



Office of the City Manager

CONSENT CALENDAR
May 22, 2007

To: Honorable Mayor and
Members of the City Council

From: *PK* Phil Kamlarz, City Manager

Submitted by: Michael J. Caplan, Acting Manager of Economic Development

Subject: Assessment: North Shattuck Business Improvement District

RECOMMENDATION

Adopt a Resolution: 1) approving the FY 2007 Annual Report of the North Shattuck Business Improvement District (BID); 2) declaring Council's intention to levy an annual assessment for the North Shattuck BID for FY 2008, and 3) scheduling a public hearing for July 17, 2007 to consider levying a renewed assessment for FY 2008.

FISCAL IMPACTS OF RECOMMENDATION

The BID constitutes an independent funding source that must be targeted to improvements and activities of the North Shattuck BID. Assessment rates are unchanged from FY 2007. Collections from those assessments are projected and budgeted at \$164,000 in FY 2008. Funds not spent in a fiscal year may be carried over into future years of the BID. These assessments are recorded in account 478-8703-370.30-01.

To the extent that the work of the North Shattuck BID enhances the development of the North Shattuck District and its business climate, the BID contributes towards enhanced City revenues through increased sales and property taxes.

CURRENT SITUATION AND ITS EFFECTS

The Board of Directors of the North Shattuck Association met in a publicly noticed meeting on May 17, 2007 and reviewed and approved the attached Annual Report for FY 2007 (Attachment 2) for the North Shattuck BID.

The attached Resolution complies with State requirements for the reauthorization of the BID assessment for another year. It approves the Annual Report submitted by the Advisory Board, declares the Council's intent to levy an annual assessment for the District for the coming year and sets a public hearing on the matter for July 17 2007. After Council adoption, the Resolution will be published in a local paper of general circulation.

BACKGROUND

On July 10, 2001, the Berkeley City Council established the North Shattuck Business Improvement District (NSBID) for a ten-year period. The NSBID finances special improvement,

maintenance and marketing activities that benefit commercial properties and businesses in the North Shattuck District. BID activities are over and beyond baseline services provided by the City. Following formation of the NSBID, a new non-profit corporation, the North Shattuck Association (NSA) was established to administer these services.

The attached Annual Report summarizes the activities of this BID in 2007. The Management District Plan that was adopted by Council provides an overall format and budget for the BID's activities. The NSA has organized its activities along the traditional Mainstreet model, with working committees on organization, economic restructuring, design, and marketing and promotion.

The North Shattuck Association prepared the attached Annual Report for FY 2007. The report recommends that the assessments for FY 2008 be levied on the same basis and method, and within the same boundaries, as they were levied for FY 2007. It also includes a budget for improvements and activities for FY 2008 and an estimated cost for providing them. Exhibit A of the Annual Report provides a list of the assessments. Exhibit B of the Annual Report provides a summary of the assessment rates.

In FY 2008, the NSA will continue its ongoing services including maintenance, marketing and promotional activities. Holiday events will be held, and the Spice of Life Festival will be held in October.

RATIONALE FOR RECOMMENDATION

The Property and Business Improvement District Law of 1994 requires that the owners' association that is responsible for administering a BID prepare an annual report for each fiscal year for which assessments are to be levied. The report shall include any proposed changes in the boundaries of the district, the improvements and activities for the year, an estimate of the cost of the improvements and activities, the method and basis for levying the assessment, the amount of any surplus or deficit revenues to be carried over from a previous fiscal year and the amount of any contributions from other sources. The City Council may approve the report as filed or may modify any particular contained in the report and then approve it as modified. The Council resolution that established this BID authorized the BID for a ten-year period. There is no proposed change in the method or amounts of the assessments for FY 2008. Therefore, Council action is required only to approve the Annual Report, set a date for a public hearing and state the intent to levy the BID assessments for FY 2008.

ALTERNATIVE ACTIONS CONSIDERED

The Board of the North Shattuck Association considered whether there should be any changes in the basis or method of levying assessments. The Board concluded that there was no need for any changes in the basis or method of levying assessments at this time.

