

Attachment A



THE DOWNTOWN SANTA BARBARA COMMUNITY BENEFIT IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN

Final Plan -
April 4, 2024

Prepared pursuant to the City of Santa Barbara's Community Benefit Ordinance # 5995, Amending the Santa Barbara Municipal Code by adding Chapter 4.45 relating to Community Benefit Districts.

Prepared for:

The Downtown Organization of Santa Barbara
The Santa Barbara South Coast Chamber of Commerce
City of Santa Barbara

Prepared by:

New City America, Inc.
The Downtown Santa Barbara
Community Benefit Improvement District Steering Committee



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The Downtown Santa Barbara Community Benefit Improvement District 2024 Management District Plan

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Attachment:

A. Engineer's Report

Section 1

Management District Plan Summary

The name of this Community Benefit Improvement District (“CBID”) is the Downtown Santa Barbara Community Benefit Improvement District (“Downtown Santa Barbara CBID” or the “District”). The District is being formed under the City of Santa Barbara’s Community Benefit Ordinance # 5995, amending the Santa Barbara Municipal Code by adding Chapter 4.45 relating to Community Benefit Districts.

The levy of assessments on real property within the proposed District will fund physical improvements to individual properties, attract new customers, tenants, and increase business sales resulting in stabilized rents, particularly after the impact of COVID 19 on property owners throughout Downtown Santa Barbara District. The assessments will fund maintenance, special events and activities, and other special benefits within the District, revitalizing the Downtown Santa Barbara district and creating jobs, attracting and retaining businesses, and reducing crime.

Downtown Santa Barbara CBID Steering Committee

For decades, downtown stakeholders have worked to improve and enhance the experience and overall ambiance of working, visiting, shopping, and residing in the Downtown Santa Barbara district. Despite this ongoing work, efforts have been hindered by a lack of sufficient, sustainable funds to appropriately staff and fund the necessary improvements for the long-term needs of the district.

To ameliorate this situation, in the summer of 2022 the Downtown Organization and the Santa Barbara South Coast Chamber of Commerce hired New City America, a Southern California company that specializes in CBID and PBID investigations and formations, to investigate the likelihood of conceptual support for a new Downtown Santa Barbara District Community Benefit Improvement District. A survey was conducted to gauge support within the community for a new Special Benefit District for both the Downtown Santa Barbara District property owners and the business community alike.

Since the initiation of work last fall, the Downtown Santa Barbara Community Benefit Improvement District Steering Committee has worked diligently to outreach to property owners and build a level of support for the new CBID. The Downtown Santa Barbara CBID Steering Committee has met multiple times, has reviewed multiple versions of a management plan, and finalized the boundaries, services, costs, and term at its March 2023, CBID Steering Committee meeting.

The meeting dates of the Steering Committee included the following:

October 5th, 2022
 November 2nd, 2022
 November 10th, 2022
 December 1st, 2022
 January 19th, 2023
 February 27th, 2023
 March 9th, 2023
 March 21st, 2023
 April 10th, 2023
 May 31st, 2023

The business and property owners who participated in the Downtown Santa Barbara CBID Steering Committee meetings included:

Warren Nocon, Art Prado, Anne Petersen, Richard Berti, Marina Satoafaiga, Tom Luria, Brittany Zajic, Jim Knell, Adam Geeb, Rick Ostrander, Scott San Filippo, Dustin Hoiseth.

Steering Committee: *Joe Corazza, Trey Pinner, Crosby Slaughter, Janet Garufis, Ron Robertson, Trevor Large, Geoffrey Carter, Peter Lewis, Mitchell Sjerven, Matt LaBrie, David de L'Arbre, Dan Burnham, CJ Young, Kristen Miller, Mary Lynn Harms-Romo, Courtney Rintoul, Robin Elander, Daniel Ramirez, Consultant, Marco Li Mandri/New City America.*

Priority Special Benefit Services/Survey

This past October 2022, a survey was sent out to all the property owners in the proposed CBID area, to ascertain their level of conceptual support for the services that would be funded through the establishment of a new Downtown Santa Barbara Community Benefit Improvement District.) New City America, who is consulting on the formation, tallied the support based upon the property variables that would be assessed in the ultimate funding of the special benefit services of the district. Those property variables include parcel lot size, linear frontage and building square footage. The results were as follows:

We received responses from over 104 property owners representing 213 parcels in the Downtown. In their response to the survey, they prioritized the following special benefit services:

- *95 of the respondents believed that Downtown, as portrayed in the media, has been negative.*
- *103 of the respondents believe that Downtown is safe but suffers from an unsafe image.*
- *122 of the respondents believe that safety ambassadors or private security should be funded to ensure order in Downtown.*
- *128 respondents believe that homeless outreach services to respond to panhandling and loitering issues should be funded with the CBID.*
- *101 respondents would support enhanced sidewalk and gutter sweeping services and sidewalk pressure washing services in Downtown.*
- *119 of the respondents' support property owner funded special events such as Holiday décor, street festivals, etc. to improve the identity and bring positive attention to downtown Santa Barbara*
- *100 of the respondents' support property owner funded marketing, promotions, social media and branding programs or campaigns to bring new business and attract new tenants to downtown Santa Barbara*

Based upon these results, the Downtown Santa Barbara CBID Steering Committee determined this past January there was enough support to come up with a preliminary Management District plan.

How can a new CBID benefit property owners in Downtown Santa Barbara District?

In summary, a Downtown Santa Barbara CBID is a *Special Benefits Assessment District* whereby property owners vote, through a mail ballot procedure, to supplement their property tax bills to pay for and control the assessments they generate through the CBID. The CBID will not replace current City services, but it can fund solutions to supplement City services in the areas including:

- Safety, petty criminal, and homeless/vacancy problems
- Sidewalk cleanliness
- Increase the trimming and replacement of damaging trees and landscaping

- Install/improve decorative amenities such as street furniture/fixtures/equipment/lighting
- Promote and enhance the brand/image of Downtown Santa Barbara
- Manage events in and around the district
- Create a strong social media presence, and facilitate public relations for Downtown Santa Barbara businesses
- Provide parking directional services and other mobility related activities.
- Promote public space development and placemaking

MOST IMPORTANTLY, THESE PROPERTY ASSESSMENT FUNDS WILL NOT REPLACE EXISTING CITY SERVICES IN THE DOWNTOWN SANTA BARBARA DISTRICT AND WILL BE CONTROLLED BY AN EXISTING OR NEW NON-PROFIT CORPORATION OF PROPERTY AND BUSINESS OWNERS, ESTABLISHED AFTER THE DISTRICT IS VOTED IN BY PROPERTY OWNERS.

Special Benefit Budget Category Analysis

The Downtown Santa Barbara CBID *Management District Plan* gives the property owners greater flexibility in determining the type and frequency of special benefit services that will be allocated on a year-to-year basis.

The proposed Downtown Santa Barbara Community Benefit Improvement District, will fund special benefit services, over and above, what the City of Santa Barbara, are currently providing. Special benefits and supplemental to the general benefits paid for out of the City and County budgets. Those *categories of special benefit services* include the following:

All services listed below are special benefits and supplemental to current City services.

CIVIL SIDEWALKS/SAFETY AND CLEANLINESS/BEAUTIFICATION

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

- 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 Santa Barbara 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 SBPD overtime officers, and homeless outreach workers

DISTRICT IDENTITY AND PLACEMAKING

Examples of this category of special benefit services and costs may include, but are 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 Santa Barbara CBID 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.
- Personnel to manage in-house or contracted public relations, web site maintenance or social media contractors.

ADMINISTRATION/PROGRAM 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
- Grant writing

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

Proposed First Year Downtown Santa Barbara District CBID Budget

Category of Services	Percentage of budget	1 st Year Allocation (rounded)
Civil Sidewalks/Safety and Cleanliness	66%	\$1,450,000
District Identity and Placemaking	14%	\$308,000
Administration	15%	\$330,000
Contingency/Reserve	5%	\$114,753
Total 1 st year Budget	100%	\$2,202,753

METHOD OF FINANCING

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

- Linear frontage, on all sides of the parcel (excluding alleys)
- Lot square footage
- Building square footage
- Current and future residential condominiums
- Location within one of the two geographic benefit zones of the district

Costs:

The costs per parcel are based upon the five factors listed above. The Benefit Zones are determined by the anticipated special benefits that a parcel will receive based upon its proximity to the core of the district along State Street, as well as the frequency of special benefit services that that parcel will be receiving. All assessments must be proportional to the special benefits received.

First Year Annual Costs Per Benefit Zone

Property Variable	Benefit Zone 1	Benefit Zone 2
Building Square Footage	\$0.22	\$0.16
Lot size	\$0.18	\$0.13
Linear Frontage	\$6.00	\$4.50
Residential Condos Unit Sq. Ft.	\$0.22	\$0.22

In addition, other factors will be used to determine assessments based upon the anticipated benefit with the current land uses:

- Residential condominiums will be assessed for parcel unit building square footage only.
- All publicly owned and operated parcels will be assessed for linear frontage and lot size only.

Data and Benefit Zones

There are 542 individual parcels owned by 371 property owners in the proposed Downtown Santa Barbara Community Benefit Improvement District. The data was obtained by Santa Barbara County Assessors as well as input from the various property owners in the Downtown Santa Barbara District and Co-Star (a real estate software). The following data is used as the basis for the generation of the CBID.

Property Data by Benefit Zone

Zones	Building Square Feet	Lot Square Feet	Linear Frontage	Residential Condos/Apt
1	4,320,260 sq. ft	4,183,510 sq. ft.	39,784 linear feet	68,982 sq. ft.
2	408,940 sq. ft.	1,002,709 sq. ft.	9,885 linear feet	23,270 sq. ft.
Total	4,729,200 sq. ft	5,186,219 sq. ft	49,669 linear feet	92,252 sq. ft.

Boundaries:

The following description summarizes the two different Benefit Zones within the proposed Downtown Santa Barbara Community Benefit Improvement District. Both Benefit Zones are predominantly geographically based. The key differences in the assessment methodology and service levels will be based only on:

1. the location in one benefit zone or the other,
2. whether the parcels are publicly owned and
3. if the parcel is a single residential condominium.

Otherwise, the assessment methodology will be applied equally to all land uses, with the exceptions listed above. *State Street and the other related streets run diagonally from the northwest to the southeast, ending at the Pacific.*

Zone 1: Core Area:

In general,

- On the northwest side: the southern side of Sola Street
- On the northeast side, the parcels on west side of Anacapa Street
- On the southwest side, the eastern side of Chapala Street
- On the southeast side, the north side of Highway 101.

Zone 2: In general, all the parcels on the east side of Anacapa Street from Sola Street on the northwest side to Highway 101 on the southeast side.

Reimbursement of Formation Funds

This plan pre-authorizes the repayment of formation funds advanced by Downtown Santa Barbara District stakeholders to cover the costs of the survey, calculation of results, the management district plan creation, approval by the CBID Steering Committee, the Assessment Engineers report, the petition drive, and the balloting process to be conducted by the City of Santa Barbara. An amount not to exceed \$150,000 shall be equally reimbursed to the two organizations who invested in this process, and they shall be repaid in the first year of the formation of the district, based upon request and need.

Cap

The District budget and assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association/District Management Corporation and will vary between 0% and 5% annually. Changes in land uses, the development of vacant parcels, the conversion of tax exempt to for-profit developments, the demolition of buildings, building improvements that increase square footages, and new

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

Bonds

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

District Formation

Under the local enabling ordinance, District formation requires a submission of petitions from property owners in the proposed district representing more than 30% of the total assessments to be paid into the CBID.

Once the City verifies the petitions totaling a minimum of 30%, (\$660,826) of the first year annual budget which is projected to be \$2,202,753 in assessments, the Santa Barbara City Council may adopt a **Resolution of Intention** to mail out ballots to all affected property owners. The City will then hold a public hearing and tabulate the ballots. The Downtown Santa Barbara CBID will be formed if the weighted majority of all returned mail ballots support District formation and if the City Council adopts a **Resolution of Formation** to levy the assessments on the benefiting parcels. The date for that public hearing has not been scheduled but is assumed that it will be held in late the early summer of 2024, based upon the successful completion of the petition drive.

Term

Under the Santa Barbara local enabling ordinance, the District may be established for an initial term of 5 years, and the term for renewal of the existing district may be as long as 20 years and shall not exceed 20 years. State law and the local enabling ordinance permit this annual disestablishment of the District based upon petition and vote of the property owners. The threshold needed to trigger the balloting for the formation of the district is the same as the process for disestablishment of the district.

Time and Manner for Collecting Assessments

The Downtown Santa Barbara CBID assessments will appear as a separate line item on annual property tax bills prepared by the County of Santa Barbara Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year together with any applicable interest and penalties. The "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 City. Publicly owned properties of the City and County shall not be collected by the County Tax Assessor, but rather by a manual billing by the City of Santa Barbara.

During the first year of operation for calendar year 2025, the City of Santa Barbara shall bill the CBID property owners in two installments, which carries the same force of law as the County Tax Assessor, to launch the CBID programs in early 2024. Commencing December 2024 forward, the County Tax Assessor will include the CBID assessments as a separate line item for the remaining four years of the first phase of the district term.

Government Assessments

The Downtown Santa Barbara CBID Management Plan assumes that any public or tax-exempt parcels shall pay into the CBID in proportion to the assessments paid for their specific special benefit services. There are currently many City and County properties in the proposed Downtown Santa Barbara CBID. The services these publicly owned parcel will be receiving are predominantly based upon the Civil Sidewalks and Administrative services in the budget. Since their buildings will not be marketed and promoted by the District Identity services in the CBID, their building square footage will not be assessed by the CBID plan.

