

**Attachment B**

**Jack London  
Improvement District**

**Engineer's Report**



**Oakland, California  
January 2023**

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

*Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 and augmented by the City of Oakland Business Improvement Management District Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code, as amended July 21, 2015, to authorize a Community Benefit District*

# TABLE OF CONTENTS

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<b>ENGINEER'S STATEMENT .....</b>	<b>1</b>
<b>ENGINEER'S REPORT:</b>	
<b>SECTION A: Legislative and Judicial Review .....</b>	<b>2</b>
<b>SECTION B: Improvements and Activities .....</b>	<b>4</b>
<b>SECTION C: Benefitting Parcels .....</b>	<b>7</b>
<b>SECTION D: Proportional Benefits .....</b>	<b>10</b>
<b>SECTION E: Cost Estimate .....</b>	<b>12</b>
<b>SECTION F: Special and General Benefits .....</b>	<b>13</b>
<b>SECTION G: Apportionment Method .....</b>	<b>16</b>
<b>SECTION H: Assessment Roll .....</b>	<b>22</b>

## ENGINEER'S STATEMENT

This Engineer's Report is prepared pursuant to Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994, as amended (California Streets and Highways Code § 36600 et seq.), and augmented by Business Improvement Management District Ordinance #12190, Chapter 4.48 City of Oakland Municipal Code.

The Jack London Improvement District ("BID") will provide activities either currently not provided or are above and beyond what the City of Oakland provides. These activities will specially benefit each individual assessable parcel in the BID. Every individual assessed parcel within the BID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the BID receive the special benefit of these proposed activities.

The duration of the renewed BID is ten (10) years, commencing January 1, 2024 and ending December 31, 2033. An estimated budget for the BID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the BID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the BID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

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



Respectfully submitted,

Terrance E. Lowell, P.E.

## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

### ***Property and Business Improvement District Law of 1994***

The Property and Business Improvement District Law of 1994 (the "State Law") is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the BID. The purpose of the BID is to encourage commerce, investment, and business activities. In order to meet these goals BIDs typically fund activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, BIDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the BID are over and above those already provided by the City within the BID's boundaries. Each of the BID activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

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

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."<sup>1</sup>*

*"Activities" means, but is not limited to, all of the following:*

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Activities which benefit businesses and real property located in the district."<sup>2</sup>*

The State Law also defines special benefit as "...for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."<sup>3</sup>

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "Special benefit' also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general."

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<sup>1</sup> California Streets and Highways Code, Section 36610.

<sup>2</sup> California Streets and Highways Code, Section 36613.

<sup>3</sup> California Streets and Highways Code, Section 36615.5(b)

## **Article XIID of the State Constitution**

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

*(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*

*(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.<sup>4</sup>*

*"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."<sup>5</sup>*

## **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portion of a case that applies to BIDs in particular is noted below.

*"The engineer's report describes the services to be provided by the BID [i.e. the BID]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the BID. And they are particular and distinct benefits to be provided only to the properties within the BID, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share."<sup>6</sup>*

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

<sup>4</sup> Section 4, Article XIID of the State Constitution.

<sup>5</sup> Section 2 (j), Article XIID of the State Constitution.

<sup>6</sup> *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App. 4th 708, 722.

## SECTION B: IMPROVEMENTS AND ACTIVITIES

The Jack London Improvement District Steering Committee collectively determined the priority for improvements and activities that the BID will deliver. The primary needs as determined by the property owners are Safe and Clean programs specifically, the Jack London Improvement District shall provide the following activities:

### **Clean and Safe**

#### **Safe Team Program**

The Safety Program will provide safety services for the individual parcels located within the District in the form of patrolling bicycle personnel, walking patrols and vehicle patrols. The purpose of the Safe Team Program is to deter and report illegal activities taking place on the streets, sidewalks, storefronts, and parking lots. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, car break-ins, graffiti, narcotic use or sales, public urination, trespassing, prostitution, illegal panhandling, and illegal dumping. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The Safe Team Program will only provide its services within the District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. A District that is perceived as unsafe deters pedestrian and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and an enhanced business climate. Industrial parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness which make employees feel safe. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which in turn improves the business climate and business offering and attracts and retains residents. Office parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and make employees and visitors feel safe. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which make employees and visitors feel safe.

#### **Clean Team Program**

To consistently deal with cleaning issues, a Clean Program will continue to be provided as it has for the last 10 years. The Clean Team will only provide service to properties within District boundaries. A multi-dimensional approach has been developed consisting of the following elements.

Uniformed, radio equipped personnel sweep litter, debris and refuse from sidewalks and gutters of the District. Paper signs and handbills that are taped or glued on property, utility boxes, and



poles are removed. District personnel will pressure wash sidewalks when needed. Painters remove graffiti by painting, using solvent and pressure washing. The District maintains a zero-tolerance graffiti policy. An effort is made to remove all tags within 24 hours on weekdays. Clean sidewalks support an increase in commerce and provides a special benefit to each individually assessed parcel in the district.

The Clean Team will only provide service to assessed parcels within District boundaries. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. Dirty and unclean sidewalks deter pedestrians and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and an enhanced business climate. Industrial parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness which make employees feel safe. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which in turn improves the business climate and business offering and attracts and retains residents. Office parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and make employees and visitors feel safe. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees and visitors feel safe.

### ***Marketing and Economic Development***

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 60% of the Marketing and Economic Development budget is allocated to management staff expenses.

To communicate the changes and activities that are taking place in the Jack London Improvement District and to enhance the positive perception of the Jack London Improvement District parcels, marketing and economic development programs have been created. This is a special benefit because it works to improve the positive perception of the District. Decisions on where to shop, eat, work and live are largely based on a perception of the place. The special benefit to District assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Commercial parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Retail parcels benefit from increased exposure and awareness

of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Industrial parcels benefit from increased exposure and awareness of District programs that provide new business attraction and increased commercial activity. Residential parcels benefit from District programs that provide an increased awareness of District amenities such as retail options which, in turn, enhances the business climate and improves the business offering and attracts new residents. Office parcels benefit from District programs that work to provide increased exposure and awareness which in turn work to provide an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which increase exposure of District amenities which in turn work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide increased exposure and awareness which in turn attracts new business. Publicly owned parcels benefit from District programs which increase exposure and awareness of District amenities which in turn work to provide greater pedestrian traffic and increased use which makes employees and visitors feel safe.

The following are the marketing and economic development programs:

- Media relations and communications
- Business attraction and retention
- District stakeholder communications
- Public sector communication
- Events and activations
- Website maintenance

### ***Administration and Government/Community Relations***

Administration and Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 38% of the Administration and Government/Community Relations budget is allocated to management staff expenses.

The improvements and activities are managed by a professional staff that requires centralized administrative support. Management staff oversees the District's services which are delivered seven days a week. Management staff actively works and advocates on behalf of the District parcels to ensure that City and County services and policies support the District. 62% of Administration & Government/Community Relations are for administration items such as office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, City fees to collect and process the assessments.

A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.



## **Contingency and Reserve**

A prudent portion of the budget, maintained in a reserve fund, will cover lower than anticipated collections and unanticipated increases in program costs. A contingency of 10% of the total assessment income for unexpected expenses and/or revenue shortfall is included in this budget item. Contingencies not used each year will be applied to programs in that current year. Renewal of the District will be funded from this line item.

## **SECTION C: BENEFITTING PARCELS**

### **BID Boundary Description**

The proposed District is bounded by 6<sup>th</sup> Street and I-880 freeway to the north; the waterfront at the Oakland Inner Harbor to the south; Brush Street, Castro Street and Washington Street to the west; and Fallon Street to the east. Note, that streets in the District are based on a grid that is turned significantly from the north-south axis. To keep the following boundary description simple, it will treat the District as if this were not the case. The Jack London Improvement District includes all property within a boundary formed by:

Beginning at the northwest corner of the District boundary at the intersection of 5<sup>th</sup> Street and Brush Street. The western boundary extends south down Brush Street towards the harbor south to its end point which is roughly 75 feet north of Embarcadero West. The boundary continues to the south parallel to Brush Street until it reaches the northwest corner of parcel 18-410-010-00. There are two long rectangular parcels, 18-410-009-00 and 18-410-010-00, consisting primarily of railroad tracks that are to the north of Embarcadero West and run parallel to it between Brush Street and Martin Luther King Jr. Way. The boundary continues east along the northern side of these two parcels. Note, these two parcels are not included in the District. At the northeast corner of parcel 18-410-009-00 (at Martin Luther King Jr. Way and Embarcadero West), the boundary continues to the east on the north side of Embarcadero from Martin Luther King Jr. Way to Washington Street. At the corner of Embarcadero West and Washington Street the boundary turns to the south again, continuing south on Washington Street until its southern end at Water Street. Then it continues south parallel to Washington Street along the western border of parcel 018-415-005-00 all the way to the harbor where the boundary then continues to the east along the harbor.

The southern boundary of the district is the southern edge of the parcels that lie along the waterfront. This boundary begins with parcel 018-0415-022-00 on the west and proceeds to the east ending at the Portobello Condominiums (parcel 018-0424-022-00). In order from west to east, the complete list of parcels forming the southern boundary are 018-0415-005-00, 018-0420-004-02, 018-0425-004-43, 018-0425-002-39, 018-0425-012-00, 018-0425-021-00, and 018-0425-022-00.

The eastern boundary of the district south of Embarcadero West is along a line that is parallel to the western edge of Fallon. The Portobello Condominiums are on the west side of this boundary and the City of Oakland's Aquatic Park (parcel 018-0430-011-04) is on the east side. The precise boundary of the eastern edge of the District at this point is the eastern edge of the following parcels; 018-0425-022-00, 018-0425-015-00, and 018-0425-004-01. North of Embarcadero West, the eastern boundary of the District is Fallon Street between Embarcadero West and the I-880 freeway.

The northern boundary of the District is the I-880 freeway. The District includes all parcels under the I-880 freeway from Fallon Street to Castro Street. It includes all the parcels to the south of the I-880 freeway within this boundary description.

### **District Expansion**

District boundaries have expanded to include 2 blocks west of Castro Street to Brush Street between 3<sup>rd</sup> and 5<sup>th</sup> Streets not previously in the District. Parcels within this area have similar uses to existing District parcels such as commercial, industrial, residential, and publicly owned.

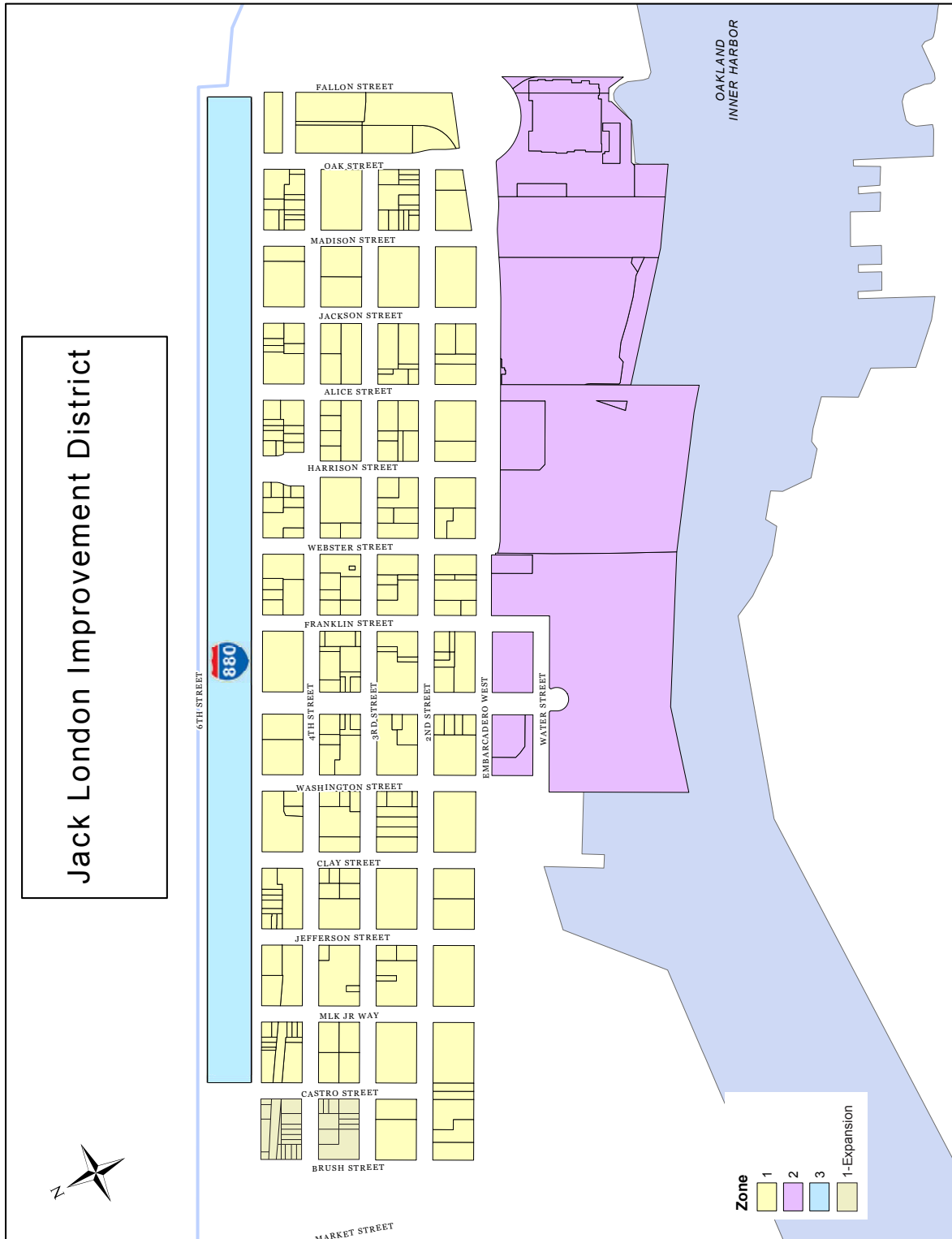
### **Benefit Zones**

Zone 1 represents all identified assessed parcels within the core commercial and residential area. Zone 1 contains the highest concentration of commercial uses that primarily serve the needs of the immediate neighborhood within the District. Zone 1 also has the highest pedestrian counts and the highest demand for clean and safe services. The need for a higher frequency of services is based upon the high activation of the area with office, residential, flower markets, restaurants, breweries and other entertainment related activities that require daily special benefit services to respond to the needs of each of these identified assessed parcels to mitigate the impact of high volumes of visitors and pedestrians. The west boundary for Zone 1 is Brush Street. The north boundary is the I-880 freeway. The east boundary is Fallon Street, and the south boundary is Embarcadero West.

