

ATTACHMENT 1

DOWNTOWN MANTECA COMMUNITY BENEFIT DISTRICT (DMCBD)

ASSESSMENT ENGINEER'S REPORT

*Being Established for a 5-year Term Pursuant to
California Streets and Highways Code Section 36600 et seq.
Property & Business Improvement District Act of 1994, as amended*

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

March 25, 2024

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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 Downtown Manteca Community Benefit District ("DMCBD") being established for 5 years 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.

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



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

RPE #26549 March 25, 2024

Edward V. Henning

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 XIID of the California Constitution to support the benefit property assessments to be levied within the proposed DMCBD in the City of Manteca, California being established for 5 years. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits derived by real properties within the proposed DMCBD.

Background

The DMCBD is a property-based benefit assessment type district being established for 5 years pursuant to Section 36600 et seq. of the California Streets and Highways Code (as amended), also known as the Property and Business Improvement District Law of 1994 (the “Act”). Due to the benefit assessment nature of assessments levied within a property and business improvement district (“PBID”) or community benefit district (“CBD”), district program costs are to be distributed amongst all identified benefiting properties based on the proportionate amount of special program benefit each property is projected to derive from the assessments levied. Only those properties expected to derive special benefits from CBD funded programs and activities may be assessed and only in an amount proportionate to the special benefits expected to be conferred on each assessed property.

Supplemental Article XIID Section 4(b) California Constitution
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 DMCBD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID Section 4(b) of the California Constitution (hereinafter Article XIID).

Since Article XIID provisions will affect all subsequent calculations to be made in the final assessment formula for the DMCBD, these supplemental requirements will be taken into account. The key provisions of Article XIID along with a description of how the DMCBD complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII D 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”

Boundaries

The district is to be named the Downtown Manteca Property & Business Improvement District or Downtown Manteca Community Benefit District (DMCBD). The proposed DMCBD is in Downtown Manteca and includes all of the parcels in and around N. Main Street, Yosemite Avenue, and the Transit Center in Downtown Manteca. The DMCBD includes the historic linear commercial corridor of N. Main Street and is geared to capture the areas with potential new multi-family residential developments, cultural activities and events in Downtown. The DMCBD encompasses about 19 blocks and includes 111 parcels all of which are assessed. See the DMCBD map in Appendix 2 of this Report.

District Boundary Rationale

The DMCBD boundaries are comprised of the commercial core parcels where the main economic activity of the historic center city is based. The commercial parcels fronting N. Main Street and Yosemite Avenue are the heart of the commercial core of Downtown Manteca. These parcels highlight an array of commercial retailers, service stores, banks, financial centers and a mix of restaurants/bars/cafes.

Northern Boundary

The northern boundary of the DMCBD is defined by the parcels which are located as follows:

Starting with the two parcels on North Main Street near E. North Street, it includes the west side parcel # 217-226-002 and across the street on the east side of North Main Street, includes parcel # 223-091-017. These two parcels will represent the northern boundary of the proposed DMCBD. No District programs and services will be provided north of the northern District boundary.

Eastern Boundary

The eastern boundary of the Downtown Manteca CBD shall include the following parcels on the north and south side of Yosemite Avenue, on the east side of the intersection of Yosemite and N. Grand Avenue. Those parcels on the north side of Yosemite include 223-102-012, 233-102-011 and 233-102-010. The parcel on the south side of Yosemite Avenue, at Yosemite Avenue and N. Grant Avenue includes parcel # 223-020-001. Continuing to the south, parcels running on the eastern edge of the parcels fronting along N. Main Street including # 221-020-033, 221-020-032, 221-020-035, 221-020-027 and 221-020-010. On the south side of Moffat Blvd. the Downtown transportation center, parcel # 221-030-025. No District programs and services will be provided east of the eastern District boundary.

Southern Boundary

The southern boundary of the Downtown Manteca CBD shall include the parcels along the railroad tracks consisting of parcels # 217-210-064, 219-400-001, 219-400-007, 219-400-08, 219-410-012, 219-410-013, 219-410-014, 219-410-015 and 221-030-025. No District programs and services will be provided south of the southern District boundary.

Western Boundary

The western boundary of the Downtown Manteca CBD is at the far western end of the City owned parcels at Pierce Avenue and Manteca Avenue including parcels # 217-210-071 and parcel 217-210-064. No District programs and services will be provided west of the western District boundary.

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The Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “*Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments and shall not be subject to any assessment pursuant to this part.*” There are no parcels included in the proposed DMCBD that are zoned agricultural or solely residential.

All identified parcels within the above-described boundaries and zones shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in the Plan and in this Assessment Engineer’s Report. All DMCBD funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the DMCBD boundaries and none will be provided outside of the DMCBD. Each assessed parcel within the DMCBD will proportionately specially benefit from the DMCBD funded Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve as described in more detail under “Work Plan”, beginning on page 9 of this Report. These services, programs and improvements are intended to improve commerce, employment, rents and commercial (and future residential) occupancy rates of parcels and businesses within the DMCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed business district. All DMCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Manteca and are only provided for the special benefit of assessed parcels within the boundaries of the DMCBD.