Governance

Pursuant to Section 36650 of the California Streets and Highway Code, a District Management Corporation or Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. The Management Corporation must file Annual Reports with the City of Santa Barbara and will oversee the day-to-day implementation of services as defined in the Management District Plan.

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

A new public benefit non-profit corporation [501(c)(3)], will be established once the district has been approved by the property owners and they will serve in the capacity of the Owners Association to run the day-to-day operations of the district.

Disestablishment

Under the local enabling ordinance, the Downtown Santa Barbara CBID property owners will have an annual period in which to submit petitions to the City Council to disestablish the CBID. If the property owners vote by weighted majority to disestablish the District, assessments will be removed from the parcels the following fiscal year. Unexpended surplus funds will be returned to property owners based upon a parcel's percentage contribution to the previous fiscal year's assessments.

Section 2

Downtown Santa Barbara Community Benefit Improvement District Boundaries

Boundaries

The proposed Downtown Santa Barbara CBID consists of approximately 37 square blocks (blocks vary in size on each side of Highway 101), consisting of 542 parcels owned by 371 property owners. See the Downtown Santa Barbara proposed CBID map in Section 2, pages 13 - 17. The District is generally bounded by:

Zone 1: Core Area:

In general,

- On the northwest side: the southern side of Sola Street
- On the northeast side, the parcels on west side of Anacapa Street
- On the southwest side, the eastern side of Chapala Street
- On the southeast side, the north side of Highway 101.

Zone 2: In general, all the parcels on the east side of Anacapa Street from Sola Street on the northeast corner side to Highway 101 on the southeast corner.

Benefit Zones

The district consists of two benefit zones.

District Boundary Rationale

The Downtown Santa Barbara CBID boundaries are comprised of parcels that highlight an array of high-quality restaurants, retailers, office buildings, market rate and residential condominiums apartment units, hotels, industrial and civic buildings. Benefit Zone 1 properties front along State Street up to Chapala Street on the west and Anacapa on the east side. Zone 2 properties, in general, are to be found on the eastern side of Anacapa Street. (See maps on pages 13 – 17). The grid layout for Downtown Santa Barbara runs from the 101 freeway northwesterly diagonally up to Sola Street.

ZONE 1

Zone 1 Northern Boundary -

The northern boundary of the proposed Downtown Santa Barbara CBID includes all parcels on the south side of Sola Street at the intersection of Sola and Chapala Street, parcel number 039-131-021 and runs northeasterly ending at the intersection of Anacapa and Sola Street at parcel number 039-132-008. The District will only provide services to the individual assessed parcels within the boundaries; special benefit services will not be provided to parcels that are not assessed.

Zone 1 Southern Boundary -

The southern boundary of the proposed Downtown Santa Barbara CBID begins at the parcel at the intersection of Highway 101 and Chapala, parcel 037-252-007 and runs northeasterly along the north side of Highway 101 ending at parcel 031-254-019 at the intersection of

Anacapa Street and Highway 101. The District will only provide services to the individual assessed parcels within the CBID boundaries; services will not be provided to parcels that are not assessed.

Zone 1 Eastern Boundary:

The eastern boundary starts at the corner of the 101 freeway and Anacapa Street 037-254-019, and continues along the west side of Anacapa Street ending at parcel number 039-132-008 at the intersection of Sola and Anacapa Streets. The District will only provide services to the individual assessed parcels within the CBID boundaries,

Zone 1 Western Boundary:

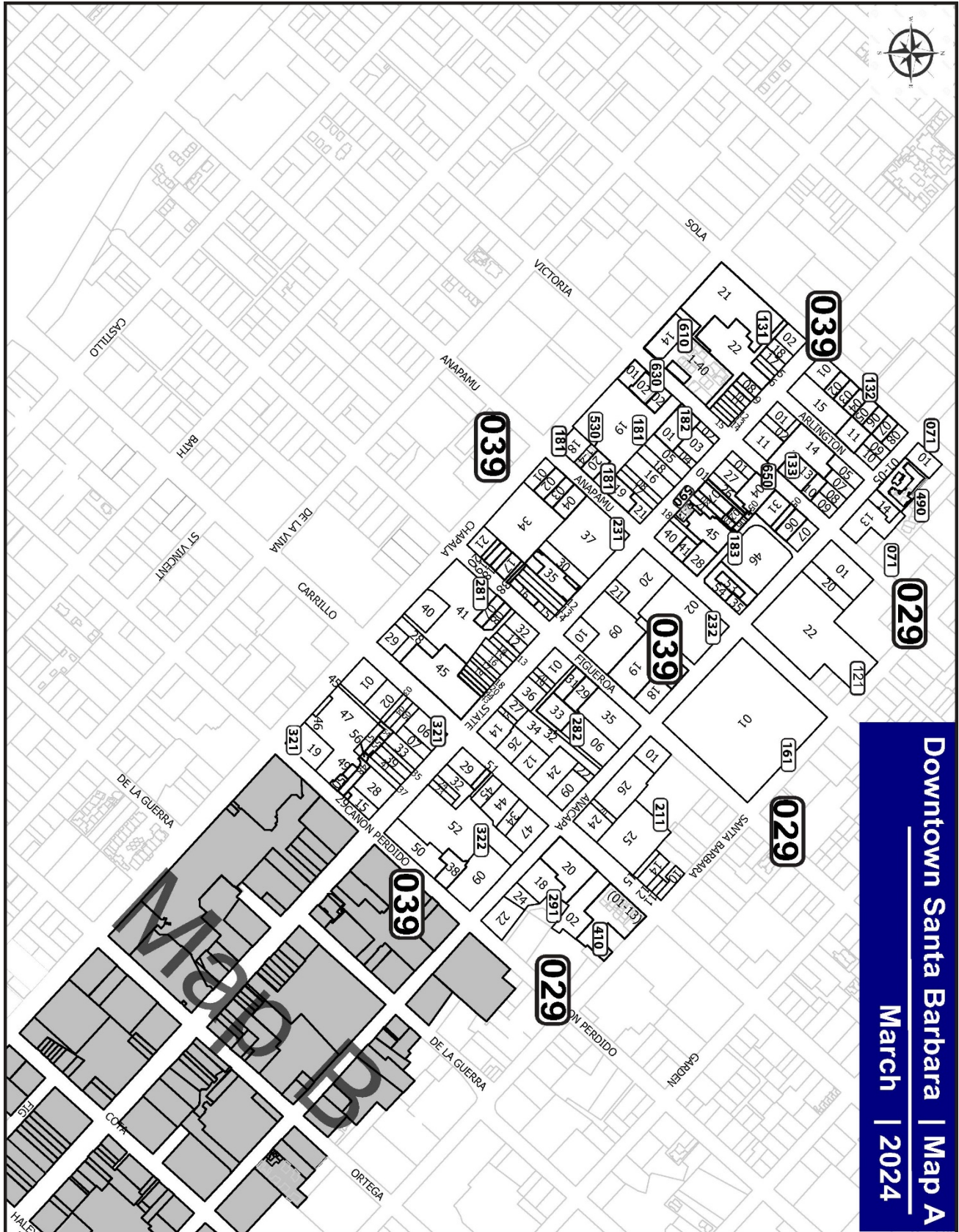
The western boundary of the proposed Downtown Santa Barbara CBID includes all the parcels fronting the east side of Chapala Street starting at the corner of Highway 101 and Chapala Street, parcel 037-252-007 and then continues northwesterly ending at the intersection of Sola and Chapala Streets, parcel 039-131-021. The District will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed.

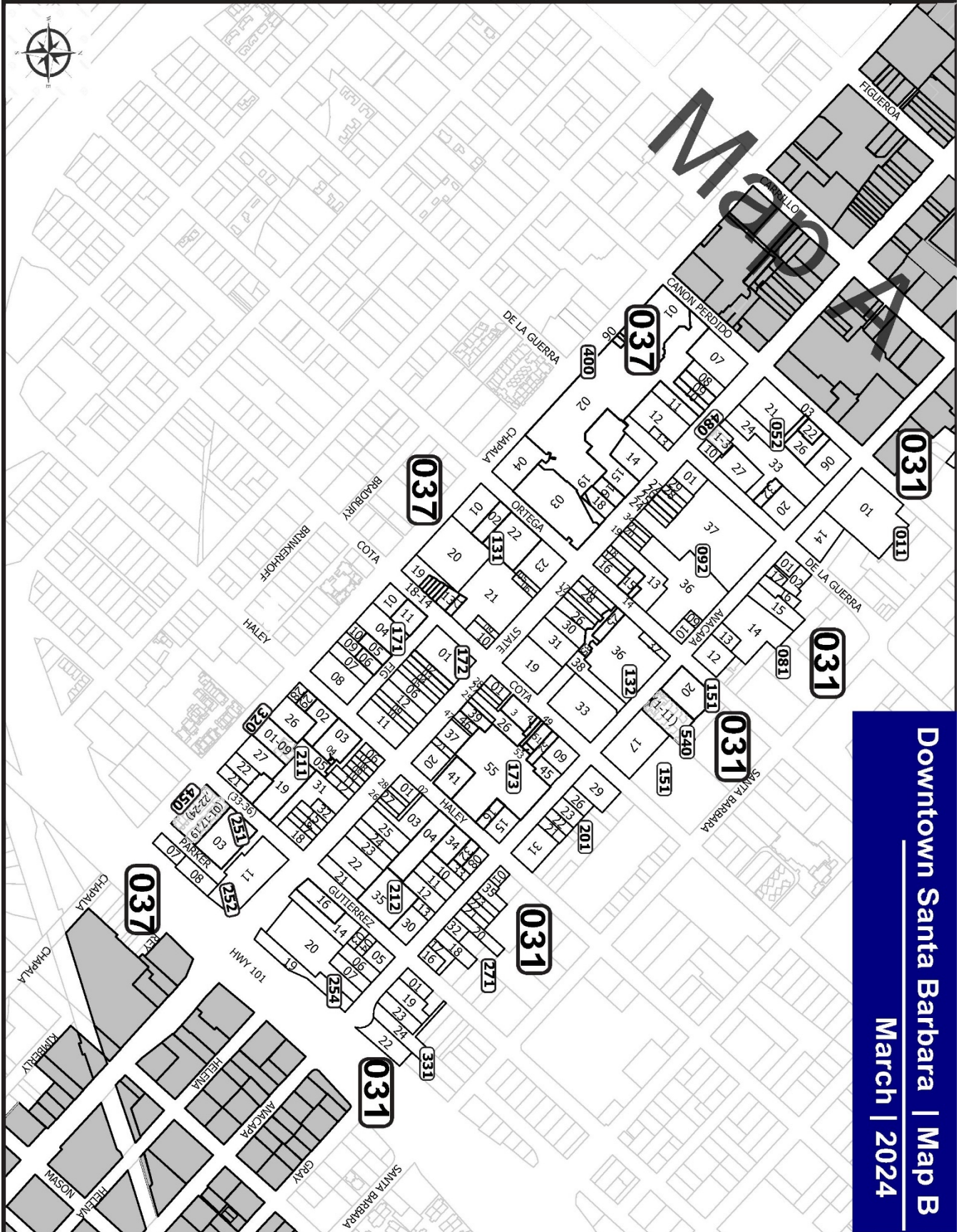
ZONE 2

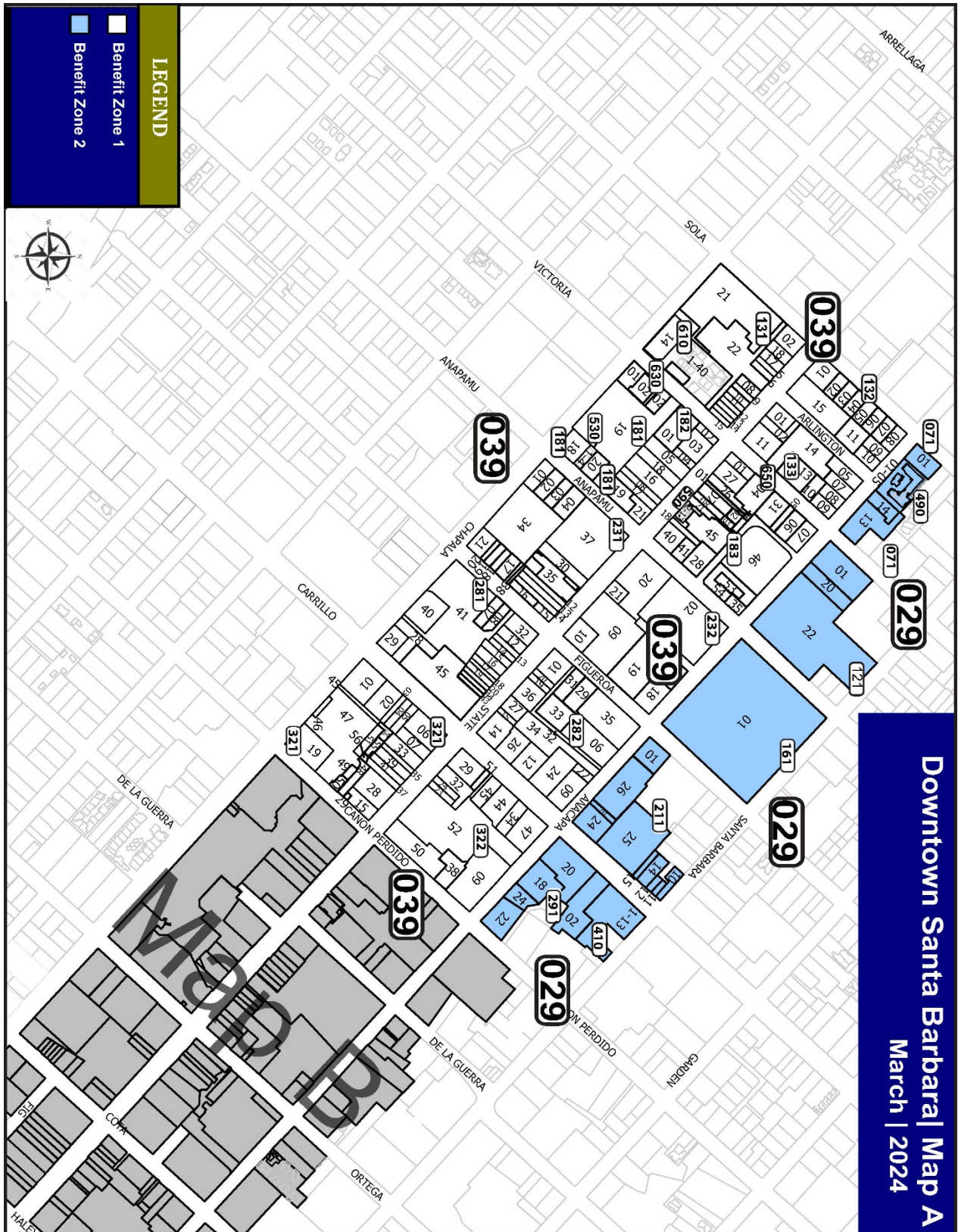
Zone 2 parcels include all of those parcels that start on the north at the intersection of Sola and Anacapa Streets, east side parcel 029-071-001 and continues down Anacapa Street including all of the parcels fronting on the east side of Anacapa Street ending at the intersection of Highway 101 and Anacapa Street, (east side) parcel number 031-331-022. The District will only provide services to the individual parcels within the boundaries; services will not be provided to parcels that are not assessed.