Zone 2 represents all identified assessed parcels found in the waterfront area and Jack London Square. Zone 2 identified assessed parcels have programs that provide special benefit to the mostly commercial and waterfront-oriented uses. Services are provided at a lower frequency than those in Zone 1. The west boundary for Zone 2 is Washington Street. The north boundary is Embarcadero West. The east boundary is Fallon Street, and the south boundary is the Waterfront/Inner Harbor.

Zone 3 represents all identified assessed parcels underneath the I-880 freeway from Castro Street to Fallon Street. These parcels are owned by Caltrans, fenced off and inaccessible. Zone 3 has the lowest demand for clean and safe services and lowest level of pedestrian activity.

Condominium Zone represents all residential, live-work, and commercial condominium units identified assessed parcels. Condominium building area is a direct measure of the static utilization of each condominium unit (parcel) and its corresponding impact or draw on District funded activities. The vast majority of condominium parcels and units are newer residential condominiums. The condominium zone parcels will proportionately specially benefit from PBID funded programs and activities and will be assessed at a rate of \$0.34 per square foot of unit area only. This rate applies to all condo identified assessed parcels regardless of their location in a Benefit Zone This assessment rate structure is commensurate with the types of special benefit services and programs provided by the District. Therefore, condominium property owners will pay an assessment rate that is in line with the level of service and represents 100% of the special benefit received.



Jack London Improvement District

## SECTION D: PROPORTIONAL BENEFITS

### **Methodology**

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

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

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

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

### **Special Benefit Factors**

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

Services and improvements provided by the District are designed to provide special benefits to the mix of commercial, retail, industrial, residential, mixed-use, office, non-profit, and publicly owned parcels. The use of each parcel's Parcel Square Footage in Zones 1, 2, 3; Building Square Footage in Zones 1, 2, and Condominium Zone(unit size); and Street Front Footage in Zone 1 is the best measure of benefit for the programs because the intent of the District programs is to improve the safety of each individual parcel, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services for parcels within the District. In other words, to attract more customers, residents, patrons, tenants, clients and or employees. The best way to determine each parcel's proportionate special benefit from the District programs is to relate each parcel's Parcel Square Footage, Building Square Footage and Street Front Footage to every other parcel's Parcel Square Footage, Building Square Footage and Street Front Footage.

Parcel Square Footage Defined. Parcel Square Footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

Building Square Footage Defined. Building Square Footage is defined as gross building square footage as determined by the outside measurements of a building. Condo unit square footage is defined as building square footage of a unit within a building and defined on the County Assessor parcel maps.

Street Front Footage Defined. Properties are assessed for all street frontages. Properties with more than one street frontage such as corner lots or whole block parcels are assessed for the sum of all the parcels' street frontage. Linear Frontage Footage was obtained from the County Assessor's parcel maps.

## SECTION E: COST ESTIMATE

### 2024 Operating Budget

The Jack London Improvement District's operating budget takes into consideration:

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

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean & Safe	\$976,650.00	60.37%
Marketing & Economic Development	\$239,640.00	14.81%
Admin & Govt/Comm Relations	\$242,280.00	14.98%
Contingency & Reserve	\$159,230.00	9.84%
<b>Total Expenditures</b>	<b>\$1,617,800.00</b>	<b>100.00%</b>
REVENUES		
Assessment Revenues	\$1,585,444.00	98.00%
Other Revenues (1)	\$32,356.00	2.00%
<b>Total Revenues</b>	<b>\$1,617,800.00</b>	<b>100.00%</b>

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

#### Budget Notations

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Board of Directors of the Owner's Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The carryover funds will be applied to the same budget line item as the line item that was the source of the carryover funds. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the Annual Report each year. District funds may be used for renewal. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with Streets and Highways Code section 36671.

#### Bond Issuance

The District will not issue bonds.



## SECTION F: SPECIAL and GENERAL BENEFITS

### **Special Benefit Defined**

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIII D Section 4(a) of the California Constitution in part states that “only special benefits are assessable”.

The State Law defines special benefit as “...for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.”<sup>7</sup>

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: “‘Special benefit’ also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general.”

Furthermore, the amendment (Section 36622(k)(3)) states: “In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.”

### **Special Benefit Analysis**

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

Streets and Highways Code Section 36601€ states that “Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the

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<sup>7</sup> California Streets and Highways Code, Section 36615.5(a)

total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments.”

The Jack London Improvement Districts’s goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

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

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

#### **Safe and Clean**

The enhanced safety activities make the area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, “lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment.” Uncertainty affects the investment environment in general, but in particular it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable.”<sup>8</sup> Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

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

The Safe and Clean activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the BID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. “Walkable communities offer many

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<sup>8</sup> “Accelerating economic growth and vitality through smarter public safety management” IBM Global Business Services Executive Report, September 2012, pg. 2

financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists.”<sup>9</sup>

- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the BID;

### **Marketing and Economic Development**

The Marketing and Economic Development activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space.

### **Special Benefit Conclusion**

The fact that each BID improvement and activity defined above will be provided to each assessed parcel is above and beyond what the city currently provides constitutes a special benefit. In addition, the BID activities are targeted to improve the safety, cleanliness and economic vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

### **General Benefit Defined**

As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the BID activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

### **General Benefit Analysis**

The BID improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide solely special benefits to the assessed parcels. If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels. However, it is conceivable that there may be some general benefit that is not quantifiable, and it is judicious to allocate a portion of the budget to acknowledge this.

For the purposes of the Jack London Improvement District, we assigned 2%, or \$32,356 of the budget to general benefit. This portion of the budget will need to be funded from sources other than the special assessments.

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<sup>9</sup> “Benefits of Sidewalks”, Iowa Healthiest State Initiative, November 1, 2017

## SECTION G: APPORTIONMENT METHOD

### Assessment Methodology

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the cleaning and operation expenses of an improvement or the cost of the property service being provided. Due to the proportionate special benefits received by these individual parcels from the BID services, these parcels will be assessed a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to Parcel Square Footage, Building Square Footage, and Linear Street Frontage. The table below indicates the assessable footage for each.

Benefit Factor	Zone 1	Zone 2	Zone 3	Condo Zone
Building Square Footage	3,781,079	1,279,037		1,654,864
Parcel Square Footage	2,949,818	2,467,972	646,702	
Street Front Footage	47,729			

### Benefit Zones

The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each individual parcel receives from the improvements. In order to match assessment rates to benefits, 4 benefit zones have been created within the District. Each zone receives a different level of services and a different level of special benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received.

The levels of appropriate service delivery were determined by analyzing historical data on the amount of clean and safe services delivered to parcels, current service delivery needs and projecting future needs over the term of the District in order to produce a common level of safety and cleanliness for each assessed parcel throughout each zone in the District. Each zone's assessment rate was calculated by determining the expense for the services provided in that area and then spreading the expenses over the total assessable footage for that zone.

**Zone 1** represents all identified assessed parcels within the core commercial and residential area. The need for a higher frequency of services is based upon the high-density business district which includes restaurants, produce markets, breweries, cafes and other entertainment related activities that require daily special benefit services to respond to the needs of each of these identified assessed parcels to mitigate the impact of high volumes of visitors. Therefore, property owners in Zone 1 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

**Zone 2** represents all identified assessed parcels found in the waterfront area and Jack London Square. Zone 2 identified assessed parcels have programs and services at a lower frequency than those in Zone 1. Therefore, property owners in Zone 2 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

**Zone 3** represents all identified assessed parcels underneath the I-880 freeway that are fenced

off and inaccessible. Zone 3 has the lowest demand for clean and safe services and lowest level of pedestrian activity. Regular sidewalk operations services shall be allocated to these identified assessed parcels at a frequency less than other Zones. Therefore, property owners in Zone 3 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

**Condominium Zone** represents all residential, live-work, and commercial condominium unit identified assessed parcels. The Condominium zone assessment is a direct measure of the static utilization of each condominium unit (parcel) and its corresponding impact or draw on District funded programs and services. The vast majority of residential, mixed-use and commercial condominium parcels and units are newer residential condominiums. Condominium zone parcels will proportionately specially benefit from BID programs and services, but differently than traditional commercial parcels. The building area assessments for Condominium parcels shall be assessed at \$0.34 per square foot of condominium unit building area. This assessment rate structure is commensurate with the types of special benefit services and programs provided by the District for the special benefit of condominium parcels and complexes. Condominium parcels are assessed differently than multi-unit, for-rent apartment buildings, due to the frequency of special benefit services required by each parcel. The multi-unit apartment buildings are commercial properties in which the tenant and landlord have a business relationship. Multi-unit apartment buildings are required to have a business license to operate, and these residential apartment buildings can be bought or sold just as commercial buildings can be bought and sold. In addition, apartment tenants can be evicted by a property owner, something that sets them apart from condo unit parcels. Their stake, and therefore their special benefit, are of a different nature and is very similar to a commercial property owner and a tenant. Therefore, condominium property owners will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

The following chart identifies each program budget that is allocated to each benefit zone.

BID Activity	Zone 1	Zone 2	Zone 3	Condo Zone	Total
Clean & Safe	\$527,473.20	\$92,006.72	\$6,133.78	\$351,036.30	\$976,650.00
Marketing & Economic Dev	\$129,425.77	\$22,575.63	\$1,505.04	\$86,133.56	\$239,640.00
Admin/Govt & Comm relations	\$130,851.59	\$22,824.34	\$1,521.62	\$87,082.45	\$242,280.00
Contingency & Reserve	\$85,997.60	\$15,000.49	\$1,000.03	\$57,231.87	\$159,230.00
Total Budget	\$873,748.16	\$152,407.18	\$10,160.48	\$581,484.18	\$1,617,800.00
Assessable Budget	\$856,273.20	\$149,359.04	\$9,957.27	\$569,854.50	\$1,585,444.00
Other Revenue	\$17,474.96	\$3,048.14	\$203.21	\$11,629.68	\$32,356.00
<b>Total Revenue</b>	<b>\$873,748.16</b>	<b>\$152,407.18</b>	<b>\$10,160.48</b>	<b>\$581,484.18</b>	<b>\$1,617,800.00</b>

## Calculation of Assessments

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

Benefit Zone and Rate	2024
Zone 1 Rate- Bldg Sq Ft	\$0.09
Zone 1 Rate- Parcel Sq Ft	\$0.12
Zone 1 Rate- Front Ft	\$3.59
Zone 2 Rate- Bldg Sq Ft	\$0.06
Zone 2 Rate- Parcel Sq Ft	\$0.03
Zone 3 Rate- Parcel Sq Ft	\$0.02
Condo Zone Rate- Unit Sq Ft	\$0.34

## Assessment Rate Calculation

For each specially benefitted parcel, the assessment rate is determined by the following calculation respective of each parcel's benefit zone:

**The Zone 1** assessment rate is determined by the following calculation:

Zone 1 Assessment Budget = \$856,273.20

Assessment Budget allocated to Building Square Footage @ 40% = \$342,509.28

Assessment Budget allocated to Parcel Square Footage @ 40% = \$342,509.28

Assessment Budget allocated to Street Front Footage @ 20% = \$171,254.64

Zone 1 Building Square Footage Assessment Rate-

Assessment Budget \$342,509.28 / 3,781,079 Building Sq Ft = \$0.09

Zone 1 Parcel Square Footage Assessment Rate-

Assessment Budget \$342,509.28 / 2,949,818 Parcel Sq Ft = \$0.12

Zone 1 Street Front Footage Assessment Rate-

Assessment Budget \$171,254.64 / 47,729 Front Ft = \$3.59

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of building, 5,000 square feet of parcel, and 100 linear feet of street front footage, multiply the Building Square Footage (5,000) by the Assessment Rate (\$0.09 = (\$450.00) + multiple the Parcel Square Footage (5,000) by the Assessment Rate (\$0.12) = (\$600.00) + multiple the Front Footage (100) by the Assessment Rate (\$3.59) = (\$359.00) = Initial Annual Parcel Assessment (\$1,409.00).

