287	42,992	Non-Residential	4.00	1.00	14.234	2.019	1.540	71.17	25,547.16
0287 -024	2	17.50	700	-	Public	2.00	1.00	1.230	0.171	-	2.80	1,005.51
0287 -026	2	15.89	468	3,657	Non-Residential	4.00	1.00	1.117	0.114	0.131	5.45	1,956.00
0287 -027	2	20.51	604	4,719	Non-Residential	4.00	1.00	1.442	0.147	0.169	7.03	2,524.03
0287 -028	2	17.08	503	3,930	Non-Residential	4.00	1.00	1.201	0.123	0.141	5.86	2,102.02
0287 -029	2	17.08	503	3,930	Non-Residential	4.00	1.00	1.201	0.123	0.141	5.86	2,102.02
0287 -030	2	17.08	503	3,930	Non-Residential	4.00	1.00	1.201	0.123	0.141	5.86	2,102.02
0287 -031	2	16.98	500	3,906	Non-Residential	4.00	1.00	1.193	0.122	0.140	5.82	2,089.18
0287 -032	2	16.98	500	3,906	Non-Residential	4.00	1.00	1.193	0.122	0.140	5.82	2,089.18
0287 -033	2	16.98	500	3,906	Non-Residential	4.00	1.00	1.193	0.122	0.140	5.82	2,089.18
0287 -034	2	13.43	396	3,090	Non-Residential	4.00	1.00	0.944	0.096	0.111	4.60	1,652.73
0293 -001	2	119.42	3,510	42,819	Non-Residential	4.00	1.00	8.394	0.855	1.534	43.13	15,482.23
0293 -003	2	65.00	7,013	24,759	Non-Residential	4.00	1.00	4.569	1.709	0.887	28.66	10,286.80
0293 -004	2	180.42	7,824	37,160	Non-Residential	4.00	1.00	12.681	1.906	1.331	63.68	22,856.54
0293 -005	2	187.50	6,873	40,290	Non-Residential	4.00	1.00	13.179	1.675	1.443	65.19	23,399.69
0293 -006	2	236.50	14,728	117,435	Non-Residential	4.00	1.00	16.623	3.588	4.207	97.68	35,060.89
0293 -007	2	191.75	8,947	39,021	Non-Residential	4.00	1.00	13.478	2.180	1.398	68.22	24,488.87
0293 -008	2	57.25	5,266	32,040	Non-Residential	4.00	1.00	4.024	1.283	1.148	25.82	9,268.03
0293 -009	2	427.00	37,810	241,918	Non-Residential	4.00	1.00	30.014	9.212	8.667	191.57	68,764.30
0293 -010	2	84.06	7,556	60,445	Non-Residential	4.00	1.00	5.909	1.841	2.165	39.66	14,236.06
0293 -011	2	35.13	3,157	25,259	Non-Residential	4.00	1.00	2.469	0.769	0.905	16.57	5,949.02
0293 -012	2	5.31	477	3,817	Non-Residential	4.00	1.00	0.373	0.116	0.137	2.50	898.98
0293 -013	2	1.50	135	1,079	Non-Residential	4.00	1.00	0.105	0.033	0.039	0.71	254.13
0294 -001	2	48.00	574	2,025	Non-Residential	4.00	1.00	3.374	0.140	0.073	14.35	5,149.23
0294 -002	2	22.00	548	1,650	Non-Residential	4.00	1.00	1.546	0.134	0.059	6.96	2,496.87
0294 -003	2	55.00	749	3,750	Non-Residential	4.00	1.00	3.866	0.182	0.134	16.73	6,005.64
0294 -004	2	120.00	1,746	10,650	Non-Residential	4.00	1.00	8.435	0.425	0.382	36.97	13,269.28
0294 -005	2	115.00	1,999	11,440	Non-Residential	4.00	1.00	8.083	0.487	0.410	35.92	12,893.81
0294 -006	2	260.25	8,433	96,870	Non-Residential	4.00	1.00	18.293	2.055	3.470	95.27	34,197.86
0294 -007	2	101.50	6,175	38,400	Non-Residential	4.00	1.00	7.134	1.504	1.376	40.06	14,378.97
0294 -008	2	138.50	8,498	32,187	Non-Residential	4.00	1.00	9.735	2.070	1.153	51.83	18,606.15
0294 -009	2	187.83	11,473	38,475	Non-Residential	4.00	1.00	13.203	2.795	1.378	69.51	24,949.22
0294 -010	2	20.00	1,406	7,413	Non-Residential	4.00	1.00	1.406	0.343	0.266	8.06	2,891.60
0294 -011	1	302.00	10,789	73,164	Non-Residential	4.00	1.25	21.227	2.629	2.621	132.39	47,520.21
0294 -012	2	25.00	1,245	1,550	Non-Residential	4.00	1.00	1.757	0.303	0.056	8.46	3,038.32
0294 -013	2	200.00	9,100	92,000	Non-Residential	4.00	1.00	14.058	2.217	3.296	78.28	28,100.12
0294 -015	2	130.00	3,998	34,215	Non-Residential	4.00	1.00	9.138	0.974	1.226	45.35	16,278.43
0294 -016	2	50.00	3,500	20,784	Non-Residential	4.00	1.00	3.514	0.853	0.745	20.45	7,339.57