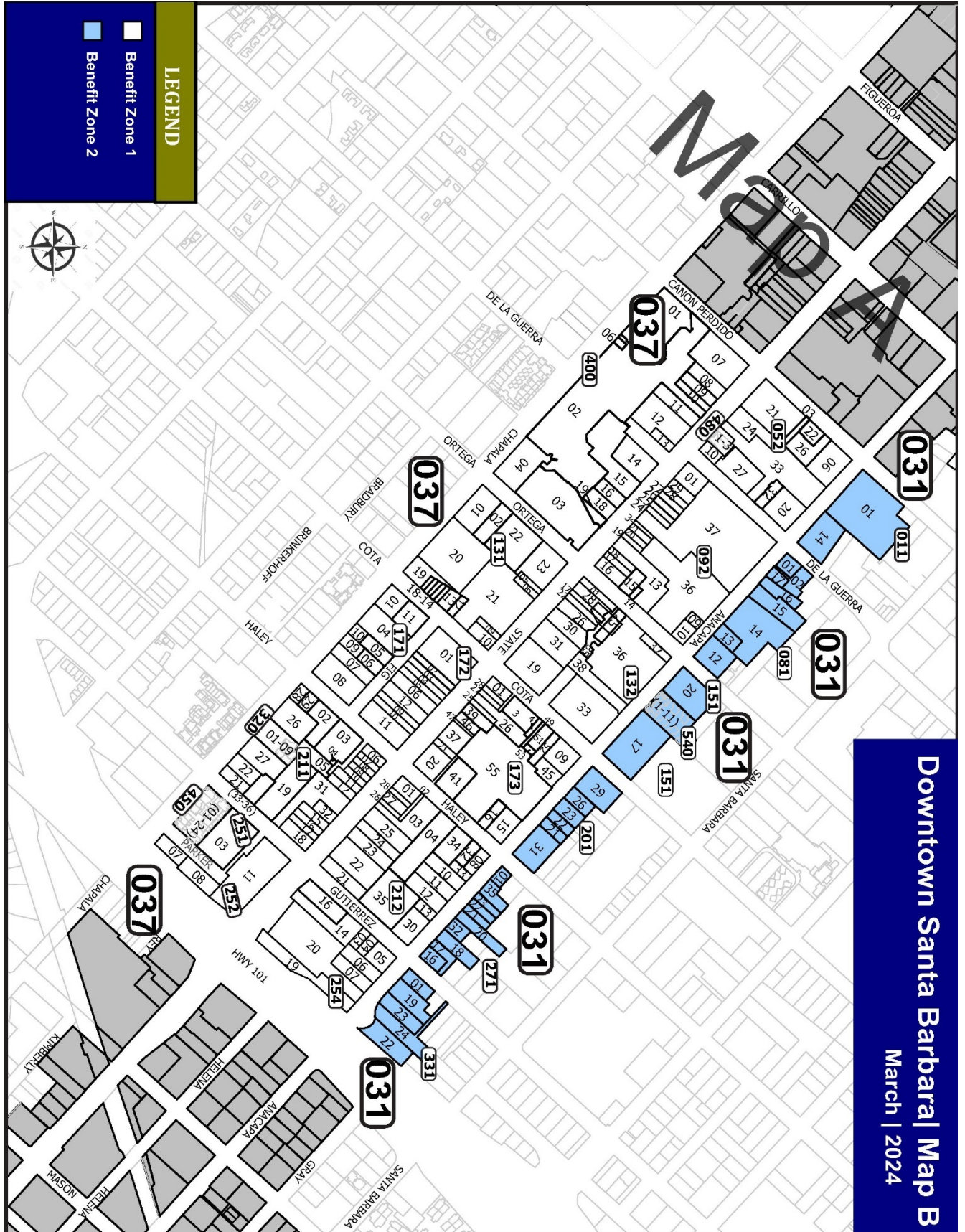
Summation

A list of all parcels included in the proposed Downtown Santa Barbara CBID are shown as Appendix 1, attached to this report identified by their respective Santa Barbara County assessor parcel numbers. All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Management District Plan. All Downtown Santa Barbara CBID funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the District boundaries and none will be provided outside of the District.









Section 3

District Improvement and Activity Plan

Explanation of Special Benefit Services

All of the improvements and activities detailed below are provided only to properties within the boundaries of the Downtown Santa Barbara CBID, as the improvements and activities will provide special benefits to the owners of these properties.

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

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

Special Benefit Budget Category Analysis

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

The bundles or categories of services and their percentages represent the service plan the Downtown Santa Barbara District property owners will be voting on when the Downtown Santa Barbara District CBID comes up for a mail ballot later this summer.

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

CIVIL SIDEWALKS/SAFETY AND CLEANLINESS/BEAUTIFICATION

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

- 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 Santa Barbara Park and Recreation Dept. 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 SBPD overtime officers, and homeless outreach workers

DISTRICT IDENTITY AND PLACEMAKING

Examples of this category of special benefit services and costs may include, but are 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 Santa Barbara CBID 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, 1st Thursday, Craft Beer Festival, Live Art and Wine tour, holiday tree lighting, etc.
- Business support, retention services including leasing strategies, special marketing to specific categories of businesses, filling of vacancies.
- Personnel to manage in-house or contracted public relations, web site maintenance or social media contractors.

ADMINISTRATION/PROGRAM 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, grant writing

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

METHOD OF FINANCING

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

- Linear frontage on all sides excluding alleys
- Lot square footage
- Building square footage
- Current and future residential condominiums that currently exist or will be constructed within the District
- Location within one of the two geographic benefit zones of the district

In addition, other factors will be used to determine assessments based upon the anticipated benefit with the current land uses:

- Residential condominiums will be assessed for unit square footage only.
- All publicly owned and operated parcels will be assessed for linear frontage and lot size only.
- Hotels within the boundaries of the proposed district will not pay for the District Identity and Placemaking services since they are currently funding the Tourism Improvement District, which funds those special benefit services.

Data and Benefit Zones

There are 542 individual parcels owned by 371 property owners in the proposed Downtown Santa Barbara Community Benefit Improvement District. The data was obtained by Santa Barbara County Assessors as well as input from the various property owners in the Downtown Santa Barbara District and Co-Star (a real estate software). The following data is used as the basis for the generation of the CBID.

Property Data by Benefit Zone

Zones	Building Square Feet	Lot Square Feet	Linear Frontage	Residential Condos/Apt
1	4,320,260 sq. ft	4,183,510 sq. ft.	39,784 linear feet	68,982 sq. ft.
2	408,940 sq. ft.	1,002,709 sq. ft.	9,885 linear feet	23,270 sq. ft.
Total	4,729,200 sq. ft	5,186,219 sq. ft	49,669 linear feet	92,252 sq. ft.

Costs

The costs per parcel are based upon the five factors listed on page 20. The Benefit Zones are determined by the anticipated special benefits that a parcel will receive based upon its proximity to the core of the district, as well as the frequency of special benefit services that that parcel will be receiving. All assessments must be proportional to the special benefits received so we have agreed upon the following Benefit Zones.

Proposed First Year Downtown Santa Barbara District CBID Budget

Category of Services	Percentage of budget	1 st Year Allocation (rounded)
Civil Sidewalks	66%	\$1,450,000
District Identity and Placemaking	14%	\$308,000
Administration	15%	\$330,000
Contingency/Reserve	5%	\$114,753
Total 1st year Budget	100%	\$2,202,753

First Year Annual Costs Per Benefit Zone

Property Variable	Benefit Zone 1	Benefit Zone 2
Building Square Footage	\$0.22	\$0.16
Lot size	\$0.18	\$0.13
Linear Frontage	\$6.00	\$4.50
Residential Condos Building Square Foot	\$0.22	\$0.22

Reimbursement of Formation Funds

This plan authorizes the repayment of formation funds advanced by Downtown Santa Barbara District stakeholders to cover the costs of the survey, calculation of results, the management district plan creation, approval by the CBID Steering Committee, the Assessment Engineers report, the petition drive, and the balloting process to be conducted by the City of Santa Barbara. An amount not to exceed \$100,000, split equally by the Downtown Organization and the Santa Barbara South Coast Chamber, shall be reimbursed to those organizations and property owners who invested in this process, and they shall be repaid in the first three years of the formation of the district, based upon request of the funders.

Cap

The District budget and assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association/District Management Corporation and will vary between 0% and 5% annually. Changes in land uses, the development of vacant parcels, the conversion of tax exempt to for-profit developments, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property

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

Bonds

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

Operating Budget

A projected operating budget, based upon the local enabling ordinance, has an initial 5 - year term and may be renewed for up to 20 years more. New City America has listed the maximum percentage of allowable annual increases based upon the current data within the district, with the following assumptions:

- Assessments *may be subject to annual increase*, based upon the action of the new District Management Corporation Board, not to exceed 5% per year.
- Changes in land use, demolition of existing buildings, and new development will occur and will change the improvements to that parcel, normally due to redevelopment of the site and the addition of new building square footage which shall be assessed based upon the provisions laid out in this Management Plan.

The budget for specific programs may be reallocated within each budget category by up to 10% during the 5-year term of the District. The Management Corporation Board may alter the budget based upon service needs and such changes shall be included in the Annual report and submitted to the Santa Barbara City Council for review and approval.

**Five-Year Projection of Maximum Assessment for the
Downtown Santa Barbara CBID**

	Civil Sidewalks	District Identity	Administration	Contingency	Total
Y1	\$ 1,450,000	\$ 308,000	\$ 330,000	\$ 114,753	\$ 2,202,753
Y2	\$ 1,522,500	\$ 323,400	\$ 346,500	\$ 120,491	\$ 2,312,891
Y3	\$ 1,598,625	\$ 339,570	\$ 363,825	\$ 126,515	\$ 2,428,535
Y4	\$ 1,678,556	\$ 356,549	\$ 382,016	\$ 132,841	\$ 2,549,962
Y5	\$ 1,762,484	\$ 374,376	\$ 401,117	\$ 139,483	\$ 2,677,460

Notes:

- Assumes a possible 5% maximum yearly increase on all budget items, if approved annually by the District Management Corporation Board of Directors
- Any accrued interest or delinquent payments will be expended in the above categories.

Section 4

Assessment Methodology

The proposed Downtown Santa Barbara CBID is a property-based special benefit assessment district being established pursuant to the Santa Barbara local enabling ordinance as well as Section 36600 of the California Streets and Highway Code. Due to the special benefit nature of assessments levied within a CBID, program costs are to be distributed amongst all identified specially benefited properties based on the proportional amount of special program benefits each property is expected to derive from the assessments collected.

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

General vs. Special Benefits

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

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

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

Parcels that receive the special benefit programs, services and improvements outlined in this Management District Plan will attract more customers, employees, tenants, and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, and rental income, and for future residents, make Downtown Santa Barbara District more walkable, attractive and livable. These benefits are particular and distinct in that they are not provided to non-assessed parcels within or outside of the

District. Because these programs, services and improvements will only be provided to each individual assessed parcel within the Downtown Santa Barbara CBID boundaries, these programs, services, and improvements will constitute "special benefits."

Existing City of Santa Barbara services will not be replaced or duplicated by the Downtown Santa Barbara CBID funded services. The purpose of this District is to fund supplemental programs, improvements, and services within the Downtown Santa Barbara District boundaries above and beyond what is currently being funded either via normal tax supported methods or other funding sources. The assessments to be levied on parcels within the Downtown Santa Barbara CBID are for services, programs and improvements directly benefiting each individual parcel within this area and support increased cleanliness, commerce, business attraction and retention, increased commercial property rental income and improved District identity. No CBID funded services, activities or programs will be provided beyond the Downtown Santa Barbara District CBID boundaries.