**The Zone 2** assessment rate is determined by the following calculation:

Zone 2 Assessment Budget = \$149,359.04

Assessment Budget allocated to Building Square Footage @ 50% = \$74,679.52

Assessment Budget allocated to Parcel Square Footage @ 50% = \$74,679.52

Zone 2 Building Square Footage Assessment Rate-

Assessment Budget \$74,679.52 / 1,279,037 Building Sq Ft = \$0.06

Zone 2 Parcel Square Footage Assessment Rate-



Assessment Budget \$74,679.52 / 2,467,972 Parcel Sq Ft = \$0.03

#### Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of building and 5,000 square feet of parcel multiply the Building Square Footage (5,000) by the Assessment Rate (\$0.06 = (\$300.00) + multiple the Parcel Square Footage (5,000) by the Assessment Rate (\$0.03) = (\$150.00) = Initial Annual Parcel Assessment (\$450.00).

**The Zone 3** assessment rate is determined by the following calculation:

Zone 3 Assessment Budget = \$9,957.27

Assessment Budget allocated to Parcel Square Footage @ 100% = \$9,957.27

#### Zone 3 Parcel Square Footage Assessment Rate-

Assessment Budget \$9,957.27 / 646,702 Parcel Sq Ft = \$0.02

#### Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of parcel, multiple the Parcel Square Footage (5,000) by the Assessment Rate (\$0.02) = Initial Annual Parcel Assessment (\$100.00).

**Condominium Zone** assessment rate is determined by the following calculation:

Condo Zone Assessment Budget = \$569,854.50

Assessment Budget allocated to Condo Unit Square Footage @ 100% = 569,854.50

#### Condominium Zone Building Assessment Rate-

Assessment Budget \$569,854.50 / 1,654,864 Condo Unit Sq Ft = \$0.34

#### Sample Parcel Assessment

To calculate the assessment for a parcel with 500 square feet of a Condo Unit, multiply Condo Unit Square Footage (500) by the Assessment Rate (\$0.34) = Initial Annual Parcel Assessment (\$170.00).

### **Public Property Assessments**

There are 51 publicly owned parcels in the BID, all of which are identified as assessable and for which special benefit services will be provided. Of the 51 identified assessed parcels, 15 are owned by the City of Oakland, 1 by the East Bay Municipal Utility District, 5 by PG&E Co, 4 by County of Alameda, 5 by the San Francisco Bay Area Rapid Transit District and 21 by the State of California.

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIID of the California Constitution was added in November 1996 and provides for these assessments. It specifically states in Section 4(a) that "Parcels within a district that are owned or used by any agency...shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Below is a list of the publicly owned parcels and their respective assessments.

APN	Zone	OWNER NAME	2024 Asmt	%
001 013300800	1	CITY OF OAKLAND	\$37,910.25	2.39%
001 013500400	1	CITY OF OAKLAND	\$10,491.21	0.66%
001 012700600	1	CITY OF OAKLAND	\$5,271.87	0.33%
001 015700700	1	CITY OF OAKLAND	\$4,700.34	0.30%
001 015710700	1	CITY OF OAKLAND	\$1,231.09	0.08%
018 041500500	2	CITY OF OAKLAND	\$37,323.22	2.35%
018 042000402	2	CITY OF OAKLAND	\$32,279.08	2.04%
018 041500200	2	CITY OF OAKLAND	\$3,684.57	0.23%
018 042500243	2	CITY OF OAKLAND	\$1,788.64	0.11%
018 042500241	2	CITY OF OAKLAND	\$77.25	0.00%
018 042500242	2	CITY OF OAKLAND	\$59.73	0.00%
018 042500401	2	CITY OF OAKLAND	\$121.10	0.01%
001 015105400	1	CITY OF OAKLAND	\$109,509.90	6.91%
018 041500102	2	CITY OF OAKLAND	\$6,003.70	0.38%
018 042502300	2	CITY OF OAKLAND	\$1,031.24	0.07%
			<b>\$251,483.18</b>	<b>15.86%</b>
001 013900100	1	COUNTY OF ALAMEDA	\$18,663.51	1.18%
001 013700101	1	COUNTY OF ALAMEDA	\$12,732.98	0.80%
001 013700102	1	COUNTY OF ALAMEDA	\$11,193.80	0.71%
001 014700100	1	COUNTY OF ALAMEDA	\$4,701.78	0.30%
			<b>\$47,292.08</b>	<b>2.98%</b>
018 042000200	2	EAST BAY MUNICIPAL UTILITY DISTRICT	<b>\$105.76</b>	<b>0.01%</b>
001 011900400	1	P G & E CO	\$1,223.54	0.08%
001 011700700	1	P G & E CO 135-1-13F-POR 1	\$1,223.54	0.08%
001 011900300	1	P G & E CO 135-1-3-1	\$10,197.22	0.64%
001 012500500	1	P G & E CO 135-1-3-2	\$11,442.49	0.72%
001 011700400	1	P G & E CO 135-1-3D-1	\$3,799.81	0.24%
			<b>\$27,886.60</b>	<b>1.76%</b>
001 011501312	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$1,791.99	0.11%
001 013100801	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$8,526.11	0.54%
001 012900901	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$5,584.32	0.35%
001 012300701	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$5,465.14	0.34%
001 012102703	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$1,861.86	0.12%
			<b>\$23,229.43</b>	<b>1.47%</b>

001 014500400	1	STATE OF CALIFORNIA	\$4,911.01	0.31%
001 014300900	1	STATE OF CALIFORNIA	\$3,786.27	0.24%
001 014300300	1	STATE OF CALIFORNIA	\$3,755.83	0.24%
001 014501002	1	STATE OF CALIFORNIA	\$3,728.37	0.24%
001 014501001	1	STATE OF CALIFORNIA	\$69.67	0.00%
018 041500400	2	STATE OF CALIFORNIA	\$549.12	0.03%
04-ALA-880-38	3	STATE OF CALIFORNIA	\$1,459.91	0.09%
04-ALA-880-39	3	STATE OF CALIFORNIA	\$1,139.38	0.07%
04-ALA-880-36	3	STATE OF CALIFORNIA	\$1,093.19	0.07%
04-ALA-880-40	3	STATE OF CALIFORNIA	\$1,042.84	0.07%
04-ALA-880-37	3	STATE OF CALIFORNIA	\$985.41	0.06%
04-ALA-880-42	3	STATE OF CALIFORNIA	\$742.14	0.05%
04-ALA-880-50	3	STATE OF CALIFORNIA	\$610.34	0.04%
04-ALA-880-49	3	STATE OF CALIFORNIA	\$522.11	0.03%
04-ALA-880-45	3	STATE OF CALIFORNIA	\$504.78	0.03%
04-ALA-880-47	3	STATE OF CALIFORNIA	\$502.07	0.03%
04-ALA-880-48	3	STATE OF CALIFORNIA	\$491.35	0.03%
04-ALA-880-44	3	STATE OF CALIFORNIA	\$369.53	0.02%
04-ALA-880-41	3	STATE OF CALIFORNIA	\$226.34	0.01%
04-ALA-880-43	3	STATE OF CALIFORNIA	\$206.32	0.01%
04-ALA-880-46	3	STATE OF CALIFORNIA	\$61.59	0.00%
			<b>\$26,757.54</b>	<b>1.69%</b>
		<b>Total publicly owned parcels</b>	<b>\$376,754.58</b>	<b>23.76%</b>

### Maximum Annual Assessment Adjustments

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

**The projections below illustrate a maximum 5% annual increase for all assessment rates.**

### **Maximum Assessment Table**

Benefit Zone and Rate	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Zone 1 Rate- Bldg Sq Ft</b>	\$0.09	\$0.09	\$0.10	\$0.10	\$0.11	\$0.11	\$0.12	\$0.13	\$0.13	\$0.14
<b>Zone 1 Rate- Parcel Sq Ft</b>	\$0.12	\$0.13	\$0.13	\$0.14	\$0.15	\$0.15	\$0.16	\$0.17	\$0.18	\$0.19
<b>Zone 1 Rate- Front Ft</b>	\$3.59	\$3.77	\$3.96	\$4.16	\$4.36	\$4.58	\$4.81	\$5.05	\$5.30	\$5.57

<b>Zone 2 Rate- Bldg Sq Ft</b>	\$0.06	\$0.06	\$0.07	\$0.07	\$0.07	\$0.08	\$0.08	\$0.08	\$0.09	\$0.09
<b>Zone 2 Rate- Parcel Sq Ft</b>	\$0.03	\$0.03	\$0.03	\$0.03	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.05
<b>Zone 3 Rate- Parcel Sq Ft</b>	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
<b>Condo Zone Rate- Unit Sq Ft</b>	\$0.34	\$0.36	\$0.37	\$0.39	\$0.41	\$0.43	\$0.46	\$0.48	\$0.50	\$0.53

### **Budget Adjustment**

Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. District funds may be used for renewal. The estimated budget surplus amount will be included in the annual report each year. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with Streets and Highways Code section 36671.

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

### **Future Development**

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification for parcel improvements within the District, which changes upwards or downwards the amount of total footage assessed for these parcels will, pursuant to Government Code 53750, be prorated to the date they receive the temporary and/or permanent certificate of occupancy and will be billed directly by the City for the prorated year. Parcels that experience a loss of building square footage need to provide notice of the change to the District by April 1<sup>st</sup> of each year. Any delinquent assessments owed for the modification of assessable footage that was billed directly by the City will be added to the property tax roll for the following year as delinquent.

In future years of the BID term, the assessments for the special benefits bestowed upon the included BID parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment rate does not change. If the assessment formula changes and increases the assessments, then a ballot as defined in Article 13 Section D of the State Constitution will be required for approval of the formula changes.

### **Assessment Appeal Procedure**

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds for appeal and filed with the Owners Association prior to April 1 of each year. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case appeals will only be considered for the current year and will not be considered for prior years.

## SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2023/2024 is \$1,585,444, apportioned to each individual assessed parcel, as follows.

APN	Zone	OWNER NAME	2024 Asmt	%
001 013300800	1	CITY OF OAKLAND	\$37,910.25	2.39%
001 013500400	1	CITY OF OAKLAND	\$10,491.21	0.66%
001 012700600	1	CITY OF OAKLAND	\$5,271.87	0.33%
001 015700700	1	CITY OF OAKLAND	\$4,700.34	0.30%
001 015710700	1	CITY OF OAKLAND	\$1,231.09	0.08%
018 041500500	2	CITY OF OAKLAND	\$37,323.22	2.35%
018 042000402	2	CITY OF OAKLAND	\$32,279.08	2.04%
018 041500200	2	CITY OF OAKLAND	\$3,684.57	0.23%
018 042500243	2	CITY OF OAKLAND	\$1,788.64	0.11%
018 042500241	2	CITY OF OAKLAND	\$77.25	0.00%
018 042500242	2	CITY OF OAKLAND	\$59.73	0.00%
018 042500401	2	CITY OF OAKLAND	\$121.10	0.01%
001 015105400	1	CITY OF OAKLAND	\$109,509.90	6.91%
018 041500102	2	CITY OF OAKLAND	\$6,003.70	0.38%
018 042502300	2	CITY OF OAKLAND	\$1,031.24	0.07%
			<b>\$251,483.18</b>	<b>15.86%</b>
001 013900100	1	COUNTY OF ALAMEDA	\$18,663.51	1.18%
001 013700101	1	COUNTY OF ALAMEDA	\$12,732.98	0.80%
001 013700102	1	COUNTY OF ALAMEDA	\$11,193.80	0.71%
001 014700100	1	COUNTY OF ALAMEDA	\$4,701.78	0.30%
			<b>\$47,292.08</b>	<b>2.98%</b>
018 042000200	2	EAST BAY MUNICIPAL UTILITY DISTRICT	<b>\$105.76</b>	<b>0.01%</b>
001 011900400	1	P G & E CO	\$1,223.54	0.08%
001 011700700	1	P G & E CO 135-1-13F-POR 1	\$1,223.54	0.08%
001 011900300	1	P G & E CO 135-1-3-1	\$10,197.22	0.64%
001 012500500	1	P G & E CO 135-1-3-2	\$11,442.49	0.72%
001 011700400	1	P G & E CO 135-1-3D-1	\$3,799.81	0.24%
			<b>\$27,886.60</b>	<b>1.76%</b>
001 011501312	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$1,791.99	0.11%
001 013100801	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$8,526.11	0.54%

001 012900901	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$5,584.32	0.35%
001 012300701	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$5,465.14	0.34%
001 012102703	1	SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT	\$1,861.86	0.12%
			<b>\$23,229.43</b>	<b>1.47%</b>
001 014500400	1	STATE OF CALIFORNIA	\$4,911.01	0.31%
001 014300900	1	STATE OF CALIFORNIA	\$3,786.27	0.24%
001 014300300	1	STATE OF CALIFORNIA	\$3,755.83	0.24%
001 014501002	1	STATE OF CALIFORNIA	\$3,728.37	0.24%
001 014501001	1	STATE OF CALIFORNIA	\$69.67	0.00%
018 041500400	2	STATE OF CALIFORNIA	\$549.12	0.03%
04-ALA-880-38	3	STATE OF CALIFORNIA	\$1,459.91	0.09%
04-ALA-880-39	3	STATE OF CALIFORNIA	\$1,139.38	0.07%
04-ALA-880-36	3	STATE OF CALIFORNIA	\$1,093.19	0.07%
04-ALA-880-40	3	STATE OF CALIFORNIA	\$1,042.84	0.07%
04-ALA-880-37	3	STATE OF CALIFORNIA	\$985.41	0.06%
04-ALA-880-42	3	STATE OF CALIFORNIA	\$742.14	0.05%
04-ALA-880-50	3	STATE OF CALIFORNIA	\$610.34	0.04%
04-ALA-880-49	3	STATE OF CALIFORNIA	\$522.11	0.03%
04-ALA-880-45	3	STATE OF CALIFORNIA	\$504.78	0.03%
04-ALA-880-47	3	STATE OF CALIFORNIA	\$502.07	0.03%
04-ALA-880-48	3	STATE OF CALIFORNIA	\$491.35	0.03%
04-ALA-880-44	3	STATE OF CALIFORNIA	\$369.53	0.02%
04-ALA-880-41	3	STATE OF CALIFORNIA	\$226.34	0.01%
04-ALA-880-43	3	STATE OF CALIFORNIA	\$206.32	0.01%
04-ALA-880-46	3	STATE OF CALIFORNIA	\$61.59	0.00%
			<b>\$26,757.54</b>	<b>1.69%</b>
		<b>Total publicly owned parcels</b>	<b>\$376,754.58</b>	<b>23.76%</b>