CONTACT PERSON

Michael J. Caplan, Acting Manager of Economic Development, 981-2490

Attachments:

1: Resolution

2: Annual Report

Exhibit A: Property Assessment Breakdown

Exhibit B: North Shattuck BID Assessment Rates

RESOLUTION NO. ##,###-N.S.

APPROVING THE ANNUAL REPORT OF THE NORTH SHATTUCK BUSINESS IMPROVEMENT DISTRICT FOR FISCAL YEAR 2007 AND DECLARING COUNCIL'S INTENTION TO LEVY AN ANNUAL ASSESSMENT FOR THE NORTH SHATTUCK BUSINESS IMPROVEMENT DISTRICT FOR FISCAL YEAR 2008 AND SETTING A PUBLIC HEARING ON THE LEVY OF ASSESSMENTS FOR JULY 17, 2007

WHEREAS, the Property and Business Improvement District (PBID) Law of 1994 (California Streets and Highways Code Section 36600 et. seq California Streets and Highways Code Section 36600 et. seq.) authorizes cities to establish parking and business improvement areas for the purpose of imposing assessments on properties in business districts for certain purposes; and

WHEREAS, on July 10, 2001 the Berkeley City Council established such an area known as the North Shattuck Business Improvement District (the "District"); and

WHEREAS, the North Shattuck Association has submitted an Annual Report on the North Shattuck Business Improvement District for FY 2007(Exhibit A); and

WHEREAS, the Annual Report and materials attached to it on file with the Office of Economic Development contain a detailed description of the boundaries of the North Shattuck Business Improvement District; and

WHEREAS, said Annual Report and exhibits on file with the Office of Economic Development also contain information on the method and basis for levying the assessment and a recommendation that this method and basis be continued for FY 2008.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley as follows:

1. The City Council confirms the Annual Report of the North Shattuck Association for FY 2007.
2. The City Council intends to levy assessments on properties located within the boundaries of the District in the amounts and on the business classifications set forth in Exhibit A of the Annual Report that is attached hereto and incorporated herein by reference.
3. A public hearing on the levying of assessments within the District for FY 2008 shall be held before the City Council on the 17th day of July 2007 in the Council Chambers, 2134 Martin Luther King, Jr. Way, Berkeley, California. Council meetings begin at 7:00 P.M. At this hearing the Council will hear all interested persons for against the levying of assessments as described in the report. A protest may be made orally or in writing. Following the conclusion of the hearing the Council may confirm the Annual report.



NORTH SHATTUCK ASSOCIATION
ANNUAL REPORT TO THE CITY OF BERKELEY
FISCAL YEAR 2007

Introduction

The North Shattuck Business Improvement District (NSBID) was established by the Berkeley City Council on July 10, 2001 (Resolution No. 61,168-N.S.) under provisions of the State of California Property and Business Improvement District Law of 1994. The NSBID was formed to implement a Management District Plan developed to address the specific needs of the District, which encompasses 49 properties located on Vine Street and along Shattuck Avenue from Delaware to Rose Street. The Management District Plan sets forth the projected activities of the NSBID and the allocation of BID assessment revenues to each activity. The Management District Plan can only be changed through a formal process involving notices to all property owners and a public hearing before the City Council. The NSBID has a life of ten-years from the date of establishment of the District, and operates on a July through June fiscal year.

The Property and Business Improvement District Law of 1994 requires that the owners' association that is responsible for administering a BID prepare an annual report for each fiscal year for which assessments are to be levied. The report shall include any proposed changes in the boundaries of the district, the improvements and activities for the year, an estimate of the cost of the improvements and activities, the method and basis for levying the assessment, the amount of any surplus or deficit revenues to be carried over from a previous fiscal year and the amount of any contributions from other sources. The City Council may approve the report as filed or may modify any particular contained in the report and then approve it as modified.

This report reviews Fiscal Year 2006-2007 operations, and states goals and objectives for Fiscal Year 2007-2008 of the NSBID, which begins July 2007.