A list of all parcels included in the proposed DMCBD is shown as Appendix 1, attached to this Report with their respective San Joaquin County assessor parcel number. The boundary of the proposed DMCBD and parcels within it are shown on the map of the DMCBD 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 XIID, assessment district programs and activities confer a combination of general and special benefits, but the only program benefits that can be assessed 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 XIID 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 DMCBD that will receive special benefits from DMCBD funded programs and services are currently an array of commercial retailers, service stores, banks, financial centers and a mix of restaurants/bars/cafes. No parcels within the DMCBD are zoned solely residential. Services, programs and improvements provided and funded by the DMCBD are primarily designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the DMCBD.

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The proposed DMCBD programs, improvements and services and Year 1 budget allocation are as follows:

Year 1 - DMCBD Special Benefit Cost Allocations (Assessment Revenue Only)

CIVIL SIDEWALKS	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & MANAGEMENT	CONTINGENCY & RESERVE	TOTAL
49.7887%	24.8943%	20.0237%	5.2933%	100%
\$92,000	\$46,000	\$37,000	\$9,781	\$184,781

Assessed parcels are conferred proportionate special benefits from all DMCBD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. DMCBD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are designed to improve commerce and aesthetic appeal for owners, tenants, patrons, visitors and employees of these parcels within the DMCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed business district.

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

In the case of the DMCBD, the very nature of the purpose of this CBD is to fund supplemental programs, services and improvements to assessed parcels within the DMCBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. All benefits derived from the assessments to be levied on assessed parcels within the DMCBD are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the DMCBD. No DMCBD funded services, activities or programs will be provided outside of the DMCBD boundaries.

While every attempt is made to provide DMCBD services and programs to confer special benefits only to those identified assessed parcels within the DMCBD, Article XIIID 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.

Empirical assessment engineering analyses throughout California have found that general benefits within a given assessment district tend to range from 2-6% of the total costs. A majority of assessment districts in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIIID have used the composite district overlay determinant method of computing general benefits which will be used for the DMCBD. 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 DMCBD, general benefit to the public at large within the DMCBD and general benefit to parcels outside the DMCBD.

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General Benefit – Assessed Parcels within the DMCBD

DMCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DMCBD parcels and are only provided for the special benefit to each and every assessed parcel within the DMCBD. 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 111 assessed parcels within the DMCBD are distinct and special but in the case of the DMCBD, it is projected that there are 0.25% general benefits conferred on these parcels. This high ratio of special benefits to general benefits is because the DMCBD funded programs and services are specially geared to the unique needs of each parcel within the DMCBD and are directed specially only to these parcels within the DMCBD. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the DMCBD 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 111 parcels within the DMCBD equates to \$462 or (.25% x \$184,781).

General Benefits – Outside Parcels

While DMCBD programs and services will not be provided directly to parcels outside the DMCBD boundaries, it is reasonable to conclude that DMCBD services may confer an indirect general benefit on parcels adjacent to the DMCBD boundaries. An inventory of the DMCBD boundaries finds that the DMCBD is immediately surrounded by 36 parcels. Of these, 12 are commercial zoned parcels with commercial uses, 17 are residentially zoned parcels with residential uses and 7 are publicly/non-profit owned parcels with public/non-profit uses.

The 36 parcels directly outside the DMCBD boundaries can reasonably be assumed to receive some indirect general benefit as a result of DMCBD 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 111 assessed parcels within the DMCBD, a benefit factor of 0.025 be attributed to general benefits conferred on the 12 commercial parcels and uses located adjacent to or across the street from assessed parcels within the DMCBD, a benefit factor of 0.01 be attributed to general benefits conferred on the 17 residential parcels and uses located adjacent to or across the street from assessed parcels within the DMCBD and, a benefit factor of 0.01 be attributed to general benefits conferred on the 7 publicly owned/non-profit parcels and uses located adjacent to or across the street from assessed parcels within the DMCBD. The cumulative dollar value of this general benefit type equates to \$899 (\$499 + \$117 + \$283) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Parcels within DMCBD	111	1.000	111.00	99.5159%	\$184,781
Commercial parcels outside of DMCBD	12	0.025	0.30	0.2690%	\$499
Public/non-profit parcels outside of DTCBD	7	0.010	0.07	0.0628%	\$117
Residential use parcels outside of DMCBD	17	0.010	<u>0.17</u>	<u>0.1524%</u>	<u>\$283</u>
TOTAL			111.54	100.00%	\$185,680

General Benefit - Public At Large

While the DMCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DMCBD parcels and are only provided for the special benefit to each and every

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assessed parcel within the DMCBD, these programs also provide general benefits to the public at large within the DMCBD.

For the proposed DMCBD activities, assessment engineering experience in California has found that generally over 95% of people moving about within similar district boundaries are engaged in business related to assessed parcels and businesses contained located within them, while the public at large “just passing through” is typically 5% or less.