APN	Zone	2024 Asmt	%	APN	Zone	2024 Asmt	%
001 011500100	1	\$463.68	0.03%	001 024400200	1	\$983.81	0.06%
001 011500500	1	\$307.41	0.02%	001 024400300	1	\$1,393.25	0.09%
001 011501200	1	\$499.89	0.03%	001 024400400	1	\$761.70	0.05%
001 011501302	1	\$544.94	0.03%	001 024500300	1	\$396.00	0.02%
001 011501309	1	\$633.85	0.04%	001 024500400	1	\$380.51	0.02%
001 011501314	1	\$1,303.51	0.08%	001 024500500	1	\$476.58	0.03%
001 011501701	1	\$1,700.88	0.11%	001 024600100	1	\$589.87	0.04%
001 011501802	1	\$1,600.44	0.10%	001 024700100	1	\$444.90	0.03%
001 011502000	1	\$451.36	0.03%	001 024700200	1	\$297.18	0.02%
001 011502100	1	\$334.38	0.02%	001 024700300	1	\$261.71	0.02%
001 011502200	1	\$379.98	0.02%	001 024700400	1	\$353.99	0.02%
001 011502300	1	\$425.58	0.03%	001 024700500	1	\$325.41	0.02%



001 011502400	1	\$307.41	0.02%	001 024700600	1	\$388.08	0.02%
001 011502500	1	\$404.88	0.03%	001 024700700	1	\$436.98	0.03%
001 011502600	1	\$375.30	0.02%	001 024700800	1	\$370.52	0.02%
001 011502700	1	\$413.03	0.03%	001 024700900	1	\$263.77	0.02%
001 011502800	1	\$1,855.72	0.12%	001 024701000	1	\$294.08	0.02%
001 011502900	1	\$1,772.34	0.11%	001 024701100	1	\$448.69	0.03%
001 011503000	1	\$626.07	0.04%	001 024701200	1	\$238.98	0.02%
001 011503100	1	\$234.32	0.01%	001 024701300	1	\$304.41	0.02%
001 011503300	1	\$2,178.13	0.14%	001 024701400	1	\$253.10	0.02%
001 011503400	1	\$379.98	0.02%	001 024800100	1	\$444.90	0.03%
001 011503500	1	\$379.98	0.02%	001 024800200	1	\$328.86	0.02%
001 011503600	1	\$379.98	0.02%	001 024800300	1	\$261.71	0.02%
001 011503700	1	\$5,937.71	0.37%	001 024800400	1	\$353.99	0.02%
001 011503900	1	\$289.26	0.02%	001 024800500	1	\$325.41	0.02%
001 011504000	1	\$318.18	0.02%	001 024800600	1	\$388.08	0.02%
001 011504100	1	\$318.18	0.02%	001 024800700	1	\$436.98	0.03%
001 011504200	1	\$289.26	0.02%	001 024800800	1	\$442.84	0.03%
001 011700201	1	\$12,873.75	0.81%	001 024800900	1	\$263.77	0.02%
001 011700300	1	\$8,467.88	0.53%	001 024801000	1	\$294.08	0.02%
001 011700603	1	\$3,695.88	0.23%	001 024801100	1	\$448.69	0.03%
001 011700800	1	\$1,184.91	0.07%	001 024801200	1	\$238.98	0.02%
001 011700900	1	\$505.51	0.03%	001 024801300	1	\$304.41	0.02%
001 011701000	1	\$504.47	0.03%	001 024801400	1	\$253.10	0.02%
001 011701100	1	\$506.20	0.03%	001 024900100	1	\$444.90	0.03%
001 011701200	1	\$502.41	0.03%	001 024900200	1	\$297.18	0.02%
001 011701300	1	\$556.82	0.04%	001 024900300	1	\$261.71	0.02%
001 011701400	1	\$434.92	0.03%	001 024900400	1	\$353.99	0.02%
001 011701500	1	\$325.07	0.02%	001 024900500	1	\$325.41	0.02%
001 011701600	1	\$343.32	0.02%	001 024900600	1	\$388.08	0.02%
001 011701700	1	\$349.86	0.02%	001 024900700	1	\$436.98	0.03%
001 011701901	1	\$769.28	0.05%	001 024900800	1	\$442.84	0.03%
001 011702000	1	\$505.51	0.03%	001 024900900	1	\$263.77	0.02%
001 011702100	1	\$508.26	0.03%	001 024901000	1	\$294.08	0.02%
001 011702200	1	\$506.89	0.03%	001 024901100	1	\$448.69	0.03%
001 011702300	1	\$339.53	0.02%	001 024901200	1	\$238.98	0.02%
001 011702400	1	\$440.77	0.03%	001 024901300	1	\$304.41	0.02%
001 011702500	1	\$507.23	0.03%	001 024901400	1	\$253.10	0.02%
001 011702600	1	\$532.71	0.03%	001 025000100	1	\$444.90	0.03%
001 011702700	1	\$350.89	0.02%	001 025000200	1	\$328.86	0.02%
001 011702800	1	\$532.37	0.03%	001 025000300	1	\$261.71	0.02%
001 011702900	1	\$532.37	0.03%	001 025000400	1	\$353.99	0.02%
001 011703000	1	\$505.51	0.03%	001 025000500	1	\$325.41	0.02%
001 011703100	1	\$508.26	0.03%	001 025000600	1	\$388.08	0.02%
001 011703200	1	\$506.89	0.03%	001 025000700	1	\$436.98	0.03%
001 011703300	1	\$459.02	0.03%	001 025000800	1	\$442.84	0.03%
001 011703400	1	\$1,846.07	0.12%	001 025000900	1	\$263.77	0.02%
001 011703500	1	\$456.27	0.03%	001 025001000	1	\$294.08	0.02%
001 011703600	1	\$641.87	0.04%	001 025001100	1	\$448.69	0.03%
001 011703700	1	\$640.49	0.04%	001 025001200	1	\$238.98	0.02%
001 011900101	1	\$22,310.89	1.41%	001 025001300	1	\$304.41	0.02%

001 012100601	1	\$165.42	0.01%	001 025001400	1	\$253.10	0.02%
001 012100900	1	\$372.90	0.02%	001 025100100	1	\$444.90	0.03%
001 012101000	1	\$421.55	0.03%	001 025100200	1	\$297.18	0.02%
001 012101200	1	\$1,218.18	0.08%	001 025100300	1	\$261.71	0.02%
001 012101300	1	\$363.10	0.02%	001 025100400	1	\$353.99	0.02%
001 012101600	1	\$388.85	0.02%	001 025100500	1	\$325.41	0.02%
001 012101700	1	\$388.85	0.02%	001 025100600	1	\$388.08	0.02%
001 012101800	1	\$816.20	0.05%	001 025100700	1	\$436.98	0.03%
001 012101900	1	\$404.90	0.03%	001 025100800	1	\$442.84	0.03%
001 012102702	1	\$2,003.47	0.13%	001 025100900	1	\$263.77	0.02%
001 012102901	1	\$3,757.61	0.24%	001 025101000	1	\$294.08	0.02%
001 012103000	1	\$3,988.41	0.25%	001 025101100	1	\$448.69	0.03%
001 012103101	1	\$3,970.65	0.25%	001 025101200	1	\$238.98	0.02%
001 012103102	1	\$4,034.24	0.25%	001 025101300	1	\$304.41	0.02%
001 012103200	1	\$3,997.47	0.25%	001 025101400	1	\$253.10	0.02%
001 012300100	1	\$2,703.48	0.17%	001 025200100	1	\$444.90	0.03%
001 012300200	1	\$3,578.89	0.23%	001 025200200	1	\$328.86	0.02%
001 012300800	1	\$1,563.31	0.10%	001 025200300	1	\$261.71	0.02%
001 012300900	1	\$14,187.77	0.89%	001 025200400	1	\$353.99	0.02%
001 012301000	1	\$505.54	0.03%	001 025200500	1	\$325.41	0.02%
001 012500100	1	\$11,455.82	0.72%	001 025200600	1	\$388.08	0.02%
001 012500200	1	\$630.70	0.04%	001 025200700	1	\$436.98	0.03%
001 012500301	1	\$1,252.82	0.08%	001 025200800	1	\$442.84	0.03%
001 012500401	1	\$1,744.68	0.11%	001 025200900	1	\$263.77	0.02%
001 012700500	1	\$8,227.63	0.52%	001 025201000	1	\$294.08	0.02%
001 012700701	1	\$15,989.86	1.01%	001 025201100	1	\$448.69	0.03%
001 012900701	1	\$2,937.47	0.19%	001 025201200	1	\$238.98	0.02%
001 012901000	1	\$7,994.93	0.50%	001 025201300	1	\$304.41	0.02%
001 012901100	1	\$1,762.81	0.11%	001 025201400	1	\$253.10	0.02%
001 012901200	1	\$1,563.31	0.10%	001 025300100	1	\$444.90	0.03%
001 012901300	1	\$1,161.48	0.07%	001 025300200	1	\$297.18	0.02%
001 012901400	1	\$2,178.13	0.14%	001 025300300	1	\$261.71	0.02%
001 012901500	1	\$1,819.33	0.11%	001 025300400	1	\$353.99	0.02%
001 012901600	1	\$651.74	0.04%	001 025300500	1	\$325.41	0.02%
001 012901700	1	\$927.73	0.06%	001 025300600	1	\$388.08	0.02%
001 012901800	1	\$503.99	0.03%	001 025300700	1	\$436.98	0.03%
001 012901900	1	\$544.34	0.03%	001 025300800	1	\$442.84	0.03%
001 012902000	1	\$485.10	0.03%	001 025300900	1	\$263.77	0.02%
001 012902100	1	\$526.41	0.03%	001 025301000	1	\$294.08	0.02%
001 012902200	1	\$1,269.79	0.08%	001 025301100	1	\$448.69	0.03%
001 013100500	1	\$1,424.97	0.09%	001 025301200	1	\$238.98	0.02%
001 013100700	1	\$711.54	0.04%	001 025301300	1	\$304.41	0.02%
001 013100900	1	\$6,078.47	0.38%	001 025301400	1	\$253.10	0.02%
001 013101002	1	\$2,024.62	0.13%	001 025400100	1	\$444.90	0.03%
001 013101100	1	\$1,498.75	0.09%	001 025400200	1	\$328.86	0.02%
001 013101200	1	\$1,267.03	0.08%	001 025400300	1	\$261.71	0.02%
001 013101301	1	\$8,623.19	0.54%	001 025400400	1	\$353.99	0.02%
001 013300100	1	\$3,676.88	0.23%	001 025400500	1	\$325.41	0.02%
001 013300200	1	\$2,425.77	0.15%	001 025400600	1	\$388.08	0.02%
001 013300300	1	\$1,624.28	0.10%	001 025400700	1	\$436.98	0.03%