Review of Prior Fiscal Years

In 2002, the North Shattuck Association, a private 501 (c) (6) non-profit corporation, was formed to manage the NSBID. The North Shattuck Association entered into a contract with the City of Berkeley for the actual \$150,981.84 in BID revenues collected for **Fiscal Year 2002** through Alameda County's property tax collection process and forwarded to the City. These funds were used to offset the costs of forming and organizing the Association, including state and federal tax filing fees and related professional services, liability insurance, and contract services for administration of the district.

During **Fiscal Year 2003**, the North Shattuck Association began implementation of the District Management Plan, opening a district office, entering into a contract for regular sidewalk and

public space maintenance, installing 35 new planters and coordinating with the City of Berkeley to place 22 new "Recycliter" cans in the district. The Association also produced public information and marketing materials including a newsletter, website, and business directory. Property owners, businesspeople, and community members were involved in the activities of the district through advisory committees. Revenue received during Fiscal Year 2003 was \$170,115 including some prior year delinquencies, while expenditures totaled \$103,252.

New revenue totaling \$162,821 and remaining funds carried forward to **Fiscal Year 2004** resulted in a total budget of \$406,551. During this year, expenditures totaled \$167,961, including funding for area management, business assistance/attraction, marketing/promotions, and beautification activities including the continuation of area sidewalk cleaning, 10 additional planters and planter maintenance, and the painting of all district area lightpoles with a durable epoxy finish. The Association worked with the City of Berkeley to install "pedestal" newsracks at the intersections of Vine and Virginia Sts. The Association completed a holiday marketing campaign and directed the Spice of Life Festival held in October 2003 to highlight the area's diverse selection of food, arts, and health and wellness resources. Also during Fiscal Year 2004, the Association's Board was successfully expanded from 7 to 9 members representing properties and businesses throughout the district, and memberships in the Berkeley Chamber of Commerce and Berkeley Convention and Visitors Bureau were initiated. Association staff provided information and assistance to new and existing businesses in the district, including lobbying on behalf of use permits and other needed zoning clearances, and working with the Ecology Center to gain needed approvals to move the North Berkeley Organic Farmer's Market to a year-round street location at Rose and Shattuck from the Elephant Pharmacy parking lot.

In **Fiscal Year 2005**, the District began with a carry forward of unspent revenue from previous fiscal years totaling \$223,590. \$152,923 in assessment revenues was received by the Association for Fiscal Year 2005, while actual expenditures totaled \$137,519. District activities included business assistance/attraction, marketing/promotions, and beautification activities including the continuation of area sidewalk cleaning and planter maintenance. The Association produced the 2nd Annual Spice of Life Festival in October 2004 featuring a Chef Stage with cooking demonstrations, gourmet food sampling, a Healing Arts Tent, and over 100 artisans. The festival presented music on three stages including a jazz stage coordinated by the JazzSchool, and highlighted many other neighborhood organizations and schools. Over 75 area businesses and restaurants were open and/or had booths in the festival, and many more contributed to a silent auction and raffle to benefit the Edible Schoolyard and the Community Partnership Academy at Berkeley High, whose students provided volunteer assistance for the event. The Association also maintained the website, organized holiday events and sponsored group advertising for district merchants during the year.

The budget for **Fiscal Year 2006**, including a reconciled, cumulative carry forward amount of \$251,021 from previous years, and \$164,000 in new revenues, was \$415,021. The allocation of funds to each budget category, along with *actual* expenditures during Fiscal Year 2006 and carry-

forwards to fiscal year 2007 are shown in the following table.

<i>NORTH SHATTUCK ASSOCIATION Service/Expense Category</i>	<i>Allowable % of Annual Budget</i>	<i>Fiscal Year 2006 Budget Allocation (Actual)</i>	<i>Fiscal Year 2006 Expenditures (Actual)</i>	<i>Carry Forward to Fiscal Year 2007 (Adjusted)</i>
Maintenance/Beautification	50%	\$299,869	\$54,018	\$245,850
Marketing/Promotion	20%	\$45,833	\$28,826	\$17,007
Administration/Staffing	25%	\$29,477	\$57,271	\$12,048
Contingency	5%	\$39,842	\$0	\$0
Total Estimated Budget	100%	\$415,021	\$140,116	\$274,905

District activities in the 2006 fiscal year included ongoing organization/management, including elections for the Board of Directors two-year term beginning July 1, 2005 and ending June 30th, 2007. A new director representing the owner of the former state building at 1625 Shattuck joined the board bringing the board to a total of 10 members. The Association also joined the California Downtown Association, a statewide network of groups focused on economic development and commercial revitalization.