Based on experience curves and the nature of the proposed DMCBD funded programs and over 30 years of assessment engineering experience, it is the opinion of this Assessment Engineer that districtwide general benefit factors for each of the DMCBD funded special benefit program element costs that provide a general benefit to the public at large are as shown in the Table below. These factors are applied to each program element cost in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$2,255 as delineated in the following Table:

	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
CIVIL SIDEWALKS	\$92,000	2.00%	0.020	\$1,840
DISTRICT IDENTITY & PLACEMAKING	\$46,000	0.50%	0.005	\$230
ADMINISTRATION & MANAGEMENT	\$37,000	0.50%	0.005	\$185
CONTINGENCY & RESERVE	<u>\$9,781</u>	0.50%	0.005	<u>\$49</u>
TOTAL	\$184,781			\$2,255

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of districtwide general benefits conferred on assessed parcels within the DMCBD, on parcels outside the DMCBD, and on the public at large, equates to \$3,616 (\$462 + \$2,255 + \$899) or 1.9194%. For the purposes of this analysis, the districtwide general benefit factor of 1.9194% will be conservatively rounded up to 2% or \$3,771. This leaves a value of 98% assigned to special benefit related costs. The districtwide general benefit value of \$3,771 when added to the special benefit value of \$184,781 (Year 1 – 2025 assessments) equates to a total Year 1 – 2025 program cost of \$188,552. Remaining costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources such as grants, underwritings, event proceeds and sponsorships.

The program special benefit related cost allocations of the DMCBD assessment revenues for Year 1 – 2025 are shown in the Table on page 11 of this Report. The projected program special benefit related cost allocations of the DMCBD assessment revenues for Years 1-5 of the DMCBD, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 12 of this Report.

A breakdown of projected special and districtwide general benefits for Years 1-5 for each program element is shown in the following Table:

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Year 1 - 2025 Special + Districtwide General Benefits

YR	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1	CIVIL SIDEWALKS	\$92,000	\$1,877	\$93,877	49.7887%
	DISTRICT IDENTITY & PLACEMAKING	\$46,000	\$939	\$46,939	24.8943%
	ADMINISTRATION & MANAGEMENT	\$37,000	\$755	\$37,755	20.0237%
	CONTINGENCY & RESERVE	\$9,781	\$200	\$9,981	5.2933%
	SUBTOTAL	\$184,781	\$3,771	\$188,552	100%
YR	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2	CIVIL SIDEWALKS	\$96,600	\$1,971	\$98,571	49.7887%
	DISTRICT IDENTITY & PLACEMAKING	\$48,300	\$986	\$49,286	24.8943%
	ADMINISTRATION & MANAGEMENT	\$38,850	\$793	\$39,643	20.0237%
	CONTINGENCY & RESERVE	\$10,270	\$210	\$10,480	5.2933%
	SUBTOTAL	\$194,020	\$3,960	\$197,980	100%
YR	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3	CIVIL SIDEWALKS	\$101,430	\$2,070	\$103,500	49.7887%
	DISTRICT IDENTITY & PLACEMAKING	\$50,715	\$1,035	\$51,750	24.8943%
	ADMINISTRATION & MANAGEMENT	\$40,793	\$833	\$41,626	20.0237%
	CONTINGENCY & RESERVE	\$10,784	\$221	\$11,005	5.2933%
	SUBTOTAL	\$203,722	\$4,159	\$207,881	100%
YR	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4	CIVIL SIDEWALKS	\$106,502	\$2,174	\$108,676	49.7887%
	DISTRICT IDENTITY & PLACEMAKING	\$53,251	\$1,087	\$54,338	24.8943%
	ADMINISTRATION & MANAGEMENT	\$42,833	\$875	\$43,708	20.0237%
	CONTINGENCY & RESERVE	\$11,323	\$232	\$11,555	5.2933%
	SUBTOTAL	\$213,909	\$4,368	\$218,277	100%
YR	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5	CIVIL SIDEWALKS	\$111,827	\$2,283	\$114,110	49.7887%
	DISTRICT IDENTITY & PLACEMAKING	\$55,914	\$1,141	\$57,055	24.8943%
	ADMINISTRATION & MANAGEMENT	\$44,975	\$919	\$45,894	20.0237%
	CONTINGENCY & RESERVE	\$11,889	\$244	\$12,133	5.2933%
	SUBTOTAL	\$224,605	\$4,587	\$229,192	100%

DMCBD WORK PLAN

Overview

The services, programs and improvements to be funded by the DMCBD include Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve. The property uses within the boundaries of the DMCBD that will receive special benefits from DMCBD funded programs,

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services and improvements are currently an array of commercial retailers, service stores, banks, financial centers and a mix of restaurants/bars/cafes. Services, programs and improvements provided and funded by the DMCBD are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the DMCBD.

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

The very nature of the purpose of the DMCBD is to fund supplemental programs, services and improvements to assessed parcels within the DMCBD boundaries above and beyond the base line services provided by the City of Manteca. The City of Manteca does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the DMCBD are for services, programs and improvements directly benefiting each individual assessed parcel within the DMCBD. No DMCBD funded services, activities or programs will be provided outside of the DMCBD boundaries.

The program special benefit cost allocations of the DMCBD assessment revenues for Year 1-2025 are shown in the Table on page 11 of this Report. The projected program special benefit cost allocations of the DMCBD assessment revenues for the 5-year term of the DMCBD, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 12 of this Report.

