

## ATTACHMENT 1

# THE MILLBRAE DOWNTOWN & EL CAMINO REAL COMMUNITY BENEFIT DISTRICT ESTABLISHMENT

# ASSESSMENT ENGINEER'S REPORT

*Being Established Pursuant to  
California Streets and Highways Code Section 22500 et seq.  
Landscaping and Lighting District Act of 1972, as amended*

*Prepared by  
Edward V. Henning  
California Registered Professional Engineer # 26549  
Edward Henning & Associates*

**MARCH 20, 2025**

**DRAFT V 1.0**

**ASSESSMENT ENGINEER’S REPORT**

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Millbrae Downtown & El Camino Community Benefit District ("DECRCBD" or "District") being established (until disestablished) will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property. **As required by State Law, I have personally prepared this entire Report and hereby attest to all of its contents.**

*Prepared by Edward V. Henning, California Registered Professional Engineer # 26549*



A handwritten signature in blue ink that reads "Edward V. Henning".

RPE #26549

March 20, 2025

Date

*(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)*

**Introduction**

This report serves as the “detailed engineer’s report” required by Section 4(b) of Article XIIIID of the California Constitution to support the special benefit assessments to be levied on real properties within the DECRCBD in the City of Millbrae, California being established (until disestablished by a vote of the assessed property owners). The discussion and analysis contained within this Report constitutes the required “nexus” or rationale between assessment amounts levied and special benefits conferred on real properties within the proposed DECRCBD.

## **Background**

The DECRCBD is a property-based benefit assessment district being established (until disestablished) pursuant to Section 22500 et seq. of the California Streets and Highways Code (as amended), also known as the Landscaping and Lighting District Act of 1994 (the “Act”). Due to the special benefit nature of assessments to be levied within the DECRCBD, district program costs are to be distributed amongst all identified benefiting properties based on the proportional amount of special program benefit each property is expected to derive from the assessments levied. Only those properties on which special benefits are expected to be conferred from assessment funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be conferred on each property.

## **Supplemental Article XIIIID Section 4(b) California Constitution**

### **Proposition 218 Procedures and Requirements**

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the DECRCBD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIIIID Section 4(b) of the California Constitution (hereinafter Article XIIIID).

Since Article XIIIID provisions will affect all subsequent calculations to be made to determine the assessment formula and benefit analysis for the DECRCBD, each of these supplemental requirements will be taken into account and addressed in this Report. The key provisions of Article XIIIID along with a description of how the DECRCBD complies with each of these provisions are delineated herein.

(Note: All section references below pertain to Article XIIIID of the California Constitution):

**Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”.**

**Setting**

The proposed DECRCBD is located in the Downtown area of Millbrae, around Millbrae Station, El Camino Real and will include the key streets of Millbrae Avenue, El Camino Real, the BART/Cal Train Station, the new lab and office space being constructed south of Millbrae Avenue as well as the new hotel and residential developments to the east of the 101 south of Millbrae Avenue. There are 691 parcels owned by 608 property owners in the proposed DECRCBD.

**Boundary Description**

The proposed DECRCBD is located predominantly in the commercial core area of Millbrae, from the northern city boundary on El Camino Real to the southern border of the City at Murchison. The proposed DECRCBD also include the general business and commercial areas on both sides of El Camino Real including the BART/CalTrain Station and the new developments currently developed and proposed developments up to the 101 Freeway. In general the new district will also include all of the new development from El Camino Real and on the south side of Millbrae Avenue extending to the east side of the 101 to include the Starwood properties and City properties on the east side of the 101 within the City boundaries of Millbrae. (See attached map in Appendix 2).

**Benefit Zones**

There are two (2) benefit zones within the proposed DECRCBD.

**DECRCBD Boundary Description**

The boundaries of the proposed Downtown Millbrae CBD are described as follows:

- ***Northern Boundary:*** The northern boundary of the proposed DECRCBD on the west side of El Camino Real includes the parcels found at the southwestern corner of the intersection of Park Place and Santa Inez Avenue, parcel 021-131-271. The northern boundary of the district is best represented by the entire triangular block bounded by Park Blvd on the south, El Camino Real on the east and Park Place on the northwest.

On the east side of El Camino Real, the northern boundary of the DECRCBD is the northeastern parcel at the intersection of Millwood Road and San Juan Avenue. The parcels running from the eastern side of El Camino Real, heading east along San Juan Avenue, constitutes the northern boundary on the east side of El Camino Real.

- ***Southern Boundary:*** The southern boundary of the DECRCBD begins at the parcels at the southern boundary of Millbrae along the Burlingame border including the parcel 024-344-090 and 024-344-050. The southern boundary of the DECRCBD continues eastward across El Camino Real that runs along the north side of the boundary between the the cities of Millbrae and Burlingame includes parcels 024-354-010, 024-353-220, 024-353-080, 024-353-090, continuing eastward along the City border with Burlingame, crossing Rollins Drive including parcels 024-362-010 through parcel 024-362-110 which dead ends on the 101 freeway. The southern boundary then crosses the 101 freeway and continues to the east side of the freeway including parcels 024-370-160, 024-370-170, ending at parcel 024-370-150.
- ***Eastern Boundary:*** The eastern starts at the south side of San Juan Avenue at the southwestern parcel of San Juan Avenue and San Anselmo Avenue, parcel 021-281-540 and heads southbound along the west side of San Anselmo Avenue including parcels 021-281-550, 021-

281-610, 021-281-490, 021-281-380, 021-281-720, and 021-323-060. The eastern boundary of the DECRCBD continues southward across Center Street including the eastern side of parcels 021-324-320, 021-324-010. The eastern boundary then heads west just south following the southern border of the San Francisco PUC property at El Camino Real and continues southbound on the east side of El Camino Real including parcels fronting along El Camino Real down to Hermosa Street. The eastern boundary proceeds southbound along the eastern side of El Camino Real including the three parcels on the south side of Hermosa Street, parcels 021-314-100, 021-314-090 and 021-314-140. The eastern boundary then continues southbound on the east side of El Camino Real including all of the parcels fronting along El Camino Real between parcel 021-314-200 southward to parcel 021-124-230. At that point, all of the parcels (doubled up) between parcel 024-124-220, 024-124-210 including the parcels on the west side of Hemlock from parcel 024-154-330 running south on Hemlock to parcel 024-154-460. The eastern boundary then continues southbound along the west side of California Drive beginning at parcel 024-337-090 then wraps around the BART/CalTrain station, parcel 024-174-330 and continuing east along the south side of parcel 024-174-330 crossing Aviador Avenue ending at parcel 092-030-050, (SFO parcel) ending at Highway 101. The eastern boundary then crosses the 101 freeway to include parcel 024-371-020 and then continues southbound and crosses Millbrae Avenue ending at parcel 024-370-150 along the west side of the Old Bayshore Highway.

- ***Western Boundary:*** The western boundary of the DECRCBD starts at parcel 021-131-140 and continues in a southeastern direction to parcel 021-131-080 at the northeastern parcel at the intersection of San Diego Avenue and Park Blvd and El Camino Real. The western boundary continues down the west side of El Camino Real starting at Park Blvd. and including all of the parcels fronting along El Camino Real down to parcel 021-278-040. At that point the the boundary moves westward including the parcels on the west side of Broadway running southward and ending at Ludeman Lane. The western boundary also includes the parcels on the west side of El Camino Real from parcel 021-278-010 down to parcel 021-292-060. The western boundary then continue southward including the parcels on both sides of Broadway from parcel 021-290-180 heading southward including all of the parcels between the east side of Magnolia to the west side of El Camino Real (inclusive of all parcels) down to Taylor Street including the City Hall block. The western boundary runs southward to include parcels on both sides of Broadway ending at Victoria Street. At that point the western boundary continues southward to include all of the parcels on the east side of Broadway only, ending at Millbrae Avenue. The western boundary then crosses Millbrae Avenue and runs south along the parcels on the east side of Magnolia Avenue between Millbrae Avenue and ends at Murchison Drive and the border of the City.

**Benefit Zones:**

There are two (2) Benefit Zones in the proposed DECRCBD. The Benefit Zones are shown on the map of the proposed DECRCBD in Appendix 2 of this Report.

**District Boundary Rationale:**

The DECRCBD boundaries are comprised of the commercial core parcels as well as the retail, restaurant/food service, grocery, office, mixed-use and multi-family parcels, government and residential condominium units throughout the District.

### **Boundary Summary:**

All identified parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in the Management District Plan and this Report. All DECRCBD funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the DECRCBD boundaries and none will be provided outside of the DECRCBD. Each assessed parcel within the DECRCBD will proportionately specially benefit from the DECRCBD funded Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency, as described in more detail under “Work Plan Details”, beginning on page 14 of this Report. These services, programs and improvements are intended to improve commerce, employment, rents, livability, occupancy rates and investment viability of individually assessed parcels and businesses and residential units on them within the DECRCBD. The DECRCBD confers special benefits on each and every individually assessed parcel by deterring crime, reducing litter, debris and graffiti, and improving the appearance and identity of the DECRCBD, all considered detractions if not contained and properly managed. All DECRCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Millbrae and are only provided for the special benefit of assessed parcels within the boundaries of the DECRCBD.

The proposed DECRCBD includes 691 parcels of which are all identified as assessable. There are 608 distinct property owners. A list of all parcels included in the proposed DECRCBD is shown as Appendix 1, attached to this Report with their respective San Mateo County assessor parcel number. The boundary of the proposed DECRCBD as well as Benefit Zones and parcels within it are shown on the map of the DECRCBD attached as Appendix 2 to this Report.

**Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. “**

### **QUANTITATIVE BENEFIT ANALYSIS**

As stipulated in Article XIIIID Section 4(b) of the California Constitution, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be funded through property assessments are those that provide special benefit to the assessed properties. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by Article XIIIID means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the DECRCBD that will receive special benefits from DECRCBD funded programs and services are currently an array of retail, restaurant/food service, grocery, office, mixed-use and multi-family parcels, government and residential condominium units. Services, programs and improvements provided and funded by the DECRCBD (i.e. Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency) are designed to provide special benefits to identified assessed parcels and the array of land uses within the boundaries of the DECRCBD as described in the Work Plan Details starting on page 14 of this Report.