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0294 -017	2	100.00	5,998	18,500	Non-Residential	4.00	1.00	7.029	1.461	0.663	36.61	13,142.06
0294 -019	2	75.00	4,748	14,750	Non-Residential	4.00	1.00	5.272	1.157	0.528	27.83	9,988.83
0294 -020	2	50.00	3,000	5,387	Non-Residential	4.00	1.00	3.514	0.731	0.193	17.75	6,372.68
0294 -021	2	152.50	6,181	38,237	Non-Residential	4.00	1.00	10.719	1.506	1.370	54.38	19,519.73
0294 -022	2	44.00	1,650	10,120	Non-Residential	4.00	1.00	3.093	0.402	0.363	15.43	5,538.34
0294 -023	2	66.00	1,725	5,610	Non-Residential	4.00	1.00	4.639	0.420	0.201	21.04	7,552.88
0295 -005	1	37.50	5,153	14,475	Non-Residential	4.00	1.25	2.636	1.255	0.519	22.05	7,914.72
0295 -006	1	75.00	10,310	110,893	Non-Residential	4.00	1.25	5.272	2.512	3.973	58.78	21,099.89
0295 -007	1	300.26	22,380	136,000	Non-Residential	4.00	1.25	21.105	5.453	4.872	157.15	56,409.35
0295 -008	2	254.15	16,017	232,984	Non-Residential	4.00	1.00	17.864	3.902	8.347	120.45	43,236.26
0295 -010	2	99.40	13,751	81,123	Non-Residential	4.00	1.00	6.986	3.350	2.906	52.97	19,014.45
0295 -012	2	30.00	4,151	13,065	Non-Residential	4.00	1.00	2.109	1.011	0.468	14.35	5,151.81
0295 -013	2	50.12	6,172	17,097	Non-Residential	4.00	1.00	3.523	1.504	0.612	22.56	8,096.25
0295 -016	1	530.90	35,931	610,645	Non-Residential	4.00	1.25	37.316	8.754	21.876	339.73	121,948.60
0296 -001	2	176.83	7,588	34,173	Non-Residential	4.00	1.00	12.429	1.849	1.224	62.01	22,258.63
0296 -002	2	20.83	2,173	3,958	Non-Residential	4.00	1.00	1.464	0.529	0.142	8.54	3,066.27
0296 -005	2	46.08	3,689	48,713	Non-Residential	4.00	1.00	3.239	0.899	1.745	23.53	8,446.98
0296 -006	1	227.75	15,069	61,407	Non-Residential	4.00	1.25	16.008	3.671	2.200	109.40	39,268.95
0296 -007	2	24.38	3,349	19,170	Non-Residential	4.00	1.00	1.713	0.816	0.687	12.86	4,617.59
0296 -008	2	23.38	3,210	32,647	Non-Residential	4.00	1.00	1.643	0.782	1.170	14.38	5,161.27
0296 -009	2	90.75	12,475	162,214	Non-Residential	4.00	1.00	6.379	3.039	5.811	60.92	21,866.64
0296 -012	2	40.00	2,996	13,124	Apartment	3.00	1.00	2.812	0.730	0.470	12.04	4,320.02
0296 -012A	2	35.00	2,625	12,504	Apartment	3.00	1.00	2.460	0.640	0.448	10.64	3,820.31
0296 -012B	2	137.50	4,687	12,270	Non-Residential	4.00	1.00	9.665	1.142	0.440	44.99	16,147.58
0296 -013A	2	45.00	6,185	21,214	Non-Residential	4.00	1.00	3.163	1.507	0.760	21.72	7,796.35
0296 -013B	2	44.25	6,080	20,765	Non-Residential	4.00	1.00	3.110	1.481	0.744	21.34	7,660.83
0296 -013C	2	44.25	6,084	22,121	Non-Residential	4.00	1.00	3.110	1.482	0.792	21.54	7,731.98
0296 -013D	2	44.00	6,046	14,778	Non-Residential	4.00	1.00	3.093	1.473	0.529	20.38	7,315.75
0296 -014	2	40.00	3,994	15,422	Apartment	3.00	1.00	2.812	0.973	0.552	13.01	4,670.51
0296 -015	2	75.60	5,197	42,539	Non-Residential	4.00	1.00	5.314	1.266	1.524	32.42	11,635.92
0296 -016	2	6.44	443	3,625	Non-Residential	4.00	1.00	0.453	0.108	0.130	2.76	991.57
0296 -017	2	2.57	177	1,448	Non-Residential	4.00	1.00	0.181	0.043	0.052	1.10	396.08
0296 -018	2	1.49	102	836	Non-Residential	4.00	1.00	0.104	0.025	0.030	0.64	228.68
0296 -019	2	4.05	279	2,280	Non-Residential	4.00	1.00	0.285	0.068	0.082	1.74	623.66
0296 -020	2	1.78	122	1,001	Non-Residential	4.00	1.00	0.125	0.030	0.036	0.76	273.81
0296 -021	2	0.75	52	424	Non-Residential	4.00	1.00	0.053	0.013	0.015	0.32	115.98
0296 -022	2	0.86	59	484	Non-Residential	4.00	1.00	0.060	0.014	0.017	0.37	132.39
0296 -023	2	0.95	65	534	Non-Residential	4.00	1.00	0.067	0.016	0.019	0.41	146.07
0296 -024	2	0.65	45	368	Non-Residential	4.00	1.00	0.046	0.011	0.013	0.28	100.66
0296 -025	2	1.56	108	880	Non-Residential	4.00	1.00	0.110	0.026	0.032	0.67	240.71
0296 -026	2	1.17	81	661	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.50	180.81
0296 -027	2	0.94	65	529	Non-Residential	4.00	1.00	0.066	0.016	0.019	0.40	144.70
0296 -028	2	0.84	58	471	Non-Residential	4.00	1.00	0.059	0.014	0.017	0.36	128.84
0296 -029	2	1.95	134	1,100	Non-Residential	4.00	1.00	0.137	0.033	0.039	0.84	300.89
0296 -030	2	1.78	123	1,004	Non-Residential	4.00	1.00	0.125	0.030	0.036	0.77	274.63
0296 -031	2	4.32	297	2,430	Non-Residential	4.00	1.00	0.304	0.072	0.087	1.85	664.69

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0296 -032	2	1.36	93	763	Non-Residential	4.00	1.00	0.095	0.023	0.027	0.58	208.71
0296 -033	2	0.36	25	204	Non-Residential	4.00	1.00	0.025	0.006	0.007	0.16	55.80
0296 -034	2	1.40	96	786	Non-Residential	4.00	1.00	0.098	0.023	0.028	0.60	215.00
0296 -035	2	0.28	19	158	Non-Residential	4.00	1.00	0.020	0.005	0.006	0.12	43.22
0296 -036	2	1.33	92	750	Non-Residential	4.00	1.00	0.094	0.022	0.027	0.57	205.15
0296 -037	2	1.30	90	733	Non-Residential	4.00	1.00	0.092	0.022	0.026	0.56	200.50
0296 -038	2	2.07	142	1,163	Non-Residential	4.00	1.00	0.145	0.035	0.042	0.89	318.12
0296 -039	2	4.39	302	2,471	Non-Residential	4.00	1.00	0.309	0.074	0.089	1.88	675.91
0296 -040	2	0.45	31	256	Non-Residential	4.00	1.00	0.032	0.008	0.009	0.20	70.03
0296 -041	2	1.11	76	626	Non-Residential	4.00	1.00	0.078	0.019	0.022	0.48	171.23
0296 -042	2	0.25	17	139	Non-Residential	4.00	1.00	0.017	0.004	0.005	0.11	38.02
0296 -043	2	0.70	48	396	Non-Residential	4.00	1.00	0.049	0.012	0.014	0.30	108.32
0296 -044	2	1.39	96	784	Non-Residential	4.00	1.00	0.098	0.023	0.028	0.60	214.45
0296 -045	2	1.18	81	664	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.51	181.63
0296 -046	2	0.47	32	262	Non-Residential	4.00	1.00	0.033	0.008	0.009	0.20	71.67
0296 -047	2	1.56	107	877	Non-Residential	4.00	1.00	0.110	0.026	0.031	0.67	239.89
0296 -048	2	1.33	91	748	Non-Residential	4.00	1.00	0.093	0.022	0.027	0.57	204.60
0296 -049	2	0.46	32	260	Non-Residential	4.00	1.00	0.032	0.008	0.009	0.20	71.12
0296 -050	2	2.00	137	1,123	Non-Residential	4.00	1.00	0.140	0.033	0.040	0.86	307.18
0296 -051	2	1.88	129	1,056	Non-Residential	4.00	1.00	0.132	0.031	0.038	0.80	288.85
0296 -052	2	0.89	61	502	Non-Residential	4.00	1.00	0.063	0.015	0.018	0.38	137.31
0296 -053	2	1.03	71	580	Non-Residential	4.00	1.00	0.072	0.017	0.021	0.44	158.65
0296 -054	2	1.08	75	610	Non-Residential	4.00	1.00	0.076	0.018	0.022	0.46	166.86
0296 -055	2	1.40	97	790	Non-Residential	4.00	1.00	0.099	0.024	0.028	0.60	216.09
0296 -056	2	1.44	99	808	Non-Residential	4.00	1.00	0.101	0.024	0.029	0.62	221.02
0296 -057	2	1.63	112	916	Non-Residential	4.00	1.00	0.114	0.027	0.033	0.70	250.56
0296 -058	2	0.75	52	424	Non-Residential	4.00	1.00	0.053	0.013	0.015	0.32	115.98
0296 -059	2	0.27	19	152	Non-Residential	4.00	1.00	0.019	0.005	0.005	0.12	41.58
0296 -060	2	0.35	24	199	Non-Residential	4.00	1.00	0.025	0.006	0.007	0.15	54.43
0296 -061	2	4.45	306	2,506	Non-Residential	4.00	1.00	0.313	0.075	0.090	1.91	685.48
0296 -062	2	0.91	62	510	Non-Residential	4.00	1.00	0.064	0.015	0.018	0.39	139.50
0296 -063	2	0.95	65	533	Non-Residential	4.00	1.00	0.067	0.016	0.019	0.41	145.79
0296 -064	2	1.17	81	661	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.50	180.81
0296 -065	2	7.25	498	4,080	Non-Residential	4.00	1.00	0.510	0.121	0.146	3.11	1,116.02
0296 -066	2	2.36	162	1,329	Non-Residential	4.00	1.00	0.166	0.040	0.048	1.01	363.53
0296 -067	2	2.06	142	1,161	Non-Residential	4.00	1.00	0.145	0.035	0.042	0.88	317.57
0296 -068	2	0.91	62	511	Non-Residential	4.00	1.00	0.064	0.015	0.018	0.39	139.78
0296 -069	2	1.20	83	678	Non-Residential	4.00	1.00	0.085	0.020	0.024	0.52	185.46
0296 -070	2	1.61	111	907	Non-Residential	4.00	1.00	0.113	0.027	0.032	0.69	248.10
0296 -071	2	1.61	111	907	Non-Residential	4.00	1.00	0.113	0.027	0.032	0.69	248.10
0296 -072	2	1.12	77	630	Non-Residential	4.00	1.00	0.079	0.019	0.023	0.48	172.33
0296 -073	2	3.53	242	1,984	Non-Residential	4.00	1.00	0.248	0.059	0.071	1.51	542.69
0296 -074	2	3.73	256	2,099	Non-Residential	4.00	1.00	0.262	0.062	0.075	1.60	574.15
0296 -075	2	2.13	146	1,198	Non-Residential	4.00	1.00	0.150	0.036	0.043	0.91	327.70
0296 -076	2	2.64	182	1,488	Non-Residential	4.00	1.00	0.186	0.044	0.053	1.13	407.02
0296 -077	2	1.64	113	924	Non-Residential	4.00	1.00	0.115	0.028	0.033	0.70	252.75