WORK PLAN DETAILS

The services to be provided by the DMCBD (i.e. Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve) are all designed to contribute to the cohesive urban fabric to ensure economic success and vitality of each assessed parcel within the proposed DMCBD. The assessed parcels in the DMCBD will specially benefit from the DMCBD programs in the form of increasing commerce and improving economic success and vitality through meeting the DMCBD Goals: to improve cleanliness, beautification, landscaping and to attract and retain businesses and services, generate more pedestrian and visitor traffic and to increase commerce and improve the economic viability of each individual assessed parcel.

Assessed parcels are conferred proportionate special benefits from all DMCBD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants, future residents and investors. DMCBD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are designed to improve commerce and aesthetic appeal for owners, tenants, patrons, visitors and employees of these parcels within the DMCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed business district.

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

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

CIVIL SIDEWALKS

Examples of this category of special benefit services may include, but are not limited to:

- Regular sidewalk and gutter sweeping
- Periodic 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
- Installation and maintenance of hanging plants, planting flowers throughout the district.
- Personnel to manage in-house or contracted maintenance and/or security teams.

DISTRICT IDENTITY AND PLACEMAKING:

Examples of this category of special benefit services may include, but are not limited to:

- Website development and updating
- Traditional events done by the City or businesses within Downtown
- Social media, public relations firm
- Enhancing current City holiday and seasonal decorations
- Branding of Downtown Manteca 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
- Personnel to manage in-house or contracted public relations, web site maintenance or social media contractors.

ADMINISTRATION/DISTRICT MANAGEMENT

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

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

CONTINGENCY/CITY AND COUNTY FEES/RESERVE

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

- Delinquencies, City/County fees, reserves

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In summary, all DMCBD funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the DMCBD boundaries and none will be provided outside of the DMCBD. Each assessed parcel within the DMCBD will proportionately specially benefit from Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels within the DMCBD by reducing litter, marketing the available goods and services and installing physical improvements, each considered necessary in a competitive properly managed business district. All DMCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Manteca and are only provided for the special benefit of each and every assessed parcel within the boundaries of the DMCBD.

WORK PLAN BUDGET

Each identified assessed parcel within the DMCBD will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of DMCBD funded services provided. The projected DMCBD program special benefit (assessments) allocation budget for Year 1-2025 is shown in the following Table:

DMCBD Year 1-2025 Special Benefit Assessment Budget by Zone

CIVIL SIDEWALKS	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & MANAGEMENT	CONTINGENCY & RESERVE	TOTAL
49.7887%	24.8943%	20.0237%	5.2933%	100%
\$92,000	\$46,000	\$37,000	\$9,781	\$184,781

In order to carry out the DMCBD programs outlined in the previous section, a Year 1-2025 assessment budget of \$184,781 is projected. Since the DMCBD is being proposed for a 5-year term, projected program costs for future years (Years 2-5) are set at the inception of the DMCBD. While future inflationary and other program cost increases are unknown at this point, a built-in maximum increase of 5% per year, commensurate to special benefits conferred on each assessed parcel, is incorporated into the projected program costs and assessment rates for the DMCBD.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements in accordance with the Management District Plan. Detailed annual budgets will be prepared by the Property Owners’ Association Board and included in the Annual Report for the 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 for the proposed DMCBD. Accordingly, the Owners’ Association shall have the ability to reallocate any budget line item within the budget categories in the Management District Plan subject to the review and approval by the Owners’ Association Board. Any proposed variation that exceeds 10% of the total budget shall be subject to review and approval from the City Manager’s Office. Any surplus or unspent funds, per category, shall be accumulated year to year over the life of the DMCBD. Such

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reallocation will be included in the Annual Report for approval by the City of Manteca City Council pursuant to related City policies. Any accrued interest or delinquent payments may be expended in any budget category in accordance with the Management District Plan.

A 5-year projected DMCBD special benefit budget is shown in the following Table:

YEAR 1-5 PROJECTED DMCBD ASSESSMENT BUDGET SUMMARY (Special Benefits)

(Assumes 5% max rate increase per year)

YEAR	CIVIL SIDEWALKS	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & MANAGEMENT	CONTINGENCY & RESERVE	TOTAL
	49.7887%	24.8943%	20.0237%	5.2933%	100.0000%
YR 1	\$92,000	\$46,000	\$37,000	\$9,781	\$184,781
YR 2	\$96,600	\$48,300	\$38,850	\$10,270	\$194,020
YR 3	\$101,430	\$50,715	\$40,793	\$10,784	\$203,721
YR 4	\$106,502	\$53,251	\$42,833	\$11,323	\$213,907
YR 5	\$111,827	\$55,914	\$44,975	\$11,889	\$224,602

The DMCBD assessments may increase for each individual parcel each year during the life of the DMCBD, but not to exceed 5% 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 Report and adopted by the City of Manteca City Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the DMCBD) shall determine the percentage increase, if any, to the annual assessment, not to exceed 5% per year. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the DMCBD operates at a time determined in the Administration Contract held between the Owners’ Association and the City of Manteca. No bonds are to be issued in conjunction with the proposed DMCBD.

Pursuant to the State law, any funds remaining after the 5-Year term will be rolled over into the renewal budget or returned to stakeholders in accordance with State Law. If the DMCBD is terminated for any reason or disestablished, unencumbered/unexpended funds will be returned to the property owners in accordance with the State Law.