The proposed DECRCBD programs, improvements and services and Year 1 – 2026 budget allocations are shown in the Table below:

**Year 1 – 2026 DECRCBD Special Benefit Budget (Assessment Revenue Only) \***

BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION - CONTINGENCY	TOTAL \$	TOTAL %
%	80.82%	0.00%	19.18%		100.00%
1	\$417,341	\$0	\$99,055	\$516,396	69.5569%
2	<u>\$182,659</u>	<u>\$0</u>	<u>\$43,354</u>	<u>\$226,013</u>	<u>30.4431%</u>
TOTAL	\$600,000	\$0	\$142,409	\$742,409	100.00%

\* These numbers are rounded to the closest whole dollar amount

In addition to the special benefit assessment revenues and budget expenditures delineated in the Table above, the overall program will be matched with \$250,000 in parking meter revenues generated within the proposed DECRCBD. These supplemental funds are not subject to the requirements of Article XIIID Section 4(b) and are not included in the special/general benefit analysis contained in this Report. For general information only, the projected budget and work plan category allocation of the parking meter revenues is as follows:

CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION - CONTINGENCY	TOTAL \$	TOTAL %
0.00%	80.00%	20.00%		100.0%
\$0	\$200,000	\$50,000	\$250,000	

Proportionate special benefits will be conferred on all assessed parcels within the DECRCBD from DECRCBD funded programs, services and improvements which are intended to attract more clients, users, visitors, employees, tenants and investors. For these parcels, DECRCBD programs, services and improvements are designed to increase business volumes, sales transactions, commercial and residential occupancies and rental income. As a result of the DECRCBD funded programs services and improvement, assessed parcels may attract more commercial clients, employees, business and residential tenants and investors and thereby may increase and enhance business volumes, sales transactions, commercial/residential occupancies, livability and rental incomes.

These benefits are particular and distinct to each and every identified and assessed parcel within the DECRCBD and are not provided to non-assessed parcels outside of the DECRCBD. These programs, services and improvements will only be provided to each individual assessed parcel within the DECRCBD boundaries and, in turn, confer proportionate "special benefits" on each assessed parcel.

In the case of the DECRCBD, the very nature of this District is to fund supplemental programs, services and improvements to assessed parcels within the DECRCBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. The City of Millbrae does not provide these programs and services. All benefits derived from the assessments to be levied on assessed parcels within the DECRCBD are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the DECRCBD. No DECRCBD funded services, activities or programs will be provided outside of the DECRCBD boundaries.

While every attempt is made to provide DECRCBD services and programs to confer special benefits only to those identified assessed parcels within the DECRCBD, Article XIID stipulates that general benefits exist, either by design or unintentional, 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 DECRCBD, or “spillover” onto parcels surrounding the DECRCBD, or to the public at large who might be passing through the DECRCBD with no intention of transacting business within the DECRCBD or interest in the DECRCBD itself.

Assessment engineering experience throughout California has found that general benefits within most assessment districts tend to range from 2-6% of the total costs. There are three methods that have been used by this 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 assessment districts in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIID have used Method #3, the composite district overlay determinant method which will be used for the DECRCBD. 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 adjacent to and outside of the District.

#### General Benefit – Assessed Parcels within DECRCBD

DECRCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DECRCBD parcels and are only provided for the special benefit to each and every assessed parcel within the DECRCBD. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on the 691 parcels within the DECRCBD are distinct and special. In the case of the DECRCBD, it is projected that there are 0.25% general benefits conferred on these parcels. While this factor can typically range from 0.10% to 1.0%, this high ratio of special benefits to general benefits is because the DECRCBD funded programs and services are specially geared to the unique needs of each parcel and land use within the DECRCBD and are directed specially only to these parcels within the DECRCBD. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the DECRCBD as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each parcel. The computed 0.25% general benefit value on the 691 assessed parcels within the DECRCBD equates to \$1,856 or (.0025 x \$742,409). \*

\*It is noted that some of these numbers are rounded to the closest whole dollar amount.

#### General Benefit – Public At Large

While the DECRCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DECRCBD parcels and are only provided for the special benefit to each and every assessed parcel within the DECRCBD, these programs also provide general benefits to the public at

large within the DECRCBD.

For districts such as the proposed DECRCBD, assessment Engineering experience in California has found that generally over 95% of people moving about within district boundaries are engaged in business related to assessed parcels and buildings and businesses/residences contained in them within the district, while the public at large “just passing through” is typically 5% or less. Districts with high levels of transit connecting nodes and patrons may have higher levels of general benefits conferred on non-engaged “passers-through”, i.e. the public at large.

Tangible services and improvements such as security, benches and shade trees would confer higher levels of general benefits on the public at large than say steam cleaned sidewalks, planters, decorative pavement and other general district management and operation activities. Typically, a factor range from 2.0% to 5% (0.02 to 0.05) is assigned to tangible streetscape/sidewalk type services, programs and improvements such as security, benches and shade trees; in turn, a factor ranging from 0.25% to 2.0% (0.0025 to 0.02) is assigned to intangible services, programs and improvements such as sidewalk and pavement cleaning, general landscape improvements and ancillary services such as district management, operations and overhead.

Based on experience and the nature of the proposed DECRCBD funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that districtwide general benefit factors for each of the DECRCBD funded special benefit program element costs that most likely provide a general benefit to the public at large are as shown in the Table below. It is noted that these general benefit factors are set at moderate rates due to moderate levels of transit related foot traffic that frequents the DECRCBD area. These factors are applied to each program element costs in order to compute the dollar and percentage value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$1,856 as delineated in the following Table:

**GENERAL BENEFITS TO “PUBLIC AT LARGE” \***

Program Element	A Dollar Allocation	B General Benefit Percent	C General Benefit Factor	E General Benefit Value (A x C)
CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$600,000	2.00%	0.0200	\$12,000
DISTRICT IDENTITY - PLACEMAKING	\$0	0.50%	0.0050	\$0
ADMINISTRATION - CONTINGENCY	\$142,409	0.50%	0.0050	\$712
TOTAL	\$742,409			\$12,712

\* It is noted that some of these numbers are rounded to the closest whole dollar amount.

### Spillover General Benefits to Parcels Outside of DECRCBD

While DECRCBD programs and services will not be provided directly to parcels outside the DECRCBD boundaries, it is reasonable to conclude that DECRCBD services may confer an indirect general benefit on parcels adjacent to the DECRCBD boundaries. An inventory of the DECRCBD boundaries finds that the DECRCBD is surrounded by 249 parcels of which 44 are commercial/industrial zoned parcels with commercial/industrial uses that are across major boulevards from the DECRCBD and 205 are non-profit owned and occupied and/or residentially zoned parcels with residential uses adjacent to assessed parcels in the DECRCBD. Assessment Engineering practice has found that for districts such as the DECRCBD that primarily provide clean and safe and landscape related services, they may have a "spillover" general benefit on neighboring parcels immediately outside the district. Typically, a factor of 100% (1.0) is first assigned to assessed parcels within the district, then a factor ranging from 5% to 10% (0.05 to 0.10) is assigned to commercial zoned and used parcels directly outside the district and finally a factor ranging from 1% to 3% (0.01 to 0.03) is assigned to non-profit owned and occupied and/or residentially zoned and used parcels directly outside the district.

The 249 parcels directly outside the DECRCBD boundaries can reasonably be assumed to receive some indirect general benefit as a result of DECRCBD funded programs, services and improvements. Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 691 assessed parcels within the DECRCBD, a benefit factor of 0.10 be attributed to general benefits conferred on the 44 commercial parcels and uses located across the street from assessed parcels within the DECRCBD and a benefit factor of 0.02 be attributed to general benefits conferred on the 205 non-profit owned and occupied and/or residential parcels and uses located adjacent to assessed parcels within the DECRCBD. The cumulative dollar value of this general benefit type equates to \$4,468 (\$2,314 + \$2,154) as delineated in the following Table:

### “Spillover” General Benefits \*

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed Parcels Within District	691	1.0000	691.000	98.7848%	\$363,373
Comm Parcels Out	44	0.1000	4.400	0.6290%	\$2,314
Other Parcels Out	205	0.0200	4.100	0.5861%	\$2,154
SUBTOTAL			699.500	100.00%	\$367,843

\* It is noted that some of these numbers are rounded to the closest whole dollar amount.

### Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of general benefits conferred on assessed parcels within the DECRCBD, the public at large and spillover to parcels outside the DECRCBD equates to \$19,036 (\$1,856 + \$12,712+ \$4,468. This Assessment Engineer has determined that the general benefit value portion of this equates to \$19,036 or 2.5% of the estimated total DECRCBD program costs of \$761,445. Subtracting the composite general benefit value of \$19,036 from the total estimated program cost of \$761,445 results in a special benefit value of \$742,409. This is the total amount of assessments to be levied on the 691 assessed parcels in the

proposed DECRCBD for Year 1-2026. General benefit costs of \$19,036 will need to be funded by other non-assessment sources including, but not limited to, parking meter revenues.

