



THE MIRACLE MILE COMMUNITY IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN

Final Plan – April 18, 2022

*Prepared pursuant to the City of Stockton's Community Improvement District
(Stockton Municipal Code Ordinance is 2022-03-22-1211)*

Prepared for the:

The Miracle Mile Improvement District
City of Stockton

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The Miracle Mile Community Improvement District 2022 Management District Plan

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Attachment:

- a. Engineer's Report

Section 1

Management District Plan Summary

The name of this Community Improvement District (“CID”) is the Miracle Mile Community Improvement District (“Miracle Mile CID,” “MMCID,” or the “District”). The District is being formed under the City of Stockton’s Community Improvement District Ordinance (Stockton Municipal Code Ordinance # 2022-03-22-1211. The levy of assessments on real property within the proposed District will fund physical improvements, maintenance, activities, and operational improvements to properties, with the intent to attract new customers, tenants, and increase business sales, throughout the District.

Miracle Mile CID Steering Committee

For almost 100 years, the Miracle Mile business community and its Association has led the effort to improve and enhance the experience and overall ambiance of working, visiting, shopping, and residing in the Miracle Mile District. Its efforts have paid off well but are hindered by a lack of sustainable revenue to fund the improvements, as well as not having staff to oversee the short- and long-term needs of the district.

In the Fall of 2021, the Miracle Mile Association hired New City America, a Southern California company that specializes in CID and PBID investigations and formations, to create a new CID under the new City enabling ordinance. The current Miracle Mile Improvement District, which has been in place since 2007, and this new CID formation is the culmination of that effort.

Goals of the New Miracle Mile District Community Improvement District

The establishment of the Miracle Mile CID centered on these questions:

- 1. How to fund the programs that will make the Miracle Mile District brand become more positive in the region as well as the Bay Area?*
- 2. How to create greater demand for Miracle Mile District’s buildings resulting in greater rental rates and commerce to businesses and tenants, particularly considering the devastating impact of the COVID 19 pandemic?*
- 3. How to drive more tenants to the buildings in the Miracle Mile District and attract more customers and visitors to strengthen the retail, service, and restaurant sectors here?*
- 4. How to ensure that the public rights of way will become more beautiful, and attractive and promote the culture and history of the Miracle Mile District?*
- 5. How to fund and sustain the improvements needed to provide adequate lighting and landscaping, physical improvement and beautification in Miracle Mile Road and its businesses?*

METHOD OF FINANCING

The financing of the Miracle Mile CID is based upon the levy of property assessments on real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. See Section 2 for maps of the District and Benefit Zones, and Section 4 for assessment methodology and compliance with Article XIII D of the California State Constitution. There will be four factors used in the determination of proportional costs to the parcels in the District.

- Lot size or the footprint of the parcel
- Building square footage (residential condominiums will have their own methodology)
- Linear frontage, on all sides of the parcel (Benefit Zone 4 parcels only)
- Location within one of the four geographic benefit zones of the district

Data and Benefit Zones

There are 155 individual parcels owned by 95 property owners in the renewed Miracle Mile Community Improvement District.

The data that was obtained from San Joaquin County as well as input from the various property owners in Miracle Mile District have yielded the following information which is to be used as the basis for the generation of revenue to fund the special benefits outlined in this Management Plan. That data, as of March 1st, 2022, is as follows:

Data by Benefit Zone

Zones	Building Square Feet	Lot Square Feet	Linear Frontage
1	448,116 sq. ft.	673,685 sq. ft.	NA
2	109,625 sq. ft.	434,623 sq. ft.	NA
3	108,935 sq. ft.	294,957 sq. ft.	NA
4	NA	NA	1,095
Total	666,676 sq. ft.	1,403,265 sq. ft.	1,095

Special Benefit Services Allocations

First Year Budget

Category of Services*	Percentage of Budget	1st Year Allocation
Civil Sidewalks	60%	\$138,000
District Identity and Placemaking	15%	\$35,000
Administration/District Management	22%	\$50,000
Contingency/Reserve	3%	\$7,550
Total	100%	\$230,550

** These categories of special benefit services shall be explained in detail on pages 11 – 13 of this Management District Plan.*

Costs

The costs per parcel is based upon the four factors listed at the top of Page 4, above. The Benefit Zones are determined by the anticipated special benefits that each individual parcel will receive based upon its proximity to the core of the district along Pacific Avenue, as well as the frequency of special benefit services that that parcel will be receiving. All assessments must be proportional to the special benefits received.

First Year Annual Costs Per Property Variable and Benefit Zone

Assessments are a sum of the proposed building square footage, lot size and linear frontage costs per parcel, per Benefit Zone.

Property Variable	Benefit Zone 1	Benefit Zone 2	Benefit Zone 3	Benefit Zone 4
Building Square Footage (per sq. ft.)	\$0.13	\$0.07	\$0.11	NA
Lot/Parcel Size (per sq. ft.)	\$0.13	\$0.07	\$0.11	NA
Linear Frontage (per linear ft.)	NA	NA	NA	\$2.00

Annual Rate Increase

The District assessments are subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association and approved by the Stockton City Council and will vary between 0% and a maximum of 5% annually due to increasing costs in labor, materials, and other expenses. The increases will not exceed the actual increase in costs for the same or similar level of services from one fiscal year to the next.

Changes in Land Use and the Impact on the District

Changes in land uses, the development of vacant parcels, the conversion of tax exempt to profitable land uses, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments. Linear frontage and parcel size are normally not altered in the redevelopment of a site. Changes to assessments are more likely to occur upon changes to building square footages. Changes may also occur upon the conversion of single parcels to multiple parcels due to the construction of residential and/or commercial condominiums.

Bonds

The District will not issue any bonds related to any program.

District Formation

Under the local enabling ordinance, District formation requires a submission of petitions from property owners in the proposed district representing more than 30% of the total assessments to be paid into the MMCID. Once the City verifies the petitions totaling a minimum of 30%, (\$69,165) of the first-year annual budget which is projected to be \$230,550.00 in assessments in the District, the Stockton City Council may adopt a Resolution of Intention to mail out ballots to all affected property owners. The City will then hold a public hearing and tabulate the ballots. The Miracle Mile CID will be formed if the weighted majority of all returned mail ballots support District formation and if the City Council adopts a Resolution of Formation to levy the assessments on the benefiting parcels. The date for that public hearing has not been scheduled but is assumed that it will be held in late July 2022, based upon the successful completion of the petition drive.

Term

Under the Stockton local enabling ordinance, the District may be established for up to 20 years with provisions for annual disestablishment. This management district plan will authorize the creation of the Miracle Mile CID for the maximum initial twenty-year period.

Time and Manner for Collecting Assessments

The Miracle Mile CID assessments will appear as a separate line item on annual property tax bills prepared by the County of San Joaquin Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes.

Public and Tax-Exempt Parcels

The Miracle Mile CID Management Plan assumes that the any public or tax-exempt parcels shall pay into the district in proportion to the assessments paid for services. There are currently City, Successor Agency and the Stockton Unified School District owned parcels in the proposed Miracle Mile CID.