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 DMCBD 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 DMCBD (i.e. Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve), 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 land area, street frontage and building area of each parcel within one benefit zone, except as noted herein.

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 DMCBD as a whole. Larger parcels and those with larger buildings and/or street frontage are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings 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 in the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) are computed by dividing the individual parcel assessment by the total special benefit program related 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 DMCBD, they are also considerably less than other options considered by the DMCBD Formation Advisory Committee. The actual assessment rates for each parcel within the DMCBD directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective of land area, street frontage and building area of each parcel within one benefit zone, except as noted herein.

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

Article XIIID 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 currently 21 publicly owned parcels within the boundaries of the proposed DMCBD -all are owned by the City of Manteca, County of San Joaquin and the former Manteca Redevelopment Agency.

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For assessed publicly owned parcels and facilities, each of these parcels specially benefit from proposed DMCBD funded programs and services from cleaner facility entrances and perimeters. In addition, the proposed DMCBD funded marketing and district identity programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important DMCBD news and events. These services and programs are designed to improve the cleanliness and usability of each publicly owned assessed parcel and facility within the DMCBD by reducing litter and debris, marketing the available goods and services in the proposed DMCBD and installing physical improvements, each considered necessary for public facilities within a business district.

It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that these publicly owned parcels would not receive proportionate special benefits and thus, are not exempt from assessments nor assessed differently than privately owned parcels.

PUBLICLY OWNED PARCELS

APN	Public Agency	Site Address	Year 1 Assessment	% of Total
217-210-100-000	CITY OF MANTECA	309 W YOSEMITE AVE	\$ 250.00	0.14%
217-210-110-000	CITY OF MANTECA	105 SYCAMORE AVE	\$ 955.00	0.52%
217-210-120-000	CITY OF MANTECA	224 W CENTER ST	\$ 1,391.35	0.75%
217-210-160-000	CITY OF MANTECA	126 SYCAMORE AVE	\$ 469.45	0.25%
217-210-170-000	CITY OF MANTECA	124 SYCAMORE AVE	\$ 479.50	0.26%
217-210-180-000	CITY OF MANTECA	116 N SYCAMORE AVE	\$ 501.70	0.27%
217-210-190-000	CITY OF MANTECA	112 N SYCAMORE AVE	\$ 239.95	0.13%
217-210-280-000	CITY OF MANTECA	113 N MAPLE AVE	\$ 500.00	0.27%
217-210-340-000	CITY OF MANTECA	142 N MAPLE AVE	\$ 550.00	0.30%
217-210-350-000	CITY OF MANTECA	140 N MAPLE AVE	\$ 200.00	0.11%
217-210-360-000	CITY OF MANTECA	138 N MAPLE AVE	\$ 82.50	0.04%
217-210-500-000	CITY OF MANTECA	113 N MAIN ST	\$ 43.75	0.02%
217-210-510-000	CITY OF MANTECA	115 N MAIN ST	\$ 551.30	0.30%
217-210-640-000	CITY OF MANTECA	111 POPLAR AVE	\$ 1,698.80	0.92%
217-210-710-000	CITY OF MANTECA	320 W CENTER ST	\$ 12,978.34	7.02%
219-400-070-000	CITY OF MANTECA	121 S MAPLE AVE	\$ 3,195.66	1.73%
219-400-080-000	CITY OF MANTECA	314 W YOSEMITE AVE	\$ 980.00	0.53%
219-410-120-000	CITY OF MANTECA	130 S MAPLE AVE	\$ 272.50	0.15%
219-410-130-000	CITY OF MANTECA	201 S MAIN ST	\$ 272.50	0.15%
221-030-250-000	CITY OF MANTECA	220 MOFFAT BLVD	\$ 13,588.40	7.35%
		TOTAL	\$ 39,200.70	21.22%
221-020-350-000	MANTECA REDEVELOPMENT	123 S GRANT AVE	\$ 1,758.45	0.95%
		PUBLIC PARCEL TOTAL	\$ 40,959.15	22.17%

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 DMCBD.

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 DM CBD and resultant assessment levies will continue for 5 years unless 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 land area, street frontage and building area of each DM CBD assessed parcel within one benefit zone, except as noted herein.

Assessment Formula Methodology

Step 1. Select “Benefit Unit(s)”

Background - Assessment Formula Development

The method used to determine special benefits derived by each identified assessed property within a CBD begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the DM CBD, 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 ascertained. 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 a CBD 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 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, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and now required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or “special” benefits related costs may be used. Indirect or general benefits, 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 XIID 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 13-14 of this Report for discussion regarding publicly owned parcels within the DM CBD).

From the estimated program costs, the value of a benefit unit or “unit cost” can be computed by dividing

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the total amount of estimated 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 Unit Cost times the number of Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionately or “spread” amongst all benefitting properties within the CBD.

The method and basis of spreading program costs varies from one CBD to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district. CBIDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or stepped-down benefits derived.

DMCBD Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DMCBD (i.e. Sidewalk Operations, District Identity-Placemaking, Administration-Management and Contingency-Reserve) 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 land area, street frontage and building area of each parcel within one benefit zone, except as noted herein.