A breakdown of projected special and general benefit costs for each year of the initial 10-years of the proposed DECRCBD, assuming a maximum annual increase of 8% is shown in the following Table:

**Initial 10 Year Special + General Benefit Costs (Assumes max of 8% Annual Increase) \***

(\*These numbers are rounded to the closest whole dollar amount)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2026	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$417,341	\$10,701	\$428,042	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$99,055	\$2,540	\$101,595	19.18%
		TOTAL	\$516,396	\$13,241	\$529,637	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$182,659	\$4,684	\$187,343	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$43,354	\$1,111	\$44,465	19.18%
		TOTAL	\$226,013	\$5,795	\$231,808	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$600,000	\$15,385	\$615,385	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$142,409	\$3,651	\$146,060	19.18%
	1&2	TOTAL	\$742,409	\$19,036	\$761,445	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2 - 2027	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$450,728	\$11,557	\$462,285	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$106,979	\$2,743	\$109,722	19.18%
		TOTAL	\$557,707	\$14,300	\$572,007	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$197,272	\$5,059	\$202,331	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$46,822	\$1,200	\$48,022	19.18%
		TOTAL	\$244,094	\$6,259	\$250,353	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$648,000	\$16,616	\$664,616	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$153,801	\$3,943	\$157,744	19.18%
	1&2	TOTAL	\$801,801	\$20,559	\$822,360	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2028	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$486,786	\$12,482	\$499,268	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$115,537	\$2,962	\$118,499	19.18%
		TOTAL	\$602,323	\$15,444	\$617,767	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$213,054	\$5,464	\$218,518	80.82%

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		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$50,568	\$1,296	\$51,864	19.18%
		TOTAL	\$263,622	\$6,760	\$270,382	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$699,840	\$17,946	\$717,786	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$166,105	\$4,258	\$170,363	19.18%
	1&2	TOTAL	\$865,945	\$22,204	\$888,149	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2029	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$525,729	\$13,481	\$539,210	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$124,780	\$3,199	\$127,979	19.18%
		TOTAL	\$650,509	\$16,680	\$667,189	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$230,098	\$5,901	\$235,999	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$54,613	\$1,400	\$56,013	19.18%
		TOTAL	\$284,711	\$7,301	\$292,012	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$755,827	\$19,382	\$775,209	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$179,393	\$4,599	\$183,992	19.18%
	1&2	TOTAL	\$935,220	\$23,981	\$959,201	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2030	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$567,787	\$14,559	\$582,346	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$134,762	\$3,455	\$138,217	19.18%
		TOTAL	\$702,549	\$18,014	\$720,563	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$248,506	\$6,373	\$254,879	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$58,982	\$1,512	\$60,494	19.18%
		TOTAL	\$307,488	\$7,885	\$315,373	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$816,293	\$20,932	\$837,225	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$193,744	\$4,967	\$198,711	19.18%
	1&2	TOTAL	\$1,010,037	\$25,899	\$1,035,936	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 6 - 2031	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$613,210	\$15,724	\$628,934	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$145,543	\$3,731	\$149,274	19.18%
		TOTAL	\$758,753	\$19,455	\$778,208	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$268,386	\$6,883	\$275,269	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$63,701	\$1,633	\$65,334	19.18%
		TOTAL	\$332,087	\$8,516	\$340,603	100.00%

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	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$881,596	\$22,607	\$904,203	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$209,244	\$5,364	\$214,608	19.18%
	1&2	TOTAL	\$1,090,840	\$27,971	\$1,118,811	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2032	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$662,267	\$16,982	\$679,249	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$157,186	\$4,029	\$161,215	19.18%
		TOTAL	\$819,453	\$21,011	\$840,464	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$289,857	\$7,434	\$297,291	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$68,797	\$1,764	\$70,561	19.18%
		TOTAL	\$358,654	\$9,198	\$367,852	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$952,124	\$24,416	\$976,540	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$225,983	\$5,793	\$231,776	19.18%
	1&2	TOTAL	\$1,178,107	\$30,209	\$1,208,316	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 8 - 2033	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$715,248	\$18,341	\$733,589	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$169,761	\$4,351	\$174,112	19.18%
		TOTAL	\$885,009	\$22,692	\$907,701	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$313,046	\$8,029	\$321,075	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$74,301	\$1,905	\$76,206	19.18%
		TOTAL	\$387,347	\$9,934	\$397,281	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$1,028,294	\$26,370	\$1,054,664	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$244,062	\$6,256	\$250,318	19.18%
	1&2	TOTAL	\$1,272,356	\$32,626	\$1,304,982	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 9 - 2034	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$772,468	\$19,808	\$792,276	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$183,342	\$4,699	\$188,041	19.18%
		TOTAL	\$955,810	\$24,507	\$980,317	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$338,090	\$8,671	\$346,761	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$80,245	\$2,057	\$82,302	19.18%
		TOTAL	\$418,335	\$10,728	\$429,063	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$1,110,558	\$28,479	\$1,139,037	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$263,587	\$6,756	\$270,343	19.18%
	1&2	TOTAL	\$1,374,145	\$35,235	\$1,409,380	100.00%

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 10 - 2035	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$834,265	\$21,393	\$855,658	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$198,009	\$5,075	\$203,084	19.18%
		TOTAL	\$1,032,274	\$26,468	\$1,058,742	100.00%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$365,137	\$9,365	\$374,502	80.82%
		DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
		ADMINISTRATION - CONTINGENCY	\$86,665	\$2,222	\$88,887	19.18%
		TOTAL	\$451,802	\$11,587	\$463,389	100.00%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	\$1,199,402	\$30,758	\$1,230,160	80.82%
	1&2	DISTRICT IDENTITY - PLACEMAKING	\$0	\$0	\$0	0.00%
	1&2	ADMINISTRATION - CONTINGENCY	\$284,674	\$7,297	\$291,971	19.18%
	1&2	TOTAL	\$1,484,076	\$38,055	\$1,522,131	100.00%

## **DECRCBD WORK PLAN**

### **Overview**

The Programs and activities to be funded by the DECRCBD include Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency. The property uses within the boundaries of the DECRCBD that will receive special benefits from DECRCBD funded programs, services and improvements are currently an array of retail, restaurant/food service, grocery, office, mixed-use and multi-family parcels, government and residential condominium units. DECRCBD funded activities are primarily designed to provide special benefits as described below to identified assessed parcels and array of land uses within the boundaries of the DECRCBD.

These benefits are particular and distinct to each and every identified assessed parcel within the DECRCBD and are not provided to non-assessed parcels outside of the DECRCBD. These programs, services and improvements will only be provided to each individual assessed parcel within the DECRCBD boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

In the case of the DECRCBD, the very nature of the purpose of this DECRCBD is to fund supplemental programs, services and improvements to assessed parcels within the DECRCBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. The City of Millbrae does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the DECRCBD are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the DECRCBD. No DECRCBD funded services, activities or programs will be provided outside of the DECRCBD boundaries.

The total projected initial 10-year budget (special benefits) for 2026 – 2035 of the DECRCBD are shown in the Table on pages 18-19 of this Report assuming a maximum increase of 8% per year, commensurate to special benefits received by each assessed parcel.

## **WORK PLAN DETAILS**

The services to be provided by the DECRCBD include Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency. Each of these work plan elements are designed to contribute to the cohesive mix-use fabric and to ensure economic success and vitality of each assessed parcel in the DECRCBD. The assessed parcels in the DECRCBD will specially benefit from the DECRCBD programs in the form of increasing commerce, livability and improving economic success and vitality through meeting the DECRCBD goals to secure, maintain and improve the commercial and mixed-use core by providing services to attract customers and residents in an effort to increase commerce, livability, increased building occupancies and lease rates.

The following programs, services and improvements are proposed by the DECRCBD to specially benefit each and every individually assessed parcel within the DECRCBD boundaries. DECRCBD services, programs and improvements will not be provided to parcels outside the DECRCBD boundary.

### **Civil Sidewalks-Safety-Cleanliness**

\$ 600,000 (Special Benefit) + \$ 15,385 (General Benefit) = \$ 615,385 (80.82%) \*

\* These numbers are rounded to the closest whole dollar amount

The special benefit services related to Civil Sidewalks-Safety-Cleanliness respond to “clean and safe” issues between the curb and property line of each parcel fronting onto a public street. Such special benefit services include, but are not limited to, cleaning personnel, vehicles, sidewalk power washing, trash disposal, sidewalk sweeping, landscaping services, graffiti removal and tree planting/trimming, supplemental security, wellness checks, social service referrals, crowd control/pedestrian management.

Examples of this category of special benefit services and costs may include, but are not limited to: *(funding by the Landscaping and Lighting Act property assessments)*

- Regular sidewalk and gutter sweeping.
- Regular sidewalk steam cleaning.
- Beautification of the district.
- Enhanced trash emptying (over and above city services).
- Timely graffiti removal, within 72 hours, as necessary.
- Maintenance of existing and new public spaces that are not part of the City of Millbrae’s Park’s and Recreation responsibilities.
- Installation and maintenance of hanging plants, planting flowers throughout the district.
- Personnel to manage in-house or contracted maintenance and/or security teams.
- Private security or Sheriff’s overtime officers, and homeless outreach workers.

Proposed service frequencies by Benefit Zone for Civil Sidewalks-Safety-Cleanliness:

Benefit Zone	Type of Service	Anticipated Frequency
1	Regular sidewalk and gutter sweeping	6 – 7 days per week
1	Regular sidewalk steam cleaning	Monthly
1	Beautification of the district	As determined by funding
1	Enhanced trash emptying	6 – 7 days per week

1	Timely graffiti removal, within 72 hours as necessary	As needed
1	Maintenance of existing and new public spaces that are not part of the City of Millbrae’s Park and Recreation responsibilities	6 – 7 days per week
1	Installation and maintenance of hanging plants, planting flowers throughout the district	As determined by funding
1	Personnel to manage in-house or contracted maintenance and/or security teams	Monday through Friday
1	Private security or Sheriff’s overtime officers, and homeless outreach workers	As determined by parking district funding

Benefit Zone	Type of Service	Anticipated Frequency
2	Regular sidewalk and gutter sweeping	4 – 5 days per week
2	Regular sidewalk steam cleaning	Quarterly
2	Beautification of the district	As determined by funding
2	Enhanced trash emptying	4 – 5 days per week
2	Timely graffiti removal, within 72 hours as necessary	As needed
2	Maintenance of existing and new public spaces that are not part of the City of Millbrae’s Park and Recreation responsibilities	4 – 5 days per week
2	Installation and maintenance of hanging plants, planting flowers throughout the district	As determined by funding
2	Personnel to manage in-house or contracted maintenance and/or security teams	Monday through Friday
2	Private security or Sheriff’s overtime officers, and homeless outreach workers	As determined by parking district funding

The goal of the Civil Sidewalks-Safety-Cleanliness work plan component is to ensure that public areas adjacent to all identified assessed parcels are clean, well maintained and safe, thereby creating an attractive and safe DECRCBD for the special benefit of each and every assessed DECRCBD parcel. These supplemental services will assist in creating a clean, safe and orderly environment for the special benefit of each assessed parcel in the DECRCBD. A well maintained, secure and properly managed environment may improve commerce and livability and may attract patrons, visitors and tenants and increase rents and occupancies. For the array of land uses within the DECRCBD (i.e. retail, restaurant/food service, grocery, office, mixed-use and multi-family parcels, government and residential condominium units), this work plan component is designed to increase pedestrian traffic, increase commerce and customer activity, attract and retain new business and patrons, and may increase commercial/residential rents and occupancies for the assessed parcels within the DECRCBD boundaries. Each assessed parcel will specially benefit from the Civil Sidewalks-Safety-Cleanliness programs which will only be provided to, and for the direct benefit of, each identified assessed parcel within the DECRCBD boundaries.