Governance

Pursuant to Section 36650 of the California Streets and Highway Code, an Owners' Association will report on District budgets and policies annually to the Stockton City Council. The Owner's Association, which will be under contract with the City of Stockton, must file Annual Reports with the City as the Association will oversee the day-to-day implementation of services as defined in the Management District Plan.

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose." (Streets & Highway. Code § 36612.)

A new public benefit non-profit corporation (501c3) will be established once the District has been approved by the property owners and it will serve in the capacity of the Owners Association. The current Miracle Mile Improvement Association seeks to become a new public benefit, non-profit corporation and will therefore create a successor organization, serving as the Owners Association, to administer the District under contract with the City.

Disestablishment

Under the local enabling ordinance, the Miracle Mile CID property owners will have an annual period in which to submit petitions to the City Council to disestablish the CID. If disestablished, assessments will be removed from the parcels the following fiscal year. Unexpended surplus funds will be returned to property owners based upon a parcel's percentage contribution to the previous fiscal year's assessments. This disestablishment procedure is articulated in both the Stockton City Municipal Code, as well as the California Streets and Highway Code, Section 36670.

Section 2

Boundaries

Boundaries:

The proposed Miracle Mile CID consists of approximately 25 square blocks consisting of 155 parcels owned by 95 property owners. See the Miracle Mile proposed CID map in Section 2, pages 10 and 11.

Benefit Zones:

The District consists of four benefit zones.

Northern Boundary:

The northern boundary of the proposed Miracle Mile CID is on the south side of E. Alpine Avenue and includes parcels number 113-290-010 as well as 125-020-101 on the south side of the intersection of E. Alpine Avenue and Pacific Avenue.

Western Boundary:

The western boundary of the proposed CID starts at parcel 125-020-010 at E. Alpine Avenue and includes all the western side of the parcels fronting along Pacific Avenue, continuing south from E. Alpine Avenue to the northwestern corner of the intersection of Harding Way and Pacific Avenue. The western boundary then heads west including all the north side of the parcels fronting along Harding Way from parcel 127-070-340, westward and ending at the east side of Sperry Street including parcels 139-020-370 and parcel 139-020-007.

Southern Boundary:

The southern boundary of the proposed Miracle Mile CID commences at the southeastern corner the intersection of Sperry Road and Harding Way, including parcel 139-020-007 and runs eastward along the southern edge of the parcels fronting along Harding Road, ending at parcel 137-095-010 at the southwestern corner of Lincoln Road and Harding Way.

Eastern Boundary:

The eastern boundary of the proposed CID begins the southeastern corner of the intersection of Harding Way and Lincoln Road, parcel #137-095-010 and runs northward, including the Stockton Adult School at parcel 137-060-020, continuing northward running on the eastern edge of the parcels fronting along Pacific Avenue including all the *commercial parcels* bounded by Bedford Road on the south, Beverly Road on the east, Pacific Avenue on the west and Regent Court on the north. Continuing north of Regent Court, including all the parcels fronting along Pacific Avenue up to parcel 113-290-010 on the south side of W. Alpine Avenue.

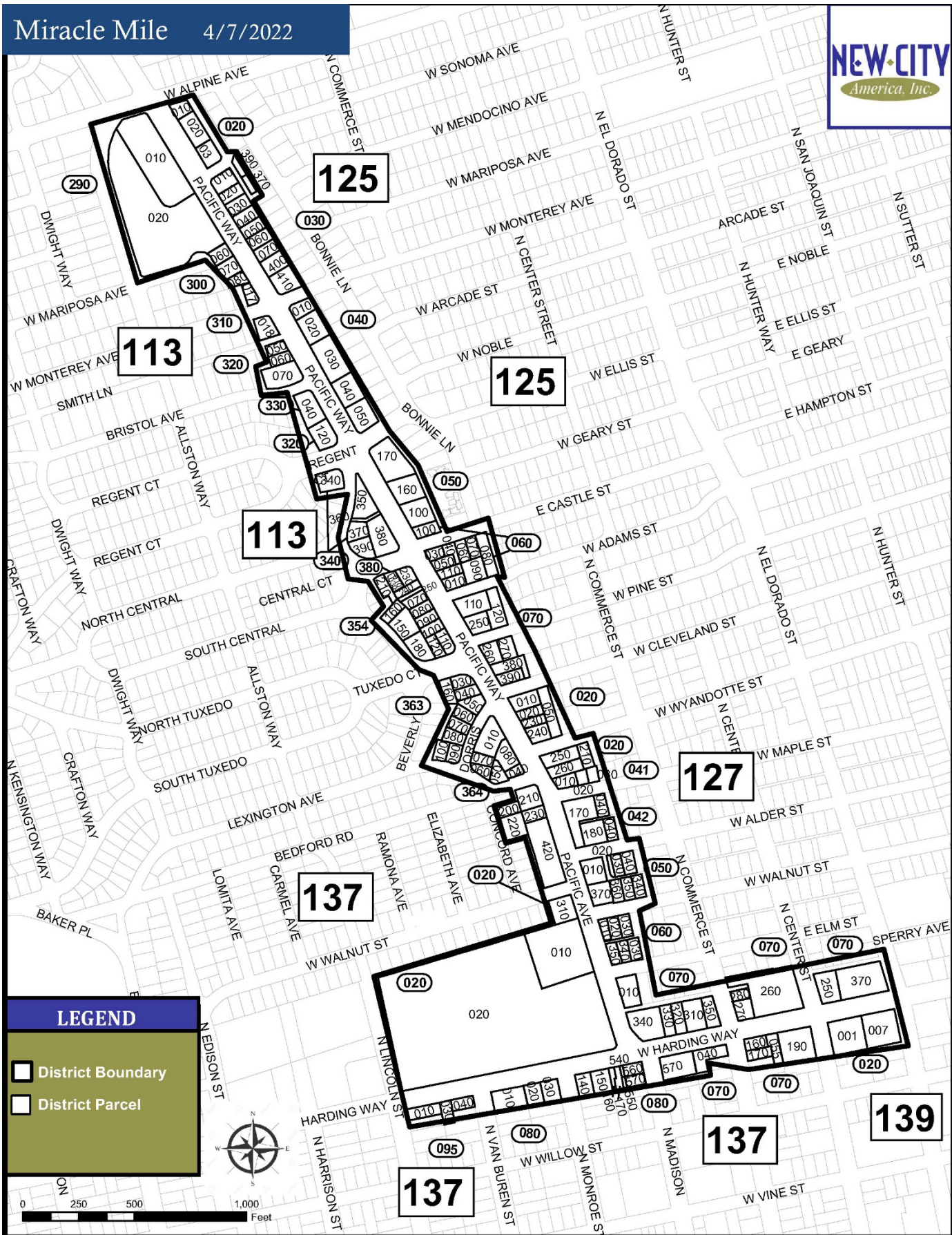
Boundaries of Benefit Zones:

The boundaries of each of the four benefit zones, are to be found in their respective colors on