Maintenance and beautification activities included the continuation of area sidewalk cleaning, planter maintenance, and coordination of the design and installation of 19 decorative banners for the North Berkeley Farmers' Market on lightpoles in the market area. The Association also worked towards the implementation of the 2001 North Shattuck Urban Design Plan, partnering with a new non-profit entity, North Shattuck Plaza, Inc. (NSPI) to guide design work and raise funds for a new pedestrian-oriented public space as part of the overall public improvement plan. The Association provided funding for the initial design and engineering work and earmarked a major portion of future years' assessment revenues toward the Public Improvements/Plaza project. A Berkeley design firm, Meyer Silberberg, was hired to develop a schematic design based on the concept presented in the 2001 plan and a Design Committee was formed for the project including property and business owners, design professionals, nearby residents, and the Farmers' Market managers.

The district welcomed a host of new businesses in fiscal year 2006, including Café Gratitude, Herringbone Apothecary, Alchemy Spa, Beauty & Attitude, La Peluqueria Salon, the Guerilla Café and the following merchants located in the new Epicurious Gardens development in the former Dale Sanford building: Kirala Sushi, Ciao Bella Gelato, Alegio Chocolates, Socca Oven by Gregoire, Imperial Tea Court, Soop, Taste Wine Bar, Dom Petroff Caviar, and the Kitchen on Fire Cooking School.

The Association continued marketing/promotions activities, including showcasing the area and its new businesses at local festivals, and a series of general ads in local magazines and newspapers. The district was also the focus of several editorial pieces including a one-page feature on the area that appeared in the April 2006 issue of San Francisco Magazine.

The 3rd Annual Spice of Life Festival was produced and held on October 2, 2005 in partnership with Steven Restivo Event Services (SRES). The street fair was highly successful, with over 20,000 people attending. The event again featured a Chef Stage, hosted by Andronico's, with cooking demonstrations, over 100 gourmet food and artisan vendors, and music on three stages including a jazz stage at Elephant Pharmacy coordinated by the JazzSchool. Local non-profits, neighborhood organizations and area schools had booths at the event and area businesses participated in many ways. Yogakula presented yoga demonstrations and music, Vintage Berkeley hosted a wine tasting area on Vine Street, and Black Oak Books hosted a book reading/signing tent with local authors. Area businesses also provided contributions to a raffle and silent auction whose proceeds benefitted the Chez Panisse Foundation's Edible Schoolyard Project and the Berkeley High School Jazz Band. The event was underwritten by SRES, who also promoted the festival extensively in the local print, radio and television media, including a feature on the KRON Sunday morning news with Henry Tennenbaum. After the event, the Board granted SRES Productions a three-year contract to produce future festivals.

Fiscal Year 2007 Summary

Budget

<i>NORTH SHATTUCK ASSOCIATION Service/Expense Category</i>	<i>Allowable % of Annual Budget</i>	<i>Fiscal Year 2007 Budget Allocation (with new revenue)</i>	<i>Fiscal Year 2007 Expenditures (Estimated)</i>	<i>Carry Forward to Fiscal Year 2008 (Estimated Adjusted)</i>
Maintenance/Beautification	50%	\$327,850	\$73,877	\$253,973
Marketing/Promotion	20%	\$50,007	\$42,959	\$7,048
Administration/Staffing	25%	\$53,048	\$58,430	\$0
Contingency	5%	\$8,000	\$0	\$2,617
Total Estimated Budget	100%	\$438,905	\$175,267	\$263,638

Accomplishments

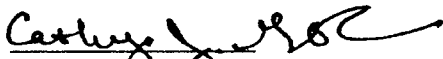
During Fiscal Year 2007, the North Shattuck Association has continued implementation of the activities and services outlined in the Management District Plan under a renewed annual contract between the City of Berkeley and the Association. Activities of the district are organized around Organization/Administration, Marketing and Promotion, Beautification and Design, and Economic Development. Accomplishments in each area are summarized below.