### **District Identity & Placemaking**

\$ 0 (Special Benefit) + \$ 0 (General Benefit) + \$200,000 (Parking Meter Revenues) = \$ 200,000

The District Identity & Placemaking component of the DECRCBD work program strives to enhance the identity of the DECRCBD by continuing to build and maintain a positive and attractive identity for the proposed DECRCBD. This is key to increasing commerce and attracting tenants and fostering growth and development in the DECRCBD.

The District Identity & Placemaking services (to be funded by the Downtown Millbrae Parking District meter revenues, general fund) includes, but is not limited to:

- Web site development and updating.
- Social media, public relations firm.
- Enhancing the current City holiday and seasonal decorations.
- Branding of the Downtown Millbrae CBD 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.
- Events and Programming.
- Business support, retention services including leasing strategies, special marketing to specific categories of businesses, filling of vacancies.

The District Identity & Placemaking component is designed to promote the image of DECRCBD to attract and increase pedestrian activity and maintain business occupancies. This program helps meet the goals of business and service attraction and retention and increased commerce while attracting new businesses and investors.

The District Identity & Placemaking program is also designed with the intent to increase the public’s awareness of the DECRCBD as a single destination in order to attract consumers to the rich collection of attractions, events, and services which will ultimately lead to increased commerce. For example, the DECRCBD publishes a regular e-newsletter to keep property owners informed of upcoming events and services. The Owners’ Association will continue to use its website to promote the assessed DECRCBD parcels in an effort to increase awareness of the DECRCBD as a destination for consumers and business tenants and increase occupancy and commerce on the assessed parcels. The website is designed to provide visitors with information about the DECRCBD and comply with the open meetings and records provisions of the Brown Act.

### **Administration Services & Contingency**

\$ 142,409 (Special Benefit) + \$ 3,651 (General Benefit) = \$ 146,060 (19.18%) \*

+ \$50,000 (Parking Meter Revenues)

\* These numbers are rounded to the closest whole dollar amount

The Administration Services & Contingency component includes activities such as: contract personnel, operations, professional services (e.g. legal, accounting, insurance), production of the Annual Planning Report and Budget, preparation for the regular and Annual Board meetings, preparation of taxes, City required quarterly reports, facilitation of meetings of the Owners’ Association, Brown Act compliance, outreach to DECRCBD property and business owners, and participation in professional peer/best practice forums such as the Millbrae Business Improvement

District Consortium, the California Downtown Association or the International Downtown Association.

The Administration Services & Contingency component in this Report sets aside a contingency/reserve which provides for unforeseen as well as programmed costs related to operating the DECRCBD. These programs (to be funded by a combination of Landscaping and Lighting assessment and Parking District funds, general fund) may include, but are not limited to:

- City and/or County fees associated with their oversight and implementation of the DECRCBD,
- The implementation of the Management District Plan and the Engineer’s Report.
- City fees to collect and process the assessments, delinquencies and non-payments. A percent of the budget is held in reserve to offset delinquent and/or slow payment from both public and private properties. This component also funds the expenses charged by the City of Millbrae and County of San Mateo for collection and distribution of DECRCBD revenue.
- Other unanticipated costs related to the compliance of the Management District Plan and Engineer’s report.

The Administration Services & Contingency component is key to the proper expenditure of DECRCBD assessment and other funds and the proper management of DECRCBD programs and activities for the special benefit of all parcels and land uses within the DECRCBD. The Administration Services & Contingency work plan component exists only for the purposes of the DECRCBD and directly relates to the implementation of Civil Sidewalks-Safety-Cleanliness and District Identity-Placemaking and related improvement programs and services, which specially benefit each identified assessed parcel within the DECRCBD boundaries.

In summary, all DECRCBD funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the DECRCBD boundaries and none will be provided outside of the DECRCBD. Each assessed parcel within the DECRCBD will proportionately specially benefit from the Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency components of this Report and the Management Plan. All DECRCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Millbrae and are only provided for the special benefit of each assessed parcel within the boundaries of the DECRCBD.

## **WORK PLAN BUDGET**

Each identified assessed parcel within the DECRCBD will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of DECRCBD funded services provided. The projected DECRCBD program cost allocation (special benefit) budget for Year 1 (2026) is shown in the following Table:

### **DECRCBD Year 1 (2026) Special Benefit Assessment Budget \***

BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION - CONTINGENCY	TOTAL \$	TOTAL %
%	80.82%	0.00%	19.18%		100.00%
1	\$417,341	\$0	\$99,055	\$516,396	69.5569%
2	\$182,659	\$0	\$43,354	\$226,013	30.4431%
TOTAL	\$600,000	\$0	\$142,409	\$742,409	100.0000%

\* These numbers are rounded to the closest whole dollar amount

In order to carry out the DECRCBD programs outlined in the previous section, a Year 1 assessment budget of \$742,409 is projected. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 8% per year, commensurate to special benefits received by each assessed parcel may be approved. It is noted that the 8% maximum annual rate increase is deemed necessary in order to offset service and improvement cost increases projected over the years and to provide levels of service and types of improvements expected and requested by DECRCBD stakeholders. Carryovers, if any, may be reapportioned the following year for related programs, services and improvements. Detailed annual budgets will be prepared by the Owners’ Association Board and included in an Annual Plan for the Millbrae City Council’s review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the unlimited term of the proposed DECRCBD. Accordingly, the Owners’ Association shall have the ability to reallocate any budget line item within the budget categories based on such cost fluctuations subject to the review and approval by the Owners’ Association Board and included in the Annual Planning Report that will be approved by the Millbrae City Council. Any accrued interest or delinquent payments may be expended proportionally in each budget category. While the DECRCBD will have an unlimited term (unless/until disestablished), an initial 10-year projected DECRCBD budget is shown in the following Table:

**YEAR 1-10 PROJECTED DECRCBD ASSESSMENT BUDGET SUMMARY (Special Benefits) \***  
(Assumes 8% max rate increase per year)

YEAR	BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION - CONTINGENCY	TOTAL \$
	%	80.82%	0.00%	19.18%	
<b>1</b>	1	\$417,341	\$0	\$99,055	\$516,396
	2	<u>\$182,659</u>	<u>\$0</u>	<u>\$43,354</u>	<u>\$226,013</u>
	<b>TOTAL</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$142,409</b>	<b>\$742,409</b>
<b>2</b>	1	\$450,728	\$0	\$106,979	\$557,707
	2	<u>\$197,272</u>	<u>\$0</u>	<u>\$46,822</u>	<u>\$244,094</u>
	<b>TOTAL</b>	<b>\$648,000</b>	<b>\$0</b>	<b>\$153,801</b>	<b>\$801,801</b>
<b>3</b>	1	\$486,786	\$0	\$115,537	\$602,323
	2	<u>\$213,054</u>	<u>\$0</u>	<u>\$50,568</u>	<u>\$263,622</u>
	<b>TOTAL</b>	<b>\$699,840</b>	<b>\$0</b>	<b>\$166,105</b>	<b>\$865,945</b>
<b>4</b>	1	\$525,729	\$0	\$124,780	\$650,509
	2	<u>\$230,098</u>	<u>\$0</u>	<u>\$54,613</u>	<u>\$284,711</u>
	<b>TOTAL</b>	<b>\$755,827</b>	<b>\$0</b>	<b>\$179,393</b>	<b>\$935,220</b>
<b>5</b>	1	\$567,787	\$0	\$134,762	\$702,549
	2	<u>\$248,506</u>	<u>\$0</u>	<u>\$58,982</u>	<u>\$307,488</u>
	<b>TOTAL</b>	<b>\$816,293</b>	<b>\$0</b>	<b>\$193,744</b>	<b>\$1,010,037</b>

<b>6</b>	1	\$613,210	\$0	\$145,543	\$758,753
	2	\$268,386	\$0	\$63,701	\$332,087
	<b>TOTAL</b>	<b>\$881,596</b>	<b>\$0</b>	<b>\$209,244</b>	<b>\$1,090,840</b>
<b>7</b>	1	\$662,267	\$0	\$157,186	\$819,453
	2	\$289,857	\$0	\$68,797	\$358,654
	<b>TOTAL</b>	<b>\$952,124</b>	<b>\$0</b>	<b>\$225,983</b>	<b>\$1,178,107</b>
<b>8</b>	1	\$715,248	\$0	\$169,761	\$885,009
	2	\$313,046	\$0	\$74,301	\$387,347
	<b>TOTAL</b>	<b>\$1,028,294</b>	<b>\$0</b>	<b>\$244,062</b>	<b>\$1,272,356</b>
<b>9</b>	1	\$772,468	\$0	\$183,342	\$955,810
	2	\$338,090	\$0	\$80,245	\$418,335
	<b>TOTAL</b>	<b>\$1,110,558</b>	<b>\$0</b>	<b>\$263,587</b>	<b>\$1,374,145</b>
<b>10</b>	1	\$834,265	\$0	\$198,009	\$1,032,274
	2	\$365,137	\$0	\$86,665	\$451,802
	<b>TOTAL</b>	<b>\$1,199,402</b>	<b>\$0</b>	<b>\$284,674</b>	<b>\$1,484,076</b>

\* These numbers are rounded to the closest whole dollar amount

The DECRCBD assessments may increase for each individual parcel each year during the unlimited (unless/until disestablished) operating period, but not to exceed 8% per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Planning Report and adopted by the Millbrae City Council. Any accrued interest and delinquent payments will be expended proportionally within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the DECRCBD) shall determine the percentage increase to the annual assessment and the methodology employed to determine the amount of the increase. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the DECRCBD operates at a time determined in the Administration Contract held between the Owners’ Association and the City of Millbrae.