While every attempt is made to provide CBID services and programs to confer benefits only to those identified assessed parcels within the District, the California State Constitution, Article XIII D, was added via Proposition 218 to provide that general benefits exist, either by design or unintentionally, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the District, or "spillover" onto parcels surrounding the District, or to the public at large who might be passing through the District with no intention of transacting business or residing within the District or interest in the District itself. Empirical assessment engineering analysis throughout California has found that general benefits within a given similar special benefit district tend to range from 1-5% of the total costs.

There are three methods that have been used by the Downtown Santa Barbara CBID Assessment Engineer for determining general and special benefit values within assessment districts:

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

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

Downtown Santa Barbara CBID Programs and Improvements

The total special and general benefit program activities and budget allocations that will be provided to each individual parcel assessed in the proposed Downtown Santa Barbara CBID are shown in the chart below:

Total Year 1 – 2024 Special + General Benefit Costs

Category of Special Benefit Services	Year 1 Annual Amount (assessments to fund special benefits)	Year 1 Non-Assessment Costs (general benefits ratio)	Year 1 Total Costs (special and general benefits)	% of Total
Civil Sidewalks	\$1,450,000	\$17,981	\$1,467,981	66%
District Identity/Placemaking	\$308,000	\$15,734	\$323,734	14%
Administration	\$330,000	\$8,991	\$338,991	15%
Contingency	\$114,753	\$2,248	\$117,001	5%
Total	\$2,202,753	\$44,954	\$2,247,707	100%

All program costs associated with general benefits will be derived from sources or credits other than CBID assessments. Sample “other” revenue sources can be derived from special events, grants, volunteer hours and must simply equal a total of \$ 44,954 per year which would equal the general benefit cost of 2% of the computed total CBID cost \$2,202,753 from the table above. Here, program costs are spread among property variables that are common to each parcel include linear frontage, lot or parcel size and building square footage, and residential condominium parcels and benefit zone. Assessed valuation cannot be used as the basis for revenue generation in the state of California since Proposition 13 sets the assessed valuation at the time of purchase of the parcel, therefore adjacent parcels may be similar in size, but have different assessed valuations. We must therefore spread the assessments among the consistent factors of each parcel, based upon 2023 data.

Proposed First Year Downtown Santa Barbara District CBID Budget

Category of Services	Percentage of budget	1 st Year Allocation (rounded off)
Civil Sidewalks	66%	\$1,450,000
District Identity and Placemaking	14%	\$308,000
Administration	15%	\$330,000
Contingency/Reserve	5%	\$114,753
Total 1st year Budget	100%	\$2,202,753

Annual Costs per property variable and Benefit Zone

Property Variable	Benefit Zone 1	Benefit Zone 2
Building Square Footage	\$0.22	\$0.16
Lot size	\$0.18	\$0.13
Linear Frontage	\$6.00	\$4.50
Residential Condos Unit Square Foot	\$0.22	\$0.22

Explanation of Difference in Benefit Zone Assessments:

Benefit Zone 1 parcels will be assessed at a higher rate since they will have the highest frequency of Civil Sidewalks and District Identity services due to the amount of foot traffic in and around the parcels fronting along State Street, the west side of Anacapa Street and the east side of Chapala Street, which represents the core area of the District. Benefit Zone 1 properties are the historic core of Downtown Santa Barbara's District dating back almost 90 years and built around State Street. The individual parcels being assessed include high quality retail, restaurants, services, civic buildings, parking lots and structures, residential, office, hotel and residential condos and apartments. These parcels will benefit the most from the CBID special benefit services, therefore their assessments have been set to fund the costs of services to these parcels.

Benefits Zone 2 parcels represent the parcels on the east side of Anacapa Street from Sola Street to Highway 101. The predominant uses of Benefit Zone 2 parcels are office space, the County Administration center, various office and retail and other commercial uses. Since they will be getting services 5 out of 7 days per week, their assessments have been reduced to accommodate this weekly schedule and uses. The costs in Benefit Zone 2 are lower than that of Benefit Zone 1 due to the lack of density in this portion of the district and the lack of intense pedestrian activity that is found in Benefit Zone 1 properties with the core areas around State Street and the Funk Zone.

Linear Frontage Defined

Individual parcels will be assessed for all sides of each parcel fronting a public street. Alley frontage is not assessed. Each side of the parcel (excluding alley areas) will receive Civil Sidewalks special benefit services based upon the frequency of services articulated in this plan, linear front footage data was obtained from the County Assessor's parcel maps.

Building Square Footage Defined

Building square footage is defined as gross building square footage throughout the Downtown Santa Barbara CBID.

Lot Square Footage Defined

Lot square footage is defined as the total amount of area within the borders of the parcel. The lot square footage of a parcel has been verified by the County Assessor's parcel maps.

Commercial Condominium Parcels Defined

Ground floor commercial condominiums will be treated as independent "mini" commercial buildings and assessed based on their actual building square footage, the footprint of land they cover or lot size of the commercial condominium, and the amount of direct primary street frontage on the exterior of the building. Ground floor commercial condominiums will pay 100% of the special benefits for the assessment, based upon which benefit zone they are within.

Current and Future Residential Condominium Unit Parcels Defined

Current and future residential condominiums unit square footage is defined as the livable building square footage within the walls of the condominium residential unit parcel. They are included in a special category to designate their unique special benefits relative to the

commercial parcels within the Downtown Santa Barbara CBID. Unlike the commercial parcels in the District, including commercially operated apartment buildings, residential condominium parcels are assessed for building square footage only, and are not assessed for linear frontage and lot square footage.

Current and future residential condominium parcels are assessed as a separate category. These residential condominium individual parcels will be assessed for their unit square footage only at the rate of \$0.22 per square foot per year for the first year of the CBID, or possibly higher if assessments have been increased annually as provided in this plan and completed in future years. The rationale for assessing future residential condominiums only for the unit square footage rate is provided below.

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

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

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

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

Exemptions or Reductions in Rates

Under this Management District Plan and consistent with Proposition 218 and Article XIII (D) of the State Constitution, no parcel receiving special benefits from the establishment of a property assessment district is exempt from payment of the assessment.

The eight hotels in the proposed Downtown CBID, and any other future hotels within the boundaries of the proposed Downtown CBID, shall receive a 15% reduced rate from their gross assessments since they already are paying into the Santa Barbara County Tourism Improvement District, which is another special benefit district whose sole purpose it to market and promote the hotels. The 15% reduced rate is roughly equal to the District Identity and Placemaking portion of the overall CBID budget and that is the justification for their proposed rate from the gross assessments. The hotel reduced rate has been incorporated into the assessment rolls in Section 7 of this plan.

Calculation of Assessments

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the improvement or the maintenance and operation expenses of an improvement or for the cost of property service being provided. Per California Constitution Article XIII D, Section 2(i), "Special Benefit," means a and distinct benefit over and above general benefits conferred on a real property located in the district or to the public at large. No assessment will be imposed on any parcel that exceeds the reasonable cost of the proportional special benefits conferred upon that parcel. Only special benefits are assessable, and these benefits must be separated from any general benefits. Properties are assessed as defined on the County Assessor's most current parcel maps. The preceding methodology is applied to the database of parcels within the District. The process for compiling the property database includes the following steps:

- A report was generated from data obtained from the Santa Barbara County Tax Assessors office.
- A list of properties to be included within the District is provided in Section 7.
- We extracted data from CoStar and a property verification form was mailed to all property owners to correct or confirm their property characteristics.

Parcel Assessment Calculation***The annual assessment method to calculate all parcels for Benefit Zone 1 will be:***

$$\begin{aligned}
 &\text{Total Linear Frontage x \$6.00 per foot} \\
 &\quad + \\
 &\text{Total Building Square footage X \$0.22 per sq. ft.} \\
 &\quad + \\
 &\text{Total Lot Size x \$0.18 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

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

$$\begin{aligned}
 &\text{Total Linear Frontage x \$4.50 per square foot} \\
 &\quad + \\
 &\text{Total Building Square footage x \$0.16 per square foot} \\
 &\quad + \\
 &\text{Total Lot Size x \$0.13 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

The annual assessment method to calculate the residential condominiums throughout the district will be:

$$\begin{aligned}
 &\text{Total Residential Condo Unit Square footage X \$0.22 per square foot} \\
 &\quad = \\
 &\text{TOTAL PARCEL ASSESSMENT}
 \end{aligned}$$

Future Development

As a result of continued new development, the Downtown Santa Barbara CBID will experience the addition or subtraction of assessable commercial and residential buildings or the conversion of vacant parcels into new commercial and residential units. The Management District Plan assessment methodology will reflect any and all land use changes in the District with annual adjustments being submitted to the City, as these assessment calculations, and property variable alterations occur. Undeveloped parcels within the boundaries of the proposed Downtown CBID shall pay only for linear frontage and lot size assessments due to the lack of building square footage on the parcel. When that parcel is redeveloped, the building assessments will be levied on that parcel as soon as a certificate of occupancy has been issued to that owner, by the City of Santa Barbara.

Maximum Annual Assessment Adjustments:

Assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the CBID District Management Corporation and will vary between 0% and 5% in any given year. The maximum the assessments may be increased is 5% over the previous fiscal year's base assessments. The absence of increase in any given year does not

give the District Management Corporation the authority to accumulate increases above 5% in any successive year. The following projections illustrate a potential 5% annual increase.

Maximum Assessments by Property Variable

Projected Assessments- Benefit Zone 1

	Lot Sq. Ft	Linear Frontage	Bldg. Sq. Ft.	Condo Sq. Ft.
Y1	\$ 0.180	\$ 6.000	\$ 0.220	\$ 0.220
Y2	\$ 0.189	\$ 6.300	\$ 0.231	\$ 0.231
Y3	\$ 0.198	\$ 6.615	\$ 0.243	\$ 0.243
Y4	\$ 0.208	\$ 6.946	\$ 0.255	\$ 0.255
Y5	\$ 0.219	\$ 7.293	\$ 0.267	\$ 0.267

Projected Assessments- Benefit Zone 2

	Lot Sq. Ft	Linear Frontage	Bldg. Sq. Ft.	Condo Sq. Ft.
Y1	\$ 0.130	\$ 4.500	\$ 0.160	\$ 0.220
Y2	\$ 0.137	\$ 4.725	\$ 0.168	\$ 0.231
Y3	\$ 0.143	\$ 4.961	\$ 0.176	\$ 0.243
Y4	\$ 0.150	\$ 5.209	\$ 0.185	\$ 0.255
Y5	\$ 0.158	\$ 5.470	\$ 0.194	\$ 0.267

Government Assessments

The Downtown Santa Barbara CBID Management Plan assumes that the any public or tax-exempt parcels shall pay into the district in proportion to the assessments paid for services. The County and City owned properties shall be assessed for two property variables including linear frontage and lot size. Buildings and Parking structures owned and operated by the City of Santa Barbara as well as buildings owned by the County shall not pay assessments on building square footage since the CBID will not be marketing and promoting these buildings to the public. Their assessments will primarily be used to fund the Civil Sidewalks/Safety and Beautification special benefit services from which they will benefit.

APN	Legal Owner	Benefit Zone	Site Address	Annual Assessment	Percent
029-291-020	CITY OF SANTA BARBARA	2	100-144 E CARRILLO ST	\$4,872.79	0.22%
037-092-037	CITY OF SANTA BARBARA	1	20 E DE LA GUERRA ST	\$21,864.18	0.99%
037-132-035	CITY OF SANTA BARBARA	1	POBOX 1990	\$1,127.82	0.05%
037-132-036	CITY OF SANTA BARBARA	1	621 ANACAPA ST	\$11,617.20	0.53%
037-132-038	CITY OF SANTA BARBARA	1	621 ANACAPA ST	\$2,708.76	0.12%
037-173-047	CITY OF SANTA BARBARA	1	POBOX 1990	\$240.00	0.01%
037-173-049	CITY OF SANTA BARBARA	1	POBOX 1990	\$342.00	0.02%
037-173-055	CITY OF SANTA BARBARA	1	523 ANACAPA ST	\$16,052.22	0.73%
037-252-011	CITY OF SANTA BARBARA	1	11 W GUTIERREZ ST	\$11,534.58	0.52%
039-181-019	CITY OF SANTA BARBARA	1		\$14,887.26	0.68%
039-181-020	CITY OF SANTA BARBARA	1		\$2,081.52	0.09%
039-183-046	CITY OF SANTA BARBARA	1	1221 ANACAPA ST	\$8,598.06	0.39%
039-231-034	CITY OF SANTA BARBARA	1		\$10,388.34	0.47%
039-232-002	CITY OF SANTA BARBARA	1	40 E ANAPAMU ST	\$13,662.06	0.62%
039-232-019	CITY OF SANTA BARBARA	1	1125 ANACAPA ST	\$10,214.40	0.46%
039-281-041	CITY OF SANTA BARBARA	1	9 W FIGUEROA ST	\$14,441.70	0.66%
039-282-033	CITY OF SANTA BARBARA	1		\$2,178.72	0.10%
039-282-034	CITY OF SANTA BARBARA	1		\$4,023.36	0.18%
039-321-045	CITY OF SANTA BARBARA	1	920 CHAPALA ST	\$612.42	0.03%
039-321-047	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$10,525.92	0.48%
039-321-048	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$1,121.58	0.05%
039-321-051	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$853.56	0.04%
039-321-054	CITY OF SANTA BARBARA	2		\$468.00	0.02%
039-321-055	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$408.60	0.02%
039-321-056	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$127.98	0.01%
039-322-052	CITY OF SANTA BARBARA	1	916 STATE ST	\$14,238.48	0.65%
			Total	\$179,191.51	8.13%

029-121-020	COUNTY OF SANTA BARBARA	2	1226 ANACAPA ST	\$ 1,889.66	0.09%
029-121-022	COUNTY OF SANTA BARBARA	2	105 E ANAPAMU ST	\$ 17,012.19	0.77%
029-161-001	COUNTY OF SANTA BARBARA	2	1120 ANACAPA ST	\$ 34,949.55	1.59%
029-211-025	COUNTY OF SANTA BARBARA	2	123 E CARRILLO ST	\$ 6,343.39	0.29%
039-232-020	COUNTY OF SANTA BARBARA	1	1130 STATE ST	\$ 7,357.20	0.33%
			Total	\$ 67,551.99	3.07%

The Downtown Santa Barbara CBID Management Plan assumes that any public or tax-exempt parcels shall pay into the CBID in proportion to the assessments paid for their specific special benefit services. There are currently many City and County properties in the proposed Downtown Santa Barbara CBID. The services these publicly owned parcel will be receiving are predominantly based upon the Civil Sidewalks and Administrative services in the budget. Since their buildings will not be marketed and promoted by the District Identify services in the CBID, their building square footage will not be assessed by the CBID plan.