Organization/Administration

- The Association maintained a district office to facilitate ongoing communications with businesses and provide on-site supervision of contractors and district operations.
- Meetings of the Board of Directors and General Association meetings with merchants and community members were held regularly during the year to further the goals and

The above budget is based upon the maximum amount of BID assessment revenues that could be collected in the District. Actual BID revenues may be lower if some assessments are not paid within the Fiscal Year. No changes are proposed in the boundaries of the district or the method and basis for levying the BID assessments. A listing of Fiscal Year 2008 assessments is attached as Exhibit A to this report. The formula for property assessment is attached as Exhibit B to this report.

Approved by:



Cathy Goldsmith
President, North Shattuck Association
May 17, 2007

Prepared by:

Heather E. Hensley
Executive Director, North Shattuck Association

NORTH SHATTUCK BUSINESS IMPROVEMENT DISTRICT - PARCELS TO BE ASSESSED:

FY 2007

Exhibit A

APN	LEGAL OWNER	SITE #	ST NAME	LN	FRONT ASSESS	USE	TOTAL BLDG SF	RESID SF	RESID ASSESS	OFFICE SF	OFFICE ASSESS	RETAIL SF	RETAIL ASSESS	TOTAL BLDG ASSESS	LOT SF	LOT ASSESS	TOTAL ANNUAL ASSESS
058 2173 002 03	REAL ESTATE RECOVERY ASSOC. LLC	1600	SHATTUCK AVE	141.4	\$1,586.38	3/4 RETAIL, 1/4 OFFICE	29,500	0	0.00	7,375	\$789.13	22,125	\$2,964.75	\$3,753.88	23,875	2,145.66	7,485.94
058 2173 004 00	IW, T & ETHEL E. MACMILLAN	1620	SHATTUCK AVE	35	\$392.67	1/2 RETAIL, 1/2 RES.	2,044	1,022	81.76	0	\$0.00	1,022	\$2,964.75	\$2,964.75	1,743	156.66	768.02
058 2173 005 00	GENEVA & RAMOND E MATHIS	1620	SHATTUCK AVE	103	\$1,195.57	RETAIL	1,700	0	0.00	0	\$0.00	1,700	\$227.80	\$227.80	4,600	413.41	1,796.78
058 2174 001 00	ARTS & CRAFTS COOPERATIVE INC	1622	SHATTUCK AVE	42	\$471.20	3/4 RETAIL, 1/4 OFFICE	4,296	0	0.00	1,075	\$115.03	3,222	\$43,175	\$546.77	3,989	363.10	1,374.68
058 2174 002 00	CAROL & JOE R NEIL	1624	SHATTUCK AVE	33.3	\$373.60	1/2 RETAIL, 1/2 OFFICE	3,117	0	0.00	1,559	\$166.76	1,559	\$208.84	\$375.60	3,150	283.70	1,032.28
058 2174 003 00	ERNEST P & INGA B NOBLE	1622	SHATTUCK AVE	30	\$336.57	2/3 RETAIL, 1/3 RES.	2,950	0	0.00	983	\$105.21	1,967	\$263.52	\$368.74	2,835	254.79	960.10
058 2174 004 01	1995 KAM Y LAM	1670	SHATTUCK AVE	35	\$392.67	2/3 RETAIL, 1/3 RES.	2,617	872	69.78	0	\$0.00	1,745	\$233.28	\$303.56	3,308	297.29	993.52
058 2174 006 02	DOROTHY A & J C ERDMANN	1690	SHATTUCK AVE	150.3	\$1,686.23	3/4 RETAIL, 1/4 OFFICE	10,996	0	0.00	2,724	\$291.47	8,272	\$1,095.59	\$1,386.52	15,761	1,416.46	4,489.20
058 2175 001 01	LAWRENCE W. SCHWARTZ MICHELLE J	1700	SHATTUCK AVE	95	\$1,065.81	1/2 OFFICE	8,976	0	0.00	4,488	\$480.22	4,488	\$601.28	\$1,081.61	12,730	1,144.06	3,291.48
058 2175 003 00	JAMES BLUME	1708	SHATTUCK AVE	40	\$448.76	1/3 RETAIL, 2/3 OFFICE	2,872	0	0.00	1,915	\$204.86	957	\$128.28	\$333.14	5,163	464.01	1,245.90