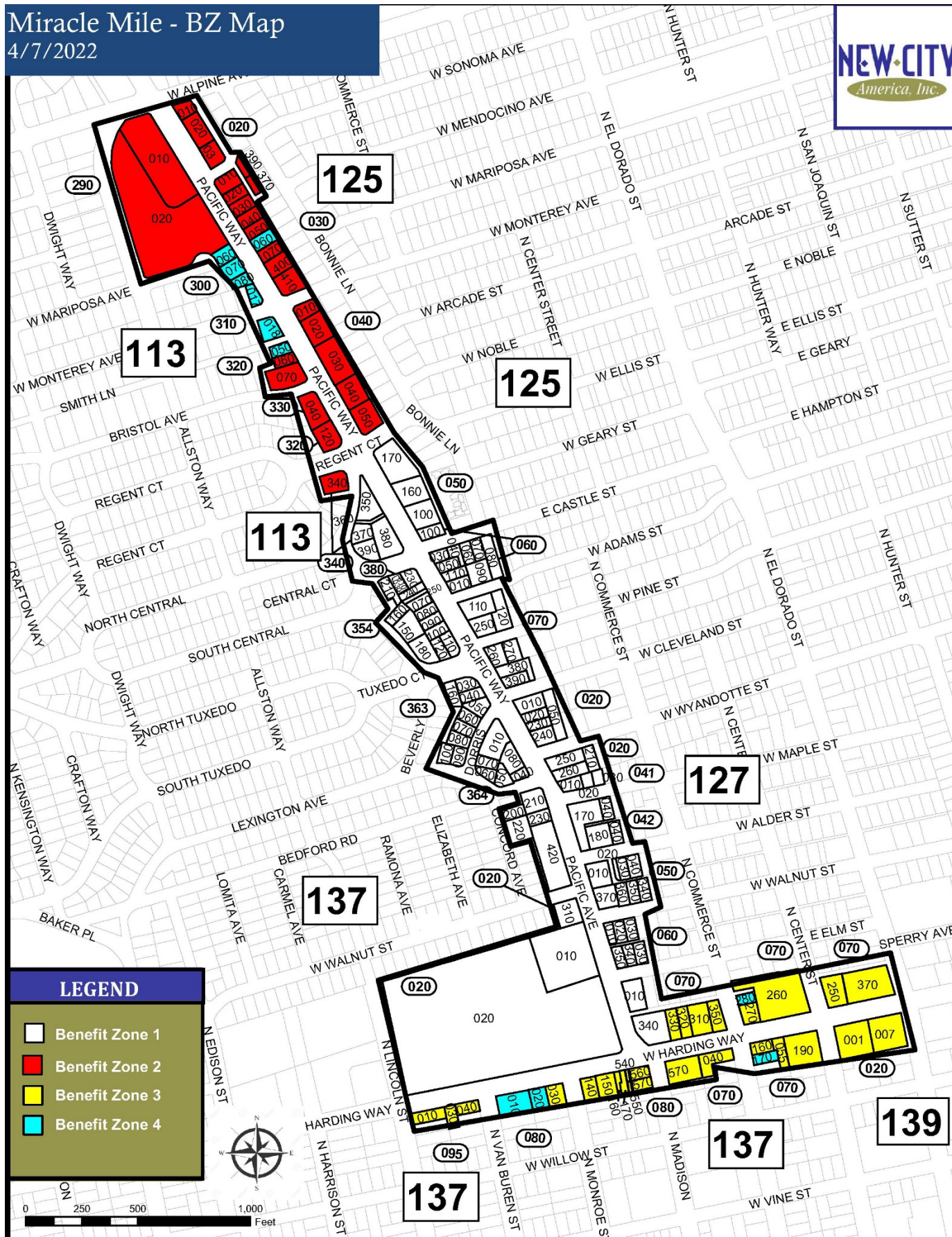
page 10. The current Benefit Zone are carried forward from the previous PBID plan of 2017 with inclusion of previously excluded parcels within the boundaries of MMCID, due to provisions of the PBID law that excluded those parcels from being included.

Summation:

A list of all parcels included in the proposed Miracle Mile CID are shown as Appendix 1, attached to this report identified by their respective assessor parcel numbers. The boundary of the proposed Miracle Mile CID is shown on the map to be found on pages 9 and 10 of this report. All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Management District Plan. All Miracle Mile CID funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the District boundaries and none will be provided outside of the District.



4/7/2022



Section 3

District Improvement and Activity Plan

Explanation of Special Benefit Services

All the improvements and activities detailed below are provided only to properties within the boundaries of the Miracle Mile CID, as the improvements and activities will provide special benefits to the owners of these individual parcel owners.

The City will continue to provide general benefit services from the general fund in the Miracle Mile District which will include public safety programs, street sweeping, tree trimming, roadwork repairs, sidewalk repair, trash collection of public refuse containers, etc. The frequency of these general benefits may change from year to year and time to time based upon budget constraints. However, City general benefits will not be withdrawn from Miracle Mile District unless they are withdrawn by an equal frequency City wide. The CID funded special benefits will not replace City funded general benefits, but rather will provide special benefits to parcel owners over and above the general benefits provided by the City of Stockton.

All services funded by the assessments outlined in the Management District Plan are intended to specifically benefit the properties within the District to support increased commerce, business attraction and retention, to retain and increase commercial property rentals, attract new residential developments, enhance safety and cleanliness in the District, improve District identity, and eventually fund specialized beautification and enhanced services for the property owners, businesses, visitors and residents within the District.

Special Benefit Budget Category Analysis

This Plan gives property owners greater flexibility in determining the type and frequency of special benefit services that will be allocated on a year-to-year basis. As Stockton's Miracle Mile District evolves, services that are needed one year may not be needed the next. Therefore, "bundles" or categories of special benefit funding have been created and divided into four broad categories – Civil Sidewalks, District Identity and Placemaking, Administration/District Management, and Contingency. The bundles are allocated funding percentages with the flexibility to prioritize or minimize a service within each bundle.

The bundles or categories of services and their percentages represent the service plan the Miracle Mile District property owners will be voting on when the Miracle Mile CID comes up for a mail ballot in the Summer of 2022.

The proposed "bundles" of special benefit services are listed below and are supplemental to current City services.