Term

Under the Santa Barbara local enabling ordinance, the District may be established for an initial term of 5 years, and the term for renewal of the existing district may be as long as

20 years and shall not exceed 20 years. State law and the local enabling ordinance permit this annual disestablishment of the District based upon petition and vote of the property owners. The threshold needed to trigger the balloting for the formation of the district is the same as the process for disestablishment of the district.

Time and Manner for Collecting Assessments

The Downtown Santa Barbara CBID assessments will appear as a separate line item on annual property tax bills prepared by the Santa Barbara County Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year together with any applicable interest and penalties. The “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 City. During the first year of operation (2025), the City shall be the billing agency and mail ballots directly to the CBID property owners in late 2024 to fund the services outlined in this plan.

Budget Adjustments

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

Disestablishment

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

Section 36670 of the State Streets and Highway Code states:

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

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

Governance

Pursuant to Section 36650 of the California Streets and Highway Code, a District Management Corporation or Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. The Management Corporation must file Annual Reports with the City of Santa Barbara and will oversee the day-to-day implementation of services as defined in the Management District Plan.

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

A new public benefit non-profit corporation (501c3) will be established once the district has been approved by the property owners and they will serve in the capacity of the Owners Association to run the day-to-day operations of the district. The new non-profit public benefit corporation shall enter into an agreement with the City of Santa Barbara to administer the new Downtown CBID and to adhere to the open meeting and open records provisions of the Brown Act and Public Records Act. The contract shall be entered into by both parties as soon as the Resolution of Formation has been adopted by the City Council, expected sometime in the Fall of 2024.

Section 5

District Rules and Regulations and Governance

There are no specific rules and regulations prescribed for the proposed Downtown Santa Barbara Community Benefit Improvement District Management Corporation except that it will adhere to the open meeting and open records provisions of the Ralph M. Brown Act and will seek to be as open and transparent to the CBID assesses, and the public at large as is reasonably possible.

Pursuant to Article V and Section 36650 of the California Streets and Highway Code, a District Management Corporation or Owners' Association, will review District budgets and policies annually within the limitations of the Management District Plan. The Management Corporation will file Annual Reports with the City of Santa Barbara and will oversee the day-to-day implementation of services as defined in the Management District Plan.

Section 6

Implementation Timetable

The Downtown Santa Barbara CBID is expected to be established and begin assessing benefiting parcels as of the first quarter of calendar year 2024. Due to the timing of revenue collection by the City of Santa Barbara (for the first year of operation) and the need to establish the contract between the Owners' Association and the City of Santa Barbara, implementation of the Management District Plan and the delivery of services is scheduled to commence in or around the winter of 2025. The first-year billings will be issued by the City of Santa Barbara. Thereafter, in years 2 – 5, the CBID assessments will show up on the annual property tax bill.

Section 7

Assessment Roll of Properties

APN	Annual Assessment		
		031-081-016	\$ 1,083.37
029-071-001	\$ 2,750.31	031-081-017	\$ 812.94
029-071-013	\$ 6,967.88	031-151-017	\$ 12,438.29
029-071-014	\$ 1,334.96	031-151-020	\$ 8,983.00
029-121-001	\$ 7,594.17	031-201-021	\$ 1,101.18
029-121-020	\$ 1,889.66	031-201-022	\$ 1,408.11
029-121-022	\$ 17,012.19	031-201-023	\$ 1,083.00
029-161-001	\$ 34,949.55	031-201-026	\$ 2,201.69
029-211-001	\$ 3,585.48	031-201-029	\$ 3,891.19
029-211-010	\$ 2,197.97	031-201-031	\$ 3,900.19
029-211-011	\$ 578.16	031-271-001	\$ 1,656.69
029-211-012	\$ 528.56	031-271-016	\$ 1,559.57
029-211-014	\$ 1,609.56	031-271-017	\$ 1,102.78
029-211-015	\$ 765.69	031-271-018	\$ 1,909.38
029-211-020	\$ 646.02	031-271-020	\$ 2,028.24
029-211-024	\$ 4,899.52	031-271-021	\$ 773.88
029-211-025	\$ 6,343.39	031-271-022	\$ 916.06
029-211-026	\$ 5,500.60	031-271-023	\$ 792.55
029-291-002	\$ 4,964.45	031-271-032	\$ 2,808.54
029-291-018	\$ 7,351.99	031-271-035	\$ 2,173.87
029-291-020	\$ 4,872.79	031-331-001	\$ 2,106.32
029-291-022	\$ 2,976.39	031-331-019	\$ 3,077.50
029-291-024	\$ 1,479.23	031-331-022	\$ 2,273.62
029-410-001	\$ 1,377.04	031-331-023	\$ 1,895.30
029-410-002	\$ 722.69	031-331-024	\$ 2,378.71
029-410-003	\$ 463.17	031-540-001	\$ 639.98
029-410-004	\$ 520.45	031-540-002	\$ 582.56
029-410-005	\$ 783.53	031-540-003	\$ 629.20
029-410-006	\$ 1,063.80	031-540-004	\$ 639.98
029-410-007	\$ 409.70	031-540-005	\$ 660.00
029-410-008	\$ 681.68	031-540-006	\$ 443.74
029-410-009	\$ 856.94	031-540-007	\$ 399.30
029-410-010	\$ 331.65	031-540-008	\$ 827.64
029-410-012	\$ 626.34	031-540-009	\$ 458.18
029-410-013	\$ 978.47	031-540-010	\$ 499.66
029-490-001	\$ 3,935.86	031-540-011	\$ 197.19
029-490-002	\$ 252.59	037-052-003	\$ 1,327.84
029-490-003	\$ 1,181.60	037-052-006	\$ 4,366.86
029-490-004	\$ 176.00	037-052-010	\$ 3,242.76
029-490-005	\$ 297.00	037-052-020	\$ 7,696.56
031-011-001	\$ 15,493.75	037-052-021	\$ 10,394.86
031-011-014	\$ 7,378.26	037-052-022	\$ 1,343.88
031-081-001	\$ 1,684.76	037-052-024	\$ 16,928.86
031-081-002	\$ 1,381.97	037-052-026	\$ 2,155.74
031-081-012	\$ 3,393.24	037-052-027	\$ 6,687.30
031-081-013	\$ 1,950.57	037-052-032	\$ 2,776.92
031-081-014	\$ 5,181.64	037-052-033	\$ 22,019.08
031-081-015	\$ 3,129.85	037-092-001	\$ 8,031.72

037-092-009	\$	764.42	037-171-005	\$	2,085.16
037-092-010	\$	3,289.94	037-171-006	\$	1,622.12
037-092-013	\$	6,393.82	037-171-007	\$	2,974.90
037-092-014	\$	592.70	037-171-008	\$	8,145.58
037-092-015	\$	1,227.54	037-171-009	\$	1,945.06
037-092-016	\$	4,333.40	037-171-010	\$	1,300.86
037-092-017	\$	1,268.46	037-171-011	\$	5,200.00
037-092-018	\$	1,064.34	037-172-002	\$	1,667.36
037-092-019	\$	818.38	037-172-003	\$	1,827.00
037-092-020	\$	951.64	037-172-004	\$	2,182.52
037-092-021	\$	1,466.54	037-172-005	\$	1,750.00
037-092-024	\$	969.36	037-172-006	\$	3,309.64
037-092-025	\$	935.82	037-172-009	\$	1,826.56
037-092-026	\$	1,180.76	037-172-01	\$	14,567.60
037-092-027	\$	1,137.48	037-172-010	\$	1,686.86
037-092-028	\$	1,033.50	037-172-011	\$	10,879.72
037-092-029	\$	1,553.52	037-172-012	\$	3,286.16
037-092-034	\$	545.88	037-173-001	\$	2,506.98
037-092-036	\$	21,363.42	037-173-003	\$	4,642.00
037-092-037	\$	21,864.18	037-173-004	\$	909.16
037-131-001	\$	6,076.02	037-173-009	\$	3,897.70
037-131-002	\$	2,938.28	037-173-015	\$	3,261.08
037-131-005	\$	858.84	037-173-016	\$	1,694.48
037-131-006	\$	918.74	037-173-020	\$	7,079.92
037-131-009	\$	1,075.62	037-173-021	\$	1,139.88
037-131-010	\$	2,878.10	037-173-025	\$	820.18
037-131-012	\$	669.24	037-173-026	\$	6,707.60
037-131-013	\$	1,832.10	037-173-027	\$	734.10
037-131-014	\$	582.06	037-173-028	\$	1,096.66
037-131-015	\$	580.28	037-173-037	\$	4,075.76
037-131-016	\$	537.06	037-173-041	\$	9,724.80
037-131-017	\$	521.76	037-173-045	\$	3,645.82
037-131-018	\$	509.44	037-173-046	\$	886.78
037-131-019	\$	4,034.28	037-173-047	\$	240.00
037-131-020	\$	13,740.74	037-173-049	\$	342.00
037-131-021	\$	15,222.26	037-173-051	\$	3,320.84
037-131-022	\$	6,836.32	037-173-052	\$	1,919.92
037-131-023	\$	11,883.66	037-173-053	\$	279.54
037-132-001	\$	2,770.62	037-173-055	\$	16,052.22
037-132-017	\$	887.12	037-211-002	\$	5,597.76
037-132-019	\$	8,749.82	037-211-003	\$	7,297.84
037-132-025	\$	2,282.98	037-211-004	\$	328.08
037-132-026	\$	1,664.58	037-211-005	\$	1,568.16
037-132-027	\$	1,602.96	037-211-006	\$	2,233.36
037-132-028	\$	2,208.14	037-211-007	\$	1,128.00
037-132-030	\$	4,545.78	037-211-008	\$	1,073.12
037-132-031	\$	6,765.60	037-211-009	\$	1,087.44
037-132-033	\$	24,403.00	037-211-010	\$	1,093.40
037-132-035	\$	1,127.82	037-211-011	\$	1,637.40
037-132-036	\$	11,617.20	037-211-012	\$	1,602.84
037-132-037	\$	2,525.82	037-211-015	\$	2,088.78
037-132-038	\$	2,708.76	037-211-016	\$	1,804.32
037-171-001	\$	3,666.34	037-211-017	\$	1,080.68
037-171-004	\$	6,528.50	037-211-018	\$	2,931.76

037-211-019	\$	7,371.76	037-320-007	\$	319.60
037-211-021	\$	2,544.12	037-320-008	\$	370.40
037-211-022	\$	2,410.88	037-320-009	\$	308.16
037-211-026	\$	4,216.22	037-400-001	\$	45,498.48
037-211-027	\$	8,508.64	037-400-002	\$	133,646.48
037-211-028	\$	3,157.84	037-400-003	\$	21,030.54
037-211-029	\$	3,134.82	037-400-004	\$	5,249.82
037-211-031	\$	10,238.52	037-400-006	\$	366.30
037-211-032	\$	1,716.72	037-400-007	\$	19,483.42
037-211-033	\$	1,978.64	037-400-008	\$	4,831.50
037-211-034	\$	432.40	037-400-009	\$	2,593.12
037-211-035	\$	1,778.80	037-400-010	\$	1,918.68
037-211-036	\$	1,778.80	037-400-011	\$	6,004.90
037-212-001	\$	2,567.88	037-400-012	\$	18,382.80
037-212-002	\$	414.30	037-400-013	\$	3,249.30
037-212-003	\$	3,114.24	037-400-014	\$	23,361.20
037-212-004	\$	4,799.88	037-400-015	\$	16,232.36
037-212-008	\$	2,072.04	037-400-016	\$	2,598.36
037-212-010	\$	1,847.82	037-400-018	\$	5,834.06
037-212-011	\$	2,625.56	037-400-019	\$	269.70
037-212-012	\$	2,232.18	037-450-001	\$	259.38
037-212-013	\$	1,307.84	037-450-002	\$	246.62
037-212-021	\$	4,954.56	037-450-003	\$	246.62
037-212-022	\$	7,701.12	037-450-004	\$	250.36
037-212-023	\$	3,193.08	037-450-005	\$	263.34
037-212-024	\$	2,862.58	037-450-006	\$	249.04
037-212-025	\$	7,331.50	037-450-007	\$	249.04
037-212-026	\$	733.66	037-450-008	\$	249.04
037-212-027	\$	1,596.30	037-450-009	\$	249.04
037-212-028	\$	660.16	037-450-010	\$	251.46
037-212-030	\$	4,545.30	037-450-011	\$	251.46
037-212-032	\$	1,052.34	037-450-012	\$	188.10
037-212-033	\$	764.40	037-450-013	\$	195.58
037-212-034	\$	4,270.90	037-450-014	\$	198.00
037-212-035	\$	6,076.38	037-450-015	\$	365.64
037-251-003	\$	13,153.80	037-450-016	\$	365.64
037-252-007	\$	4,321.68	037-450-017	\$	360.80
037-252-008	\$	5,870.18	037-450-019	\$	1,264.40
037-252-011	\$	11,534.58	037-450-022	\$	996.38
037-254-003	\$	811.44	037-450-023	\$	1,477.88
037-254-004	\$	1,750.16	037-450-024	\$	1,518.58
037-254-005	\$	3,074.58	037-480-001	\$	7,778.96
037-254-006	\$	1,856.10	037-480-002	\$	912.18
037-254-007	\$	1,844.40	037-480-003	\$	4,049.16
037-254-014	\$	7,055.08	039-131-002	\$	4,104.00
037-254-016	\$	3,671.40	039-131-005	\$	1,012.12
037-254-019	\$	8,705.06	039-131-006	\$	1,700.00
037-254-020	\$	20,443.16	039-131-008	\$	2,272.74
037-320-001	\$	451.74	039-131-009	\$	1,153.78
037-320-002	\$	272.66	039-131-010	\$	1,464.00
037-320-003	\$	331.94	039-131-011	\$	1,408.00
037-320-004	\$	687.66	039-131-012	\$	836.40
037-320-005	\$	477.76	039-131-013	\$	851.36
037-320-006	\$	530.68	039-131-014	\$	836.40