058 2175 004 00	DAVIDA JACOBSON	1720	SHATTUCK AVE	35	\$392.67	RETAIL	624	0	0.00	0	\$0.00	624	\$83.62	\$83.62	2,135	191.88	668.16
058 2175 005 00	WARSAWVA BUILDING PARTNERSHIP	1730	SHATTUCK AVE	50	\$560.96	RETAIL	1,340	0	0.00	0	\$0.00	1,340	\$179.56	\$395.00	2,819	253.35	993.86
058 2175 006 00	YIN SIKCHONG SUN	1748	SHATTUCK AVE	50	\$560.96	RETAIL	2,500	0	0.00	0	\$0.00	2,500	\$335.00	\$395.00	2,625	235.91	1,131.86
058 2176 001 01	AUTO CARE CAMPUS	1752	SHATTUCK AVE	115	\$1,290.20	RETAIL	1,160	0	0.00	0	\$0.00	1,160	\$155.44	\$155.44	10,350	930.17	2,375.80
058 2176 003 01	KENNETH & SANDRA PUTMAN	2083	DELAWARE ST	155	\$1,738.96	2/3 RES., 1/3 RETAIL	33,006	22,004	1,760.32	0	\$0.00	11,002	\$1,474.27	\$3,234.59	19,065	1,713.40	6,686.94
058 2177 015 01	HILLSIDE CENTER	1797	SHATTUCK AVE	200	\$2,243.82	RES.RETAIL	56,931	51,044	5,887.00	0	\$0.00	5,887	\$788.86	\$6,675.86	19,250	1,730.03	10,649.68
058 2178 018 00	AMERICAN COMMONWEALTH ASSOC.	2109	VIRGINIA ST	200	\$2,243.82	RES.RETAIL	18,889	9,445	755.60	0	\$0.00	9,445	\$1,265.63	\$2,021.23	22,425	2,015.37	6,280.42
058 2178 021 01	1625 SHATTUCK INVESTORS	1625	SHATTUCK AVE	105	\$1,178.01	OFFICE	29,344	0	0.00	29,344	\$3,139.81	0	\$0.00	\$3,139.81	12,075	1,085.20	5,403.00
058 2178 023 00	SUSAN J & BETTY L KENDALL	1619	SHATTUCK AVE	45	\$504.86	OFFICE	1,850	0	0.00	1,850	\$197.95	0	\$0.00	\$197.95	5,175	465.09	1,167.88
058 2178 024 01	COPELANDS PROPERTIES LLC	1607	SHATTUCK AVE	252	\$2,827.21	RETAIL	17,530	0	0.00	0	\$0.00	17,530	\$2,349.02	\$2,349.02	29,612	2,661.27	7,837.50
059 2260 001 00	ALLEN & CHRISTINE CONNOLLY	2100	VINE ST	100	\$1,121.91	3/4 RETAIL, 1/4 OFFICE	10,090	0	0.00	2,523	\$269.91	7,568	\$1,014.05	\$3,210.92	8,958	805.07	3,210.92
059 2260 002 01	GRANT GREEN PARTNERSHIP / CROWN FC	2110	VINE ST	140	\$1,570.67	3/4 RETAIL, 1/4 OFFICE	28,520	0	0.00	7,130	\$762.91	21,390	\$2,866.26	\$3,629.17	19,700	1,770.47	6,970.30
059 2260 015 01	UREY & ARELA BEARY	1549	SHATTUCK AVE	50	\$560.96	1/2 RETAIL, 1/2 OFFICE	2,255	0	0.00	1,043	\$111.55	1,043	\$139.70	\$251.24	4,300	386.45	1,198.64
059 2260 015 02	MELVIN M MANN	1543	SHATTUCK AVE	40	\$448.76	RETAIL	4,813	0	0.00	0	\$0.00	4,813	\$644.94	\$644.94	3,580	321.74	1,415.44
059 2260 016 00	FRIEDEL GOODMAN	1555	SHATTUCK AVE	45	\$504.86	40 OFFICE, 60 RES.	7,271	4,363	349.01	2,908	\$311.20	0	\$0.00	\$660.21	5,355	481.26	1,646.32
059 2260 017 00	MICHAEL R GACH	1533	SHATTUCK AVE	45	\$504.86	OFFICE	3,780	0	0.00	3,780	\$404.46	0	\$0.00	\$404.46	5,355	481.26	1,390.59
059 2260 018 00	KAM Y & SHUN LAM	1531	SHATTUCK AVE	60	\$673.15	RESIDENTIAL	13,038	13,038	1,043.04	0	\$0.00	0	\$0.00	\$1,043.04	7,150	642.56	2,358.76
059 2260 019 00	PATRICIA L MEYER / DAWN WARD	1525	SHATTUCK AVE	60	\$673.15	RETAIL	5,064	0	0.00	0	\$0.00	5,064	\$678.58	\$678.58	7,880	663.25	2,014.96
059 2260 020 03	ROBERT Z & EVELYN L APTE	1519	SHATTUCK AVE	70	\$785.34	1/2 RETAIL, 1/2 OFFICE	7,642	0	0.00	3,821	\$408.85	3,821	\$512.01	\$920.86	8,160	733.35	2,439.54
059 2260 021 00	PAGONO ET CIE DBA CHEZ PANISSE	1517	SHATTUCK AVE	30	\$336.57	RETAIL	2,423	0	0.00	0	\$0.00	2,423	\$324.68	\$324.68	3,591	322.73	983.98