CIVIL SIDEWALKS

Examples of this category of special benefit services and costs are typically those which provide "clean and safe" services to the benefitting property owners and may include, but are not limited to:

- Beautification of the district
- Tree and vegetation maintenance (over and above city services)

- Maintenance of existing and new public spaces
- Installation of and maintenance of landscaping throughout the district
- Regular sidewalk and gutter sweeping
- Periodic sidewalk steam cleaning
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 24 hours as necessary
- Possible hiring of contracted professional case workers to respond to the needs of the unhoused population in and around Miracle Mile
- Farmers market and special event assistance, set up and take down

Supplemental/Special Benefit Services for Civil Sidewalks by Benefit Zone

Type of Special Benefit Service	Benefit Zone	Frequency of Service
Sidewalk and gutter sweeping	1, 2, 3, 4	4 - 5 days per week/Zone 1 and 3 2 – 4 days per week/Zone 2 1 – 2 per week/ Zone 4
Sidewalk pressure washing	1, 2, 3, 4	Quarterly
Trash receptacle emptying (over and above City general services)	As needed	Zones 1, 2 and 3 As needed/Zone 4
Graffiti removal/24 hours	1, 2, 3, 4	24 hours after notice
Notification to City of hazards	1, 2, 3, 4	As identified
Landscaping and watering	1, 2, 3, 4	Weekly or as needed
Ornamental landscaping	1, 3	Weekly or as needed
Special projects	1, 2, 3, 4	As needed
Installation of seasonal displays	1, 2, 3, 4	Seasonally

The proposed budget for Civil Sidewalks will be \$138,000 during the first year of operations and the costs of these services are generally allocated as follows:

80% to labor and personnel: Approximately \$110,400 for labor or 1½ full time employees working an average of 7 days per week, (assuming starting pay at \$18.00 per hour for maintenance, pressure washing and landscaping employees, which includes benefits and insurance).

20% for equipment, supplies: Approximately \$27,600 for vehicles, pressure washer machine/trailer, water tank, gas, supplies, tools, equipment, storage/lockers/employee room

Homeless Outreach Services: Funded by grants and assessments

Total Budget for Civil Sidewalks \$ 138,000

DISTRICT IDENTITY AND PLACEMAKING:

Examples of this category of special benefit services and costs are usually considered to be similar to “marketing and promotional services and may include, but are not limited to:

- Web site updating
- Social media, public relations firm
- Events such as the Taste of Miracle Mile
- Branding of the Miracle Mile CID properties so a positive image is promoted to the public including the development of a new logo
- Banner programs
- Public art displays
- Public space design and improvements
- Refurbishment of street signs and monuments

Supplemental/Special Benefit Services by Benefit Zone for District Identity and Placemaking

Type of Special Benefit Service	Benefit Zones	Estimated First Year Cost
Web site maintenance and management	All	\$5,000
Social media and PR Firm	All	\$20,000
Branding and signage	All	TBD
Banner program	All	\$10,000
Public Art Displays	Zone 1	Based upon grants
Public space design and management	Zone 1	TBD
Total Budget for District Identity and Placemaking		\$35,000

ADMINISTRATION/DISTRICT MANAGEMENT

Examples of this category of special benefit services and costs represent what costs are related to the personnel and administrative costs related to running the CID and may include, but is not limited to:

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Office related expenses
- Rent
- Financial reporting and accounting
- Legal work

Type of Special Benefit Service	Estimated First Year Cost
Executive Director/District Management staff	\$17,000*
Insurance (D & O, General Liability, Employee practices)	\$8,000
Legal Fees	TBD
Accounting and CPA Reviews	\$7,000
Rent and office supplies/computer equipment (Rent, donated, or shared or discounted)	\$18,000
Total Budget for Administration/District Management	\$50,000*

* Staff costs may be supplemented, by action of the Owners Association Board, by non-assessment activities and grants.

CONTINGENCY/CITY AND COUNTY FEES/RESERVE

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves, capital project improvements

Total Budget for Contingency \$ 7,550.00

Section 4

Assessment Methodology

The proposed Miracle Mile CID is a property-based special benefit assessment district being established pursuant to the Stockton local enabling ordinance as well as Section 36600 of the California Streets and Highway Code.

The state constitution refers to the requirement that benefits received from CID funded programs and activities be used to determine the amount of assessment paid. Only those properties expected to derive special benefits from CID funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

General vs. Special Benefits

As provided by Proposition 218, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. "Special Benefit" as defined by the California State Constitution, Article XIII (d), 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." For the purposes of this analysis, "General Benefits" are benefits provided within Miracle Mile District that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other city parcels receive.

General benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits both conferred on real property located in the district or to the public at large. "At large" means not limited to any particular person and means all members of the public, including those who live, work, and shop within the district and not simply transient visitors.

The property uses within the boundaries of the proposed Miracle Mile CID which will receive special benefits from CID funded programs and services are currently a mix of retail, service, office, mixed use, residential, public visitor related, cultural and parking. Services, programs, and improvements provided by the Miracle Mile CID are primarily designed to provide special benefits to identified parcels within the boundaries of the District.

Parcels that derive benefit from the special benefit programs, services, activities, and improvements outlined in this Management District Plan will attract more customers, employees, tenants, and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, and rental income, and for future residents, make Miracle Mile District more walkable, attractive and livable. These benefits are particular and distinct in that they are not provided to non-assessed parcels within or outside of the District. Because these programs, services and improvements will only be provided to each individually assessed parcel within the Miracle Mile CID boundaries, these programs, services, and improvements will constitute "special benefits."

While every attempt is made to provide CID services and programs to confer benefits only to those identified assessed parcels within the District, the California State Constitution, Article

XIII (d), was amended via Proposition 218 to provide that general benefits exist, either by design or unintentionally, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the District, or “spillover” onto parcels surrounding the District, or to the public at large who might be passing through the District with no intention of transacting business or residing within the District or interest in the District itself. Empirical assessment engineering analysis throughout California has found that general benefits within a given similar special benefit district tend to range from 1-5% of the total costs. There are three methods that have been used by the Miracle Mile CID Assessment Engineer for determining general and special benefit values within assessment districts:

- (1) *The parcel-by-parcel allocation method*
- (2) *The program/activity line-item allocation method, and*
- (3) *The composite district overlay determinant method.*

A majority of PBIDs and CIDs in California for which the Assessment Engineer has provided assessment engineering services since the enactment of Proposition 218, have used Method #3, the composite district overlay determinant method which will be used for this CID. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the District, general benefit to the public at large within the District and general benefit to parcels outside the District.

Miracle Mile CID Programs and Improvements

The total special and general benefit program activities and budget allocations that will be provided to each individual parcel assessed in the proposed Miracle Mile CID are shown in the chart below:

Total Year 1 – 2022 Special + General Benefit Costs -Table 4A

Category of Special Benefit Services	Year 1 Annual Amount (assessments to fund special benefits)	Year 1 Non-Assessment Costs (general benefits ratio)	Year 1 Total Costs (special and general benefits)	% Of Total
Civil Sidewalks	\$138,000	\$2,816	\$140,816	60%
District Identity /Placemaking	\$35,000	\$714	\$35,714	15%
Administration/District Management	\$50,000	\$1,020	\$51,020	22%
Contingency	\$7,550	\$155	\$7,705	3%
Total	\$230,550.00	\$4,705.00	\$235,255.00	100%

All program costs associated with general benefits will be derived from sources or credits other than CID assessments. Sample “other” revenue sources can be derived from special events, grants, volunteer hours and must simply equal a total of \$4,705 per year which would equal the general benefit cost of 2% of the computed total CID cost of \$235,254 from the table above. Here, program costs are spread among property variables that are common to each parcel include linear frontage, lot or parcel size and building square footage, and residential condominium parcels and Benefit Zone. Assessed valuation cannot be used as the basis for revenue generation in the state of California since Proposition 13 sets the assessed valuation at the time of purchase of the parcel, therefore adjacent parcels may be similar in size, but have different assessed valuations. We must therefore spread the assessments among the consistent factors of each parcel, based upon 2022 data.