039-131-015	\$	1,371.86	039-183-041	\$	1,680.90
039-131-017	\$	2,229.54	039-183-045	\$	42,054.82
039-131-018	\$	1,873.20	039-183-046	\$	8,598.06
039-131-021	\$	20,747.50	039-183-053	\$	2,341.88
039-131-022	\$	24,003.24	039-183-054	\$	6,111.54
039-132-001	\$	5,788.00	039-231-001	\$	2,607.44
039-132-002	\$	1,194.96	039-231-002	\$	5,650.76
039-132-003	\$	1,214.04	039-231-003	\$	3,616.04
039-132-004	\$	2,119.86	039-231-004	\$	3,496.10
039-132-005	\$	2,314.94	039-231-012	\$	1,956.08
039-132-006	\$	1,718.94	039-231-013	\$	4,430.28
039-132-007	\$	1,550.38	039-231-014	\$	2,131.16
039-132-008	\$	2,442.46	039-231-015	\$	1,523.50
039-132-009	\$	1,915.16	039-231-016	\$	2,458.30
039-132-010	\$	2,701.66	039-231-017	\$	2,303.60
039-132-011	\$	3,739.74	039-231-018	\$	1,306.66
039-132-015	\$	8,893.80	039-231-019	\$	1,830.04
039-133-001	\$	2,972.70	039-231-020	\$	680.60
039-133-002	\$	3,017.18	039-231-021	\$	3,067.12
039-133-005	\$	3,194.08	039-231-030	\$	4,592.52
039-133-007	\$	2,092.62	039-231-034	\$	10,388.34
039-133-008	\$	1,758.98	039-231-035	\$	13,819.90
039-133-009	\$	2,749.70	039-231-037	\$	42,539.02
039-133-010	\$	1,848.54	039-231-038	\$	256.56
039-133-011	\$	5,449.56	039-232-002	\$	13,662.06
039-133-013	\$	5,340.46	039-232-009	\$	35,054.20
039-133-014	\$	5,807.04	039-232-010	\$	4,722.42
039-181-002	\$	2,451.78	039-232-018	\$	6,337.86
039-181-018	\$	4,409.30	039-232-019	\$	10,214.40
039-181-019	\$	14,887.26	039-232-020	\$	7,357.20
039-181-020	\$	2,081.52	039-232-021	\$	2,020.06
039-182-001	\$	10,281.06	039-281-007	\$	4,079.66
039-182-002	\$	2,658.92	039-281-008	\$	1,705.48
039-182-003	\$	12,192.46	039-281-012	\$	2,271.64
039-182-004	\$	1,088.30	039-281-013	\$	1,532.76
039-182-005	\$	5,921.90	039-281-014	\$	1,383.46
039-182-008	\$	2,947.24	039-281-015	\$	1,775.08
039-182-016	\$	7,171.46	039-281-016	\$	3,158.34
039-182-017	\$	2,360.00	039-281-017	\$	1,151.84
039-182-018	\$	4,179.78	039-281-018	\$	1,101.96
039-182-019	\$	3,929.92	039-281-019	\$	1,830.78
039-182-021	\$	2,957.02	039-281-020	\$	949.88
039-183-001	\$	2,866.08	039-281-028	\$	2,642.34
039-183-005	\$	1,185.94	039-281-029	\$	3,594.70
039-183-006	\$	2,928.60	039-281-032	\$	7,535.00
039-183-007	\$	3,687.12	039-281-040	\$	4,348.30
039-183-018	\$	1,156.42	039-281-041	\$	14,441.70
039-183-021	\$	1,270.76	039-281-043	\$	769.96
039-183-026	\$	2,404.96	039-281-044	\$	1,134.04
039-183-027	\$	3,583.40	039-281-045	\$	22,412.32
039-183-028	\$	5,616.48	039-282-001	\$	11,337.26
039-183-031	\$	5,723.76	039-282-006	\$	9,853.00
039-183-035	\$	3,021.86	039-282-009	\$	7,366.64
039-183-040	\$	5,941.86	039-282-012	\$	5,329.08

039-282-014	\$	9,426.24	039-530-001	\$	728.50
039-282-015	\$	1,003.64	039-530-002	\$	755.12
039-282-019	\$	1,028.18	039-530-003	\$	758.86
039-282-020	\$	1,147.98	039-530-004	\$	343.86
039-282-022	\$	713.46	039-590-002	\$	872.52
039-282-024	\$	5,255.20	039-590-003	\$	522.00
039-282-026	\$	3,428.34	039-590-004	\$	272.40
039-282-027	\$	2,582.50	039-590-005	\$	636.90
039-282-029	\$	6,837.08	039-590-006	\$	664.62
039-282-031	\$	4,258.50	039-590-007	\$	17.38
039-282-032	\$	1,717.68	039-590-008	\$	666.38
039-282-033	\$	2,178.72	039-590-009	\$	668.80
039-282-034	\$	4,023.36	039-590-010	\$	670.34
039-282-035	\$	11,491.24	039-590-011	\$	75.68
039-282-036	\$	6,476.08	039-590-012	\$	705.54
039-321-002	\$	5,971.70	039-590-013	\$	947.10
039-321-003	\$	1,455.18	039-590-014	\$	81.18
039-321-004	\$	1,837.24	039-590-015	\$	47.96
039-321-005	\$	2,579.86	039-590-016	\$	46.20
039-321-006	\$	9,832.60	039-590-017	\$	47.08
039-321-007	\$	2,577.62	039-610-001	\$	161.70
039-321-01	\$	21,560.76	039-610-002	\$	161.26
039-321-015	\$	6,292.80	039-610-003	\$	280.72
039-321-019	\$	6,637.68	039-610-004	\$	242.00
039-321-028	\$	8,326.30	039-610-005	\$	264.66
039-321-029	\$	224.28	039-610-006	\$	219.56
039-321-033	\$	20,989.90	039-610-007	\$	234.52
039-321-035	\$	1,787.76	039-610-008	\$	229.46
039-321-037	\$	2,320.96	039-610-009	\$	216.48
039-321-039	\$	3,445.94	039-610-010	\$	205.04
039-321-041	\$	2,463.52	039-610-011	\$	182.16
039-321-045	\$	612.42	039-610-012	\$	224.84
039-321-046	\$	1,276.16	039-610-013	\$	177.32
039-321-047	\$	10,525.92	039-610-014	\$	9,612.22
039-321-048	\$	1,121.58	039-610-015	\$	2,020.00
039-321-049	\$	683.60	039-610-016	\$	2,156.00
039-321-050	\$	2,127.38	039-610-017	\$	157.74
039-321-051	\$	853.56	039-610-018	\$	150.04
039-321-054	\$	468.00	039-610-019	\$	158.18
039-321-055	\$	408.60	039-610-020	\$	280.72
039-321-056	\$	127.98	039-610-021	\$	287.54
039-322-009	\$	10,418.50	039-610-022	\$	264.44
039-322-023	\$	1,221.96	039-610-023	\$	240.68
039-322-024	\$	1,320.60	039-610-024	\$	234.52
039-322-029	\$	6,909.18	039-610-025	\$	231.44
039-322-032	\$	6,022.92	039-610-026	\$	224.40
039-322-034	\$	3,706.28	039-610-027	\$	236.94
039-322-038	\$	2,665.26	039-610-028	\$	407.44
039-322-044	\$	10,330.80	039-610-029	\$	302.06
039-322-045	\$	5,256.52	039-610-030	\$	311.08
039-322-047	\$	4,531.72	039-610-031	\$	170.94
039-322-050	\$	14,339.54	039-610-032	\$	150.04
039-322-051	\$	725.78	039-610-033	\$	163.02
039-322-052	\$	14,238.48	039-610-034	\$	237.82

039-610-035	\$	284.46
039-610-036	\$	256.08
039-610-037	\$	216.04
039-610-038	\$	425.70
039-610-039	\$	269.72
039-610-040	\$	279.62
039-630-001	\$	6,308.36
039-630-002	\$	5,857.22
039-650-001	\$	542.34
039-650-002	\$	392.04
039-650-003	\$	235.08
039-650-004	\$	5,350.08
039-650-006	\$	745.56
039-650-007	\$	3,406.64
039-650-008	\$	1,514.02

ATTACHMENT 1

THE DOWNTOWN SANTA BARBARA COMMUNITY BENEFIT IMPROVEMENT DISTRICT

ASSESSMENT ENGINEER'S REPORT

Being established pursuant to the City of Santa Barbara's Community Benefit Ordinance # 5995, Amending the Santa Barbara Municipal Code by adding Chapter 4.45 relating to Community Benefit Districts.

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

April 4, 2024

v 2.0

DOWNTOWN SANTA BARBARA CBID – ASSESSMENT ENGINEER’S REPORT

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 Santa Barbara Community Benefit Improvement District ("DSB CBID") being established for a five (5) year term 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



RPE #26549 April 4, 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 special benefit assessments to be levied on real properties within the proposed DSB CBID in the City of Santa Barbara, California being established for a five (5) year term. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits conferred on real properties within the proposed DSB CBID.

DOWNTOWN SANTA BARBARA CBID – ASSESSMENT ENGINEER’S REPORT

Background

The DSB CBID is a property-based benefit assessment district being established for a five (5) year term pursuant to the City of Santa Barbara’s Community Benefit Ordinance # 5995, amending the Santa Barbara Municipal Code by adding Chapter 4.45 relating to Community Benefit Districts. The Ordinance was modeled after 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 special benefit nature of assessments to be levied within the DSB CBID, 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. Within the Ordinance and the Act, frequent references are made to the concept of relative “benefit” received from assessment funded programs and activities relative to the amount of assessment levied. Only those properties expected to derive special benefits 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 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 DSB CBID. 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 DSB CBID, each of these supplemental requirements will be taken into account and addressed in this Report. The key provisions of Article XIID along with a description of how the DSB CBID complies with each of these provisions are delineated herein.

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

DOWNTOWN SANTA BARBARA CBID – ASSESSMENT ENGINEER’S REPORT

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 proposed DSB CBID consists of 30 +/- commercial blocks centered primarily along State St generally lying between Santa Barbara St on the northeast, Chapala St on the southwest, Sola St on the northwest and Highway 101 on the southeast. The DSB CBID includes 542 parcels. See the DSB CBID map in Appendix 2 of this Report.

The DSB CBID is generally bounded by:

Zone 1: **Core Area:**

In general,

On the northwest side: the southern side of Sola Street

On the northeast side, the parcels on west side of Anacapa Street

On the southwest side, the eastern side of Chapala Street

On the southeast side, the north side of Highway 101

Zone 2: *In general, all of the parcels on the east side of Anacapa Street from Sola Street on the northeast corner to Highway 101 on the southeast corner.*

Benefit Zones

The DSB CBID consists of two benefit zones. Benefit Zone 1 includes all properties not within Zone 2. Zone 2 includes all district properties northeast of Anacapa between Sola St and Hwy 101. Zone 2 properties will receive approximately 30% less service frequency than Zone 1 (i.e. 5 days of services vs 7 days) and, in turn, will be conferred 30% less special benefits and be assessed at 30% lower assessment rates than Zone 1 properties.

DSB CBID Boundary Rationale

The DSB CBID boundaries are comprised of parcels that showcase an array of high-quality restaurants, retailers, offices, service businesses, hotels, mixed use apartment units and residential condominiums.

Northwestern (“Northern”) Boundary -

The northwestern boundary of the proposed DSB CBID includes all parcels on the southern side of Sola St between parcel 029-071-01 on the east side and parcel 039-131-21 on the west side.

Services will only be provided to the individual assessed parcels within the DSB CBID boundaries; services will not be provided to parcels that are not assessed. No DSB CBID programs and services will be provided north of the northern DSB CBID boundary.

Southwestern (“Western”) Boundary

The southwestern boundary of the proposed DSB CBID includes all parcels on the eastern side of Chapala Street from the intersection of Sola Street and Chapala on the northwest corner, parcel number 039-131-21, then southeasterly to Highway 101 ending at parcel number 037-252-07.

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Services will only be provided to the individual assessed parcels within the DSB CBID boundaries; services will not be provided to parcels that are not assessed. No DSB CBID programs and services will be provided west of the southwestern DSB CBID boundary.

Southeastern (“Southern”) Boundary:

The southeastern boundary runs adjacent to Highway 101 between parcel 037-252-07 and 031-331-22.