059 2260 022 01	CHU LIN WONG	1515	SHATTUCK AVE	29.6	\$332.09	RETAIL	2,256	0	0.00	0	\$0.00	2,256	\$302.30	\$302.30	3,543	318.41	952.80
059 2260 022 02	ELITE PROPERTIES LLC	1511	SHATTUCK AVE	70.4	\$789.82	RETAIL	9,537	0	0.00	0	\$0.00	9,537	\$1,277.56	\$1,277.56	8,427	757.35	2,825.12
059 2261 001 02	RUELL ENTERPRISES INC	1451	SHATTUCK AVE	377.3	\$4,232.97	RETAIL	17,932	0	0.00	0	\$0.00	17,932	\$2,402.89	\$2,402.89	33,960	3,052.04	9,687.88
059 2261 004 03	STEVEN C & LINDA J WOJLAN	1444	WALNUT ST	110	\$1,234.10	1/4 OFFICE, 3/4 RES.	8,548	6,411	512.88	2,137	\$228.66	0	\$0.00	\$741.54	4,400	395.43	2,371.06
059 2261 005 00	RUEGG & ELLSWORTH	2113	VINE ST	40	\$448.76	1/2 RETAIL, 1/2 OFFICE	1,280	0	0.00	1,200	\$128.40	0	\$0.00	\$128.40	4,400	395.43	1,622.86
059 2261 006 00	RUEGG & ELLSWORTH	2111	VINE ST	40	\$448.76	1/2 RETAIL, 1/2 OFFICE	6,711	0	0.00	3,356	\$359.04	3,356	\$449.64	\$608.68	4,400	395.43	1,652.86
059 2261 007 00	RUEGG & ELLSWORTH	1485	SHATTUCK AVE	75	\$841.43	RETAIL	6,750	0	0.00	0	\$0.00	6,750	\$904.50	\$904.50	6,750	606.63	2,352.56
059 2261 008 00	VIRGINIA M DEROLA	1481	SHATTUCK AVE	35	\$392.67	RETAIL	2,555	0	0.00	0	\$0.00	2,555	\$342.37	\$342.37	3,150	283.10	1,018.12
059 2261 009 00	GLORIA A GOLDBERG	1475	SHATTUCK AVE	40	\$448.76	RETAIL	3,600	0	0.00	0	\$0.00	3,400	\$455.60	\$455.60	3,600	323.54	1,227.90
059 2261 010 00	HENRY F WONG	1483	SHATTUCK AVE	72.7	\$815.63	3/4 RETAIL, 1/4 OFFICE	5,664	0	0.00	1,416	\$151.51	4,248	\$669.23	\$720.74	6,540	587.76	2,124.12
059 2262 001 00	WILLIAM C ROSSO	1400	SHATTUCK AVE	147.9	\$1,659.30	RETAIL	19,118	0	0.00	0	\$0.00	19,118	\$2,561.81	\$2,561.81	9,338	839.22	5,060.34
059 2262 005 00	TAKEO & CARLE C HIRAHARA	1480	SHATTUCK AVE	120	\$1,346.29	RETAIL	2,369	0	0.00	0	\$0.00	2,369	\$317.45	\$317.45	12,000	1,078.46	2,742.20
059 2262 006 00	VEGIFOOD INC	2085	VINE ST	35	\$392.67	1/2 RETAIL, 1/2 RES.	2,781	1,391	111.24	0	\$0.00	1,391	\$186.33	\$297.57	4,200	377.46	1,067.70
059 2263 001 01	BEUKERS PROPERTIES CO	1480	SHATTUCK AVE	518.2	\$5,813.74	RETAIL	29,375	0	0.00	0	\$0.00	29,375	\$3,936.25	\$3,936.25	91,010	8,179.21	17,929.14
059 2263 002 01	WILLIAM H HEFTER	2044	VINE ST	115	\$1,290.20	3/4 RETAIL, 1/4 RES.	9,946	2,487	198.92	0	\$0.00	7,460	\$999.57	\$1,198.49	15,525	1,395.26	3,883.94
059 2263 006 01	BANK OF AMERICA CORP. REAL ESTATE	1516	SHATTUCK AVE	95	\$1,065.81	RETAIL	11,813	0	0.00	0	\$0.00	11,813	\$1,582.94	\$1,582.94	12,825	1,152.60	3,801.36
059 2263 009 00	ESPRESSO ROMA CORPORATION	1540	SHATTUCK AVE	30	\$336.57	RETAIL	5,515	0	0.00	0	\$0.00	5,515	\$739.01	\$739.01	4,050	363.98	1,439.56
059 2263 010 01	BERKELEY BAZAAR PARTNERS	1550	SHATTUCK AVE	300	\$3,356.73	RETAIL	37,323	0	0.00	0	\$0.00	37,323	\$5,001.28	\$5,001.28	85,050	7,643.57	16,010.58
059 2263 024 01	BANK OF AMERICA CORP. REAL ESTATE	1516	SHATTUCK AVE	80	\$673.15	PARKING	0	0	0.00	0	\$0.00	0	\$0.00	\$0.00	17,550	1,577.24	2,250.30
	TOTALS			4,963,110	\$54,559.61		499,911	112,076	10,769.55	80,625	\$8,626.91	306,962	\$41,132.84	\$60,529.30	606,912	54,544.09	\$2,883.76