No bonds are to be issued in conjunction with the proposed DECRCBD.

If the District is disestablished at any time in the future, any unencumbered and unexpended funds remaining at that time will be returned to stakeholders in proportion to how they are paid in.

**Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.**

Each identified assessed parcel within the DECRCBD will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DECRCBD (i.e. Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency). It is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage except as noted otherwise herein within two (2) benefit zones.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified assessed parcel within the DECRCBD. Larger buildings and parcels and/or ones with larger frontages are expected to impact the demand for services and programs to a greater extent than smaller building, land and/or street frontages and thus, are assigned a greater proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes.

The proportionate special benefit cost for each parcel has been calculated based on proportionate formula components and is listed as an attachment to the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) is computed by dividing the individual parcel assessment by the total special benefit program costs.

**Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”**

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the proposed DECRCBD, they are also considerably less than other options considered by the DECRCBD Formation Committee. The actual assessment rates for each parcel within the DECRCBD directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective building area, land area and street frontage of each parcel except as noted otherwise herein within two (2) benefit zones.

**Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”**

The State Constitution - Article XIIIID (Proposition 218) states that “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.”

There are 24 publicly owned parcels within the District boundary, all of which are identified as assessable and for which special benefit services will be provided. These publicly owned parcels include parcels owned by the City of Millbrae, City and County of San Francisco Water Department, San Francisco Airport and San Francisco Bay Area Rapid Transit.

All 24 publicly owned parcels/facilities will specially benefit from cleaner and safer facility entrances and street frontages. DECRCBD programs and services are designed to improve the cleanliness, safety, image and usability of each publicly owned assessed parcel and facility within the District by deterring crime and reducing litter and debris, each considered detractions to visitation and use of publicly owned parcels and facilities if not contained and properly managed. In turn, these services will serve to enhance the public purpose provided by public facilities and parcels within the DECRCBD.

In the opinion of this Assessment Engineer, there is no clear and convincing evidence that these 24 publicly owned parcels will not proportionately specially benefit from District services, programs and improvements as delineated above; therefore, all 24 publicly owned parcels will be assessed for their

respective amount of building area, parcel land area and parcel street frontage at the respective Benefit Zone assessment rates in which they are located.

A list of publicly owned parcels within the proposed DECRCBD, their street address and Year 1-2026 assessments to be levied are shown in the Tables below:

**YEAR 1-2026 ASSESSMENTS FOR PUBLICLY OWNED PARCELS**

APN	Legal Owner	Benefit Zone	Site Address	YR 1-2026 Assessment
093-221-010	CITY & CO OF S F WATER DEPT	1	900 EL CAMINO REAL	\$33,782.47
021-131-260	CITY OF MILLBRAE	2		\$568.12
021-290-180	CITY OF MILLBRAE	1	100 EL CAMINO REAL	\$499.08
021-292-020	CITY OF MILLBRAE	1		\$335.01
021-363-210	CITY OF MILLBRAE	1		\$1,082.64
021-420-270	CITY OF MILLBRAE	1	621 MAGNOLIA	\$14,779.49
024-122-220	CITY OF MILLBRAE	1		\$954.39
024-122-230	CITY OF MILLBRAE	1		\$450.00
024-146-150	CITY OF MILLBRAE	1		\$2,729.76
024-152-260	CITY OF MILLBRAE	1		\$624.54
024-152-280	CITY OF MILLBRAE	1		\$600.00
024-174-330	CITY OF MILLBRAE	1		\$7,014.96
024-335-100	CITY OF MILLBRAE	1	100 EL CAMINO REAL	\$743.13
024-337-100	CITY OF MILLBRAE	1		\$180.03
024-371-010	CITY OF MILLBRAE	2	400 E MILLBRAE AVE	\$4,641.60
024-371-020	CITY OF MILLBRAE	2		\$1,304.80
093-352-030	CITY OF MILLBRAE	1		\$3,204.99
			Total	\$39,712.54
024-181-110	GATEWAY MILLBRAE HOTEL DEVEL LLC LESSOR SAN FRANCISCO BAY AREA RAPID TRANSIT	1	300 MILLBRAE AVE	\$613.17
024-181-120	BAYSHORE AFFORDABLE LP LESSEE SF BAY AREA RAPID TRANSIT	1	300 MILLBRAE AVE	\$391.14
024-180-330	San Francisco Bay Area Rapid Transit	1	300 MILLBRAE AVE	\$8,859.03
024-181-070	San Francisco Bay Area Rapid Transit	1	320 MILLBRAE AVE	\$542.79
024-181-130	San Francisco Bay Area Rapid Transit	1	300 MILLBRAE AVE	\$3,981.99
024-354-010	San Francisco Bay Area Rapid Transit	1		\$244.87
			Total	\$13,628.68
092-030-050	SFO AIRPORT	2		\$8,536.84

**Finding 6. From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.**

This report serves as the “detailed engineer’s report” to support the benefit property assessments proposed to be levied within the proposed DECRCBD.

**Finding 7. From Section 4(c): “The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated.”**

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 to the Management District Plan and this Report. The proposed DECRCBD and resultant assessment levies will continue until disestablished. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area and street frontage of each parcel except as noted otherwise herein within two (2) benefit zones.

### **Assessment Formula Methodology**

#### **Step 1. Select “Basic Benefit Unit(s)”**

#### **Background – Generic Assessment Formula Development**

The method used to determine special benefits derived by each identified assessed property within an assessment district begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the DECRCBD, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or any combination of these factors. Factor quantities for each parcel are then measured or otherwise determined. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by the district in order to determine any levels of different benefit that may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different “weights” or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, district administration & ancillary program costs, are estimated. It is noted, as stipulated in Article XIIIID Section 4(b) of the California Constitution and now required of all property-based assessment Districts, indirect or general benefits costs may not be incorporated into the assessment formula and levied on the DECRCBD properties; only direct or “special” benefits and costs may be considered. Indirect or general benefit costs, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIIIID Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit

from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See pages 20-21 of this Report for discussion regarding assessment of publicly owned parcels within the DECRCBD).

From the estimated net program costs, the value of a basic benefit unit or “basic net unit cost” can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionally or “spread” amongst all benefitting properties within the District.

The method and basis of spreading program costs varies from one district to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district.

### **DECRCBD Assessment Formula**

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DECRCBD (i.e. Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking and Administration-Contingency) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel except as noted otherwise herein within two (2) benefit zones.

The “Basic Benefit Units” will be expressed as a combined function of gross building square footage (Benefit Unit “A”), land square footage (Benefit Unit “B”), street frontage (Benefit Unit “C”) and residential condominium interior building square footage (Benefit Unit “D”). Based on the shape of the proposed DECRCBD, as well as the nature of the DECRCBD program elements, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area, land area and street frontage of each parcel except as noted otherwise herein within two (2) benefit zones.

For the array of land uses within the DECRCBD, the interactive application of building and land areas and street frontage quantities are a common method of fairly and equitably spreading special benefit costs to these beneficiaries of DECRCBD funded services, programs and improvements. Each of these factors directly relates to the degree of special benefit each assessed parcel will receive from DECRCBD funded activities.

Building area is a direct measure of the static utilization of each parcel and its corresponding impact or draw on DECRCBD funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area (Units A + D), should generate approximately 55% of the total DECRCBD revenue (56.2166 % when adjusted for precise parcel measurements and program costs).

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on DECRCBD funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area (Unit B), should generate approximately 25% of the total DECRCBD revenue (24.8456% when adjusted for precise parcel measurements and program costs).

Street Frontage is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on DECRCBD funded activities. Street frontage includes all public street frontages of a parcel. In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage (Unit C), should generate approximately 20% of the total DECRCBD revenue (18.9377% when adjusted for precise parcel measurements and program costs).

## **Special Circumstances**

### **1. Residential Condominiums**

Residential condominium parcels will be assessed as a separate category. It is the opinion of this Assessment Engineer that residential condominium parcels will proportionately specially benefit from DECRCBD funded programs and activities, but differently than commercial parcels and other residential parcels with multiple units on them. As such, based on the development configuration of such units which are generally multi floor buildings with no direct land or street frontage, the assessments for residential condominiums shall be assessed based solely on the internal building area of each residential condominium unit at the respective Benefit Zone rate.

### **2. Commercial and Mixed-Use Condominiums**

Ground floor commercial condominiums within the DECRCBD shall be assessed based on actual land area covered, condominium building area and direct street frontage for each unit. Because such uses are typically developed as part of a multi-floor mixed-use complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

#### **Multi-Floor Commercial Only Condominiums (Upper Floors)**

- Building area assessed at respective building area rate and pro-rated for land area and street frontage based on quantities of the whole complex

#### **Multi-Floor Mixed-Use Condominiums**

- Commercial condo (See above for ground floor and upper floor locations)
- Residential condo (See # 1 above)

### **3. Changes to Building or Parcel Size**

Any changes in building size, parcel size and street frontage(s) as a result of new construction or demolition or land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications and right of way setbacks shall have their assessment adjusted upon final City approval of such parcel adjustments. Property owners must report to the City any changes to parcel and/or building measurements by April 1 of any given year in order to be considered for parcel assessment review and adjustment.

### **4 Other Future Development**

Other than future maximum rates and the assessment methodology delineated in this Report, per State Law (Government Code Section 53750), future assessments may increase for any given parcel if such an increase is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land. Any change in assessment formula methodology or rates other than as stipulated in this Report would require a new Proposition 218 ballot procedure in order to approve any such changes.