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0296 -078	2	1.18	81	662	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.50	181.08
0296 -079	2	2.46	169	1,385	Non-Residential	4.00	1.00	0.173	0.041	0.050	1.06	378.85
0296 -080	2	3.22	222	1,814	Non-Residential	4.00	1.00	0.227	0.054	0.065	1.38	496.19
0296 -081	2	1.80	124	1,014	Non-Residential	4.00	1.00	0.127	0.030	0.036	0.77	277.36
0296 -082	2	1.60	110	902	Non-Residential	4.00	1.00	0.113	0.027	0.032	0.69	246.73
0296 -083	2	0.95	65	535	Non-Residential	4.00	1.00	0.067	0.016	0.019	0.41	146.34
0296 -084	2	1.60	110	903	Non-Residential	4.00	1.00	0.113	0.027	0.032	0.69	247.00
0296 -085	2	1.28	88	723	Non-Residential	4.00	1.00	0.090	0.022	0.026	0.55	197.77
0296 -086	2	1.41	97	795	Non-Residential	4.00	1.00	0.099	0.024	0.028	0.61	217.46
0296 -087	2	2.06	142	1,160	Non-Residential	4.00	1.00	0.145	0.035	0.042	0.88	317.30
0296 -088	2	1.12	77	630	Non-Residential	4.00	1.00	0.079	0.019	0.023	0.48	172.33
0296 -089	2	0.93	64	524	Non-Residential	4.00	1.00	0.065	0.016	0.019	0.40	143.33
0296 -090	2	0.90	62	507	Non-Residential	4.00	1.00	0.063	0.015	0.018	0.39	138.68
0296 -091	2	1.22	84	684	Non-Residential	4.00	1.00	0.085	0.020	0.025	0.52	187.10
0296 -092	2	2.53	174	1,423	Non-Residential	4.00	1.00	0.178	0.042	0.051	1.08	389.24
0296 -093	2	1.83	126	1,030	Non-Residential	4.00	1.00	0.129	0.031	0.037	0.78	281.74
0296 -094	2	2.28	157	1,282	Non-Residential	4.00	1.00	0.160	0.038	0.046	0.98	350.67
0296 -095	2	1.21	83	680	Non-Residential	4.00	1.00	0.085	0.020	0.024	0.52	186.00
0296 -096	2	1.28	88	722	Non-Residential	4.00	1.00	0.090	0.021	0.026	0.55	197.49
0296 -097	2	0.63	43	355	Non-Residential	4.00	1.00	0.044	0.011	0.013	0.27	97.11
0296 -098	2	0.93	64	521	Non-Residential	4.00	1.00	0.065	0.016	0.019	0.40	142.51
0296 -099	2	1.11	76	626	Non-Residential	4.00	1.00	0.078	0.019	0.022	0.48	171.23
0296 -100	2	1.01	70	569	Non-Residential	4.00	1.00	0.071	0.017	0.020	0.43	155.64
0296 -101	2	1.90	130	1,067	Non-Residential	4.00	1.00	0.133	0.032	0.038	0.81	291.86
0296 -102	2	1.19	81	667	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.51	182.45
0296 -103	2	3.36	231	1,893	Non-Residential	4.00	1.00	0.236	0.056	0.068	1.44	517.80
0296 -104	2	2.18	150	1,225	Non-Residential	4.00	1.00	0.153	0.036	0.044	0.93	335.08
0296 -105	2	1.62	111	909	Non-Residential	4.00	1.00	0.114	0.027	0.033	0.69	248.64
0296 -106	2	0.87	60	490	Non-Residential	4.00	1.00	0.061	0.015	0.018	0.37	134.03
0296 -107	2	1.32	91	744	Non-Residential	4.00	1.00	0.093	0.022	0.027	0.57	203.51
0296 -108	2	0.80	55	450	Non-Residential	4.00	1.00	0.056	0.013	0.016	0.34	123.09
0296 -109	2	0.96	66	542	Non-Residential	4.00	1.00	0.068	0.016	0.019	0.41	148.26
0296 -110	2	0.33	23	186	Non-Residential	4.00	1.00	0.023	0.006	0.007	0.14	50.88
0296 -111	2	1.72	119	970	Non-Residential	4.00	1.00	0.121	0.029	0.035	0.74	265.33
0296 -112	2	0.66	45	369	Non-Residential	4.00	1.00	0.046	0.011	0.013	0.28	100.93
0296 -113	2	2.73	188	1,535	Non-Residential	4.00	1.00	0.192	0.046	0.055	1.17	419.88
0296 -114	2	2.45	168	1,378	Non-Residential	4.00	1.00	0.172	0.041	0.049	1.05	376.93
0296 -115	2	0.97	67	546	Non-Residential	4.00	1.00	0.068	0.016	0.020	0.42	149.35
0296 -116	2	1.15	79	649	Non-Residential	4.00	1.00	0.081	0.019	0.023	0.49	177.52
0296 -117	2	2.12	146	1,195	Non-Residential	4.00	1.00	0.149	0.036	0.043	0.91	326.87
0296 -118	2	1.15	79	648	Non-Residential	4.00	1.00	0.081	0.019	0.023	0.49	177.25
0296 -119	2	0.70	48	395	Non-Residential	4.00	1.00	0.049	0.012	0.014	0.30	108.05
0296 -120	2	0.68	47	385	Non-Residential	4.00	1.00	0.048	0.011	0.014	0.29	105.31
0296 -121	2	2.84	195	1,596	Non-Residential	4.00	1.00	0.199	0.048	0.057	1.22	436.56
0296 -122	2	0.55	38	312	Non-Residential	4.00	1.00	0.039	0.009	0.011	0.24	85.34
0296 -123	2	0.48	33	271	Non-Residential	4.00	1.00	0.034	0.008	0.010	0.21	74.13