The “Benefit Units” will be expressed as a combined function of land square footage (Benefit Unit “A”), street frontage (Benefit Unit “B”) and gross building square footage (Benefit Unit “C”). Based on the shape of the proposed DMCBD, as well as the nature of the work program, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of land area, street frontage and building area. It is noted and explained in more detail on page 17 under “Special Assessment Circumstances” that future residential condominiums will be assessed based only on interior building pad square footage of each unit.

The interaction of land area, street frontage and building area quantities is a common method of fairly and equitably spreading special benefit costs to the beneficiaries of CBD funded services, programs and improvements. These factors directly relate to the proportion of special benefit each assessed parcel will receive from DMCBD funded activities, programs and improvements.

Land Area (Benefit Unit A) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on DMCBD funded activities. The targeted revenue weight of Land Area (Unit A) is about 35%. Unit A will actually generate 34.73165% of the overall assessment revenue.

Street Frontage (Benefit Unit B) is a direct measure of each parcel’s corresponding impact or draw on DMCBD funded activities. The targeted revenue weight of Street Frontage (Unit B) is about 25%. Unit B will actually generate 25.23178% of the overall assessment revenue.

Building Area (Benefit Units C) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on DMCBD funded activities. The targeted revenue weight of Building Area (Units C) is about 40%. Unit C will actually generate 40.03657% of the overall assessment revenue.

Special Assessment Circumstances

1. Residential Condominiums

Though currently no residential condominium parcels exist within the boundaries of the DMCBD, future residential condos will be assessed as a separate category. It is the opinion of this Assessment Engineer that residential condominium parcels will proportionately specially benefit from DMCBD 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 rate of \$0.17 per square foot of internal building pad area, subject to any approved annual rate increases.

2. Commercial and Mixed-Use Condominiums

While no mixed-use condominiums currently exist within the DMCBD, ground floor commercial condominiums within the DMCBD 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

Multi-Floor Mixed-Use Condominiums

- Commercial condo (See above for ground floor and upper floor locations)
- Residential condo (See # 2 above)

Changes to Building and/or Parcel Size

Any changes in building or parcel size as a result of new construction, demolitions, land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such building and/or parcel adjustments.

Other Future Development

Other than future maximum rates and the assessment methodology delineated in this Report, 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 Article XIID ballot procedure in order to approve any such changes.

Step 2. Quantify Total Basic Benefit Units

Considering all identified specially benefiting parcels within the DMCBD and their respective assessable benefit units, the cumulative quantities by factor and zone are shown in the following Table:

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Year 1 – 2025 - Assessable Benefit Units

LAND AREA (SQ FT)	STREET FRONTAGE (LN FT)	BLDG AREA (SQ FT)	RESID CONDO BLDG AREA (SQ FT)	# OF ASSESSABLE PARCELS
1,283,549	13,321	435,176	0	111

Considering all identified specially benefiting parcels within the DMCBD and their respective assessable benefit units, the cumulative assessment revenue by factor are shown in the following Table:

Year 1 – 2025 - Assessment Revenue

LAND AREA ASSMT REVENUE	STREET FRONTAGE REVENUE	BLDG AREA ASSMT REVENUE	RESID CONDO BLDG AREA REVENUE	TOTAL REVENUE
\$64,177.45	\$46,623.50	\$73,979.92	\$0.00	\$184,780.87
34.73165%	25.23178%	40.03657%	0.00000%	100.00%

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed DMCBD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, 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 DMCBD for their review. If a property owner believes there is an error on a parcel’s assessed quantities, the DMCBD may confirm the data with the San Joaquin County Assessor’s office. If DMCBD data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the DMCBD assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer, the general assessment formula for the proposed DMCBD, as shown in the Year 1 Assessment Rate Table above, is as follows, except as noted on page 17 and 19 for future residential condominiums:

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

Assessment Formula Unit Rates

Based on figures from the Assessable Benefit Units Table above, the assessment rates for each factor and zone are shown as calculated below:

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Land Area Rate (Unit A)

(\$184,780.87 x 34.73165%) / 1,283,549 assessable land units = \$0.05/sq ft land area

Street Frontage Rate B (Unit B)

(\$184,780.87 x 25.23178%) / 13,321 assessable frontage units = \$3.50/LF street frontage

Building Area Rate (Unit C)

(\$184,780.87 x 40.03657%) / 435,176 assessable building units = \$0.17/sq ft building area

It is noted that the assessment rate for future residential condominiums is set at the Year 1 -2025 building area rate of \$0.17 per square foot of interior building pad area subject to a maximum 5% rate increase per year for the proposed 5-year DMCBD term.

YEAR 1 –2025 Assessment Rates

LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LN FT)	BLDG AREA ASSMT RATE (\$/SQ FT)	RESID CONDO BLDG AREA ASSMT RATE (\$/SQ FT)
\$0.05	\$3.50	\$0.17	\$0.17

The complete Year 1 – 2025 assessment roll of all parcels to be assessed by the DMCBD is included in this Report as Appendix I.