## **Step 2. Quantify Total Basic Benefit Units**

Taking into account all identified specially benefiting parcels within the DECRCBD and their respective assessable benefit units, the rates, cumulative quantities and assessment revenues by factor are shown in the following Tables:

### **Year 1 – 2026 - Assessable Benefit Units**

BENEFIT ZONE	BUILDING AREA (SF)	LAND AREA (SF)	STREET FRONTAGE (LF)	R-CONDO BUILDING AREA (SF)	# OF ASSESSABLE PARCELS
1	2,537,932	4,575,945	35,113	199,859	383
2	<u>1,501,858</u>	<u>2,358,905</u>	<u>17,628</u>	<u>292,874</u>	<u>308</u>
TOTAL	4,039,790	6,934,850	52,741	492,733	691

### **Year 1 – 2026 Projected Assessment Revenue**

BENEFIT ZONE	BUILDING AREA AREA ASSMT REVENUE	LAND AREA AREA ASSMT REVENUE	STREET FRONTAGE AREA ASSMT REVENUE	R-CONDO BUILDING AREA AREA ASSMT REVENUE	TOTAL REVENUE	% OF TOTAL
1	\$253,793.20	\$137,278.35	\$105,339.00	\$19,985.90	\$516,396.45	69.5569%
2	<u>\$120,148.64</u>	<u>\$47,178.10</u>	<u>\$35,256.00</u>	<u>\$23,429.92</u>	<u>\$226,012.66</u>	<u>30.4431%</u>
TOTAL	\$373,941.84	\$184,456.45	\$140,595.00	\$43,415.82	\$742,409.11	100.00%
Zone 1 %	34.1851%	18.4909%	14.1888%	2.6920%	69.5568%	
Zone 2 %	<u>16.1836%</u>	<u>6.3547%</u>	<u>4.7489%</u>	<u>3.1559%</u>	<u>30.4431%</u>	
Total %	50.3687%	24.8456%	18.9377%	5.8479%	100.00%	

## **Step 3. Calculate Benefit Units for Each Property.**

The number of Benefit Units for each identified benefiting parcel within the proposed DECRCBD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, building areas, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property-based assessments. All respective property data being used for assessment computations will be provided to each property owner in the DECRCBD for their review. If a property owner believes there is an error on a parcel’s assessed footages, the DECRCBD may confirm the data with the County Assessor’s office. If DECRCBD data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the DECRCBD assessment may be corrected. Property owners must report to the City any changes to parcel and/or building measurements by April 1 of any given year during the 10 year DECRCBD term in order to be considered for parcel assessment review and adjustment.

#### **Step 4. Determine Assessment Formula**

Based on the nature of the programs to be funded as well as other rationale outlined in Step 1 above, it is the opinion of this Engineer that the DECRCBD assessments will be based on building area, land area, and street frontage, except as noted herein.

The proposed assessment formula, except as noted herein, is as follows:

Assessment = Building Area (Unit A) Sq Ft x Unit A Rate, plus  
 Land Area (Unit B) Sq Ft x Unit B Rate, plus  
 Street Frontage (Unit C) Lin Ft x Unit C Rate

The complete Year 1 – 2026 assessment roll of all parcels to be assessed by this DECRCBD is included in this Report as Appendix I.

#### **Assessment Formula Unit Rates**

Using figures from the Assessable Benefit Units Table and the Projected Assessment Revenue Table on page 25 of this Report, the assessment rates and weighted multipliers for each factor are calculated as follows:

##### Zone 1

###### Building Area Rate (Unit A-1)

$(\$742,409.11 \times 34.1851\%)/2,537,932 \text{ units}$  = \$0.10/sq ft of gross building area

###### Land Area Rate (Unit B-1)

$(\$742,409.11 \times 18.4909\%)/4,575,945 \text{ units}$  = \$0.03/sq ft land area

###### Street Frontage Rate (Unit C-1)

$(\$742,409.11 \times 14.1888\%)/35,113 \text{ units}$  = \$3.00/linear ft street frontage

###### Residential Condominium Building Area Rate (Unit D-1)

$(\$742,409.11 \times 2.6920\%)/199,859 \text{ units}$  = \$0.10/sq ft of interior building area

##### Zone 2

###### Building Area Rate (Unit A-2)

$(\$742,409.11 \times 16.1836\%)/1,501,858 \text{ units}$  = \$0.08/sq ft of gross building area

###### Land Area Rate (Unit B-2)

$(\$742,409.11 \times 6.3547\%)/2,358,905 \text{ units}$  = \$0.02/sq ft land area

Street Frontage Rate (Unit C-2)

$(\$742,409.11 \times 4.7489\%) / 17,628 \text{ units}$  = \$2.00/linear ft street frontage

Residential Condominium Building Area Rate (Unit D-2)

$(\$742,409.11 \times 3.1559\%) / 292,874 \text{ units}$  = \$0.08/sq ft of building area

**YEAR 1 –2026 Assessment Rates (based on calculations above)**

BENEFIT ZONE	BUILDING AREA RATE (\$/SF)	LAND AREA RATE (\$/SF)	STREET FRONTAGE RATE (\$/LF)	R-CONDO BUILDING AREA RATE (\$/SF)
1	\$0.10	\$0.03	\$3.00	\$0.10
2	\$0.08	\$0.02	\$2.00	\$0.08

**Step 5. Estimate Total DECRCBD Costs**

The total initial 10-year budget (special benefits) for 2026 – 2035 of the DECRCBD are shown in the Table on pages 18-19 of this Report assuming a maximum increase of 8% per year, commensurate to special benefits received by each assessed parcel.

**Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIIID Section 4(b) of the California Constitution – Proposition 218)**

Total Year 1 program costs are estimated at \$761,445. General benefits are factored at 2.5% of the total program costs (see Finding 2 on pages 5-13 of this Report) with special benefits set at 97.5%. Article XIIID Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 2.5% general benefit cost is computed to be \$19,036 with a resultant 97.5% special benefit cost (assessments to be levied in Year 1-2026) computed at \$742,409. All program costs associated with general benefits will be funded from sources other than DECRCBD assessments.

**Step 7. Calculate “Basic Unit Cost”**

With a YR 1 - 2026 assessment revenue portion of the budget set at \$742,409 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. An annual inflationary assessment rate increase of up to 8%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the DECRCBD Property Owners’ Association. The maximum assessment rates for the proposed DECRCBD initial 10 year term of 2026-2035 are shown in the Table below.

**DECRCBD – 10 Year Maximum Assessment Rates**  
**(Includes an 8%/Yr. Max Increase)**

BENEFIT ZONE	BUILDING AREA RATE (\$/SF)	LAND AREA RATE (\$/SF)	STREET FRONTAGE RATE (\$/LF)	R-CONDO BUILDING AREA RATE (\$/SF)
YEAR 1	A	B	C	D
1	\$0.1000	\$0.0300	\$3.0000	\$0.1000
2	\$0.0800	\$0.0200	\$2.0000	\$0.0800
YEAR 2				
1	\$0.1080	\$0.0324	\$3.2400	\$0.1080
2	\$0.0864	\$0.0216	\$2.1600	\$0.0864
YEAR 3				
1	\$0.1166	\$0.0350	\$3.4992	\$0.1166
2	\$0.0933	\$0.0233	\$2.3328	\$0.0933
YEAR 4				
1	\$0.1259	\$0.0378	\$3.7791	\$0.1259
2	\$0.1008	\$0.0252	\$2.5194	\$0.1008
YEAR 5				
1	\$0.1360	\$0.0408	\$4.0814	\$0.1360
2	\$0.1089	\$0.0272	\$2.7210	\$0.1089
YEAR 6				
1	\$0.1469	\$0.0441	\$4.4079	\$0.1469
2	\$0.1176	\$0.0294	\$2.9387	\$0.1176
YEAR 7				
1	\$0.1587	\$0.0476	\$4.7605	\$0.1587
2	\$0.1270	\$0.0318	\$3.1738	\$0.1270
YEAR 8				
1	\$0.1714	\$0.0514	\$5.1413	\$0.1714
2	\$0.1372	\$0.0343	\$3.4277	\$0.1372
YEAR 9				
1	\$0.1851	\$0.0555	\$5.5526	\$0.1851
2	\$0.1482	\$0.0370	\$3.7019	\$0.1482
YEAR 10				
1	\$0.1999	\$0.0599	\$5.9968	\$0.1999
2	\$0.1601	\$0.0400	\$3.9981	\$0.1601

**Step 8. Spread the Assessments**

The resultant assessment spread calculation results for each parcel within the DECRCBD are shown in the Management District Plan and were determined by applying the DECRCBD assessment formula to each identified benefiting property.

### **Miscellaneous DECR CBD Provisions**

#### **Time and Manner of Collecting Assessments:**

As provided by State Law, the DECR CBD assessment will appear as a separate line item on annual property tax bills prepared and issued by the County of San Mateo. Assessments shall be collected at the same time and in the same manner as ad valorum taxes paid to the County of San Mateo. DECR CBD assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year as delinquent. Property owner means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the County. The City of Millbrae is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement this Report and the Management District Plan.

#### **Bonds:**

No bonds are to be issued in conjunction with this proposed DECR CBD.