001 013300400	1	\$2,425.77	0.15%	001 025400800	1	\$442.84	0.03%
001 013300500	1	\$1,508.96	0.10%	001 025400900	1	\$263.77	0.02%
001 013300600	1	\$2,369.11	0.15%	001 025401000	1	\$294.08	0.02%
001 013300700	1	\$892.27	0.06%	001 025401100	1	\$448.69	0.03%
001 013500100	1	\$14,476.91	0.91%	001 025401200	1	\$238.98	0.02%
001 013500200	1	\$1,560.95	0.10%	001 025401300	1	\$304.41	0.02%
001 013500300	1	\$2,331.28	0.15%	001 025401400	1	\$253.10	0.02%
001 013500500	1	\$1,675.86	0.11%	001 025500100	1	\$444.90	0.03%
001 013500600	1	\$2,044.55	0.13%	001 025500200	1	\$297.18	0.02%
001 013500700	1	\$1,530.94	0.10%	001 025500300	1	\$261.71	0.02%
001 013500800	1	\$2,901.29	0.18%	001 025500400	1	\$353.99	0.02%
001 013700200	1	\$3,846.31	0.24%	001 025500500	1	\$325.41	0.02%
001 013700300	1	\$1,054.36	0.07%	001 025500600	1	\$388.08	0.02%
001 013700400	1	\$2,193.06	0.14%	001 025500700	1	\$436.98	0.03%
001 013700500	1	\$622.19	0.04%	001 025500800	1	\$442.84	0.03%
001 013700600	1	\$845.23	0.05%	001 025500900	1	\$263.77	0.02%
001 013700700	1	\$1,126.33	0.07%	001 025501000	1	\$294.08	0.02%
001 013700800	1	\$4,887.61	0.31%	001 025501100	1	\$448.69	0.03%
001 013900400	1	\$832.91	0.05%	001 025501200	1	\$238.98	0.02%
001 013900500	1	\$735.04	0.05%	001 025501300	1	\$304.41	0.02%
001 013900600	1	\$2,795.61	0.18%	001 025501400	1	\$253.10	0.02%
001 013900700	1	\$753.52	0.05%	001 025600100	1	\$717.63	0.05%
001 013900800	1	\$3,802.19	0.24%	001 025600200	1	\$649.79	0.04%
001 013901101	1	\$1,393.47	0.09%	001 025600300	1	\$540.63	0.03%
001 013901200	1	\$464.37	0.03%	001 025600400	1	\$700.41	0.04%
001 013901300	1	\$1,081.44	0.07%	001 025600500	1	\$594.01	0.04%
001 013901400	1	\$2,775.24	0.18%	001 025600600	1	\$388.43	0.02%
001 013901500	1	\$3,389.20	0.21%	001 025600700	1	\$436.98	0.03%
001 014100700	1	\$822.94	0.05%	001 025600800	1	\$416.32	0.03%
001 014100800	1	\$5,472.23	0.35%	001 025700100	1	\$435.60	0.03%
001 014100900	1	\$704.73	0.04%	001 025700200	1	\$428.37	0.03%
001 014101201	1	\$3,659.83	0.23%	001 025700300	1	\$365.70	0.02%
001 014101300	1	\$1,055.72	0.07%	001 025700400	1	\$404.27	0.03%
001 014101400	1	\$763.61	0.05%	001 025700500	1	\$245.87	0.02%
001 014101500	1	\$2,178.13	0.14%	001 025700600	1	\$365.70	0.02%
001 014101600	1	\$706.09	0.04%	001 025700700	1	\$434.92	0.03%
001 014101702	1	\$10,877.03	0.69%	001 025700800	1	\$361.57	0.02%
001 014300100	1	\$2,111.47	0.13%	001 025700900	1	\$314.39	0.02%
001 014300200	1	\$1,504.84	0.09%	001 025701000	1	\$435.95	0.03%
001 014300400	1	\$832.91	0.05%	001 025701100	1	\$433.88	0.03%
001 014300500	1	\$6,691.46	0.42%	001 025701200	1	\$365.70	0.02%
001 014301001	1	\$16,585.77	1.05%	001 025701300	1	\$245.87	0.02%
001 014301102	1	\$2,702.66	0.17%	001 025701400	1	\$365.70	0.02%
001 014301103	1	\$4,212.01	0.27%	001 025701500	1	\$428.37	0.03%
001 014500100	1	\$2,150.96	0.14%	001 025701600	1	\$435.60	0.03%
001 014500200	1	\$1,620.52	0.10%	001 025701700	1	\$433.88	0.03%
001 014500300	1	\$835.84	0.05%	001 025701800	1	\$428.37	0.03%
001 014500500	1	\$4,576.73	0.29%	001 025701900	1	\$365.70	0.02%
001 014500600	1	\$4,216.44	0.27%	001 025702000	1	\$404.27	0.03%
001 014500700	1	\$2,390.49	0.15%	001 025702100	1	\$245.87	0.02%

001 014501100	1	\$2,885.21	0.18%	001 025702200	1	\$365.70	0.02%
001 014501200	1	\$2,314.01	0.15%	001 025702300	1	\$434.92	0.03%
001 014501400	1	\$585.40	0.04%	001 025702400	1	\$361.57	0.02%
001 014501500	1	\$516.53	0.03%	001 025702500	1	\$314.39	0.02%
001 014501600	1	\$585.40	0.04%	001 025702600	1	\$435.95	0.03%
001 014501700	1	\$637.05	0.04%	001 025702700	1	\$433.88	0.03%
001 014501800	1	\$482.09	0.03%	001 025702800	1	\$404.27	0.03%
001 014501900	1	\$550.96	0.03%	001 025702900	1	\$365.70	0.02%
001 014502000	1	\$550.96	0.03%	001 025703000	1	\$245.87	0.02%
001 014502100	1	\$413.22	0.03%	001 025703100	1	\$365.70	0.02%
001 014502200	1	\$447.66	0.03%	001 025703200	1	\$428.37	0.03%
001 014502300	1	\$723.14	0.05%	001 025703300	1	\$436.64	0.03%
001 014700200	1	\$1,676.21	0.11%	001 025703400	1	\$433.88	0.03%
001 014700300	1	\$760.96	0.05%	001 025703500	1	\$428.37	0.03%
001 014700400	1	\$1,127.51	0.07%	001 025703600	1	\$365.70	0.02%
001 014700500	1	\$588.16	0.04%	001 025703700	1	\$404.27	0.03%
001 014700600	1	\$1,177.86	0.07%	001 025703800	1	\$245.87	0.02%
001 014700700	1	\$1,212.89	0.08%	001 025703900	1	\$365.70	0.02%
001 014700900	1	\$1,629.19	0.10%	001 025704000	1	\$434.92	0.03%
001 014701200	1	\$2,178.13	0.14%	001 025704100	1	\$361.57	0.02%
001 014701400	1	\$369.14	0.02%	001 025704200	1	\$314.39	0.02%
001 014701500	1	\$398.41	0.03%	001 025704300	1	\$435.95	0.03%
001 014701600	1	\$365.36	0.02%	001 025704400	1	\$433.88	0.03%
001 014701700	1	\$383.95	0.02%	001 025704500	1	\$404.27	0.03%
001 014701800	1	\$377.75	0.02%	001 025704600	1	\$365.70	0.02%
001 014701900	1	\$367.08	0.02%	001 025704700	1	\$245.87	0.02%
001 014702000	1	\$368.80	0.02%	001 025704800	1	\$365.70	0.02%
001 014702100	1	\$383.95	0.02%	001 025704900	1	\$428.37	0.03%
001 014702200	1	\$138.77	0.01%	001 025705000	1	\$436.64	0.03%
001 014702300	1	\$129.48	0.01%	001 025705100	1	\$433.88	0.03%
001 014702400	1	\$135.33	0.01%	001 025705200	1	\$428.37	0.03%
001 014702500	1	\$522.38	0.03%	001 025705300	1	\$365.70	0.02%
001 014702600	1	\$444.56	0.03%	001 025705400	1	\$404.27	0.03%
001 014702700	1	\$402.20	0.03%	001 025705500	1	\$245.87	0.02%
001 014702800	1	\$378.44	0.02%	001 025705600	1	\$365.70	0.02%
001 014702900	1	\$371.90	0.02%	001 025705700	1	\$434.92	0.03%
001 014703000	1	\$365.70	0.02%	001 025705800	1	\$361.57	0.02%
001 014703100	1	\$371.90	0.02%	001 025705900	1	\$314.39	0.02%
001 014703200	1	\$365.01	0.02%	001 025706000	1	\$435.95	0.03%
001 014703300	1	\$364.67	0.02%	001 025706100	1	\$433.88	0.03%
001 014703400	1	\$365.01	0.02%	001 025706200	1	\$404.27	0.03%
001 014703500	1	\$372.93	0.02%	001 025706300	1	\$365.70	0.02%
001 014703600	1	\$414.60	0.03%	001 025706400	1	\$245.87	0.02%
001 014703700	1	\$429.06	0.03%	001 025706500	1	\$365.70	0.02%
001 014703800	1	\$446.62	0.03%	001 025706600	1	\$428.37	0.03%
001 014703900	1	\$442.49	0.03%	001 025706700	1	\$436.64	0.03%
001 014704000	1	\$456.95	0.03%	001 025706800	1	\$433.88	0.03%
001 014704100	1	\$408.40	0.03%	001 025706900	1	\$428.37	0.03%
001 014704200	1	\$387.05	0.02%	001 025707000	1	\$365.70	0.02%
001 014704300	1	\$377.75	0.02%	001 025707100	1	\$404.27	0.03%

001 014704400	1	\$365.01	0.02%	001 025707200	1	\$245.87	0.02%
001 014704500	1	\$360.54	0.02%	001 025707300	1	\$365.70	0.02%
001 014704800	1	\$234.16	0.01%	001 025707400	1	\$434.92	0.03%
001 014704900	1	\$272.73	0.02%	001 025707500	1	\$361.57	0.02%
001 014705000	1	\$216.94	0.01%	001 025707600	1	\$314.39	0.02%
001 014705100	1	\$272.73	0.02%	001 025707700	1	\$435.95	0.03%
001 014705200	1	\$147.73	0.01%	001 025707800	1	\$434.57	0.03%
001 014705300	1	\$146.35	0.01%	001 025707900	1	\$404.27	0.03%
001 014705400	1	\$150.48	0.01%	001 025708000	1	\$365.70	0.02%
001 014705500	1	\$2,826.44	0.18%	001 025708100	1	\$245.87	0.02%
001 014900301	1	\$5,523.73	0.35%	001 025708200	1	\$365.70	0.02%
001 014900401	1	\$2,209.00	0.14%	001 025708300	1	\$428.37	0.03%
001 014900402	1	\$965.77	0.06%	001 025708400	1	\$431.82	0.03%
001 014900500	1	\$3,322.65	0.21%	001 025708500	1	\$430.78	0.03%
001 014900600	1	\$3,857.01	0.24%	001 025708600	1	\$428.37	0.03%
001 014900901	1	\$2,715.23	0.17%	001 025708700	1	\$364.67	0.02%
001 014900903	1	\$5,104.92	0.32%	001 025708800	1	\$404.27	0.03%
001 015100200	1	\$1,212.89	0.08%	001 025708900	1	\$242.77	0.02%
001 015100400	1	\$4,271.85	0.27%	001 025709000	1	\$364.67	0.02%
001 015100501	1	\$4,562.44	0.29%	001 025709100	1	\$432.51	0.03%
001 015100900	1	\$396.00	0.02%	001 025709200	1	\$361.57	0.02%
001 015101000	1	\$57.16	0.00%	001 025709300	1	\$314.39	0.02%
001 015101100	1	\$57.16	0.00%	001 025709400	1	\$435.95	0.03%
001 015101200	1	\$57.16	0.00%	001 025709500	1	\$432.51	0.03%
001 015101300	1	\$57.16	0.00%	001 025709600	1	\$404.27	0.03%
001 015101400	1	\$206.61	0.01%	001 025709700	1	\$364.67	0.02%
001 015101500	1	\$361.57	0.02%	001 025709800	1	\$242.77	0.02%
001 015101600	1	\$41.32	0.00%	001 025709900	1	\$364.67	0.02%
001 015101700	1	\$64.05	0.00%	001 025710000	1	\$428.37	0.03%
001 015101800	1	\$51.65	0.00%	001 025710100	1	\$430.78	0.03%
001 015101900	1	\$51.65	0.00%	001 025710200	1	\$192.49	0.01%
001 015102000	1	\$606.06	0.04%	001 111100100	1	\$668.04	0.04%
001 015102100	1	\$424.93	0.03%	001 111100200	1	\$706.95	0.04%
001 015102200	1	\$424.93	0.03%	001 111100300	1	\$668.04	0.04%
001 015102300	1	\$432.51	0.03%	001 111100400	1	\$472.11	0.03%
001 015102400	1	\$432.51	0.03%	001 111100500	1	\$741.73	0.05%
001 015102500	1	\$471.76	0.03%	001 111100600	1	\$386.71	0.02%
001 015102600	1	\$432.51	0.03%	001 111100700	1	\$386.71	0.02%
001 015102700	1	\$609.16	0.04%	001 111100800	1	\$563.70	0.04%
001 015102800	1	\$432.51	0.03%	001 111100900	1	\$503.79	0.03%
001 015102900	1	\$460.74	0.03%	001 111101000	1	\$345.38	0.02%
001 015103000	1	\$474.52	0.03%	001 111101100	1	\$322.31	0.02%
001 015103100	1	\$546.49	0.03%	001 111101200	1	\$343.32	0.02%
001 015103200	1	\$712.12	0.04%	001 111101300	1	\$345.04	0.02%
001 015103300	1	\$424.93	0.03%	001 111101400	1	\$345.38	0.02%
001 015103400	1	\$424.93	0.03%	001 111101500	1	\$505.85	0.03%
001 015103500	1	\$432.51	0.03%	001 111101600	1	\$563.70	0.04%
001 015103600	1	\$401.17	0.03%	001 111101700	1	\$376.72	0.02%
001 015103700	1	\$471.76	0.03%	001 111101800	1	\$396.69	0.03%
001 015103800	1	\$401.17	0.03%	001 111101900	1	\$355.03	0.02%