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0296 -124	2	1.58	108	888	Non-Residential	4.00	1.00	0.111	0.026	0.032	0.68	242.90
0296 -125	2	0.95	65	535	Non-Residential	4.00	1.00	0.067	0.016	0.019	0.41	146.34
0296 -126	2	0.94	65	528	Non-Residential	4.00	1.00	0.066	0.016	0.019	0.40	144.43
0296 -127	2	0.87	60	491	Non-Residential	4.00	1.00	0.061	0.015	0.018	0.37	134.31
0296 -128	2	1.14	79	643	Non-Residential	4.00	1.00	0.080	0.019	0.023	0.49	175.88
0296 -129	2	0.97	67	547	Non-Residential	4.00	1.00	0.068	0.016	0.020	0.42	149.62
0296 -130	2	1.18	81	662	Non-Residential	4.00	1.00	0.083	0.020	0.024	0.50	181.08
0296 -131	2	0.59	40	331	Non-Residential	4.00	1.00	0.041	0.010	0.012	0.25	90.54
0296 -132	2	0.78	54	439	Non-Residential	4.00	1.00	0.055	0.013	0.016	0.33	120.08
0296 -133	2	1.78	122	1,001	Non-Residential	4.00	1.00	0.125	0.030	0.036	0.76	273.81
0296 -134	2	1.14	78	642	Non-Residential	4.00	1.00	0.080	0.019	0.023	0.49	175.61
0296 -135	2	1.60	110	899	Non-Residential	4.00	1.00	0.112	0.027	0.032	0.69	245.91
0296 -136	2	2.25	155	1,268	Non-Residential	4.00	1.00	0.158	0.038	0.045	0.97	346.84
0296 -137	2	0.63	43	356	Non-Residential	4.00	1.00	0.044	0.011	0.013	0.27	97.38
0296 -138	2	0.88	61	497	Non-Residential	4.00	1.00	0.062	0.015	0.018	0.38	135.95
0296 -139	2	0.87	60	488	Non-Residential	4.00	1.00	0.061	0.015	0.017	0.37	133.49
0296 -140	2	1.26	87	709	Non-Residential	4.00	1.00	0.089	0.021	0.025	0.54	193.94
0296 -141	2	3.68	253	2,069	Non-Residential	4.00	1.00	0.258	0.062	0.074	1.58	565.94
0296 -142	2	0.82	56	461	Non-Residential	4.00	1.00	0.058	0.014	0.017	0.35	126.10
0296 -143	2	1.98	136	1,116	Non-Residential	4.00	1.00	0.139	0.033	0.040	0.85	305.27
0296 -144	2	0.68	47	382	Non-Residential	4.00	1.00	0.048	0.011	0.014	0.29	104.49
0296 -151	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -152	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -153	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -154	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -155	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -156	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -157	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -158	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -159	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0296 -160	2	6.00	825	2,893	Non-Residential	4.00	1.00	0.422	0.201	0.104	2.91	1,042.95
0306 -002	2	137.50	4,647	34,372	Non-Residential	4.00	1.00	9.665	1.132	1.231	48.11	17,270.46
0306 -003	2	110.00	10,471	28,184	Non-Residential	4.00	1.00	7.732	2.551	1.010	45.17	16,214.16
0306 -004	2	197.50	4,120	10,580	Non-Residential	4.00	1.00	13.882	1.004	0.379	61.06	21,917.64
0306 -006	2	137.50	4,125	31,405	Non-Residential	4.00	1.00	9.665	1.005	1.125	47.18	16,935.24
0306 -007	2	86.25	9,453	56,064	Non-Residential	4.00	1.00	6.062	2.303	2.008	41.50	14,895.22
0306 -007A	2	34.58	4,754	20,295	Non-Residential	4.00	1.00	2.431	1.158	0.727	17.26	6,197.18
0306 -007B	2	51.67	4,698	20,295	Non-Residential	4.00	1.00	3.632	1.145	0.727	22.01	7,901.74
0306 -008	2	40.00	1,200	3,600	Non-Residential	4.00	1.00	2.812	0.292	0.129	12.93	4,641.86
0306 -009	2	80.00	2,400	18,720	Non-Residential	4.00	1.00	5.623	0.585	0.671	27.51	9,876.27
0306 -011	2	40.00	1,200	9,600	Non-Residential	4.00	1.00	2.812	0.292	0.344	13.79	4,950.48
0306 -012	2	175.00	3,450	27,600	Non-Residential	4.00	1.00	12.301	0.841	0.989	56.52	20,287.98
0306 -013	2	20.00	1,200	3,420	Non-Residential	4.00	1.00	1.406	0.292	0.123	7.28	2,614.15
0306 -014	2	35.00	2,099	6,300	Non-Residential	4.00	1.00	2.460	0.511	0.226	12.79	4,590.62
0306 -015	2	142.50	4,950	25,820	Apartment	3.00	1.00	10.016	1.206	0.925	36.44	13,080.88
0306 -016	2	62.50	8,590	25,580	Non-Residential	4.00	1.00	4.393	2.093	0.916	29.61	10,628.39

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0306 -017	2	165.00	6,747	36,607	Non-Residential	4.00	1.00	11.598	1.644	1.311	58.21	20,895.41
0306 -018	2	47.50	3,562	11,250	Non-Residential	4.00	1.00	3.339	0.868	0.403	18.44	6,618.55
0306 -020	2	68.75	9,452	53,390	Non-Residential	4.00	1.00	4.832	2.303	1.913	36.19	12,991.18
0306 -022	2	68.75	9,480	57,159	Non-Residential	4.00	1.00	4.832	2.310	2.048	36.76	13,194.85
0306 -026	2	225.00	12,031	60,155	Non-Residential	4.00	1.00	15.815	2.931	2.155	83.61	30,010.47
0307 -001	1	682.69	56,057	508,714	Non-Residential	4.00	1.25	47.986	13.658	18.225	399.34	143,344.37
0307 -006	2	45.42	3,118	6,120	Non-Residential	4.00	1.00	3.192	0.760	0.219	16.68	5,989.13
0307 -007	2	160.83	6,329	72,079	Non-Residential	4.00	1.00	11.305	1.542	2.582	61.72	22,153.24
0307 -008	2	68.75	9,452	57,825	Non-Residential	4.00	1.00	4.832	2.303	2.072	36.83	13,219.31
0307 -009	2	247.50	15,124	39,936	Non-Residential	4.00	1.00	17.397	3.685	1.431	90.05	32,323.20
0307 -013	2	169.81	23,349	475,679	Non-Residential	4.00	1.00	11.936	5.689	17.041	138.66	49,773.74
0308 -001	1	1,375.00	113,434	453,736	Public	2.00	1.25	96.648	27.637	16.255	351.35	126,118.13
0309 -001	2	251.00	7,779	99,223	Non-Residential	4.00	1.00	17.643	1.895	3.555	92.37	33,156.58
0309 -003	2	90.00	2,000	10,000	Non-Residential	4.00	1.00	6.326	0.487	0.358	28.69	10,297.03
0309 -006	2	91.67	5,497	56,933	Non-Residential	4.00	1.00	6.443	1.339	2.040	39.29	14,102.65
0309 -007	2	45.83	2,750	12,400	Non-Residential	4.00	1.00	3.222	0.670	0.444	17.34	6,225.51
0309 -008	2	45.83	2,748	9,250	Non-Residential	4.00	1.00	3.222	0.670	0.331	16.89	6,062.78
0309 -009	2	45.83	2,750	11,025	Non-Residential	4.00	1.00	3.222	0.670	0.395	17.15	6,154.78
0309 -011	1	151.00	5,445	44,500	Non-Residential	4.00	1.25	10.614	1.327	1.594	67.67	24,291.29
0309 -012	2	22.50	1,346	4,050	Non-Residential	4.00	1.00	1.582	0.328	0.145	8.22	2,949.94
0309 -013	1	17.50	1,224	4,878	Non-Residential	4.00	1.25	1.230	0.298	0.175	8.52	3,056.54
0309 -014	1	114.00	3,079	18,425	Non-Residential	4.00	1.25	8.013	0.750	0.660	47.12	16,912.49
0309 -016	2	40.00	1,598	4,737	Non-Residential	4.00	1.00	2.812	0.389	0.170	13.48	4,839.57
0309 -017	2	57.29	3,436	24,331	Non-Residential	4.00	1.00	4.027	0.837	0.872	22.94	8,235.56
0309 -018	2	22.92	1,372	3,985	Non-Residential	4.00	1.00	1.611	0.334	0.143	8.35	2,997.77
0309 -019	2	45.83	2,748	4,800	Non-Residential	4.00	1.00	3.222	0.670	0.172	16.25	5,833.81
0309 -020	1	130.00	4,199	45,260	Non-Residential	4.00	1.25	9.138	1.023	1.621	58.91	21,146.10
0309 -021	1	33.57	2,352	20,986	Non-Residential	4.00	1.25	2.360	0.573	0.752	18.42	6,613.15
0309 -022	1	96.43	1,846	13,081	Non-Residential	4.00	1.25	6.778	0.450	0.469	38.48	13,812.83
0309 -023	2	135.00	8,097	64,800	Non-Residential	4.00	1.00	9.489	1.973	2.321	55.13	19,790.19
0309 -024	2	114.58	6,874	37,088	Non-Residential	4.00	1.00	8.054	1.675	1.329	44.23	15,876.38
0309 -025	2	34.38	2,060	5,985	Non-Residential	4.00	1.00	2.416	0.502	0.214	12.53	4,497.69
0309 -027	2	44.00	3,520	17,335	Non-Residential	4.00	1.00	3.093	0.858	0.621	18.29	6,563.63
0309 -028	2	290.83	13,650	90,210	Non-Residential	4.00	1.00	20.443	3.326	3.232	108.00	38,766.91
0309 -038	2	45.00	2,700	24,300	Non-Residential	4.00	1.00	3.163	0.658	0.871	18.77	6,735.96
0309 -039	2	45.00	2,700	24,300	Non-Residential	4.00	1.00	3.163	0.658	0.871	18.77	6,735.96
0310 -001	2	132.92	4,401	19,875	Non-Residential	4.00	1.00	9.343	1.072	0.712	44.51	15,976.19
0310 -002	2	20.00	1,210	8,630	Non-Residential	4.00	1.00	1.406	0.295	0.309	8.04	2,885.64
0310 -003	2	130.42	4,216	28,660	Non-Residential	4.00	1.00	9.167	1.027	1.027	44.88	16,111.04
0310 -004	2	168.49	6,510	45,354	Non-Residential	4.00	1.00	11.843	1.586	1.625	60.22	21,614.65
0310 -005	2	60.00	2,469	19,260	Non-Residential	4.00	1.00	4.217	0.602	0.690	22.04	7,909.74
0310 -006	2	52.92	684	3,080	Non-Residential	4.00	1.00	3.719	0.167	0.110	15.99	5,738.21
0310 -007	2	58.07	3,628	7,250	Non-Residential	4.00	1.00	4.082	0.884	0.260	20.90	7,502.94
0310 -008	2	120.07	7,352	59,550	Non-Residential	4.00	1.00	8.440	1.791	2.133	49.46	17,753.05
0310 -011	2	20.00	1,245	3,290	Non-Residential	4.00	1.00	1.406	0.303	0.118	7.31	2,623.20
0310 -012	2	75.00	4,586	23,480	Non-Residential	4.00	1.00	5.272	1.117	0.841	28.92	10,381.21