Assessable Data -Table 4B

Benefit Zone	Building Square Feet	Lot Square Feet	Linear Frontage
1	448,116 sq. ft	673,685 sq. ft.	NA
2	109,625 sq. ft.	434,623 sq. ft.	NA
3	108,935 sq. ft.	294,957 sq. ft	NA
4	NA	NA	1,095
Total	666,676 sq ft.	1,403,265 sq. ft.	1,095

Assessment Revenue by Property Variable -Table 4C

Property Variable	Total Revenue Generated	Percent of Budget
Building Sq. Ft.	\$77,912	34%
Lot Sq. Ft.	\$150,448	65%
Linear Frontage	\$2,190	1%
Total	\$230,550	100%

Assessments Costs by Benefit Zone - Table 4D

Property Variable	Benefit Zone 1	Benefit Zone 2	Benefit Zone 3	Benefit Zone 4
Building Square Footage	\$0.13	\$0.07	\$0.11	NA
Lot/Parcel Size	\$0.13	\$0.07	\$0.11	NA

Linear Frontage	NA	NA	NA	\$2.00
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Explanation of Costs

Benefit Zone 1 parcels will be assessed at a higher rate since they will have the highest frequency of Civil Sidewalks and District Identity services due to the amount of foot traffic in and around the parcels fronting along Miracle Mile Road in the core area of the District. Benefit Zone 1 properties are the historic core of Stockton's Miracle Mile District dating back almost 100 years built on Pacific Avenue. Zone 1 properties include retail, restaurants, services, coffee shops, bars, residential, educational and office. These parcels will benefit the most from the CID special benefit services, therefore their assessments have been set to fund the costs of services to these parcels. Benefit Zone One parcels are to be found on both sides of Pacific Avenue from Harding Way on the northeastern and northwestern sides of the intersection of Harding Way and Pacific Avenue on the south and to the southeastern and southwestern parcels of the intersection of North Regent Street and Pacific Avenue on the north.

For a breakdown of the frequency of special benefit services for Civil Sidewalks and District Identity and Placemaking services by Benefit Zone, please see the charts on pages 9 and 10 and 12 of this Management District Plan.

The higher costs assessed to Benefit Zone 1 parcels are based upon:

- 4 to 6 days per week services, particularly for cleaning and beautification services.
- Benefit Zone 1 parcels are predominantly retail, visitor related, service and pedestrian oriented therefore they will need civil sidewalk special benefit services daily, particularly on the weekends. Holiday traffic will also necessitate cleaning services.
- District identity services will also be proportionally higher and confer special benefit services relative to Benefit Zone 2, 3 and 4 parcels. Special events will be held in Benefit Zone 1, thereby benefitting property owners and their tenants there, no special events will most likely be held in Zone 2, 3 and 4.

Linear Frontage Defined

Individual parcels linear frontage assessments will only be applied to Benefit Zone 4 properties. These parcels were previously excluded from the former plan due to the restrictions in the PBID law. Under the local enabling ordinance, all parcels who receive benefit, albeit at different frequencies will be assessed to fund the services.

Benefit Zone 4 parcels will be assessed for all sides of each parcel fronting on a public street. Alley frontage is not assessed. Each side of the parcel (excluding alley areas) will receive Civil Sidewalks special benefit services at a lower frequency for the Zone 4 parcels. The linear front footage data was obtained from the County Assessor's parcel maps.

Building Square Footage Defined

Building square footage is defined as gross building square footage for each parcel, throughout Benefit Zones 1, 2 and 3 in the proposed the Miracle Mile CID. The various building and lot size annual assessments are due to the frequency of Civil Sidewalks and District Identity and Placemaking Services anticipated by Zones 1, 2 3.

Lot Square Footage Defined

Lot square footage is defined as the total amount of area within the borders of the parcel. The lot square footage of a parcel has been verified by the County Assessor's parcel maps. Lot size or parcel size square footage assessments are applied at different rates for Zones 1, 2 and 3. The various building and lot size annual assessments are due to the frequency of Civil Sidewalks and District Identity and Placemaking Services anticipated by Zones 1, 2 3.

Commercial Condominium (non-residential portion of mixed-use buildings) - Parcels Defined

Though none currently exist, ground floor commercial condominiums will be treated as independent "mini" commercial buildings and assessed based on their actual building square footage, the footprint of land they cover or lot size of the commercial condominium. Ground floor commercial condominiums will pay 100% of the special benefits for the assessment, based upon which Benefit Zone they are within, (Zones 1, 2, and 3).

Residential Condominium Unit Parcels Defined

Residential condominium units building square footage is defined as the livable building square footage within the walls of the condominium residential unit parcel. They are included in a special category to designate their unique special benefits relative to the other commercial parcels within the Miracle Mile CID. Unlike the other commercial parcels in the District, including commercially operated apartment buildings, residential condominium parcels are assessed for building square footage only, and are not assessed for linear frontage and lot square footage. Under current zoning rules, residential condominiums may be construction in each of the four Benefit Zones under this plan. This methodology of assessing only the actual building square footage of future residential condominiums shall apply district wide, regardless of Benefit Zone.

Though currently, no residential condominium parcels exist within the boundaries of the Miracle Mile CID, future residential condos will be assessed as a separate category. These residential condominium individual parcels will be assessed for their building square footage only at the rate of \$0.13 per square foot per year. The rationale for assessing future residential condominiums only for the building square footage rate is provided below.

Residential condominium parcels are assessed differently than multi-unit, market rate apartment rental buildings due to the frequency of special benefit services required by each parcel as described below. The multi-unit apartment buildings are commercial properties in which the tenant and property owner have an economic relationship as opposed to residential condominium buildings where individual property owners own separate "air space parcels" on a single floor. Future residential apartment buildings can be bought or sold just as like commercial buildings whereas residential condominium individual units are separately owned and must be individually bought and sold.

Distinctions between residential apartment buildings with tenants and residential condominium building with individual parcel owners are explained as follows:

1. *The Davis Sterling Act establishes rules and regulations for residential condominium owners based upon "separate interests" (i.e., ownership rights), as opposed to renters who only have a possessory interest.*
2. *Generally, residential condominium unit owners demonstrate greater care for their property and concerns about quality-of-life issues due to their investment in real estate.*
3. *Residential owners and have the right to vote in a Proposition 218 hearing, tenants do not have that right.*
4. *Residential condominium owners are required to contribute to legally established Homeowners Associations to oversee building maintenance, tenants are not.*
5. *Residential tenants may have their dwelling units sold or have their rent raised arbitrarily due the lack of ownership of their residential units.*

The assessment methodology has been written to confer special benefits to future residential condominium individual assessed parcels since residential condominium owners have expectations about the care and maintenance of the building and its surroundings compared to the interest of residential tenants who have a possessory not an ownership interest.