#### **Duration**

As allowed by State Law, the renewed DECR CBD will have an unlimited operational term (until disestablished) beginning January 1, 2026

## APPENDIX 1

# DECRCBD YR 1 – 2026 ASSESSMENT ROLL

APN	Year 1 – 2026 Assessment		
021-131-040	\$712.00	021-291-020	\$2,111.38
021-131-050	\$393.60	021-292-020	\$335.01
021-131-060	\$1,027.18	021-292-030	\$3,093.11
021-131-070	\$546.12	021-292-060	\$2,924.70
021-131-080	\$1,407.78	021-292-070	\$2,344.42
021-131-090	\$575.56	021-311-150	\$1,128.99
021-131-100	\$752.00	021-311-160	\$716.90
021-131-110	\$296.60	021-311-170	\$751.50
021-131-120	\$359.84	021-311-180	\$783.50
021-131-130	\$282.00	021-312-120	\$1,430.53
021-131-140	\$527.62	021-312-270	\$1,255.55
021-131-150	\$260.40	021-313-120	\$869.85
021-131-160	\$310.96	021-313-130	\$654.37
021-131-190	\$308.40	021-313-140	\$662.25
021-131-200	\$260.16	021-313-150	\$1,297.36
021-131-220	\$415.20	021-314-090	\$584.22
021-131-250	\$424.88	021-314-100	\$717.30
021-131-260	\$568.12	021-314-140	\$788.20
021-131-270	\$1,171.28	021-323-060	\$497.60
021-134-010	\$509.60	021-323-070	\$201.74
021-134-020	\$314.64	021-323-080	\$1,318.56
021-134-030	\$800.62	021-324-190	\$1,271.85
021-134-060	\$874.40	021-324-200	\$167.58
021-134-070	\$355.44	021-324-210	\$166.47
021-134-220	\$1,680.00	021-324-220	\$493.62
021-134-230	\$1,398.68	021-324-230	\$1,728.79
021-135-010	\$1,118.40	021-324-310	\$1,093.95
021-135-020	\$132.46	021-324-320	\$14,370.52
021-276-290	\$812.92	021-361-100	\$2,308.82
021-276-300	\$810.36	021-361-110	\$1,632.98
021-276-330	\$1,909.96	021-361-150	\$1,587.50
021-276-340	\$726.16	021-361-310	\$5,816.61
021-276-350	\$1,384.20	021-362-110	\$2,038.64
021-277-030	\$1,659.76	021-362-120	\$2,018.60
021-278-010	\$3,024.66	021-362-130	\$2,189.60
021-278-040	\$1,879.98	021-362-310	\$8,604.45
021-278-100	\$1,372.62	021-363-030	\$1,167.79
021-281-380	\$5,650.52	021-363-210	\$1,082.64
021-281-490	\$5,960.06	021-363-330	\$2,046.20
021-281-510	\$746.70	021-363-350	\$2,867.92
021-281-520	\$736.68	021-364-140	\$398.94
021-281-540	\$389.44	021-364-150	\$7,792.74
021-281-550	\$867.48	021-420-110	\$29,955.25
021-281-590	\$1,357.32	021-420-130	\$5,652.75
021-281-610	\$1,161.52	021-420-140	\$9,817.63
021-281-620	\$1,439.28	021-420-270	\$14,779.49
021-281-650	\$1,563.52	024-114-040	\$2,264.41
021-281-700	\$5,158.40	024-115-010	\$881.60
021-281-710	\$1,896.90	024-115-050	\$369.80
021-281-720	\$11,056.24	024-115-060	\$375.00
021-290-180	\$499.08	024-115-090	\$575.60
021-291-010	\$3,930.40	024-115-120	\$374.97
		024-115-150	\$17,475.27
		024-115-270	\$1,034.50

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024-115-280	\$1,115.00	024-152-110	\$702.37
024-115-290	\$753.40	024-152-120	\$314.60
024-115-300	\$1,667.50	024-152-130	\$381.59
024-121-070	\$1,327.29	024-152-140	\$1,682.65
024-122-010	\$939.81	024-152-150	\$1,731.97
024-122-020	\$4,241.50	024-152-170	\$547.40
024-122-050	\$1,230.48	024-152-180	\$270.00
024-122-060	\$2,440.10	024-152-190	\$599.00
024-122-070	\$319.30	024-152-200	\$300.00
024-122-080	\$400.50	024-152-250	\$1,714.05
024-122-120	\$357.00	024-152-260	\$624.54
024-122-150	\$628.60	024-152-270	\$1,009.06
024-122-210	\$1,846.48	024-152-280	\$600.00
024-122-220	\$954.39	024-152-290	\$610.00
024-122-230	\$450.00	024-152-300	\$900.00
024-122-240	\$1,467.20	024-152-310	\$850.52
024-123-130	\$946.44	024-153-040	\$1,164.14
024-123-140	\$1,674.35	024-153-050	\$1,530.80
024-123-190	\$1,339.90	024-153-060	\$1,687.25
024-123-200	\$1,896.08	024-154-200	\$1,076.95
024-124-030	\$1,059.71	024-154-210	\$1,830.69
024-146-010	\$1,487.51	024-154-220	\$6,381.48
024-146-020	\$785.90	024-154-230	\$303.57
024-146-030	\$771.70	024-154-240	\$1,620.71
024-146-040	\$350.00	024-154-250	\$801.23
024-146-050	\$378.50	024-154-330	\$412.50
024-146-060	\$385.00	024-154-340	\$483.50
024-146-070	\$984.95	024-154-350	\$463.00
024-146-150	\$2,729.76	024-154-360	\$421.50
024-147-010	\$2,962.95	024-154-370	\$461.50
024-147-020	\$479.50	024-154-380	\$448.00
024-147-050	\$366.60	024-154-390	\$443.70
024-147-060	\$598.00	024-154-400	\$503.05
024-147-070	\$728.00	024-154-410	\$556.15
024-147-080	\$745.00	024-154-440	\$1,221.72
024-147-090	\$1,589.16	024-154-450	\$1,428.05
024-147-180	\$430.90	024-154-460	\$3,757.05
024-151-010	\$1,483.47	024-174-330	\$7,014.96
024-151-020	\$1,355.89	024-180-320	\$20,265.20
024-151-030	\$495.11	024-180-330	\$8,859.03
024-151-040	\$503.17	024-180-350	\$37,010.47
024-151-050	\$614.12	024-181-060	\$1,859.85
024-151-060	\$612.05	024-181-070	\$542.79
024-151-070	\$426.79	024-181-080	\$7,436.96
024-151-080	\$454.42	024-181-090	\$16,174.08
024-151-090	\$454.51	024-181-110	\$613.17
024-151-100	\$1,190.45	024-181-120	\$391.14
024-151-110	\$1,098.05	024-181-130	\$3,981.99
024-151-120	\$400.00	024-334-020	\$684.06
024-151-130	\$1,300.00	024-334-030	\$1,293.18
024-151-140	\$800.00	024-334-060	\$1,113.40
024-151-190	\$1,300.00	024-334-090	\$906.60
024-151-200	\$1,392.90	024-334-100	\$813.00
024-152-010	\$1,747.74	024-334-110	\$2,503.80
024-152-100	\$1,105.23	024-334-130	\$1,806.46

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024-334-140	\$2,343.40	093-221-010	\$33,782.47
024-334-150	\$2,774.55	093-352-030	\$3,204.99
024-335-010	\$1,286.58	101-640-010	\$1,283.83
024-335-020	\$881.05	101-650-010	\$140.27
024-335-050	\$729.46	101-650-020	\$166.01
024-335-080	\$736.85	101-650-030	\$157.69
024-335-090	\$438.81	101-650-040	\$159.25
024-335-100	\$743.13	101-650-050	\$140.27
024-335-120	\$419.03	101-650-060	\$172.64
024-335-140	\$929.68	101-650-070	\$157.69
024-335-150	\$1,311.10	101-650-080	\$178.49
024-336-030	\$2,594.49	103-070-020	\$337.06
024-337-080	\$2,032.02	103-070-040	\$253.99
024-337-090	\$4,199.14	103-070-050	\$892.03
024-337-100	\$180.03	103-080-010	\$2,755.11
024-343-010	\$954.56	103-080-020	\$2,741.46
024-343-020	\$917.52	103-490-010	\$97.68
024-343-030	\$970.86	103-490-020	\$89.68
024-343-040	\$1,093.96	103-490-030	\$90.80
024-343-050	\$1,357.68	103-490-040	\$93.36
024-344-040	\$2,103.36	103-490-050	\$93.36
024-344-050	\$1,787.30	103-490-060	\$93.84
024-344-080	\$3,413.16	103-490-070	\$86.72
024-344-090	\$7,188.38	103-490-080	\$79.92
024-351-010	\$2,748.34	103-490-090	\$74.08
024-352-010	\$1,647.52	103-490-100	\$90.40
024-352-020	\$2,551.28	103-490-110	\$90.40
024-352-040	\$2,622.10	103-500-010	\$98.80
024-352-050	\$1,197.14	103-500-020	\$90.00
024-352-080	\$9,574.14	103-500-030	\$90.80
024-353-020	\$1,074.81	103-500-040	\$105.68
024-353-030	\$2,472.16	103-500-050	\$93.36
024-353-080	\$4,143.80	103-500-060	\$93.36
024-353-090	\$4,187.65	103-500-070	\$93.84
024-353-150	\$1,349.91	103-500-080	\$86.72
024-353-200	\$1,314.00	103-500-090	\$79.92
024-353-220	\$3,781.95	103-500-100	\$74.08
024-353-300	\$10,316.00	103-500-110	\$90.40
024-353-330	\$1,129.68	103-500-120	\$90.40
024-354-010	\$244.87	103-500-130	\$82.88
024-355-010	\$1,241.00	103-500-140	\$152.96
024-361-020	\$4,772.15	103-500-150	\$89.68
024-361-070	\$10,151.13	103-500-160	\$90.80
024-362-010	\$1,763.88	103-500-170	\$105.68
024-362-020	\$1,121.64	103-500-180	\$93.36
024-362-030	\$549.76	103-500-190	\$93.36
024-362-070	\$5,266.56	103-500-200	\$93.84
024-362-110	\$2,174.16	103-500-210	\$86.72
024-362-120	\$1,387.32	103-500-220	\$79.92
024-370-150	\$31,041.60	103-500-230	\$74.08
024-370-160	\$23,886.68	103-500-240	\$90.40
024-370-170	\$1,594.30	103-500-250	\$90.40
024-371-010	\$4,641.60	103-500-260	\$82.88
024-371-020	\$1,304.80	104-490-010	\$61.12
092-030-050	\$8,536.84	104-490-020	\$147.20