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0310 -013	2	99.40	3,588	120,334	Non-Residential	4.00	1.00	6.986	0.874	4.311	48.69	17,476.14
0310 -013A	2	15.00	1,197	1,800	Non-Residential	4.00	1.00	1.054	0.292	0.064	5.64	2,025.16
0310 -014	2	40.10	2,406	18,160	Non-Residential	4.00	1.00	2.819	0.586	0.651	16.22	5,823.17
0310 -015	2	223.00	3,791	49,448	Non-Residential	4.00	1.00	15.675	0.924	1.771	73.48	26,375.35
0310 -016	2	80.00	897	4,275	Non-Residential	4.00	1.00	5.623	0.219	0.153	23.98	8,607.48
0310 -017	2	42.50	2,548	8,420	Non-Residential	4.00	1.00	2.987	0.621	0.302	15.64	5,613.65
0310 -018	2	120.00	3,600	28,600	Non-Residential	4.00	1.00	8.435	0.877	1.025	41.35	14,841.16
0310 -019	2	106.00	6,490	59,786	Non-Residential	4.00	1.00	7.451	1.581	2.142	44.69	16,043.37
0310 -020	2	124.00	7,592	46,314	Non-Residential	4.00	1.00	8.716	1.850	1.659	48.90	17,552.50
0310 -021	2	200.00	12,249	66,964	Non-Residential	4.00	1.00	14.058	2.984	2.399	77.76	27,913.91
0310 -022	2	55.00	3,393	18,130	Non-Residential	4.00	1.00	3.866	0.827	0.650	21.37	7,670.24
0310 -024	2	78.78	4,822	19,327	Non-Residential	4.00	1.00	5.537	1.175	0.692	29.62	10,631.74
0312 -004	2	90.00	5,898	55,584	Non-Residential	4.00	1.00	6.326	1.437	1.991	39.02	14,005.37
0312 -006	2	200.13	7,235	44,685	Non-Residential	4.00	1.00	14.067	1.763	1.601	69.72	25,026.54
0312 -008	2	255.00	13,625	132,356	Non-Residential	4.00	1.00	17.924	3.320	4.742	103.94	37,309.61
0312 -009	2	291.90	25,530	151,546	Non-Residential	4.00	1.00	20.517	6.220	5.429	128.67	46,184.85
0312 -031	2	311.56	10,539	90,883	Non-Residential	4.00	1.00	21.900	2.568	3.256	110.89	39,805.25
0313 -001	2	107.50	2,200	12,540	Non-Residential	4.00	1.00	7.556	0.536	0.449	34.17	12,263.79
0313 -002	2	27.50	2,200	9,001	Non-Residential	4.00	1.00	1.933	0.536	0.322	11.17	4,007.96
0313 -003	2	27.50	2,200	12,843	Non-Residential	4.00	1.00	1.933	0.536	0.460	11.72	4,205.59
0313 -004	2	28.50	2,280	6,840	Non-Residential	4.00	1.00	2.003	0.555	0.245	11.22	4,025.71
0313 -005	2	26.50	2,117	9,505	Non-Residential	4.00	1.00	1.863	0.516	0.341	10.88	3,903.93
0313 -006	2	40.00	1,821	6,232	Non-Residential	4.00	1.00	2.812	0.444	0.223	13.91	4,994.48
0313 -007	2	81.00	3,640	22,140	Non-Residential	4.00	1.00	5.693	0.887	0.793	29.49	10,586.89
0313 -008	2	245.06	6,921	28,515	Non-Residential	4.00	1.00	17.225	1.686	1.022	79.73	28,620.20
0313 -010	2	132.50	4,055	37,760	Non-Residential	4.00	1.00	9.313	0.988	1.353	46.62	16,733.03
0313 -017	1	400.00	31,402	263,640	Non-Residential	4.00	1.25	28.116	7.651	9.445	226.06	81,143.84
0313 -018	1	441.33	41,777	208,885	Non-Residential	4.00	1.25	31.021	10.179	7.483	243.41	87,373.89
0314 -001	1	275.04	18,906	243,612	Non-Residential	4.00	1.25	19.332	4.606	8.727	163.33	58,628.06
0314 -002	1	326.61	26,013	264,780	Non-Residential	4.00	1.25	22.957	6.338	9.486	193.90	69,601.65
0314 -004	1	87.50	12,048	114,468	Non-Residential	4.00	1.25	6.150	2.935	4.101	65.93	23,666.65
0314 -005	1	55.00	7,596	69,937	Non-Residential	4.00	1.25	3.866	1.851	2.505	41.11	14,756.71
0314 -006	1	55.07	4,303	23,262	Non-Residential	4.00	1.25	3.871	1.048	0.833	28.76	10,324.90
0314 -007	1	105.67	2,147	8,243	Non-Residential	4.00	1.25	7.427	0.523	0.295	41.23	14,799.04
0314 -008	1	25.00	2,060	6,089	Non-Residential	4.00	1.25	1.757	0.502	0.218	12.39	4,446.12
0314 -009	1	35.00	2,883	7,507	Non-Residential	4.00	1.25	2.460	0.702	0.269	17.16	6,158.70
0314 -010	1	52.54	4,068	28,444	Non-Residential	4.00	1.25	3.693	0.991	1.019	28.52	10,236.04
0314 -013	1	43.75	6,015	104,872	Non-Residential	4.00	1.25	3.075	1.465	3.757	41.49	14,892.38
0314 -013A	1	43.75	6,028	104,872	Non-Residential	4.00	1.25	3.075	1.469	3.757	41.50	14,898.06
0314 -014	1	56.20	7,758	44,672	Non-Residential	4.00	1.25	3.950	1.890	1.600	37.20	13,354.22
0314 -015	1	55.00	7,562	45,372	Non-Residential	4.00	1.25	3.866	1.842	1.625	36.67	13,162.39
0314 -016	1	162.50	6,587	41,622	Non-Residential	4.00	1.25	11.422	1.605	1.491	72.59	26,056.37
0315 -001	1	177.50	7,862	62,904	Non-Residential	4.00	1.25	12.476	1.915	2.254	83.23	29,874.57
0315 -002	1	52.50	4,852	35,873	Non-Residential	4.00	1.25	3.690	1.182	1.285	30.79	11,051.23
0315 -003	1	68.75	9,452	19,427	Non-Residential	4.00	1.25	4.832	2.303	0.696	39.16	14,055.28
0315 -004	1	43.75	3,149	23,217	Non-Residential	4.00	1.25	3.075	0.767	0.832	23.37	8,388.96