Services will only be provided to the individual assessed parcels within the DSB CBID boundaries; services will not be provided to parcels that are not assessed. No DSB CBID programs and services will be provided south of the southeastern DSB CBID boundary.

Northeastern (“Eastern”) Boundary

The northeastern boundary of the proposed DSB CBID includes all the parcels fronting the east side of Anacapa Street between Highway 101 and Sola Street as well as those parcels on both sides of Cabrillo between Anacapa Street and Santa Barbara Street.

Services will only be provided to the individual assessed parcels within the DSB CBID boundaries; services will not be provided to parcels that are not assessed. No DSB CBID programs and services will be provided east of the northeastern DSB CBID boundary.

ZONE 2

Zone 2 will receive 30% less maintenance and security services as compared to Zone 1 parcels in the core area. Zone 2 parcels include all parcels along the east side of Anacapa Street commencing at the northeastern parcel at the intersection of Sola Street and Anacapa Street, parcel number 029-071-01, continuing on the eastern side of Anacapa Street, including all of the parcels ending at parcel number 031-331-22 at Highway 101.

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 Assessment Engineer’s Report. All DSB CBID funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the DSB CBID boundaries and none will be provided outside of the DSB CBID. Each assessed parcel within the DSB CBID will proportionately specially benefit from the DSB CBID funded Civil Sidewalks, District Identity & Placemaking, Administration and Contingency as described in more detail under “Work Plan”, beginning on page 11 of this Report. These services, programs and improvements are intended to improve commerce, employment, rents and commercial/residential occupancy rates of parcels and businesses within the DSB CBID by deterring crime, reducing litter and debris and professionally marketing goods and services available within the DSB CBID, all considered necessary in a competitive properly managed contemporary mixed-use business district. All DSB CBID funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Santa Barbara and are only provided for the special benefit of assessed parcels within the boundaries of the DSB CBID.

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A list of all parcels included in the proposed DSB CBID is shown as Appendix 1, attached to this Report with their respective Santa Barbara County assessor parcel number. The boundary of the proposed DSB CBID and parcels within it are shown on the map of the DSB CBID 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 the 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 DSB CBID that will receive special benefits from DSB CBID funded programs and services are currently an array of high-quality restaurants, retailers, offices, service businesses, hotels, mixed use apartment units and residential condominiums. No parcels within the DSB CBID are zoned solely residential. Services, programs and improvements provided and funded by the DSB CBID are designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the proposed DSB CBID.

The proposed DSB CBID programs, improvements and services and Year 1 – 2025 budget allocation are as follows:

Year 1 – 2025 DSB CBID Special Benefit Cost Allocations (Assessment Revenue Only)

BENEFIT ZONE	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & PROGRAM MANAGEMENT	CONTINGENCY & RESERVE	TOTAL	%
%	65.8267%	13.9825%	14.9813%	5.2095%	100.00%	
1	\$1,288,471	\$273,689	\$293,238	\$101,970	\$1,957,031	88.8601%
2	<u>\$161,529</u>	<u>\$34,311</u>	<u>\$36,762</u>	<u>\$12,783</u>	<u>\$245,722</u>	<u>11.1399%</u>
TOTAL	\$1,450,000	\$308,000	\$330,000	\$114,753	\$2,202,753	100.00%

Assessed commercial parcels as well as commercial portions of mixed-use parcels are conferred proportionate special benefits from all DSB CBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, DSB CBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial occupancies and rental income. These programs, services and improvements are designed to improve commerce, security and aesthetic appeal for patrons, visitors and employees of these parcels within the DSB CBID by deterring crime, reducing litter and debris and professionally marketing

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the array of goods and services available within the DSB CBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

For residential parcels and residential portions of mixed-use parcels within the DSB CBID (all located on commercial zoned parcels), it is the opinion of this Assessment Engineer that each of these parcels and uses specially benefit from DSB CBID funded programs and services which are designed to improve the cleanliness, security, marketability and livability of these parcels and residential units on them. The proportionate special benefits conferred on all residential parcels and units shall be considered in proportion to those conferred on commercial parcels within the DSB CBID. For these parcels, DSB CBID programs, services and improvements are designed to increase residential rental occupancies and income. These programs, services and improvements are designed to improve security and aesthetic appeal for tenants, visitors and landlords of these parcels within the DSB CBID by deterring crime, reducing litter and debris and professionally marketing the availability of residential units for rent or sale within the DSB CBID and the nearby array of goods, services and activities, all considered necessary in a competitive properly managed contemporary mixed-use business district.

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

In the case of the DSB CBID, the very nature of the purpose of this CBID is to fund supplemental programs, services and improvements to assessed parcels within the DSB CBID 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 DSB CBID are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the DSB CBID. No DSB CBID funded services, activities or programs will be provided outside of the DSB CBID boundaries.

While every attempt is made to provide DSB CBID services and programs to confer special benefits only to those identified assessed parcels within the DSB CBID, 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 DSB CBID, or "spillover" onto parcels surrounding the DSB CBID, or to the public at large who might be passing through the DSB CBID with no intention of transacting business within the DSB CBID or interest in the DSB CBID itself.

Empirical assessment engineering analysis throughout California has found that general benefits within a given business improvement district 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.

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A majority of PBID type 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 DSB CBID. 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 DSB CBID, general benefit to the public at large within the DSB CBID and general benefit to parcels immediately outside the DSB CBID.

General Benefit – Assessed Parcels within the DSB CBID

DSB CBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed DSB CBID parcels and are only provided for the special benefit to each and every assessed parcel within the DSB CBID. 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 542 parcels within the DSB CBID are distinct and special and in the case of the DSB CBID, 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 DSB CBID funded programs and services are specially geared to the unique needs of each parcel within the DSB CBID and are directed specially only to these parcels within the DSB CBID. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the DSB CBID 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 542 parcels within the DSB CBID equates to \$5,507 (.25% x \$2,202,753).

General Benefits – Outside Parcels

While DSB CBID programs and services will not be provided directly to parcels outside the DSB CBID boundaries, it is reasonable to conclude that DSB CBID services (clean and safe) may confer an indirect general benefit on parcels adjacent to the DSB CBID boundaries. An inventory of the DSB CBID boundaries finds that the DSB CBID is immediately surrounded by 102 parcels. Of these 102 parcels, 75 are commercial zoned parcels with commercial uses, 9 are residentially zoned parcels with residential uses and 18 are public/non-profit owned parcels with public/non-profit uses. Assessment Engineering practice has found that for districts such as the DSB CBID that primarily provide clean and safe 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 range from 3% to 6% (0.03 to 0.06) is assigned to commercial zoned and used parcels directly outside the district, then a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to residential zoned and used parcels directly outside the district, and finally, a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to public and/or non-profit owned and fully occupied parcels directly outside the district.

The 102 parcels directly outside the DSB CBID boundaries can reasonably be assumed to receive some indirect general benefit as a result of DSB CBID 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 542 parcels within the DSB CBID, a benefit factor of 0.05 be attributed to general benefits conferred on the 75 commercial parcels and uses located adjacent to or across the street from assessed parcels within the DSB CBID, a benefit factor of 0.005 be attributed to general benefits conferred on the 9 residential parcels and uses located adjacent to or across the street from assessed parcels within the DSB CBID and, a benefit factor of 0.005 be attributed to general benefits conferred on the 18 publicly owned or non-profit owned parcels and uses located adjacent to or across the street from assessed parcels within the DSB CBID. The cumulative dollar value of this general benefit type equates to \$15,812

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(\$15,242 + \$366 + \$204) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Parcels within DSB CBID	542	1.000	542.00	99.2874%	\$2,202,753
Commercial parcels outside of DSB CBID	75	0.050	3.75	0.6870%	\$15,242
Public/non-profit parcels outside of DSB CBID	18	0.005	0.09	0.0165%	\$366
Residential use parcels outside of DSB CBID	9	0.005	0.05	0.0092%	\$204
TOTAL			545.89	100.00%	\$2,218,562

General Benefit - Public At Large

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

For districts such as the proposed DSB CBID, 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 3% to 8% (0.03 to 0.08) is assigned to tangible streetscape/sidewalk type services, programs and improvements such as security, benches and shade trees; in turn, a factor range from 0.5% to 1.5% (0.005 to 0.015) 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 curves and the nature of the proposed DSB CBID 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 DSB CBID 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 low due to the extremely high level of tourist/destination foot traffic that frequents Downtown Santa Barbara versus foot traffic merely passing through or catching public transit to travel to a neighboring or even a distant community. These factors are applied to each program element costs 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 \$23,256 as delineated in the following Table:

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	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,450,000	1.50%	0.015	\$21,750
DISTRICT IDENTITY & PLACEMAKING	\$308,000	0.20%	0.002	\$616
ADMINISTRATION & PROGRAM MANAGEMENT	\$330,000	0.20%	0.002	\$660
CONTINGENCY & RESERVE	<u>\$114,753</u>	0.20%	0.002	<u>\$230</u>
TOTAL	\$2,202,753			\$23,256

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 DSB CBID, on parcels outside the DSB CBID, and on the public at large, equates to \$44,575 (\$5,507 + \$15,812 + \$23,256) or 1.9835%. For the purposes of this analysis, the districtwide general benefit factor of 1.9835% will be rounded up to 2% or \$44,954. This leaves a value of 98% assigned to special benefit related costs. The districtwide general benefit value of \$44,954 when added to the special benefit value of \$2,202,753 (Year 1 – 2025 assessments) equates to a total Year 1 – 2025 program cost of \$2,247,707. Remaining costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources such as grants, underwriting and event proceeds.

The program special benefit related cost allocations of the DSB CBID assessment revenues for Year 1 (2025) are shown in the Table on page 14 of this Report. The projected program special benefit related cost allocations of the DSB CBID assessment revenues for the 5-year DSB CBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 15 of this Report.

A breakdown of projected special and districtwide general benefits for each year of the 5-year term, assuming a 5% maximum annual assessment rate increase is shown in the following Table:

5-year Special + Districtwide General Benefits

(Assumes 5% max rate increase per year)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2025	1	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,288,471	\$26,296	\$1,314,767	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$273,689	\$5,585	\$279,274	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$293,238	\$5,984	\$299,222	14.9813%
		CONTINGENCY & RESERVE	<u>\$101,970</u>	<u>\$2,081</u>	<u>\$104,051</u>	<u>5.2095%</u>
		SUBTOTAL	\$1,957,368	\$39,946	\$1,997,314	100%
	2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$161,529	\$3,297	\$164,826	65.8267%

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		DISTRICT IDENTITY & PLACEMAKING	\$34,311	\$700	\$35,011	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$36,762	\$750	\$37,512	14.9813%
		CONTINGENCY & RESERVE	<u>\$12,783</u>	<u>\$261</u>	<u>\$13,044</u>	<u>5.2095%</u>
		SUBTOTAL	\$245,385	\$5,008	\$250,393	100%
	1&2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,450,000	\$29,593	\$1,479,593	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$308,000	\$6,285	\$314,285	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$330,000	\$6,734	\$336,734	14.9813%
		CONTINGENCY & RESERVE	<u>\$114,753</u>	<u>\$2,342</u>	<u>\$117,095</u>	<u>5.2095%</u>
		TOTAL YEAR 1 - 2025	\$2,202,753	\$44,954	\$2,247,707	100%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2 - 2026	1	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,352,895	\$27,611	\$1,380,506	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$287,373	\$5,864	\$293,237	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$307,900	\$6,283	\$314,183	14.9813%
		CONTINGENCY & RESERVE	<u>\$107,069</u>	<u>\$2,185</u>	<u>\$109,254</u>	<u>5.2095%</u>
		SUBTOTAL	\$2,055,237	\$41,943	\$2,097,180	100%
	2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$169,605	\$3,462	\$173,067	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$36,027	\$735	\$36,762	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$38,600	\$788	\$39,388	14.9813%
		CONTINGENCY & RESERVE	<u>\$13,422</u>	<u>\$274</u>	<u>\$13,696</u>	<u>5.2095%</u>
		SUBTOTAL	\$257,654	\$5,259	\$262,913	100%
	1&2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,522,500	\$31,073	\$1,553,573	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$323,400	\$6,599	\$329,999	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$346,500	\$7,071	\$353,571	14.9813%
		CONTINGENCY & RESERVE	<u>\$120,491</u>	<u>\$2,459</u>	<u>\$122,950</u>	<u>5.2095%</u>
		TOTAL YEAR 2 - 2026	\$2,312,891	\$47,202	\$2,360,093	100%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2027	1	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,420,540	\$28,992	\$1,449,532	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$301,742	\$6,157	\$307,899	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$323,295	\$6,597	\$329,892	14.9813%
		CONTINGENCY & RESERVE	<u>\$112,422</u>	<u>\$2,294</u>	<u>\$114,716</u>	<u>5.2095%</u>
		SUBTOTAL	\$2,157,999	\$44,040	\$2,202,039	100%
	2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$178,085	\$3,635	\$181,720	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$37,828	\$772	\$38,600	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$40,530	\$827	\$41,357	14.9813%
		CONTINGENCY & RESERVE	<u>\$14,093</u>	<u>\$288</u>	<u>\$14,381</u>	<u>5.2095%</u>
		SUBTOTAL	\$270,536	\$5,522	\$276,058	100%
	1&2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,598,625	\$32,627	\$1,631,252	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$339,570	\$6,929	\$346,499	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$363,825	\$7,424	\$371,249	14.9813%
		CONTINGENCY & RESERVE	<u>\$126,515</u>	<u>\$2,582</u>	<u>\$129,097</u>	<u>5.2095%</u>
		TOTAL YEAR 3 - 2027	\$2,428,535	\$49,562	\$2,478,097	100%