METHOD OF FINANCING

The financing of the Miracle Mile CID is based upon the levy of special assessments upon real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. See Section 4 for assessment methodology and compliance with Article XIII (d) of the California State Constitution. There will be five factors used in the determination of proportional costs to the parcels in the District. The factors are:

- Linear frontage on all sides (excluding alleys) in Benefit Zone 4 parcels only, (unless these parcels have been converted to residential condominiums.
- Lot square footage or the footprint of the parcel
- Building square footage.
- Residential condominiums that will be constructed within the District.
- Location within one of the four geographic benefit zones of the district

Annual Rate Increase

The District assessments are subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association and approved by the Stockton City Council and will vary between 0% and a maximum of 5% annually due to increasing costs in labor, materials, and other expenses. The increases will not exceed the actual increase in costs for the same or similar level of services from one fiscal year to the next.

Changes in land uses, the development of vacant parcels, the conversion of tax exempt to profitable land uses, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments. Linear frontage and parcel size are

normally not altered in the redevelopment of a site. Changes to assessments are more likely to occur upon changes to building square footages. Changes may also occur upon the conversion of single parcels to multiple parcels due to the construction of residential and/or commercial condominiums.

Bonds

The District will not issue any bonds related to any program.

Operating Budget

A projected operating budget, based upon the local enabling ordinance, has an initial 20-year term, and may be renewed for successive terms. New City America has listed the maximum percentage of allowable annual increases based upon the current data within the CID, for the first 10 years, with the following assumptions.

The special benefits and related budget are assumed not to be significantly different within the first 10 years of the MMCID. Years 11 – 20 are also assumed not be significantly different from the base year budget of 2023. To provide an example of how the annual budget may increase, with a 5% maximum increase, based upon the actual cost increases from year to year, (personnel, insurance, gas, equipment, etc.), we will present what the first ten years of the district budget may look like. Changes in land use, demolition of existing buildings, and new development will occur and will change the improvements to that parcel, normally due to redevelopment of the site and the addition of new building square footage which shall be assessed based upon the provisions laid out in this Management Plan.

The budget for specific programs may be reallocated within each budget category by up to 10% during the term of the District. The Management Corporation Board may alter the budget based upon service needs and such changes shall be included in the Annual report and submitted to the Stockton City Council for review and approval.

Ten-Year Projection of Maximum Assessment per Special Benefit Category -Table 4E

	Civil Sidewalks	DISI	Administration	Contingency	TOTAL
Y1	\$ 138,000.00	\$ 35,000.00	\$50,000.00	\$ 7,550.00	\$ 230,550.00
Y2	\$ 144,900.00	\$ 36,750.00	\$52,500.00	\$ 7,927.50	\$ 242,077.50
Y3	\$ 152,145.00	\$ 38,587.50	\$55,125.00	\$ 8,323.88	\$ 254,181.38
Y4	\$ 159,752.25	\$ 40,516.88	\$57,881.25	\$ 8,740.07	\$ 266,890.44
Y5	\$ 167,739.86	\$ 42,542.72	\$60,775.31	\$ 9,177.07	\$ 280,234.97
Y6	\$ 176,126.86	\$ 44,669.85	\$63,814.08	\$ 9,635.93	\$ 294,246.71
Y7	\$ 184,933.20	\$ 46,903.35	\$67,004.78	\$ 10,117.72	\$ 308,959.05
Y8	\$ 194,179.86	\$ 49,248.51	\$70,355.02	\$ 10,623.61	\$ 324,407.00
Y9	\$ 203,888.85	\$ 51,710.94	\$73,872.77	\$ 11,154.79	\$ 340,627.35
Y10	\$ 214,083.29	\$ 54,296.49	\$77,566.41	\$ 11,712.53	\$ 357,658.72

Notes:

- Assumes a possible 5% maximum yearly increase on all budget items, if approved annually by the District Management Corporation Board of Directors. This 5% increase is for the year-to-year annual budget of assessments and shall not apply to the additional assessments generated by new development in the new CID.
- Any accrued interest or delinquent payments will be expended in the above categories.

Sample First Year (2022) Parcel Assessment Calculation

The annual assessment method to calculate all parcels for Benefit Zone 1 will be:

$$\begin{aligned}
 &\text{Total Building Square Footage X \$0.13 per sq. ft.} \\
 &\quad + \\
 &\text{Total Lot Size x \$0.13 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

The annual assessment method to calculate all commercial parcels for Benefit Zone 2 will be:

$$\begin{aligned}
 &\text{Total Building Square Footage X \$0.07 per square foot} \\
 &\quad + \\
 &\text{Total Lot Size x \$0.07 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

The annual assessment method to Benefit Zone 3 parcels will be:

$$\begin{aligned}
 &\text{Total Building Square Footage X \$0.11 per square foot} \\
 &\quad + \\
 &\text{Total Lot Size x \$0.11 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

The annual assessment for Benefit Zone 4 parcels will be:

$$\begin{aligned}
 &\text{Total linear frontage of the parcel, all sides, excluding alleys x \$2.00 per linear foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

The annual assessment method to calculate the residential condominiums throughout the CID in any Benefit Zone will be:

$$\begin{aligned}
 &\text{Total Residential Condo Building Square Footage X \$0.13 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

Future Development

As a result of continued new development, the Miracle Mile CID will experience the addition or subtraction of assessable commercial and residential buildings or the conversion of vacant parcels into new commercial and residential units. Therefore, parcels will be assessed each year based upon their then-current characteristics.

Maximum Assessments by Benefit Zone and Property Variable
Table 4 – F

Projected Assessments- Benefit Zone 1

	Lot Sq. Ft	Bldg. Sq. Ft.	Residential Condo Sq. Ft.
Y1	\$ 0.130	\$ 0.130	\$ 0.130
Y2	\$ 0.137	\$ 0.137	\$ 0.137
Y3	\$ 0.143	\$ 0.143	\$ 0.143
Y4	\$ 0.150	\$ 0.150	\$ 0.150
Y5	\$ 0.158	\$ 0.158	\$ 0.158
Y6	\$ 0.166	\$ 0.166	\$ 0.166
Y7	\$ 0.174	\$ 0.174	\$ 0.174
Y8	\$ 0.183	\$ 0.183	\$ 0.183
Y9	\$ 0.192	\$ 0.192	\$ 0.192
Y10	\$ 0.202	\$ 0.202	\$ 0.202

Projected Assessments- Benefit Zone 2

	Lot Sq. Ft	Bldg. Sq. Ft.	Residential Condo Sq. Ft.
Y1	\$ 0.070	\$ 0.070	\$ 0.130
Y2	\$ 0.074	\$ 0.074	\$ 0.137
Y3	\$ 0.077	\$ 0.077	\$ 0.143
Y4	\$ 0.081	\$ 0.081	\$ 0.150
Y5	\$ 0.085	\$ 0.085	\$ 0.158
Y6	\$ 0.089	\$ 0.089	\$ 0.166
Y7	\$ 0.094	\$ 0.094	\$ 0.174
Y8	\$ 0.098	\$ 0.098	\$ 0.183
Y9	\$ 0.103	\$ 0.103	\$ 0.192
Y10	\$ 0.109	\$ 0.109	\$ 0.202