**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0315 -006	1	98.00	1,820	19,427	Non-Residential	4.00	1.25	6.888	0.443	0.696	40.14	14,407.96
0315 -007	1	21.50	1,476	19,427	Non-Residential	4.00	1.25	1.511	0.360	0.696	12.83	4,606.83
0315 -008	1	22.00	1,511	19,427	Non-Residential	4.00	1.25	1.546	0.368	0.696	13.05	4,685.22
0315 -009	1	21.00	1,441	19,427	Non-Residential	4.00	1.25	1.476	0.351	0.696	12.62	4,528.45
0315 -010	2	50.00	6,873	47,660	Non-Residential	4.00	1.00	3.514	1.675	1.707	27.59	9,901.96
0315 -011	2	146.15	15,546	108,822	Non-Residential	4.00	1.00	10.272	3.788	3.899	71.83	25,785.27
0315 -013	2	20.00	1,197	3,753	Non-Residential	4.00	1.00	1.406	0.292	0.134	7.33	2,630.23
0315 -014	2	20.00	1,200	4,800	Non-Residential	4.00	1.00	1.406	0.292	0.172	7.48	2,685.13
0315 -015	2	80.00	1,200	5,790	Non-Residential	4.00	1.00	5.623	0.292	0.207	24.49	8,791.40
0315 -016	2	360.00	7,200	49,060	Non-Residential	4.00	1.00	25.304	1.754	1.758	115.26	41,374.30
0315 -017	2	128.85	5,600	43,074	Non-Residential	4.00	1.00	9.057	1.364	1.543	47.86	17,178.88
0315 -018	2	25.00	2,186	4,374	Non-Residential	4.00	1.00	1.757	0.533	0.157	9.79	3,512.76
0315 -019	2	115.00	2,796	14,761	Non-Residential	4.00	1.00	8.083	0.681	0.529	37.17	13,343.44
0315 -020	2	26.25	2,099	14,761	Non-Residential	4.00	1.00	1.845	0.511	0.529	11.54	4,142.76
0315 -020A	2	26.25	2,100	4,160	Non-Residential	4.00	1.00	1.845	0.512	0.149	10.02	3,597.82
0315 -021	2	25.00	2,622	2,575	Non-Residential	4.00	1.00	1.757	0.639	0.092	9.95	3,572.74
0315 -022	2	162.50	21,527	157,075	Non-Residential	4.00	1.00	11.422	5.245	5.627	89.18	32,010.06
0315 -026	2	45.00	6,185	6,187	Non-Residential	4.00	1.00	3.163	1.507	0.222	19.57	7,023.40
0316 -001	2	140.00	3,998	7,760	Non-Residential	4.00	1.00	9.840	0.974	0.278	44.37	15,926.87
0316 -001A	2	135.00	14,906	59,624	Non-Residential	4.00	1.00	9.489	3.632	2.136	61.03	21,905.88
0316 -002	2	412.50	37,810	393,285	Non-Residential	4.00	1.00	28.994	9.212	14.089	209.18	75,086.89
0316 -010	2	275.00	18,905	33,626	Non-Residential	4.00	1.00	19.330	4.606	1.205	100.56	36,096.67
0316 -013	2	275.00	18,905	271,387	Non-Residential	4.00	1.00	19.330	4.606	9.722	134.63	48,326.54
0316 -018	2	31.50	4,329	22,247	Non-Residential	4.00	1.00	2.214	1.055	0.797	16.26	5,837.77
0316 -018A	2	106.00	14,570	29,641	Non-Residential	4.00	1.00	7.451	3.550	1.062	48.25	17,319.33
0317 -001	2	275.00	18,906	108,390	Non-Residential	4.00	1.00	19.330	4.606	3.883	111.28	39,942.70
0317 -002	2	150.17	13,277	26,524	Non-Residential	4.00	1.00	10.555	3.235	0.950	58.96	21,164.12
0317 -026	2	50.00	2,800	-	Non-Residential	4.00	1.00	3.514	0.682	-	16.79	6,025.62
0317 -027	2	143.50	4,896	48,340	Apartment	3.00	1.00	10.087	1.193	1.732	39.03	14,011.19
0326 -001	1	160.63	3,175	12,672	Non-Residential	4.00	1.25	11.290	0.774	0.454	62.59	22,466.45
0326 -002	1	46.00	6,324	45,213	Non-Residential	4.00	1.25	3.233	1.541	1.620	31.97	11,475.44
0326 -003	1	68.38	9,400	27,547	Non-Residential	4.00	1.25	4.806	2.290	0.987	40.42	14,507.30
0326 -004	1	93.50	8,738	29,000	Non-Residential	4.00	1.25	6.572	2.129	1.039	48.70	17,480.84
0326 -005	1	137.50	4,112	32,228	Non-Residential	4.00	1.25	9.665	1.002	1.155	59.11	21,216.28
0326 -010	2	50.00	6,873	51,250	Non-Residential	4.00	1.00	3.514	1.675	1.836	28.10	10,086.62
0326 -011	2	275.00	18,906	143,520	Non-Residential	4.00	1.00	19.330	4.606	5.142	116.31	41,749.71
0326 -012	2	142.50	4,812	143,520	Non-Residential	4.00	1.00	10.016	1.172	5.142	65.32	23,447.12
0326 -013	2	25.00	2,187	143,520	Non-Residential	4.00	1.00	1.757	0.533	5.142	29.73	10,670.46
0326 -018	2	177.50	7,048	39,212	Non-Residential	4.00	1.00	12.476	1.717	1.405	62.39	22,396.24
0326 -020	2	168.50	6,347	143,520	Non-Residential	4.00	1.00	11.844	1.546	5.142	74.13	26,608.07
0326 -022	2	214.10	3,287	12,475	Non-Residential	4.00	1.00	15.049	0.801	0.447	65.19	23,399.03
0326 -023	2	241.09	13,724	63,450	Non-Residential	4.00	1.00	16.946	3.344	2.273	90.25	32,396.04
0327 -001	1	110.00	2,268	25,179	Non-Residential	4.00	1.25	7.732	0.553	0.902	45.93	16,487.49
0327 -002	1	27.50	2,268	25,179	Non-Residential	4.00	1.25	1.933	0.553	0.902	16.94	6,079.87
0327 -003	1	55.00	6,046	25,179	Non-Residential	4.00	1.25	3.866	1.473	0.902	31.20	11,201.11
0327 -004	1	27.50	3,781	11,469	Non-Residential	4.00	1.25	1.933	0.921	0.411	16.33	5,859.97