Step 5. Estimate Total DMCBD Costs

The total projected 5-year DMCBD special benefit costs for 2025 – 2029 are shown in the Table on page 12 of this Report assuming a maximum 5% increase per year.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIID)

Total Year 1 special and districtwide general benefit related costs are estimated at \$188,552. Districtwide general benefits are factored at 2% of the total benefit value (see Finding 2 of this Report) with special benefits set at 98%. Article XIID limits the levy of property assessments to costs attributed to special benefits only. The 2% general benefit value is computed to be \$3,771 with a resultant 98% special benefit limit computed at \$184,781. *Based on current property data and land uses, this is the maximum amount of Year 1 - 2025 revenue that can be derived from property assessments from the subject District. All program costs associated with district-wide and site/activity specific general benefits will be derived from sources other than DMCBD assessments.*

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2025 assessment revenue portion of the budget set at \$184,781 (special benefit only), the Unit Costs (rates) are shown earlier in Step 4. The DMCBD is proposed for a 5-year term. An annual inflationary assessment rate increase of up to 5%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the DMCBD Property Owner’s Association. The maximum assessment rates for years 1-5 (2025-2029) are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for each year of the 5-year DMCBD term.

**DMCBD – Maximum Assessment Rates - Years 1-5
(Includes a 5%/Yr. Max Increase)**

YEAR	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LN FT)	BLDG AREA ASSMT RATE (\$/SQ FT)	RESID CONDO BLDG AREA ASSMT RATE (\$/SQ FT)
YR 1	\$0.050000	\$3.500000	\$0.170000	\$0.170000
YR 2	\$0.052500	\$3.675000	\$0.178500	\$0.178500
YR 3	\$0.055125	\$3.858750	\$0.187425	\$0.187425
YR 4	\$0.057881	\$4.051688	\$0.196796	\$0.196796
YR 5	\$0.060775	\$4.254272	\$0.206636	\$0.206636

Step 8. Spread the Assessments

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

Miscellaneous DMCBD Provisions

Time and Manner of Collecting Assessments:

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to San Joaquin County. The DMCBD assessments shall appear as a separate line item on the property tax bills issued by San Joaquin County. The City of Manteca 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 the Management District Plan.

Bonds:

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

Duration:

As allowed by State Law, the DMCBD will have a 5-year operation term, beginning January 1, 2025 and ending December 31, 2029. At that time, the DMCBD may be renewed again for up to 10 years.

APPENDIX 1

DMCBD YR 1 – 2025 ASSESSMENT ROLL

APN	Year 1 Assessment
217-210-080-000	\$2,017.50
217-210-090-000	\$1,040.33
217-210-100-000	\$250.00
217-210-110-000	\$955.00
217-210-120-000	\$1,391.35
217-210-140-000	\$750.00
217-210-150-000	\$996.91
217-210-160-000	\$469.45
217-210-170-000	\$479.50
217-210-180-000	\$501.70
217-210-190-000	\$239.95
217-210-200-000	\$2,043.68
217-210-210-000	\$1,307.50
217-210-220-000	\$624.00
217-210-230-000	\$708.00
217-210-240-000	\$566.61
217-210-250-000	\$231.40
217-210-260-000	\$1,605.00
217-210-270-000	\$918.01
217-210-280-000	\$500.00
217-210-300-000	\$1,047.74
217-210-310-000	\$1,104.52
217-210-320-000	\$936.73
217-210-330-000	\$4,135.00
217-210-340-000	\$550.00
217-210-350-000	\$200.00
217-210-360-000	\$82.50
217-210-370-000	\$1,239.12
217-210-380-000	\$794.00
217-210-390-000	\$500.00
217-210-400-000	\$2,128.00
217-210-410-000	\$1,902.75
217-210-420-000	\$757.96
217-210-430-000	\$1,879.55
217-210-440-000	\$447.73
217-210-450-000	\$541.04
217-210-460-000	\$845.00
217-210-470-000	\$2,710.00
217-210-480-000	\$250.00
217-210-490-000	\$884.20
217-210-500-000	\$43.75
217-210-510-000	\$551.30
217-210-520-000	\$1,305.60
217-210-530-000	\$930.00
217-210-540-000	\$1,357.77
217-210-550-000	\$1,160.00
217-210-560-000	\$1,711.28
217-210-570-000	\$2,175.29
217-210-580-000	\$2,956.91
217-210-590-000	\$2,364.15
217-210-640-000	\$1,698.80
217-210-650-000	\$417.25

217-210-660-000	\$592.25
217-210-710-000	\$12,978.34
217-225-090-000	\$2,575.48
217-226-020-000	\$560.00
217-226-030-000	\$1,108.00
217-226-040-000	\$1,563.40
217-226-050-000	\$927.50
217-226-060-000	\$966.59
217-226-090-000	\$2,781.42
219-400-010-000	\$2,453.70
219-400-020-000	\$1,312.46
219-400-030-000	\$342.50
219-400-040-000	\$833.00
219-400-050-000	\$1,993.00
219-400-060-000	\$2,757.45
219-400-070-000	\$3,195.66
219-400-080-000	\$980.00
219-410-010-000	\$2,370.00
219-410-030-000	\$681.47
219-410-040-000	\$646.62
219-410-050-000	\$675.86
219-410-060-000	\$912.50
219-410-070-000	\$475.26
219-410-080-000	\$2,250.00
219-410-090-000	\$2,254.20
219-410-100-000	\$4,388.19
219-410-120-000	\$272.50
219-410-130-000	\$272.50
219-410-140-000	\$4,859.40
219-410-150-000	\$3,034.71
221-020-010-000	\$2,042.50
221-020-100-000	\$1,400.11
221-020-270-000	\$6,685.80
221-020-320-000	\$652.50
221-020-330-000	\$3,416.85
221-020-350-000	\$1,758.45
221-020-360-000	\$5,735.66
221-030-250-000	\$13,588.40
223-091-130-000	\$1,546.70
223-091-140-000	\$1,523.00
223-091-150-000	\$1,494.72
223-091-160-000	\$3,021.04
223-091-170-000	\$468.40
223-091-200-000	\$3,137.80
223-101-010-000	\$3,191.54
223-101-050-000	\$4,266.50
223-101-060-000	\$525.00
223-101-070-000	\$3,193.97
223-101-080-000	\$535.00
223-101-090-000	\$1,770.00
223-101-100-000	\$541.90
223-101-110-000	\$545.00
223-101-120-000	\$272.50