Projected Assessments- Benefit Zone 3

	Lot Sq. Ft	Bldg. Sq. Ft.	Residential Condo Sq. Ft.
Y1	\$ 0.110	\$ 0.110	\$ 0.130
Y2	\$ 0.116	\$ 0.116	\$ 0.137
Y3	\$ 0.121	\$ 0.121	\$ 0.143
Y4	\$ 0.127	\$ 0.127	\$ 0.150
Y5	\$ 0.134	\$ 0.134	\$ 0.158
Y6	\$ 0.140	\$ 0.140	\$ 0.166
Y7	\$ 0.147	\$ 0.147	\$ 0.174
Y8	\$ 0.155	\$ 0.155	\$ 0.183
Y9	\$ 0.163	\$ 0.163	\$ 0.192
Y10	\$ 0.171	\$ 0.171	\$ 0.202

Projected Assessments- Benefit Zone 4

	Linear Frontage	Residential Condo Sq. Ft.
Y1	\$ 2.000	\$ 0.130
Y2	\$ 2.100	\$ 0.137
Y3	\$ 2.205	\$ 0.143
Y4	\$ 2.315	\$ 0.150
Y5	\$ 2.431	\$ 0.158
Y6	\$ 2.553	\$ 0.166
Y7	\$ 2.680	\$ 0.174
Y8	\$ 2.814	\$ 0.183
Y9	\$ 2.955	\$ 0.192
Y10	\$ 3.103	\$ 0.202

Term

Under the Stockton local enabling ordinance, the District may be established for an initial term of up to 20 years. This management district plan will authorize the creation of the Miracle Mile CID for the maximum 20-year period.

Time and Manner for Collecting Assessments

The Miracle Mile CID assessments will appear as a separate line item on annual property tax bills prepared by the County of San Joaquin Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes.

Budget Adjustments

Annual budget surpluses, if any, will be rolled into the following year's budget. Assessments will be set annually. Revenues from delinquent accounts may be expended in the year they are received.

Disestablishment

California Streets and Highways Code section 36670 as well as the local CID enabling ordinance provides for the disestablishment of a District. Provisions for annual disestablishment of the District are provided for in the local enabling ordinance. Property owners dissatisfied with the results, management or quality of the services may petition the City Council to disestablish the District, in the same method in which they petitioned the City Council to establish it. The same petition threshold needed to establish the District will also be needed to trigger a disestablishment of the District on an annual basis.

Section 36670 of the State Streets and Highway Code states:

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice

of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

Unexpended surplus funds will be returned to property owners based upon each property owner's percentage contribution to the previous fiscal year's assessments.

Government Assessments

The Miracle Mile CID Management Plan assumes that the any public or tax-exempt parcels shall pay into the district in proportion to the assessments paid for services based upon their location in one of the four Benefit Zones

Section 5

District Rules and Regulations and Governance

There are no specific rules and regulations prescribed for the proposed Miracle Mile Community Improvement District Management Corporation except that it will adhere to the open meeting and open records provisions of the Ralph M. Brown Act as well as the Public Records Act. The Owners Association will seek to be as open and transparent to the CID assessed and the public at large as is reasonably possible.

A new Miracle Mile CID District Management Corporation (501c3) will be established once the district has been formed and shall serve in the capacity of the Owners Association consistent with State Statute and the local enabling ordinance.

Section 6

Implementation Timetable

The Miracle Mile CID is expected to be established and begin assessing benefiting parcels as of the fourth quarter of calendar year 2022. The delivery of services is scheduled to commence January 1, 2023.

Section 7

Assessment Roll of Properties Included

APN	Site Street #	Site Street	Annual Assessment
113-290-010-000	3215	PACIFIC AVE	\$6,118.00
113-290-020-000	3021	PACIFIC AVE	\$10,428.25
113-300-060-000	401	W MARIPOSA AVE	\$150.00
113-300-070-000	2935	PACIFIC AVE	\$150.00
113-300-080-000	2925	PACIFIC AVE	\$130.00
113-310-170-000	2915	PACIFIC AVE	\$226.00
113-310-180-000	2811	PACIFIC AVE	\$340.00
113-320-050-000	2757	PACIFIC AVE	\$264.00
113-320-060-000	2749	PACIFIC AVE	\$441.00
113-320-070-000	2737	PACIFIC AVE	\$1,242.08
113-320-120-000	2605	PACIFIC AVE	\$1,092.91
113-330-040-000	2633	PACIFIC AVE	\$1,376.34
113-340-340-000	306	REGENT CT	\$847.00
113-340-350-000	2535	PACIFIC AVE	\$2,113.54
113-340-360-000	2520	BEVERLY PL	\$273.00
113-340-370-000	2520	BEVERLY PL	\$678.65
113-340-380-000	2405	PACIFIC AVE	\$2,441.40
113-340-390-000	2502	BEVERLY PL	\$658.00
113-354-070-000	2341	PACIFIC AVE	\$1,351.74
113-354-080-000	2337	PACIFIC AVE	\$1,273.22
113-354-090-000	2323	PACIFIC AVE	\$1,285.44
113-354-100-000	2319	PACIFIC AVE	\$1,163.24
113-354-110-000	2311	PACIFIC AVE	\$1,414.40
113-354-120-000	2301	PACIFIC AVE	\$611.00
113-354-150-000	221	W TUXEDO CT	\$1,415.70
113-354-160-000		W TUXEDO CT	\$741.00
113-354-180-000	221	W TUXEDO CT	\$1,989.00
113-354-210-000	222	CENTRAL CT	\$1,422.98
113-354-230-000	2363	PACIFIC AVE	\$1,380.21
113-354-240-000	2353	PACIFIC AVE	\$907.40
113-354-250-000	2349	PACIFIC AVE	\$540.54
113-363-030-000	2115	PACIFIC AVE	\$1,625.00
113-363-040-000	2111	PACIFIC AVE	\$1,370.72
113-363-050-000	2105	PACIFIC AVE	\$1,525.42
113-363-060-000	217	DORRIS PL	\$702.00
113-363-070-000	215	DORRIS PL	\$871.00
113-363-080-000	233	DORRIS PL	\$1,163.89
113-363-090-000	247	DORRIS PL	\$1,155.70
113-363-100-000	245	DORRIS PL	\$599.95
113-363-160-000	218	TUXEDO CT	\$794.43
113-364-010-000	2051	PACIFIC AVE	\$2,587.00
113-364-040-000	2001	PACIFIC AVE	\$938.08
113-364-050-000	230	DORRIS PL	\$1,599.00
113-364-060-000		DORRIS PL	\$452.92
113-364-070-000	222	DORRIS PL	\$566.28