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0327 -005	1	72.50	6,520	18,555	Non-Residential	4.00	1.25	5.096	1.589	0.665	36.75	13,190.17
0327 -008	1	47.50	6,529	21,600	Non-Residential	4.00	1.25	3.339	1.591	0.774	28.52	10,236.06
0327 -011	1	73.25	8,420	-	Non-Residential	4.00	1.25	5.149	2.051	-	36.00	12,922.57
0327 -012	1	179.25	7,387	44,322	Non-Residential	4.00	1.25	12.599	1.800	1.588	79.93	28,692.86
0327 -013	1	22.50	3,092	17,268	Non-Residential	4.00	1.25	1.582	0.753	0.619	14.77	5,300.78
0327 -018	1	30.00	4,125	23,925	Non-Residential	4.00	1.25	2.109	1.005	0.857	19.85	7,126.66
0327 -020	1	55.00	4,537	25,179	Non-Residential	4.00	1.25	3.866	1.105	0.902	29.37	10,541.26
0327 -021	1	245.00	33,684	235,788	Public	2.00	1.25	17.221	8.207	8.447	84.69	30,398.59
0327 -024	1	53.00	570	-	Public	2.00	1.25	3.725	0.139	-	9.66	3,467.68
0327 -025	1	102.00	5,280	16,987	Non-Residential	4.00	1.25	7.170	1.286	0.609	45.32	16,268.64
0327 -026	1	146.63	10,080	43,000	Non-Residential	4.00	1.25	10.306	2.456	1.540	71.51	25,670.11
0327 -028	1	4.77	328	1,399	Condominium	2.00	1.25	0.335	0.080	0.050	1.16	417.59
0327 -029	1	5.11	351	1,499	Condominium	2.00	1.25	0.359	0.086	0.054	1.25	447.44
0327 -030	1	5.22	359	1,531	Condominium	2.00	1.25	0.367	0.087	0.055	1.27	456.99
0327 -031	1	5.14	353	1,507	Condominium	2.00	1.25	0.361	0.086	0.054	1.25	449.82
0327 -032	1	4.55	313	1,334	Condominium	2.00	1.25	0.320	0.076	0.048	1.11	398.19
0327 -033	1	4.67	321	1,369	Condominium	2.00	1.25	0.328	0.078	0.049	1.14	408.63
0327 -034	1	4.67	321	1,369	Condominium	2.00	1.25	0.328	0.078	0.049	1.14	408.63
0327 -035	1	3.57	245	1,047	Condominium	2.00	1.25	0.251	0.060	0.038	0.87	312.52
0327 -036	1	3.67	252	1,076	Condominium	2.00	1.25	0.258	0.061	0.039	0.89	321.17
0327 -037	1	3.73	256	1,094	Condominium	2.00	1.25	0.262	0.062	0.039	0.91	326.55
0327 -038	1	3.65	251	1,071	Condominium	2.00	1.25	0.257	0.061	0.038	0.89	319.68
0327 -039	1	3.69	254	1,082	Condominium	2.00	1.25	0.259	0.062	0.039	0.90	322.97
0327 -040	1	3.57	245	1,047	Condominium	2.00	1.25	0.251	0.060	0.038	0.87	312.52
0327 -041	1	5.06	348	1,483	Condominium	2.00	1.25	0.355	0.085	0.053	1.23	442.66
0327 -042	1	3.69	253	1,081	Condominium	2.00	1.25	0.259	0.062	0.039	0.90	322.67
0327 -043	1	4.75	327	1,393	Condominium	2.00	1.25	0.334	0.080	0.050	1.16	415.80
0327 -044	1	5.11	351	1,499	Condominium	2.00	1.25	0.359	0.086	0.054	1.25	447.44
0327 -045	1	5.22	359	1,531	Condominium	2.00	1.25	0.367	0.087	0.055	1.27	456.99
0327 -046	1	5.14	353	1,507	Condominium	2.00	1.25	0.361	0.086	0.054	1.25	449.82
0327 -047	1	4.55	313	1,334	Condominium	2.00	1.25	0.320	0.076	0.048	1.11	398.19
0327 -048	1	4.70	323	1,379	Condominium	2.00	1.25	0.331	0.079	0.049	1.15	411.62
0327 -049	1	3.66	251	1,072	Condominium	2.00	1.25	0.257	0.061	0.038	0.89	319.98
0327 -050	1	3.57	245	1,047	Condominium	2.00	1.25	0.251	0.060	0.038	0.87	312.52
0327 -051	1	3.67	252	1,076	Condominium	2.00	1.25	0.258	0.061	0.039	0.89	321.17
0327 -052	1	3.65	251	1,071	Condominium	2.00	1.25	0.257	0.061	0.038	0.89	319.68
0327 -053	1	3.65	251	1,071	Condominium	2.00	1.25	0.257	0.061	0.038	0.89	319.68
0327 -054	1	3.69	254	1,082	Condominium	2.00	1.25	0.259	0.062	0.039	0.90	322.97
0327 -055	1	8.58	590	2,516	Condominium	2.00	1.25	0.603	0.144	0.090	2.09	751.00
0327 -056	1	3.68	253	1,080	Condominium	2.00	1.25	0.259	0.062	0.039	0.90	322.37
0328 -001	2	636.71	31,498	327,339	Non-Residential	4.00	1.00	44.754	7.674	11.727	256.62	92,114.31
0328 -002	1	301.95	16,535	74,479	Non-Residential	4.00	1.25	21.224	4.029	2.668	139.60	50,110.79
0328 -003	1	30.00	2,250	34,236	Non-Residential	4.00	1.25	2.109	0.548	1.226	19.42	6,969.74
0328 -004	1	170.00	7,218	34,236	Non-Residential	4.00	1.25	11.949	1.759	1.226	74.67	26,803.54
0329 -001	1	286.67	5,937	50,163	Non-Residential	4.00	1.25	20.150	1.446	1.797	116.97	41,985.21
0329 -002	1	126.57	7,470	39,993	Non-Residential	4.00	1.25	8.897	1.820	1.433	60.75	21,805.45

**UNION SQUARE COMMUNITY BENEFIT DISTRICT**

**ASSESSMENT ROLL**

**FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0329 -002A	1	48.00	3,384	14,300	Non-Residential	4.00	1.25	3.374	0.824	0.512	23.55	8,454.53
0329 -003	1	34.20	3,075	7,365	Non-Residential	4.00	1.25	2.404	0.749	0.264	17.08	6,132.35
0329 -004	1	30.00	2,495	9,171	Non-Residential	4.00	1.25	2.109	0.608	0.329	15.23	5,465.26
0329 -005	1	622.13	34,538	285,570	Non-Residential	4.00	1.25	43.729	8.415	10.230	311.87	111,946.90
0329 -006	1	25.29	1,873	2,130	Non-Residential	4.00	1.25	1.778	0.456	0.076	11.55	4,146.63
0330 -001	1	123.00	3,598	17,358	Non-Residential	4.00	1.25	8.646	0.877	0.622	50.72	18,206.20
0330 -002	1	46.00	3,449	24,168	Non-Residential	4.00	1.25	3.233	0.840	0.866	24.70	8,865.14
0330 -003	1	66.00	5,980	9,554	Non-Residential	4.00	1.25	4.639	1.457	0.342	32.19	11,555.30
0330 -004	1	140.00	12,122	84,345	Non-Residential	4.00	1.25	9.840	2.953	3.022	79.08	28,385.22
0330 -013	2	25.00	1,716	12,440	Apartment	3.00	1.00	1.757	0.418	0.446	7.86	2,822.43
0330 -014	2	65.00	4,464	34,188	Non-Residential	4.00	1.00	4.569	1.088	1.225	27.52	9,880.11
0330 -023	1	210.43	10,589	60,692	Non-Residential	4.00	1.25	14.791	2.580	2.174	97.72	35,078.63
0330 -026	2	808.00	42,077	696,431	Non-Residential	4.00	1.00	56.794	10.252	24.949	367.98	132,087.51
0330 -027	1	57.29	2,251	13,633	Non-Residential	4.00	1.25	4.027	0.548	0.488	25.32	9,087.69
0330 -028	1	109.50	4,302	26,059	Non-Residential	4.00	1.25	7.697	1.048	0.934	48.39	17,370.81
0330 -029	1	4.17	164	992	Condominium	2.00	1.25	0.293	0.040	0.036	0.92	330.63
0330 -030	1	3.71	146	883	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.30
0330 -031	1	3.71	146	883	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.30
0330 -032	1	3.71	146	883	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.30
0330 -033	1	3.71	146	883	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.30
0330 -034	1	3.71	146	883	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.30
0330 -035	1	3.68	145	876	Condominium	2.00	1.25	0.259	0.035	0.031	0.81	291.97
0330 -036	1	2.26	89	539	Condominium	2.00	1.25	0.159	0.022	0.019	0.50	179.65
0330 -037	1	2.66	104	632	Condominium	2.00	1.25	0.187	0.025	0.023	0.59	210.64
0330 -038	1	4.18	164	994	Condominium	2.00	1.25	0.294	0.040	0.036	0.92	331.30
0330 -039	1	3.72	146	886	Condominium	2.00	1.25	0.262	0.036	0.032	0.82	295.30
0330 -040	1	3.72	146	886	Condominium	2.00	1.25	0.262	0.036	0.032	0.82	295.30
0330 -041	1	3.72	146	886	Condominium	2.00	1.25	0.262	0.036	0.032	0.82	295.30
0330 -042	1	3.72	146	886	Condominium	2.00	1.25	0.262	0.036	0.032	0.82	295.30
0330 -043	1	3.72	146	886	Condominium	2.00	1.25	0.262	0.036	0.032	0.82	295.30
0330 -044	1	3.68	145	876	Condominium	2.00	1.25	0.259	0.035	0.031	0.81	291.97
0330 -045	1	2.29	90	546	Condominium	2.00	1.25	0.161	0.022	0.020	0.51	181.98
0330 -046	1	2.66	104	632	Condominium	2.00	1.25	0.187	0.025	0.023	0.59	210.64
0330 -047	1	4.16	164	991	Condominium	2.00	1.25	0.293	0.040	0.036	0.92	330.30
0330 -048	1	3.70	145	881	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.64
0330 -049	1	3.70	145	881	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.64
0330 -050	1	3.70	145	881	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.64
0330 -051	1	3.70	145	881	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.64
0330 -052	1	3.70	145	881	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.64
0330 -053	1	3.70	145	880	Condominium	2.00	1.25	0.260	0.035	0.032	0.82	293.30
0330 -054	1	2.27	89	540	Condominium	2.00	1.25	0.159	0.022	0.019	0.50	179.98
0330 -055	1	2.62	103	624	Condominium	2.00	1.25	0.184	0.025	0.022	0.58	207.98
0330 -056	1	4.21	165	1,002	Condominium	2.00	1.25	0.296	0.040	0.036	0.93	333.96
0330 -057	1	3.72	146	885	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.97
0330 -058	1	3.72	146	885	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.97
0330 -059	1	3.72	146	885	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.97