001 015103900	1	\$609.16	0.04%	001 111102000	1	\$653.58	0.04%
001 015104000	1	\$401.17	0.03%	001 111102100	1	\$426.31	0.03%
001 015104100	1	\$460.74	0.03%	001 222200100	1	\$524.45	0.03%
001 015104200	1	\$452.13	0.03%	001 222200200	1	\$576.10	0.04%
001 015104300	1	\$546.49	0.03%	001 222200300	1	\$515.84	0.03%
001 015104400	1	\$912.53	0.06%	001 222200400	1	\$483.12	0.03%
001 015104600	1	\$1,721.76	0.11%	001 222200500	1	\$538.91	0.03%
001 015104700	1	\$1,721.76	0.11%	001 222200600	1	\$580.23	0.04%
001 015104800	1	\$1,721.76	0.11%	001 222200700	1	\$483.47	0.03%
001 015105300	1	\$10,358.43	0.65%	001 222200800	1	\$577.82	0.04%
001 015300100	1	\$1,458.79	0.09%	001 222200900	1	\$641.87	0.04%
001 015300200	1	\$824.59	0.05%	001 222201000	1	\$508.61	0.03%
001 015300300	1	\$759.96	0.05%	001 222201100	1	\$568.87	0.04%
001 015300400	1	\$379.98	0.02%	001 222201200	1	\$488.98	0.03%
001 015300500	1	\$455.98	0.03%	001 222201300	1	\$493.11	0.03%
001 015300600	1	\$2,298.71	0.14%	001 222201400	1	\$588.50	0.04%
001 015300700	1	\$3,736.67	0.24%	001 222201500	1	\$530.30	0.03%
001 015300800	1	\$1,003.28	0.06%	001 222201600	1	\$292.01	0.02%
001 015300900	1	\$1,043.08	0.07%	001 222201700	1	\$695.25	0.04%
001 015301000	1	\$1,547.43	0.10%	001 222201800	1	\$406.68	0.03%
001 015301201	1	\$3,554.67	0.22%	001 222201900	1	\$403.24	0.03%
001 015301400	1	\$2,420.82	0.15%	001 222202000	1	\$695.25	0.04%
001 015301500	1	\$3,536.91	0.22%	001 222202100	1	\$306.13	0.02%
001 015301800	1	\$482.09	0.03%	001 222202200	1	\$556.82	0.04%
001 015301900	1	\$469.01	0.03%	001 222202300	1	\$573.34	0.04%
001 015302000	1	\$201.45	0.01%	001 222202400	1	\$502.41	0.03%
001 015302100	1	\$417.70	0.03%	001 222202500	1	\$557.85	0.04%
001 015302200	1	\$424.93	0.03%	001 222202600	1	\$530.99	0.03%
001 015302300	1	\$430.09	0.03%	001 222202700	1	\$546.14	0.03%
001 015302400	1	\$377.75	0.02%	001 222202800	1	\$588.84	0.04%
001 015302500	1	\$460.40	0.03%	001 222202900	1	\$630.16	0.04%
001 015302600	1	\$429.06	0.03%	001 222203000	1	\$597.45	0.04%
001 015302700	1	\$440.08	0.03%	001 222203100	1	\$572.66	0.04%
001 015302800	1	\$417.01	0.03%	001 222203200	1	\$519.97	0.03%
001 015302900	1	\$286.84	0.02%	001 222203300	1	\$555.09	0.04%
001 015303000	1	\$274.45	0.02%	001 222203400	1	\$515.49	0.03%
001 015303100	1	\$330.58	0.02%	001 222203500	1	\$577.13	0.04%
001 015303200	1	\$274.45	0.02%	001 222203600	1	\$526.51	0.03%
001 015303300	1	\$330.58	0.02%	001 222203700	1	\$470.38	0.03%
001 015303400	1	\$274.45	0.02%	001 222203800	1	\$399.10	0.03%
001 015303500	1	\$286.84	0.02%	001 222203900	1	\$382.57	0.02%
001 015303600	1	\$404.96	0.03%	001 222204000	1	\$310.60	0.02%
001 015303700	1	\$440.08	0.03%	001 222204100	1	\$309.92	0.02%
001 015303800	1	\$392.22	0.02%	001 222204200	1	\$446.28	0.03%
001 015303900	1	\$460.40	0.03%	001 333300100	1	\$524.45	0.03%
001 015304000	1	\$331.61	0.02%	001 333300200	1	\$576.10	0.04%
001 015304100	1	\$377.75	0.02%	001 333300300	1	\$515.84	0.03%
001 015304200	1	\$472.45	0.03%	001 333300400	1	\$483.12	0.03%
001 015304300	1	\$365.70	0.02%	001 333300500	1	\$538.91	0.03%
001 015304400	1	\$452.13	0.03%	001 333300600	1	\$580.23	0.04%



001 015304500	1	\$417.01	0.03%	001 333300700	1	\$483.47	0.03%
001 015304600	1	\$298.21	0.02%	001 333300800	1	\$577.82	0.04%
001 015304700	1	\$274.45	0.02%	001 333300900	1	\$371.56	0.02%
001 015304800	1	\$342.63	0.02%	001 333301000	1	\$641.87	0.04%
001 015304900	1	\$274.45	0.02%	001 333301100	1	\$508.61	0.03%
001 015305000	1	\$342.63	0.02%	001 333301200	1	\$568.87	0.04%
001 015305100	1	\$274.45	0.02%	001 333301300	1	\$488.98	0.03%
001 015305200	1	\$298.21	0.02%	001 333301400	1	\$493.11	0.03%
001 015305300	1	\$404.96	0.03%	001 333301500	1	\$588.50	0.04%
001 015305400	1	\$452.13	0.03%	001 333301600	1	\$530.30	0.03%
001 015305500	1	\$392.22	0.02%	001 333301700	1	\$292.01	0.02%
001 015305600	1	\$472.45	0.03%	001 333301800	1	\$695.25	0.04%
001 015305700	1	\$343.66	0.02%	001 333301900	1	\$399.79	0.03%
001 015305800	1	\$389.81	0.02%	001 333302000	1	\$403.24	0.03%
001 015305900	1	\$472.45	0.03%	001 333302100	1	\$695.25	0.04%
001 015306000	1	\$429.06	0.03%	001 333302200	1	\$306.13	0.02%
001 015306100	1	\$452.13	0.03%	001 333302300	1	\$575.76	0.04%
001 015306200	1	\$417.01	0.03%	001 333302400	1	\$573.34	0.04%
001 015306300	1	\$298.21	0.02%	001 333302500	1	\$502.41	0.03%
001 015306400	1	\$274.45	0.02%	001 333302600	1	\$557.85	0.04%
001 015306500	1	\$342.63	0.02%	001 333302700	1	\$530.99	0.03%
001 015306600	1	\$274.45	0.02%	001 333302800	1	\$546.14	0.03%
001 015306700	1	\$342.63	0.02%	001 333302900	1	\$588.84	0.04%
001 015306800	1	\$274.45	0.02%	001 333303000	1	\$375.00	0.02%
001 015306900	1	\$298.21	0.02%	001 333303100	1	\$630.16	0.04%
001 015307000	1	\$404.96	0.03%	001 333303200	1	\$597.45	0.04%
001 015307100	1	\$452.13	0.03%	001 333303300	1	\$572.66	0.04%
001 015307200	1	\$392.22	0.02%	001 333303400	1	\$555.09	0.04%
001 015307300	1	\$472.45	0.03%	001 333303500	1	\$515.49	0.03%
001 015307400	1	\$343.66	0.02%	001 333303600	1	\$577.13	0.04%
001 015307500	1	\$389.81	0.02%	001 333303700	1	\$526.51	0.03%
001 015307600	1	\$472.45	0.03%	001 333303800	1	\$470.38	0.03%
001 015307700	1	\$429.06	0.03%	001 333303900	1	\$399.10	0.03%
001 015307800	1	\$452.13	0.03%	001 333304000	1	\$382.23	0.02%
001 015307900	1	\$417.01	0.03%	001 333304100	1	\$310.60	0.02%
001 015308000	1	\$298.21	0.02%	001 333304200	1	\$309.57	0.02%
001 015308100	1	\$274.45	0.02%	001 333304300	1	\$454.54	0.03%
001 015308200	1	\$342.63	0.02%	001 444400100	1	\$317.84	0.02%
001 015308300	1	\$274.45	0.02%	001 444400200	1	\$336.43	0.02%
001 015308400	1	\$342.63	0.02%	001 444400300	1	\$299.59	0.02%
001 015308500	1	\$274.45	0.02%	001 444400400	1	\$295.45	0.02%
001 015308600	1	\$298.21	0.02%	001 444400500	1	\$313.02	0.02%
001 015308700	1	\$404.96	0.03%	001 444400600	1	\$339.53	0.02%
001 015308800	1	\$452.13	0.03%	001 444400700	1	\$282.37	0.02%
001 015308900	1	\$392.22	0.02%	001 444400800	1	\$336.43	0.02%
001 015309000	1	\$472.45	0.03%	001 444400900	1	\$226.24	0.01%
001 015309100	1	\$343.66	0.02%	001 444401000	1	\$367.42	0.02%
001 015309200	1	\$377.75	0.02%	001 444401100	1	\$314.39	0.02%
001 015309300	1	\$460.40	0.03%	001 444401200	1	\$293.04	0.02%
001 015309400	1	\$365.70	0.02%	001 444401300	1	\$287.53	0.02%

001 015309500	1	\$440.08	0.03%	001 444401400	1	\$343.32	0.02%
001 015309600	1	\$417.01	0.03%	001 444401500	1	\$320.59	0.02%
001 015309700	1	\$286.84	0.02%	001 444401600	1	\$179.75	0.01%
001 015309800	1	\$274.45	0.02%	001 444401700	1	\$229.68	0.01%
001 015309900	1	\$332.64	0.02%	001 444401800	1	\$416.67	0.03%
001 015310000	1	\$274.45	0.02%	001 444401900	1	\$238.98	0.02%
001 015310100	1	\$330.58	0.02%	001 444402000	1	\$417.01	0.03%
001 015310200	1	\$274.45	0.02%	001 444402100	1	\$191.46	0.01%
001 015310300	1	\$286.84	0.02%	001 444402200	1	\$325.76	0.02%
001 015310400	1	\$404.96	0.03%	001 444402300	1	\$331.27	0.02%
001 015310500	1	\$452.13	0.03%	001 444402400	1	\$298.90	0.02%
001 015310600	1	\$392.22	0.02%	001 444402500	1	\$327.48	0.02%
001 015310700	1	\$460.40	0.03%	001 444402600	1	\$323.69	0.02%
001 015310800	1	\$331.61	0.02%	001 444402700	1	\$347.79	0.02%
001 015311100	1	\$2,517.90	0.16%	001 444402800	1	\$226.24	0.01%
001 015311200	1	\$804.40	0.05%	001 444402900	1	\$365.70	0.02%
001 015311300	1	\$1,140.84	0.07%	001 444403000	1	\$350.21	0.02%
001 015311400	1	\$2,401.16	0.15%	001 444403100	1	\$329.89	0.02%
001 015500200	1	\$910.06	0.06%	001 444403200	1	\$329.89	0.02%
001 015500300	1	\$1,039.25	0.07%	001 444403300	1	\$327.13	0.02%
001 015500400	1	\$1,868.33	0.12%	001 444403400	1	\$299.59	0.02%
001 015500500	1	\$2,784.58	0.18%	001 444403500	1	\$344.01	0.02%
001 015500600	1	\$1,613.64	0.10%	001 444403600	1	\$321.62	0.02%
001 015500900	1	\$11,869.34	0.75%	001 444403700	1	\$289.60	0.02%
001 015501000	1	\$289.26	0.02%	001 444403800	1	\$248.62	0.02%
001 015501100	1	\$617.77	0.04%	001 444403900	1	\$232.44	0.01%
001 015501200	1	\$461.43	0.03%	001 444404000	1	\$195.59	0.01%
001 015501300	1	\$382.23	0.02%	001 444404100	1	\$192.84	0.01%
001 015501400	1	\$469.70	0.03%	001 444404200	1	\$246.90	0.02%
001 015501500	1	\$826.44	0.05%	001 555500100	1	\$317.84	0.02%
001 015501600	1	\$733.47	0.05%	001 555500200	1	\$336.43	0.02%
001 015501700	1	\$491.73	0.03%	001 555500300	1	\$299.59	0.02%
001 015501800	1	\$580.23	0.04%	001 555500400	1	\$295.45	0.02%
001 015501900	1	\$661.84	0.04%	001 555500500	1	\$313.02	0.02%
001 015502000	1	\$384.98	0.02%	001 555500600	1	\$339.53	0.02%
001 015502100	1	\$476.24	0.03%	001 555500700	1	\$282.37	0.02%
001 015502200	1	\$476.24	0.03%	001 555500800	1	\$336.43	0.02%
001 015502300	1	\$458.68	0.03%	001 555500900	1	\$226.24	0.01%
001 015502400	1	\$684.91	0.04%	001 555501000	1	\$367.42	0.02%
001 015502500	1	\$573.00	0.04%	001 555501100	1	\$314.39	0.02%
001 015502600	1	\$509.64	0.03%	001 555501200	1	\$293.04	0.02%
001 015502700	1	\$558.19	0.04%	001 555501300	1	\$287.53	0.02%
001 015502800	1	\$415.98	0.03%	001 555501400	1	\$343.32	0.02%
001 015502900	1	\$508.61	0.03%	001 555501500	1	\$320.59	0.02%
001 015503000	1	\$384.98	0.02%	001 555501600	1	\$179.75	0.01%
001 015503100	1	\$476.24	0.03%	001 555501700	1	\$416.67	0.03%
001 015503200	1	\$476.24	0.03%	001 555501800	1	\$236.57	0.01%
001 015503300	1	\$368.80	0.02%	001 555501900	1	\$417.01	0.03%
001 015503400	1	\$680.44	0.04%	001 555502000	1	\$238.98	0.02%
001 015503500	1	\$573.00	0.04%	001 555502100	1	\$191.46	0.01%