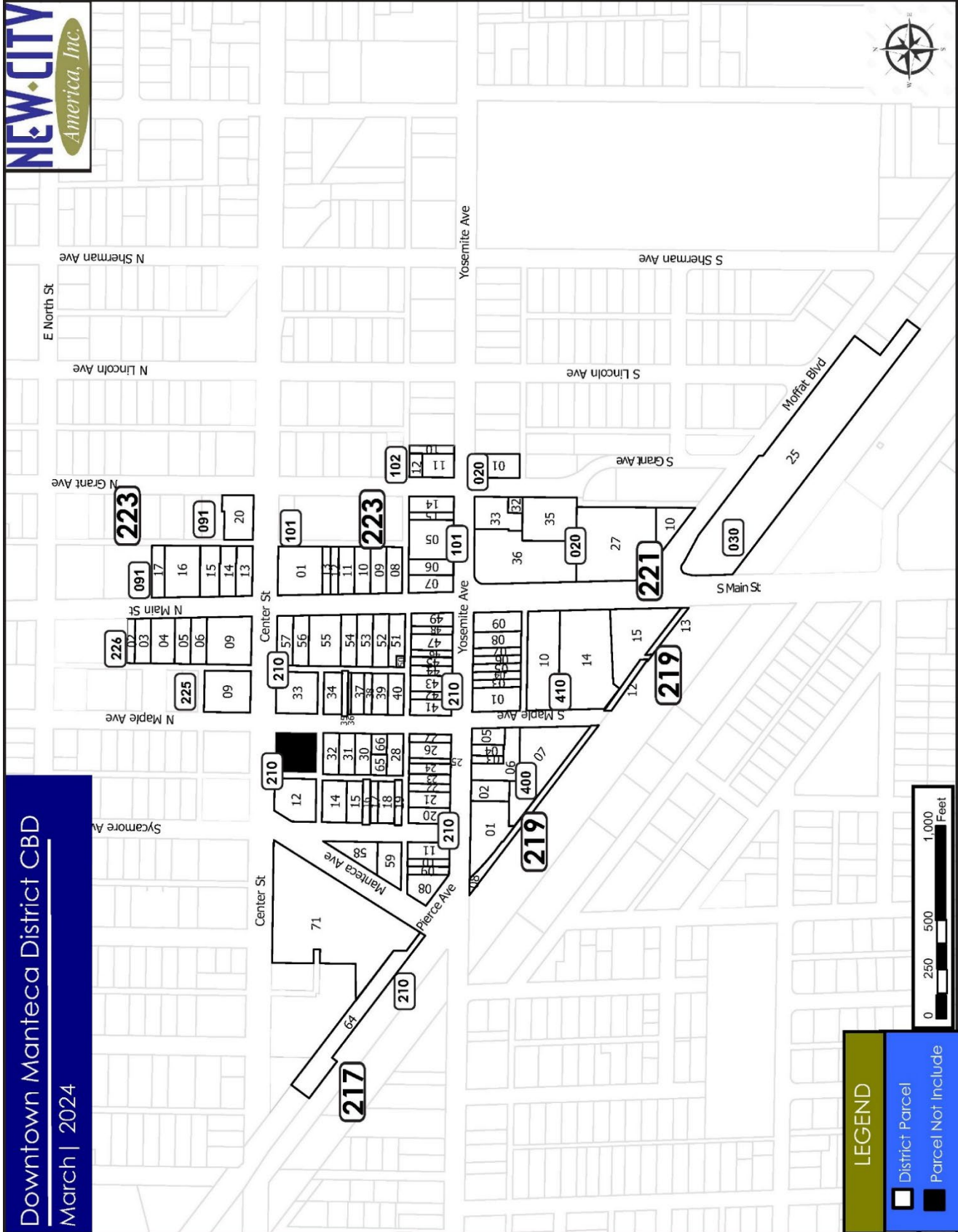
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223-101-130-000	\$442.96
223-101-140-000	\$1,525.00
223-101-150-000	\$950.70
223-102-100-000	\$555.21
223-102-110-000	\$1,483.87
223-102-120-000	\$292.00

APPENDIX 2

DMCBD BOUNDARY MAP

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Downtown Manteca District CBD
 March | 2024