**UNION SQUARE COMMUNITY BENEFIT DISTRICT  
ASSESSMENT ROLL  
FISCAL YEAR 2019/20**

APN	Zone	Frontage	Lot Area	Building Area	Property Type	Land Use		Frontage			Special Benefit	Total Assessment
						Benefit Points	Zone Factor	Factor	Lot Factor	Building Factor	Points	
0330 -060	1	3.72	146	885	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.97
0330 -061	1	3.72	146	885	Condominium	2.00	1.25	0.261	0.036	0.032	0.82	294.97
0330 -062	1	3.74	147	891	Condominium	2.00	1.25	0.263	0.036	0.032	0.83	296.97
0330 -063	1	2.41	95	574	Condominium	2.00	1.25	0.170	0.023	0.021	0.53	191.31
0330 -064	1	2.45	96	584	Condominium	2.00	1.25	0.172	0.023	0.021	0.54	194.65
0330 -065	1	2.68	105	638	Condominium	2.00	1.25	0.188	0.026	0.023	0.59	212.64
0330 -066	1	2.64	104	628	Condominium	2.00	1.25	0.185	0.025	0.022	0.58	209.31
0330 -067	1	2.71	106	645	Condominium	2.00	1.25	0.191	0.026	0.023	0.60	214.98
0330 -068	1	2.51	99	597	Condominium	2.00	1.25	0.176	0.024	0.021	0.55	198.98
0330 -069	1	2.78	109	661	Condominium	2.00	1.25	0.195	0.027	0.024	0.61	220.31
0330 -070	1	3.41	134	811	Condominium	2.00	1.25	0.240	0.033	0.029	0.75	270.30
0330 -071	1	4.04	159	962	Condominium	2.00	1.25	0.284	0.039	0.034	0.89	320.63
0330 -072	1	2.02	79	480	Condominium	2.00	1.25	0.142	0.019	0.017	0.45	159.98
0341 -013	1	865.03	8,915	-	Public	2.00	1.25	60.802	2.172	-	157.44	56,512.23
0341 -014	1	842.70	6,630	-	Public	2.00	1.25	59.233	1.615	-	152.12	54,604.12
3705 -037	1	80.00	20,987	136,850	Non-Residential	4.00	1.25	5.623	5.113	4.903	78.20	28,068.42
3705 -042	1	550.00	75,624	302,496	Non-Residential	4.00	1.25	38.659	18.425	10.837	339.60	121,902.35
3705 -055	1	137.50	37,812	81,577	Non-Residential	4.00	1.25	9.665	9.212	2.922	109.00	39,125.53
3705 -056	1	137.50	37,812	81,577	Non-Residential	4.00	1.25	9.665	9.212	2.922	109.00	39,125.53
3705Z-001	1	33.00	1,919	103,350	Non-Residential	4.00	1.25	2.320	0.468	3.702	32.45	11,647.29
3705Z-002	1	307.00	26,356	113,083	Non-Residential	4.00	1.25	21.579	6.421	4.051	160.26	57,524.73
3706 -047	1	370.00	17,000	155,871	Non-Residential	4.00	1.25	26.007	4.142	5.584	178.66	64,132.35
		<b>41,163.24</b>	<b>2,544,744</b>	<b>17,306,478</b>				<b>2,893.33</b>	<b>620.00</b>	<b>620.00</b>	<b>16,815.844</b>	<b>\$6,036,110.88</b>

## 12. REFERENCES

---

*Golden Hill Neighborhood Assn. v. City of San Diego* CA4/1, D062203 (Cal. Ct. App. 2013)

*Beutz v. County of Riverside*, 109 Cal. Rptr. 3d 851 (Cal. Ct. App. 2010)

*Bonander v. Town of Tiburon*, 147 Cal. App. 4th 1116 (Cal. Ct. App. 2007)

*Manteca Unified School District v. Reclamation District No. 17 et al*, C077906 (Cal. Ct. App. 2017)

Iris Vilnai-Yavetz & Shaked Gilboa (2010) The Effect of Servicescape Cleanliness on Customer Reactions, *Services Marketing Quarterly*, [10.1080/15332961003604386](https://doi.org/10.1080/15332961003604386)

Lorlene M. Hoyt (2005) Do Business Improvement District Organizations Make a Difference? Crime In and Around Commercial Areas in Philadelphia, [http://www.lorlenehoyt.com/yahoo\\_site\\_admin/assets/docs/Hoyt\\_JPER.40112543.pdf](http://www.lorlenehoyt.com/yahoo_site_admin/assets/docs/Hoyt_JPER.40112543.pdf)

Jasmine Lau Leby & Ahmad Hariza Hashim (2010) Liveability Dimensions and Attributes: Their Relative Importance in the Eyes of Neighbourhood Residents, *Journal of Construction in Developing Countries*, [https://www.researchgate.net/publication/46817848\\_Liveability\\_dimensions\\_and\\_attributes\\_Their\\_relative\\_importance\\_in\\_the\\_eyes\\_of\\_neighbourhood\\_residents](https://www.researchgate.net/publication/46817848_Liveability_dimensions_and_attributes_Their_relative_importance_in_the_eyes_of_neighbourhood_residents)

Destination Analysts (2017), Union Square Pedestrian Intercept Study, [http://www.visitunionsquaresf.com/sites/default/files/\\_/PDFs/USBID%20Pedestrian%20Intercept%20Survey%20Findings%20Report\\_December%202016\\_v2.pdf](http://www.visitunionsquaresf.com/sites/default/files/_/PDFs/USBID%20Pedestrian%20Intercept%20Survey%20Findings%20Report_December%202016_v2.pdf)