001 015503600	1	\$509.64	0.03%	001 555502200	1	\$325.76	0.02%
001 015503700	1	\$558.19	0.04%	001 555502300	1	\$331.27	0.02%
001 015503800	1	\$447.31	0.03%	001 555502400	1	\$298.90	0.02%
001 015503900	1	\$415.98	0.03%	001 555502500	1	\$327.48	0.02%
001 015504000	1	\$508.61	0.03%	001 555502600	1	\$323.69	0.02%
001 015504100	1	\$384.98	0.02%	001 555502700	1	\$347.79	0.02%
001 015504200	1	\$476.24	0.03%	001 555502800	1	\$226.24	0.01%
001 015504300	1	\$476.24	0.03%	001 555502900	1	\$365.70	0.02%
001 015504400	1	\$458.68	0.03%	001 555503000	1	\$350.21	0.02%
001 015504500	1	\$504.47	0.03%	001 555503100	1	\$329.89	0.02%
001 015504600	1	\$573.00	0.04%	001 555503200	1	\$329.89	0.02%
001 015504700	1	\$509.64	0.03%	001 555503300	1	\$327.13	0.02%
001 015504800	1	\$558.19	0.04%	001 555503400	1	\$299.59	0.02%
001 015504900	1	\$447.31	0.03%	001 555503500	1	\$344.01	0.02%
001 015505100	1	\$362.26	0.02%	001 555503600	1	\$321.62	0.02%
001 015505200	1	\$812.67	0.05%	001 555503700	1	\$478.99	0.03%
001 015505300	1	\$827.82	0.05%	001 555503800	1	\$416.67	0.03%
001 015505400	1	\$684.23	0.04%	001 555503900	1	\$382.23	0.02%
001 015505500	1	\$673.90	0.04%	001 555504000	1	\$329.89	0.02%
001 015505600	1	\$547.52	0.03%	001 555504100	1	\$316.80	0.02%
001 015505700	1	\$469.01	0.03%	001 555504200	1	\$356.06	0.02%
001 015505800	1	\$417.35	0.03%	001 666600100	1	\$480.37	0.03%
001 015505900	1	\$441.80	0.03%	001 666600200	1	\$487.26	0.03%
001 015506000	1	\$461.43	0.03%	001 666600300	1	\$428.03	0.03%
001 015506100	1	\$368.80	0.02%	001 666600400	1	\$426.31	0.03%
001 015506200	1	\$386.71	0.02%	001 666600500	1	\$452.48	0.03%
001 015506300	1	\$356.75	0.02%	001 666600600	1	\$490.01	0.03%
001 015506400	1	\$319.90	0.02%	001 666600700	1	\$408.40	0.03%
001 015506500	1	\$443.18	0.03%	001 666600800	1	\$486.57	0.03%
001 015506600	1	\$353.99	0.02%	001 666600900	1	\$514.81	0.03%
001 015506700	1	\$419.76	0.03%	001 666601000	1	\$414.94	0.03%
001 015506800	1	\$318.18	0.02%	001 666601100	1	\$503.10	0.03%
001 015506900	1	\$417.35	0.03%	001 666601200	1	\$425.27	0.03%
001 015507000	1	\$318.18	0.02%	001 666601300	1	\$471.76	0.03%
001 015507100	1	\$441.80	0.03%	001 666601400	1	\$552.68	0.03%
001 015507200	1	\$462.46	0.03%	001 666601500	1	\$499.65	0.03%
001 015507300	1	\$368.80	0.02%	001 666601600	1	\$422.86	0.03%
001 015507400	1	\$386.71	0.02%	001 666601700	1	\$415.29	0.03%
001 015507500	1	\$356.75	0.02%	001 666601800	1	\$438.36	0.03%
001 015507600	1	\$319.90	0.02%	001 666601900	1	\$415.63	0.03%
001 015507700	1	\$443.18	0.03%	001 666602000	1	\$472.11	0.03%
001 015507800	1	\$353.99	0.02%	001 666602100	1	\$474.86	0.03%
001 015507900	1	\$419.76	0.03%	001 666602200	1	\$428.37	0.03%
001 015508000	1	\$318.18	0.02%	001 666602300	1	\$465.56	0.03%
001 015508100	1	\$417.35	0.03%	001 666602400	1	\$468.66	0.03%
001 015508200	1	\$318.18	0.02%	001 666602500	1	\$466.25	0.03%
001 015508300	1	\$441.80	0.03%	001 666602600	1	\$495.18	0.03%
001 015508400	1	\$442.49	0.03%	001 666602700	1	\$505.51	0.03%
001 015508500	1	\$368.80	0.02%	001 666602800	1	\$488.63	0.03%
001 015508600	1	\$386.71	0.02%	001 666602900	1	\$469.35	0.03%

001 015508700	1	\$356.75	0.02%	001 666603000	1	\$466.60	0.03%
001 015508800	1	\$318.18	0.02%	001 666603100	1	\$458.33	0.03%
001 015508900	1	\$443.18	0.03%	001 666603200	1	\$430.78	0.03%
001 015509000	1	\$359.50	0.02%	001 666603300	1	\$495.87	0.03%
001 015509100	1	\$419.76	0.03%	001 666603400	1	\$478.65	0.03%
001 015509200	1	\$318.18	0.02%	018 041500101	2	\$727.38	0.05%
001 015509300	1	\$417.35	0.03%	018 042000401	2	\$22,650.14	1.43%
001 015509400	1	\$318.18	0.02%	018 042500239	2	\$11,838.23	0.75%
001 015509500	1	\$441.80	0.03%	018 042500240	2	\$29,873.61	1.88%
001 015509600	1	\$462.46	0.03%	018 042501200	2	\$1,246.27	0.08%
001 015509700	1	\$368.80	0.02%	018 043500100	1	\$7,308.74	0.46%
001 015509800	1	\$468.32	0.03%	018 043500201	1	\$10,235.12	0.65%
001 015509900	1	\$426.65	0.03%	018 043500300	1	\$10,922.89	0.69%
001 015510000	1	\$469.70	0.03%	018 043500501	1	\$775.01	0.05%
001 015510100	1	\$413.91	0.03%	018 043500703	1	\$6,607.58	0.42%
001 015510200	1	\$464.53	0.03%	018 043501004	1	\$4,525.53	0.29%
001 015510300	1	\$450.76	0.03%	018 043501006	1	\$14,292.26	0.90%
001 015510600	1	\$872.93	0.06%	018 050600100	2	\$163.91	0.01%
001 015510700	1	\$434.23	0.03%	018 050600200	2	\$230.03	0.01%
001 015510800	1	\$613.29	0.04%	018 050600300	2	\$230.03	0.01%
001 015510900	1	\$686.29	0.04%	018 050600400	2	\$163.91	0.01%
001 015511000	1	\$416.32	0.03%	018 050600500	2	\$230.03	0.01%
001 015511100	1	\$423.90	0.03%	018 050600600	2	\$230.03	0.01%
001 015511200	1	\$423.90	0.03%	018 050600700	2	\$230.03	0.01%
001 015511300	1	\$250.00	0.02%	018 050600800	2	\$230.03	0.01%
001 015511400	1	\$260.67	0.02%	018 050600900	2	\$355.03	0.02%
001 015511500	1	\$257.92	0.02%	018 050601000	2	\$230.03	0.01%
001 015511600	1	\$270.32	0.02%	018 050601100	2	\$230.03	0.01%
001 015511700	1	\$257.92	0.02%	018 050601200	2	\$230.03	0.01%
001 015511800	1	\$264.46	0.02%	018 050601300	2	\$230.03	0.01%
001 015511900	1	\$270.32	0.02%	018 050601400	2	\$230.03	0.01%
001 015512000	1	\$252.75	0.02%	018 050601500	2	\$230.03	0.01%
001 015512100	1	\$415.63	0.03%	018 050601600	2	\$230.03	0.01%
001 015512200	1	\$440.77	0.03%	018 050601700	2	\$230.03	0.01%
001 015512300	1	\$421.49	0.03%	018 050601800	2	\$163.91	0.01%
001 015512400	1	\$378.10	0.02%	018 050601900	2	\$163.91	0.01%
001 015512500	1	\$269.63	0.02%	018 050602000	2	\$230.03	0.01%
001 015512600	1	\$259.64	0.02%	018 050602100	2	\$230.03	0.01%
001 015512700	1	\$269.63	0.02%	018 050602200	2	\$355.03	0.02%
001 015512800	1	\$381.89	0.02%	018 050602300	2	\$230.03	0.01%
001 015512900	1	\$260.33	0.02%	018 050602400	2	\$230.03	0.01%
001 015513000	1	\$250.00	0.02%	018 050602500	2	\$230.03	0.01%
001 015513100	1	\$398.07	0.03%	018 050602600	2	\$230.03	0.01%
001 015513200	1	\$258.61	0.02%	018 050602700	2	\$230.03	0.01%
001 015513300	1	\$258.61	0.02%	018 050602800	2	\$355.03	0.02%
001 015513400	1	\$267.91	0.02%	018 050602900	2	\$230.03	0.01%
001 015513500	1	\$369.49	0.02%	018 050603000	2	\$230.03	0.01%
001 015513600	1	\$271.00	0.02%	018 050603100	2	\$230.03	0.01%
001 015513700	1	\$412.53	0.03%	018 050603200	2	\$230.03	0.01%
001 015513800	1	\$435.26	0.03%	018 050603300	2	\$230.03	0.01%

001 015513900	1	\$418.39	0.03%	018 050603400	2	\$230.03	0.01%
001 015514000	1	\$402.89	0.03%	018 050603500	2	\$230.03	0.01%
001 015514100	1	\$403.58	0.03%	018 050603600	2	\$230.03	0.01%
001 015514200	1	\$268.59	0.02%	018 050603700	2	\$230.03	0.01%
001 015514300	1	\$257.92	0.02%	018 050603800	2	\$230.03	0.01%
001 015514400	1	\$377.75	0.02%	018 050603900	2	\$230.03	0.01%
001 015514500	1	\$396.00	0.02%	018 050604000	2	\$230.03	0.01%
001 015514600	1	\$250.00	0.02%	018 050604100	2	\$230.03	0.01%
001 015514700	1	\$398.07	0.03%	018 050604200	2	\$230.03	0.01%
001 015514800	1	\$258.61	0.02%	018 050604300	2	\$230.03	0.01%
001 015514900	1	\$267.91	0.02%	018 050604400	2	\$230.03	0.01%
001 015515000	1	\$258.61	0.02%	018 050604500	2	\$163.91	0.01%
001 015515100	1	\$379.13	0.02%	018 050604600	2	\$355.03	0.02%
001 015515200	1	\$271.00	0.02%	018 050604700	2	\$355.03	0.02%
001 015515300	1	\$412.53	0.03%	018 050604800	2	\$163.91	0.01%
001 015515400	1	\$435.26	0.03%	018 050604900	2	\$163.91	0.01%
001 015515500	1	\$418.39	0.03%	018 050605000	2	\$163.91	0.01%
001 015515600	1	\$412.53	0.03%	018 050605100	2	\$163.91	0.01%
001 015515700	1	\$403.58	0.03%	018 050605200	2	\$230.03	0.01%
001 015515800	1	\$268.59	0.02%	018 050605300	2	\$355.03	0.02%
001 015515900	1	\$257.92	0.02%	018 050605400	2	\$163.91	0.01%
001 015516000	1	\$377.41	0.02%	018 050605500	2	\$230.03	0.01%
001 015516100	1	\$396.35	0.02%	018 050605600	2	\$355.03	0.02%
001 015516200	1	\$381.89	0.02%	018 050605700	2	\$230.03	0.01%
001 015516300	1	\$398.07	0.03%	018 050605800	2	\$304.75	0.02%
001 015516400	1	\$258.26	0.02%	018 050605900	2	\$304.75	0.02%
001 015516500	1	\$267.91	0.02%	018 050606000	2	\$230.03	0.01%
001 015516600	1	\$379.13	0.02%	018 050606100	2	\$230.03	0.01%
001 015516700	1	\$401.17	0.03%	018 050606200	2	\$355.03	0.02%
001 015516800	1	\$411.84	0.03%	018 050606300	2	\$230.03	0.01%
001 015516900	1	\$436.64	0.03%	018 050606400	2	\$163.91	0.01%
001 015517000	1	\$412.19	0.03%	018 050606500	2	\$163.91	0.01%
001 015517100	1	\$412.53	0.03%	018 050606600	2	\$230.03	0.01%
001 015517200	1	\$400.82	0.03%	018 050606700	2	\$230.03	0.01%
001 015517300	1	\$256.54	0.02%	018 050606800	2	\$355.03	0.02%
001 015517400	1	\$268.59	0.02%	018 050606900	2	\$230.03	0.01%
001 015517500	1	\$375.69	0.02%	018 050607000	2	\$230.03	0.01%
001 015517600	1	\$396.35	0.02%	018 050607100	2	\$230.03	0.01%
001 015517700	1	\$499.31	0.03%	018 050607200	2	\$230.03	0.01%
001 015517800	1	\$401.86	0.03%	018 050607300	2	\$355.03	0.02%
001 015517900	1	\$269.97	0.02%	018 050607400	2	\$230.03	0.01%
001 015518000	1	\$518.59	0.03%	018 050607500	2	\$230.03	0.01%
001 015518100	1	\$371.56	0.02%	018 050607600	2	\$230.03	0.01%
001 015518200	1	\$391.18	0.02%	018 050607700	2	\$230.03	0.01%
001 015518300	1	\$421.83	0.03%	018 050607800	2	\$163.91	0.01%
001 015518400	1	\$392.56	0.02%	018 050607900	2	\$230.03	0.01%
001 015518500	1	\$407.37	0.03%	018 050608000	2	\$230.03	0.01%
001 015518600	1	\$518.59	0.03%	018 050608100	2	\$230.03	0.01%
001 015518700	1	\$269.63	0.02%	018 050608200	2	\$355.03	0.02%
001 015518800	1	\$494.14	0.03%	018 050608300	2	\$355.03	0.02%