113-364-080-000	2007	PACIFIC AVE	\$3,068.00
113-380-010-000	6	S CENTRAL CT	\$847.60
113-380-030-000	4	S CENTRAL CT	\$918.71
125-020-010-000	236	W ALPINE AV	\$594.16
125-020-020-000	3236	PACIFIC AVE	\$1,525.30
125-020-03-0000	3214	PACIFIC AVE	\$1,148.00
125-030-010-000	3134	PACIFIC AVE	\$677.25
125-030-020-000	3024	PACIFIC AVE	\$581.00
125-030-030-000	3020	PACIFIC AVE	\$571.20
125-030-040-000	3012	PACIFIC AVE	\$546.00
125-030-050-000	2950	PACIFIC AVE	\$546.00
125-030-060-000	2940	PACIFIC AVE	\$102.00
125-030-070-000	2930	PACIFIC AVE	\$560.00
125-030-370-000			\$169.40
125-030-390-000			\$175.00
125-030-400-000	2926	PACIFIC AVE	\$730.03
125-030-410-000	2918	PACIFIC AVE	\$1,092.42
125-040-010-000	2762	PACIFIC AVE	\$645.12
125-040-020-000	2724	PACIFIC AVE	\$1,379.98
125-040-030-000	2648	PACIFIC AVE	\$1,495.20
125-040-040-000	2624	PACIFIC AVE	\$1,485.54
125-040-050-000	2616	PACIFIC AVE	\$1,293.53
125-050-100-000	2520	PACIFIC AVE	\$2,379.52
125-050-160-000	2540	PACIFIC AVE	\$2,924.48
125-050-170-000	2562	PACIFIC AVE	\$3,582.54
125-060-010-000	2402	PACIFIC AVE	\$757.38
125-060-030-000	2328	PACIFIC AVE	\$1,075.10
125-060-040-000	94	W CASTLE ST	\$718.25
125-060-050-000	2318	PACIFIC AVE	\$1,022.32
125-060-060-000	88	W CASTLE ST	\$892.06
125-060-070-000	86	W CASTLE ST	\$1,113.71
125-060-080-000		W CASTLE ST	\$1,302.34
125-060-090-000	157	W ADAMS ST	\$2,275.00
125-060-100-000	2300	PACIFIC AVE	\$1,093.56
125-060-110-000	2312	PACIFIC AVE	\$1,312.61
125-070-110-000	178	W ADAMS ST	\$3,392.74
125-070-120-000		W PINE ST	\$1,472.25
125-070-250-000	2206	PACIFIC AVE	\$2,301.78
125-070-260-000	2130	PACIFIC AVE	\$1,014.52
125-070-270-000	2130	PACIFIC AVE	\$910.00
125-070-380-000	2110	PACIFIC AVE	\$1,999.79
125-070-390-000	165	W CLEVELAND ST	\$2,131.61
127-020-010-000	2034	PACIFIC AVE	\$2,756.00
127-020-020-000	2024	PACIFIC AVE	\$1,175.72
127-020-050-000	145	W WYANDOTTE ST	\$1,472.25
127-020-210-000	1924	PACIFIC AVE	\$742.43
127-020-230-000	2014	PACIFIC AVE	\$1,267.63
127-020-240-000	2002	PACIFIC AVE	\$1,459.90
127-020-250-000	1926	PACIFIC AVE	\$3,126.11
127-020-260-000	1906	PACIFIC AVE	\$1,083.16
127-041-010-000	1902	PACIFIC AVE	\$924.17
127-041-020-000	1906	PACIFIC AVE	\$412.36

127-041-030-000	133	W MAPLE ST	\$418.99
127-042-040-000		W MAPLE ST	\$1,302.34
127-042-170-000	1810	PACIFIC AVE	\$3,255.33
127-042-180-000	151	W ALDER ST	\$2,470.00
127-050-010-000	1744	PACIFIC AVE	\$3,315.26
127-050-020-000		W ALDER ST	\$231.92
127-050-030-000	136	W ALDER ST	\$651.43
127-050-040-000	130	W ALDER ST	\$622.83
127-050-340-000	121	W WALNUT ST	\$650.00
127-050-350-000	133	W WALNUT ST	\$650.00
127-050-360-000		W WALNUT ST	\$650.00
127-050-370-000	1720	PACIFIC AVE	\$2,182.18
127-060-010-000	1632	PACIFIC AVE	\$857.74
127-060-020-000	136	W WALNUT ST	\$1,014.00
127-060-030-000		W WALNUT ST	\$1,302.34
127-060-340-000	1612	PACIFIC AVE	\$650.00
127-060-350-000	1612	PACIFIC AVE	\$843.05
127-070-010-000	1546	PACIFIC AVE	\$2,243.80
127-070-250-000	5	E HARDING WY	\$1,768.47
127-070-260-000	15	W HARDING WY	\$7,389.03
127-070-270-000	47	W HARDING WY	\$1,521.52
127-070-280-000	1520	N COMMERCE ST	\$100.00
127-070-310-000	113	W HARDING WY	\$2,846.80
127-070-320-000	127	W HARDING WY	\$1,195.92
127-070-330-000	133	W HARDING WY	\$1,164.90
127-070-340-000	1504	PACIFIC AVE	\$2,866.50
127-070-350-000	105	W HARDING WY	\$1,348.93
127-070-370-000	45	E HARDING WY	\$3,410.55
137-020-200-000	1800	N CONCORD AV	\$650.00
137-020-210-000	1859	PACIFIC AVE	\$1,801.28
137-020-220-000		CONCORD AVE	\$1,302.34
137-020-230-000	1849	PACIFIC AVE	\$1,170.00
137-020-310-000	1665	PACIFIC AVE	\$1,430.00
137-020-420-000	1825	PACIFIC AVE	\$3,900.00
137-060-010-000	1661	PACIFIC AVE	\$1,261.00
137-060-020-000	1525	PACIFIC AVE	\$18,941.00
137-070-040-000	120	W HARDING WY	\$1,342.00
137-070-160-000	48	W HARDING WY	\$1,650.00
137-070-170-000	44	W HARDING WY	\$88.00
137-070-190-000	1423	N CENTER ST	\$2,981.00
137-070-550-000	30	W HARDING WY	\$880.00
137-070-570-000		W HARDING WY	\$1,650.00
137-080-010-000	330	W HARDING WY	\$480.00
137-080-020-000	320	W HARDING WY	\$160.00
137-080-030-000	304	W HARDING WY	\$1,188.00
137-080-140-000	244	W HARDING WY	\$935.00
137-080-150-000	230	W HARDING WY	\$1,402.50
137-080-160-000	218	W HARDING WY	\$550.00
137-080-170-000	216	W HARDING WY	\$385.00
137-080-540-000		W HARDING WY	\$156.75
137-080-550-000		W HARDING WY	\$68.75
137-080-560-000	200	W HARDING WY	\$1,188.00

137-080-570-000	1435	N MADISON ST	\$495.00
137-095-010-000	440	W HARDING WY	\$1,056.00
137-095-030-000	418	W HARDING WY	\$781.00
137-095-040-000	404	W HARDING WY	\$781.00
139-020-010-000	16	E HARDING WY	\$2,640.00
139-020-070-000	30	E HARDING WY	\$3,652.00