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104-490-030	\$99.60	104-520-010	\$110.48
104-490-040	\$99.28	104-520-020	\$128.16
104-490-050	\$146.88	104-520-030	\$100.96
104-490-060	\$149.92	104-520-040	\$113.36
104-490-070	\$151.20	104-520-050	\$100.96
104-490-080	\$147.20	104-520-060	\$120.08
104-490-090	\$99.60	104-520-070	\$100.96
104-490-100	\$99.28	104-520-080	\$100.96
104-490-110	\$146.88	104-520-090	\$100.96
104-490-120	\$149.92	104-520-100	\$113.12
104-500-010	\$140.72	104-520-110	\$110.48
104-500-020	\$137.20	104-520-120	\$125.44
104-500-030	\$99.60	104-520-130	\$110.48
104-500-040	\$99.28	104-520-140	\$112.08
104-500-050	\$136.88	104-520-150	\$101.04
104-500-060	\$139.84	104-520-160	\$113.36
104-500-070	\$141.04	104-520-170	\$100.96
104-500-080	\$137.20	104-520-180	\$106.64
104-500-090	\$99.60	104-520-190	\$100.96
104-500-100	\$99.28	104-520-200	\$100.96
104-500-110	\$136.88	104-520-210	\$101.04
104-500-120	\$139.92	104-520-220	\$113.12
104-500-130	\$140.88	104-520-230	\$110.48
104-500-140	\$137.12	104-520-240	\$109.36
104-500-150	\$99.60	104-520-250	\$537.00
104-500-160	\$99.28	104-530-010	\$110.48
104-500-170	\$136.88	104-530-020	\$112.08
104-500-180	\$139.84	104-530-030	\$100.96
104-510-010	\$184.00	104-530-040	\$113.36
104-510-020	\$187.80	104-530-050	\$100.96
104-510-030	\$124.10	104-530-060	\$106.64
104-510-040	\$124.10	104-530-070	\$100.96
104-510-050	\$187.60	104-530-080	\$100.96
104-510-060	\$183.60	104-530-090	\$100.96
104-510-070	\$184.00	104-530-100	\$113.52
104-510-080	\$187.60	104-530-110	\$110.48
104-510-090	\$124.10	104-530-120	\$109.36
104-510-100	\$124.10	104-530-130	\$110.48
104-510-110	\$187.80	104-530-140	\$112.08
104-510-120	\$183.60	104-530-150	\$101.04
104-510-130	\$171.50	104-530-160	\$113.36
104-510-140	\$175.60	104-530-170	\$100.96
104-510-150	\$124.10	104-530-180	\$106.64
104-510-160	\$124.10	104-530-190	\$100.96
104-510-170	\$174.90	104-530-200	\$100.96
104-510-180	\$171.50	104-530-210	\$101.04
104-510-190	\$171.40	104-530-220	\$113.12
104-510-200	\$175.30	104-530-230	\$110.48
104-510-210	\$124.10	104-530-240	\$109.36
104-510-220	\$124.10	104-670-010	\$114.56
104-510-230	\$174.90	104-670-020	\$115.12
104-510-240	\$171.10	104-670-030	\$115.12
104-510-250	\$175.30	104-670-040	\$115.04
104-510-260	\$124.10	104-670-050	\$115.20
104-510-270	\$171.10	104-670-060	\$115.20

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104-670-070	\$115.28	104-680-340	\$91.76
104-670-080	\$105.60	104-680-350	\$148.16
104-670-090	\$105.52	104-680-360	\$100.96
104-670-100	\$105.60	104-680-370	\$88.56
104-670-110	\$105.60	104-680-380	\$88.56
104-670-120	\$105.52	104-680-390	\$99.68
104-670-130	\$158.32	104-680-400	\$53.28
104-670-140	\$94.96	104-680-410	\$99.68
104-670-150	\$129.52	104-680-420	\$88.56
104-670-160	\$91.76	104-680-430	\$88.56
104-670-170	\$91.76	104-680-440	\$99.04
104-670-180	\$129.52	104-680-450	\$83.12
104-670-190	\$92.48	104-680-460	\$84.88
104-670-200	\$148.32	104-680-470	\$92.16
104-670-210	\$92.16	104-680-480	\$91.76
104-670-220	\$91.76	104-680-490	\$129.52
104-670-230	\$129.52	104-680-500	\$91.76
104-670-240	\$91.76	104-680-510	\$91.76
104-670-250	\$91.76	104-680-520	\$129.52
104-670-260	\$129.52	104-680-530	\$92.48
104-670-270	\$92.48	104-680-540	\$94.96
104-670-280	\$94.96	104-680-550	\$94.96
104-680-010	\$94.96	104-680-560	\$129.52
104-680-020	\$129.52	104-680-570	\$91.76
104-680-030	\$91.76	104-680-580	\$91.76
104-680-040	\$91.76	104-680-590	\$129.52
104-680-050	\$129.52	104-680-600	\$92.48
104-680-060	\$92.48	104-680-610	\$91.76
104-680-070	\$91.76	104-680-620	\$146.72
104-680-080	\$148.16	104-680-630	\$100.96
104-680-090	\$105.12	104-680-640	\$86.32
104-680-100	\$102.08	104-680-650	\$86.32
104-680-110	\$102.08	104-680-660	\$99.68
104-680-120	\$103.84	104-680-670	\$53.28
104-680-130	\$53.28	104-680-680	\$99.68
104-680-140	\$103.84	104-680-690	\$86.32
104-680-150	\$102.08	104-680-700	\$86.32
104-680-160	\$102.08	104-680-710	\$99.04
104-680-170	\$103.20	104-680-720	\$83.12
104-680-180	\$83.12	104-680-730	\$84.88
104-680-190	\$84.88	104-680-740	\$92.16
104-680-200	\$92.16	104-680-750	\$91.76
104-680-210	\$91.76	104-680-760	\$129.52
104-680-220	\$129.52	104-680-770	\$91.76
104-680-230	\$91.76	104-680-780	\$91.76
104-680-240	\$91.76	104-680-790	\$129.52
104-680-250	\$129.52	104-680-800	\$92.48
104-680-260	\$92.48	104-680-810	\$94.96
104-680-270	\$103.20	104-710-010	\$852.98
104-680-280	\$94.96	104-710-020	\$617.16
104-680-290	\$129.52	104-710-030	\$668.25
104-680-300	\$91.76	104-710-040	\$707.90
104-680-310	\$91.76	104-710-050	\$671.11
104-680-320	\$129.52	104-710-060	\$580.76
104-680-330	\$92.48	104-710-070	\$433.99

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104-710-080	\$561.00	104-720-540	\$79.10
104-710-090	\$237.51	104-720-550	\$112.50
104-710-100	\$113.10	104-720-560	\$112.30
104-720-010	\$132.40	104-720-570	\$108.60
104-720-020	\$116.10	104-720-580	\$108.60
104-720-030	\$105.20	104-720-590	\$150.10
104-720-040	\$77.40	104-720-600	\$112.40
104-720-050	\$101.90	104-720-610	\$104.30
104-720-060	\$116.20	104-720-620	\$102.70
104-720-070	\$116.00	104-720-630	\$118.60
104-720-080	\$130.90	104-720-640	\$103.40
104-720-090	\$59.80	104-720-650	\$121.20
104-720-100	\$86.60	104-720-660	\$92.70
104-720-110	\$109.90	104-720-670	\$79.10
104-720-120	\$109.50	104-720-680	\$129.70
104-720-130	\$115.40	104-720-690	\$109.70
104-720-140	\$115.90	104-720-700	\$116.60
104-720-150	\$152.70	104-720-710	\$80.70
104-720-160	\$78.50	104-720-720	\$72.40
104-720-170	\$114.30	104-720-730	\$108.80
104-720-180	\$112.80	104-720-740	\$104.80
104-720-190	\$106.80	104-720-750	\$107.50
104-720-200	\$110.10	104-720-760	\$126.70
104-720-210	\$150.00	104-720-770	\$81.30
104-720-230	\$104.40	104-720-780	\$109.30
104-720-240	\$101.70	104-730-010	\$156.60
104-720-250	\$119.20	104-730-020	\$119.50
104-720-260	\$101.30	104-730-030	\$104.10
104-720-270	\$122.10	104-730-040	\$115.60
104-720-280	\$96.00	104-730-050	\$116.50
104-720-290	\$79.00	104-730-060	\$127.50
104-720-300	\$129.70	104-730-070	\$148.20
104-720-310	\$110.80	104-730-080	\$110.30
104-720-320	\$112.60	104-730-090	\$105.60
104-720-330	\$80.60	104-730-100	\$114.80
104-720-340	\$72.40	104-730-110	\$114.70
104-720-350	\$108.80	104-730-120	\$151.30
104-720-360	\$104.60	104-730-130	\$79.10
104-720-370	\$104.90	104-730-140	\$112.20
104-720-380	\$120.30	104-730-150	\$114.10
104-720-390	\$80.40	104-730-160	\$109.20
104-720-400	\$133.00	104-730-170	\$107.90
104-720-410	\$116.80	104-730-180	\$151.80
104-720-420	\$105.40	104-730-190	\$113.00
104-720-430	\$85.40	104-730-200	\$106.80
104-720-440	\$100.30	104-730-212	\$107.50
104-720-450	\$115.00	104-730-220	\$117.20
104-720-460	\$116.00	104-730-230	\$103.10
104-720-470	\$127.50	104-730-240	\$119.60
104-720-480	\$145.50	104-730-250	\$95.00
104-720-490	\$107.70	104-730-260	\$79.30
104-720-500	\$108.30	104-730-270	\$131.10
104-720-510	\$113.80	104-730-280	\$111.30
104-720-520	\$112.90	104-730-290	\$119.70
104-720-530	\$149.80	104-730-300	\$80.40

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104-730-310	\$72.10	104-730-490	\$79.20
104-730-320	\$108.20	104-730-500	\$111.70
104-730-330	\$105.20	104-730-510	\$113.90
104-730-340	\$107.70	104-730-520	\$102.00
104-730-350	\$126.70	104-730-530	\$103.20
104-730-360	\$81.60	104-730-540	\$151.80
104-730-370	\$159.50	104-730-550	\$113.40
104-730-380	\$84.10	104-730-560	\$105.60
104-730-390	\$101.70	104-730-570	\$103.90
104-730-400	\$115.80	104-730-580	\$104.50
104-730-410	\$116.50	104-730-590	\$103.30
104-730-420	\$129.60	104-730-600	\$107.80
104-730-430	\$148.20	104-730-610	\$95.00
104-730-440	\$104.40	104-730-620	\$115.40
104-730-450	\$105.80	104-730-630	\$72.40
104-730-460	\$107.40	104-730-640	\$105.80
104-730-470	\$117.00	104-730-650	\$126.70
104-730-480	\$142.60		

## APPENDIX 2

### DECRCBD BOUNDARY MAP