BSF in LX & Spreadsheet Differ
Rounding difference on tax system

County Fee @ 1.7%:
Net Assessment Revenue: \$166,748.94

Exhibit B

North Shattuck Business Improvement District

Assessment Rates

The North Shattuck Business Improvement District (BID) has only one benefit zone, based upon the assumption that each property owner is anticipated to receive the same benefit of enhanced services. Assessments are based upon lot size, linear lot frontage and building sizes.

Buildings in different uses pay different assessments on retail, office and residential uses. Assessments on building square footage are scaled according to the estimated levels of benefit, with retail spaces assumed to have the highest level of benefit and residential uses assumed to have the lowest level of benefit. The office building square footage rate is set at 80% of the retail rate. The residential building square footage rate is set at 60% of the retail rate.

All private and public owners are required to pay BID assessments. Following is a summary of the assessment rates on the three basic assessment factors.

Building Use	Lot Size Assessment	Linear Lot Frontage Assessment	Building Square Footage Assessment
Retail Use	0.0898 per sq. ft.	\$11.219 per foot	\$0.1342 per sq. ft.
Office Use	0.0898 per sq. ft.	\$11.219 per foot	\$0.1074 per sq. ft.
Residential Use	0.0898 per sq. ft.	\$11.219 per foot	\$0.0805 per sq. ft.