001 015518900	1	\$397.04	0.03%	018 050608400	2	\$355.03	0.02%
001 015519000	1	\$499.31	0.03%	018 050608500	2	\$304.75	0.02%
001 015519100	1	\$400.82	0.03%	018 050608600	2	\$163.91	0.01%
001 015519200	1	\$269.97	0.02%	018 050608700	2	\$163.91	0.01%
001 015519300	1	\$518.59	0.03%	018 050608800	2	\$163.91	0.01%
001 015519400	1	\$382.23	0.02%	018 050608900	2	\$163.91	0.01%
001 015519500	1	\$391.18	0.02%	018 050609000	2	\$361.57	0.02%
001 015519600	1	\$421.83	0.03%	018 050609100	2	\$304.75	0.02%
001 015519700	1	\$392.56	0.02%	018 050609200	2	\$361.57	0.02%
001 015519800	1	\$415.98	0.03%	018 050609300	2	\$361.57	0.02%
001 015519900	1	\$518.59	0.03%	018 050609400	2	\$361.57	0.02%
001 015520000	1	\$264.46	0.02%	018 050609500	2	\$304.75	0.02%
001 015520100	1	\$494.14	0.03%	018 050609600	2	\$361.57	0.02%
001 015520200	1	\$399.45	0.03%	018 050609700	2	\$361.57	0.02%
001 015700100	1	\$407.96	0.03%	018 050609800	2	\$361.57	0.02%
001 015700400	1	\$606.44	0.04%	018 050609900	2	\$361.57	0.02%
001 015700500	1	\$2,775.33	0.18%	018 050610000	2	\$355.03	0.02%
001 015700600	1	\$1,060.02	0.07%	018 050610100	2	\$361.57	0.02%
001 015700800	1	\$2,368.75	0.15%	018 050610200	2	\$304.75	0.02%
001 015700900	1	\$3,997.47	0.25%	018 050610300	2	\$163.91	0.01%
001 015701000	1	\$3,943.11	0.25%	018 050610400	2	\$163.91	0.01%
001 015701500	1	\$716.25	0.05%	018 050610500	2	\$355.03	0.02%
001 015701600	1	\$179.06	0.01%	018 050610600	2	\$163.91	0.01%
001 015701700	1	\$507.92	0.03%	018 050610700	2	\$163.91	0.01%
001 015701800	1	\$357.44	0.02%	018 050610800	2	\$163.91	0.01%
001 015701900	1	\$483.81	0.03%	018 050610900	2	\$163.91	0.01%
001 015702000	1	\$321.28	0.02%	018 050611000	2	\$163.91	0.01%
001 015702100	1	\$454.54	0.03%	018 050611100	2	\$355.03	0.02%
001 015702200	1	\$401.17	0.03%	018 050611200	2	\$304.75	0.02%
001 015702300	1	\$435.60	0.03%	018 050611300	2	\$163.91	0.01%
001 015702400	1	\$577.48	0.04%	018 050611400	2	\$230.03	0.01%
001 015702500	1	\$614.32	0.04%	018 050611500	2	\$230.03	0.01%
001 015702600	1	\$579.54	0.04%	018 050611600	2	\$355.03	0.02%
001 015702700	1	\$635.33	0.04%	018 050611700	2	\$355.03	0.02%
001 015702800	1	\$2,285.11	0.14%	018 050611800	2	\$163.91	0.01%
001 015703100	1	\$305.44	0.02%	018 050611900	2	\$163.91	0.01%
001 015703200	1	\$308.88	0.02%	018 050612000	2	\$163.91	0.01%
001 015703300	1	\$308.88	0.02%	018 050612100	2	\$163.91	0.01%
001 015703400	1	\$305.44	0.02%	018 050612200	2	\$163.91	0.01%
001 015703500	1	\$366.73	0.02%	018 050612300	2	\$163.91	0.01%
001 015703600	1	\$390.15	0.02%	018 050612400	2	\$163.91	0.01%
001 015703700	1	\$390.15	0.02%	018 050612500	2	\$361.57	0.02%
001 015703800	1	\$253.79	0.02%	018 050612600	2	\$355.03	0.02%
001 015703900	1	\$264.12	0.02%	018 050612700	2	\$304.75	0.02%
001 015704000	1	\$202.82	0.01%	018 050612800	2	\$163.91	0.01%
001 015704100	1	\$207.30	0.01%	018 050612900	2	\$361.57	0.02%
001 015704200	1	\$254.48	0.02%	018 050613000	2	\$361.57	0.02%
001 015704300	1	\$193.87	0.01%	018 050613100	2	\$438.36	0.03%
001 015704400	1	\$198.69	0.01%	018 050613200	2	\$361.57	0.02%
001 015704500	1	\$261.36	0.02%	018 050613301	2	\$230.03	0.01%

001 015704600	1	\$254.48	0.02%	018 050613501	2	\$230.03	0.01%
001 015704700	1	\$198.69	0.01%	018 050613701	2	\$230.03	0.01%
001 015704800	1	\$406.68	0.03%	018 050613901	2	\$230.03	0.01%
001 015704900	1	\$525.14	0.03%	018 050614201	2	\$230.03	0.01%
001 015705000	1	\$390.15	0.02%	018 050614301	2	\$230.03	0.01%
001 015705100	1	\$398.76	0.03%	018 050614501	2	\$230.03	0.01%
001 015705200	1	\$253.79	0.02%	018 050614700	2	\$230.03	0.01%
001 015705300	1	\$264.12	0.02%	018 050614800	2	\$0.00	0.00%
001 015705400	1	\$202.82	0.01%	018 050614901	2	\$304.75	0.02%
001 015705500	1	\$207.30	0.01%	018 050615101	2	\$230.03	0.01%
001 015705600	1	\$254.48	0.02%	018 050615300	2	\$230.03	0.01%
001 015705700	1	\$193.87	0.01%	018 050615400	2	\$0.00	0.00%
001 015705800	1	\$198.69	0.01%	018 050615601	2	\$230.03	0.01%
001 015705900	1	\$261.36	0.02%	018 050615701	2	\$230.03	0.01%
001 015706000	1	\$254.48	0.02%	018 050615901	2	\$230.03	0.01%
001 015706100	1	\$198.69	0.01%	018 050616101	2	\$230.03	0.01%
001 015706200	1	\$406.68	0.03%	018 050616300	2	\$163.91	0.01%
001 015706300	1	\$525.14	0.03%	018 050616400	2	\$0.00	0.00%
001 015706400	1	\$407.37	0.03%	018 050616500	2	\$230.03	0.01%
001 015706500	1	\$398.76	0.03%	018 050616600	2	\$0.00	0.00%
001 015706600	1	\$253.79	0.02%	018 050616701	2	\$230.03	0.01%
001 015706700	1	\$309.23	0.02%	018 050616901	2	\$230.03	0.01%
001 015706800	1	\$202.82	0.01%	018 050617100	2	\$163.91	0.01%
001 015706900	1	\$207.30	0.01%	018 050617200	2	\$0.00	0.00%
001 015707000	1	\$254.48	0.02%	018 050617301	2	\$438.36	0.03%
001 015707100	1	\$193.87	0.01%	018 050617500	2	\$163.91	0.01%
001 015707200	1	\$198.69	0.01%	018 050617600	2	\$163.91	0.01%
001 015707300	1	\$261.36	0.02%	018 050617700	2	\$230.03	0.01%
001 015707400	1	\$254.48	0.02%	018 050617800	2	\$230.03	0.01%
001 015707500	1	\$198.69	0.01%	018 050617900	2	\$230.03	0.01%
001 015707600	1	\$406.68	0.03%	018 050618000	2	\$230.03	0.01%
001 015707700	1	\$525.14	0.03%	018 050618100	2	\$230.03	0.01%
001 015707800	1	\$390.15	0.02%	018 050618200	2	\$230.03	0.01%
001 015707900	1	\$419.08	0.03%	018 050618300	2	\$230.03	0.01%
001 015708000	1	\$253.79	0.02%	018 050618400	2	\$230.03	0.01%
001 015708100	1	\$309.23	0.02%	018 050618500	2	\$230.03	0.01%
001 015708200	1	\$202.82	0.01%	018 050618600	2	\$355.03	0.02%
001 015708300	1	\$207.30	0.01%	018 050618700	2	\$230.03	0.01%
001 015708400	1	\$254.48	0.02%	018 050618800	2	\$230.03	0.01%
001 015708500	1	\$193.87	0.01%	018 050618900	2	\$230.03	0.01%
001 015708600	1	\$198.69	0.01%	018 050619000	2	\$230.03	0.01%
001 015708700	1	\$261.36	0.02%	018 050619100	2	\$163.91	0.01%
001 015708800	1	\$254.48	0.02%	018 050619200	2	\$163.91	0.01%
001 015708900	1	\$198.69	0.01%	018 050619300	2	\$163.91	0.01%
001 015709000	1	\$406.68	0.03%	018 050619400	2	\$230.03	0.01%
001 015709100	1	\$525.14	0.03%	018 050619500	2	\$230.03	0.01%
001 015709200	1	\$398.76	0.03%	018 050619600	2	\$163.91	0.01%
001 015709300	1	\$419.08	0.03%	018 050619700	2	\$163.91	0.01%
001 015709400	1	\$253.79	0.02%	018 050619800	2	\$230.03	0.01%
001 015709500	1	\$264.12	0.02%	018 050619900	2	\$230.03	0.01%

001 015709600	1	\$202.82	0.01%	018 050620000	2	\$230.03	0.01%
001 015709700	1	\$207.30	0.01%	018 050620100	2	\$230.03	0.01%
001 015709800	1	\$254.48	0.02%	018 050620200	2	\$230.03	0.01%
001 015709900	1	\$193.87	0.01%	018 050620300	2	\$230.03	0.01%
001 015710000	1	\$198.69	0.01%	018 050620400	2	\$230.03	0.01%
001 015710100	1	\$261.36	0.02%	018 050620500	2	\$163.91	0.01%
001 015710200	1	\$254.48	0.02%	018 050620600	2	\$361.57	0.02%
001 015710300	1	\$198.69	0.01%	018 050620700	2	\$163.91	0.01%
001 015710400	1	\$406.68	0.03%	018 050620800	2	\$163.91	0.01%
001 015710500	1	\$525.14	0.03%	018 050620900	2	\$163.91	0.01%
001 015900500	1	\$15,649.62	0.99%	018 050621000	2	\$230.03	0.01%
001 015900600	1	\$23,277.42	1.47%	018 050621100	2	\$163.91	0.01%
001 016100706	1	\$11,863.91	0.75%	018 050621200	2	\$163.91	0.01%
001 016100800	1	\$41,749.39	2.63%	018 050621300	2	\$355.03	0.02%
001 016100900	1	\$20,848.43	1.31%	018 050621400	2	\$163.91	0.01%
001 016300300	1	\$2,916.50	0.18%	018 050621500	2	\$361.57	0.02%
001 016300400	1	\$746.36	0.05%	018 050621600	2	\$361.57	0.02%
001 016300500	1	\$2,110.79	0.13%	018 050621700	2	\$304.75	0.02%
001 016300600	1	\$379.98	0.02%	018 050621800	2	\$163.91	0.01%
001 016300700	1	\$1,455.66	0.09%	018 050621900	2	\$304.75	0.02%
001 016301400	1	\$5,150.56	0.32%	018 050622000	2	\$230.03	0.01%
001 016500100	1	\$1,766.45	0.11%	018 050622100	2	\$438.36	0.03%
001 016500200	1	\$4,018.64	0.25%	018 050622601	2	\$223.14	0.01%
001 016500300	1	\$2,857.52	0.18%	018 050623301	2	\$474.86	0.03%
001 016500400	1	\$738.78	0.05%	018 050624201	2	\$625.69	0.04%
001 016500500	1	\$431.61	0.03%	018 050624601	2	\$399.45	0.03%
001 016500600	1	\$379.98	0.02%	018 050625101	2	\$363.29	0.02%
001 016500700	1	\$1,212.89	0.08%	018 050625601	2	\$301.65	0.02%
001 016500800	1	\$379.98	0.02%	018 050626001	2	\$223.14	0.01%
001 016500900	1	\$234.84	0.01%	018 050626901	2	\$524.10	0.03%
001 016501000	1	\$1,223.62	0.08%	018 050627601	2	\$677.68	0.04%
001 016501100	1	\$606.44	0.04%	018 050627700	2	\$383.61	0.02%
001 016501200	1	\$606.44	0.04%	018 050628101	2	\$257.92	0.02%
001 016501300	1	\$1,311.44	0.08%	018 050628601	2	\$424.59	0.03%
001 016501600	1	\$3,746.68	0.24%	018 050629401	2	\$713.15	0.04%
001 016512300	1	\$18,075.43	1.14%	018 050630401	2	\$1,049.58	0.07%
001 024400100	1	\$208.33	0.01%	Total private parcels		\$1,208,689.42	76.24%
				Total publicly owned parcels		\$376,754.58	23.76%
				<b>Total all parcels</b>		<b>\$1,585,444.00</b>	<b>100.00%</b>