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YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2028	1	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,491,567	\$30,442	\$1,522,009	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$316,829	\$6,465	\$323,294	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$339,460	\$6,927	\$346,387	14.9813%
		CONTINGENCY & RESERVE	<u>\$118,043</u>	<u>\$2,409</u>	<u>\$120,452</u>	<u>5.2095%</u>
		SUBTOTAL	\$2,265,899	\$46,243	\$2,312,142	100%
	2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$186,989	\$3,817	\$190,806	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$39,719	\$811	\$40,530	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$42,557	\$868	\$43,425	14.9813%
		CONTINGENCY & RESERVE	<u>\$14,798</u>	<u>\$302</u>	<u>\$15,100</u>	<u>5.2095%</u>
		SUBTOTAL	\$284,063	\$5,798	\$289,861	100%
	1&2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,678,556	\$34,259	\$1,712,815	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$356,548	\$7,276	\$363,824	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$382,017	\$7,795	\$389,812	14.9813%
		CONTINGENCY & RESERVE	<u>\$132,841</u>	<u>\$2,711</u>	<u>\$135,552</u>	<u>5.2095%</u>
		TOTAL YEAR 4 - 2028	\$2,549,962	\$52,041	\$2,602,003	100%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2029	1	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,566,145	\$31,964	\$1,598,109	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$332,670	\$6,788	\$339,458	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$356,433	\$7,273	\$363,706	14.9813%
		CONTINGENCY & RESERVE	<u>\$123,945</u>	<u>\$2,529</u>	<u>\$126,474</u>	<u>5.2095%</u>
		SUBTOTAL	\$2,379,193	\$48,554	\$2,427,747	100%
	2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$196,338	\$4,008	\$200,346	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$41,705	\$852	\$42,557	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$44,685	\$911	\$45,596	14.9813%
		CONTINGENCY & RESERVE	<u>\$15,538</u>	<u>\$317</u>	<u>\$15,855</u>	<u>5.2095%</u>
		SUBTOTAL	\$298,266	\$6,088	\$304,354	100%
	1&2	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	\$1,762,483	\$35,972	\$1,798,455	65.8267%
		DISTRICT IDENTITY & PLACEMAKING	\$374,375	\$7,640	\$382,015	13.9825%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$401,118	\$8,184	\$409,302	14.9813%
		CONTINGENCY & RESERVE	<u>\$139,483</u>	<u>\$2,846</u>	<u>\$142,329</u>	<u>5.2095%</u>
		TOTAL YEAR 5 - 2029	\$2,677,459	\$54,642	\$2,732,101	100%

DSB CBID WORK PLAN

Overview

The services, programs and improvements to be funded by the DSB CBID include Civil Sidewalks, District Identity & Placemaking, Administration and Contingency. The property uses within the boundaries of the DSB CBID that will receive special benefits from DSB CBID funded programs, services

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and improvements are currently an array of high-quality restaurants, retailers, offices, service businesses, hotels, mixed use apartment units and residential condominiums. Services, programs and improvements provided and funded by the DSB CBID are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the DSB CBID. The varying programmed service levels in each benefit zone are delineated within each work plan element description.

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

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

The program special benefit cost allocations of the DSB CBID assessment revenues for Year 1 (2025) are shown in the Table on page 14 of this Report. The projected program special benefit cost allocations of the DSB CBID assessment revenues for the 5-year DSB CBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 15 of this Report.

WORK PLAN DETAILS

The services to be provided by the DSB CBID (i.e. Civil Sidewalks, District Identity & Placemaking, , Administration and Contingency) are all designed to contribute to the cohesive commercial and residential fabric to ensure economic success and vitality of the DSB CBID. The assessed parcels in the DSB CBID will specially benefit from the DSB CBID programs in the form of increasing commerce and improving economic success and vitality through meeting the DSB CBID goals: to improve security, cleanliness, beautification, landscaping, livability 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 commercial parcels as well as commercial portions of mixed-use parcels are conferred proportionate special benefits from all DSB CBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, DSB CBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial occupancies and rental income. These programs, services and improvements are designed to improve commerce, security and aesthetic appeal for patrons, visitors and employees of these parcels within the DSB CBID by deterring crime, reducing litter and debris and professionally marketing the array of goods and services available within the DSB CBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

For residential parcels and residential portions of mixed use parcels within the DSB CBID (all located on commercial zoned parcels), it is the opinion of this Assessment Engineer that each of these parcels and uses specially benefit from DSB CBID funded programs and services which are designed to improve the

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cleanliness, security, marketability and livability of these parcels and residential units on them. The proportionate special benefits conferred on all residential parcels and units shall be considered in proportion to those conferred on commercial parcels within the DSB CBID. For these parcels, DSB CBID programs, services and improvements are designed to increase residential rental occupancies and income. These programs, services and improvements are designed to improve security and aesthetic appeal for tenants, visitors and landlords of these parcels within the DSB CBID by deterring crime, reducing litter and debris and professionally marketing the availability of residential rental units within the DSB CBID and the nearby array of goods, services and activities, all considered necessary in a competitive properly managed contemporary mixed-use business district.

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

The following programs, services and improvements are proposed by the DSB CBID to specially benefit each and every individually assessed parcel within the DSB CBID boundaries. DSB CBID services, programs and improvements will not be provided to parcels outside the DSB CBID boundary. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

CIVIL SIDEWALKS/SAFETY & CLEANLINESS/BEAUTIFICATION:

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

- 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 Santa Barbara Park and Recreation Dept. 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 SBPD overtime officers, and homeless outreach workers

DISTRICT IDENTITY & PLACEMAKING:

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

- Web site development and updating
- Social media, public relations firm
- Enhancing the current City holiday and seasonal decorations
- Branding of the DSB CBID 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, 1st Thursday, Craft Beer Festival, Live Art and Wine tour, holiday tree lighting, etc.
- Business support, retention services including leasing strategies, special marketing to specific categories of businesses, filling of vacancies.

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- Personnel to manage in-house or contracted public relations, web site maintenance or social media contractors.

ADMINISTRATION & PROGRAM 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, grant writing

CONTINGENCY & RESERVE

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

- Delinquencies, City/County fees, reserves

In summary, all DSB CBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the DSB CBID boundaries and none will be provided outside of the DSB CBID. Each assessed parcel within the DSB CBID will proportionately specially benefit from Civil Sidewalks, District Identity & Placemaking, Administration and Contingency. These services, programs and improvements are intended to improve commerce, employment, livability, rents and occupancy rates of assessed parcels within the DSB CBID by deterring crime, reducing litter, installing physical improvements and professionally marketing goods, services and spaces available within the DSB CBID, all necessary in a competitive properly managed contemporary mixed-use business district. All DSB CBID funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Santa Barbara and are only provided for the special benefit of each and every assessed parcel within the boundaries of the DSB CBID.

WORK PLAN BUDGET

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

DSB CBID Year 1 (2025) Special Benefit Assessment Budget by Zone

BENEFIT ZONE	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & PROGRAM MANAGEMENT	CONTINGENCY & RESERVE	TOTAL	%
%	65.8267%	13.9825%	14.9813%	5.2095%	100.00%	
1	\$1,288,471	\$273,689	\$293,238	\$101,970	\$1,957,031	88.8601%
2	\$161,529	\$34,311	\$36,762	\$12,783	\$245,722	11.1399%
TOTAL	\$1,450,000	\$308,000	\$330,000	\$114,753	\$2,202,753	100.0000%

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In order to carry out the DSB CBID programs outlined in the previous section, a Year 1-2025 assessment budget of \$2,202,753 is projected. Since the DSB CBID is planned for a 5-year term, projected program costs for future years (Years 2-5) are set at the inception of the DSB CBID. 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 5-year DSB CBID term.

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 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 during the 5-year term of the proposed DSB CBID. 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. Such reallocation will be included in the Annual Report for the approval by the City of Santa Barbara City Council pursuant to the Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category in accordance with The Management District Plan.

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

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

(Assumes 5% max rate increase per year)

YEAR	BENEFIT ZONE	CIVIL SIDEWALKS, SAFETY, CLEANLINESS & BEAUTIFICATION	DISTRICT IDENTITY & PLACEMAKING	ADMINISTRATION & PROGRAM MANAGEMENT	CONTINGENCY & RESERVE	TOTAL
	%	65.8267%	13.9825%	14.9813%	5.2095%	100.00%
1	1	\$1,288,471	\$273,689	\$293,238	\$101,970	\$1,957,031
2025	2	<u>\$161,529</u>	<u>\$34,311</u>	<u>\$36,762</u>	<u>\$12,783</u>	<u>\$245,722</u>
	TOTAL	\$1,450,000	\$308,000	\$330,000	\$114,753	\$2,202,753
2	1	\$1,352,895	\$287,373	\$307,900	\$107,069	\$2,055,237
2026	2	<u>\$169,605</u>	<u>\$36,027</u>	<u>\$38,600</u>	<u>\$13,422</u>	<u>\$257,654</u>
	TOTAL	\$1,522,500	\$323,400	\$346,500	\$120,491	\$2,312,891
3	1	\$1,420,540	\$301,742	\$323,295	\$112,422	\$2,157,999
2027	2	<u>\$178,085</u>	<u>\$37,828</u>	<u>\$40,530</u>	<u>\$14,093</u>	<u>\$270,536</u>
	TOTAL	\$1,598,625	\$339,570	\$363,825	\$126,515	\$2,428,535
4	1	\$1,491,567	\$316,829	\$339,460	\$118,043	\$2,265,899
2028	2	<u>\$186,989</u>	<u>\$39,719</u>	<u>\$42,557</u>	<u>\$14,798</u>	<u>\$284,063</u>
	TOTAL	\$1,678,556	\$356,548	\$382,017	\$132,841	\$2,549,962
5	1	\$1,566,145	\$332,670	\$356,433	\$123,945	\$2,379,193
2029	2	<u>\$196,338</u>	<u>\$41,705</u>	<u>\$44,685</u>	<u>\$15,538</u>	<u>\$298,266</u>
	TOTAL	\$1,762,483	\$374,375	\$401,118	\$139,483	\$2,677,459

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The DSB CBID assessments may increase for each individual parcel each year during the 5-year effective operating period, 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 approved by the City of Santa Barbara 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 DSB CBID) 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 DSB CBID operates at a time determined in the Administration Contract held between the Owners’ Association and the City of Santa Barbara. No bonds are to be issued in conjunction with the proposed DSB CBID.

Pursuant to Section 36671 of the Streets and Highways Code, any funds remaining after the 5th year of operation will be rolled over into the renewal budget or returned to stakeholders in accordance with City and State Law. DSB CBID assessment funds may be used to pay for costs related to the following DSB CBID renewal term. If the DSB CBID is not renewed or terminated for any reason, unencumbered/unexpended funds will be returned to the property owners in accordance with City and 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 DSB CBID 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 DSB CBID (i.e. Civil Sidewalks, District Identity & Placemaking, Administration and 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 within two benefit zones, 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 DSB CBID as a whole and the Benefit Zone in which it is located. Larger parcels and those with larger buildings and/or street frontages and/or ones located in Zone 1 are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings and/or street frontages and/or located in Zone 2 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 related costs.

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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 DSB CBID, they are also considerably less than other options considered by the DSB CBID Formation Advisory Committee. The actual assessment rates for each parcel within the DSB CBID 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 within two benefit zones, 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 XIID 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 31 publicly owned parcels within the boundaries of the proposed DSB CBID with 26 owned by the City of Santa Barbara and 5 by the County of Santa Barbara. Each identified and assessable publicly owned parcel and facility within the proposed DSB CBID will proportionately specially benefit as delineated herein from the proposed DSB CBID funded supplemental services, programs and improvements, but differently than privately owned parcels.

For publicly owned parcels and facilities within the proposed DSB CBID, each of these parcels specially benefit from District funded programs services and improvements. The special benefits include cleaner and safer facility entrances and perimeters for their employees, visitors, vendors and other users of these public locations and facilities. Publicly owned parcels and facilities are active components of Downtown Santa Barbara’s identity and fabric.

It is the opinion of this Assessment Engineer that publicly owned parcels and public facilities will not specially benefit to the same extent as privately owned parcels from the proposed DSB CBID funded services, programs and improvements, primarily district identity and placemaking. To offset this special benefit differential, publicly owned parcels with public facilities on them will not be assessed for public building areas located on these parcels but will be assessed for parcel land area and street frontages, the same as privately owned parcels. Publicly owned parcels with non-government uses on them will be assessed for building areas not occupied by government uses and facilities.

It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that publicly owned parcels and public facilities would not receive special benefits except as noted above and thus, will not be exempt from assessments and will be assessed as described above. A listing of each publicly owned parcel and the respective Year 1 assessment within the proposed DSB CBID is shown in the Table below:

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APN	Legal Owner	Benefit Zone	Site Address	Annual Assessment	Percent
029-291-020	CITY OF SANTA BARBARA	2	100-144 E CARRILLO ST	\$4,872.79	0.22%
037-092-037	CITY OF SANTA BARBARA	1	20 E DE LA GUERRA ST	\$21,864.18	0.99%
037-132-035	CITY OF SANTA BARBARA	1	POBOX 1990	\$1,127.82	0.05%
037-132-036	CITY OF SANTA BARBARA	1	621 ANACAPA ST	\$11,617.20	0.53%
037-132-038	CITY OF SANTA BARBARA	1	621 ANACAPA ST	\$2,708.76	0.12%
037-173-047	CITY OF SANTA BARBARA	1	POBOX 1990	\$240.00	0.01%
037-173-049	CITY OF SANTA BARBARA	1	POBOX 1990	\$342.00	0.02%
037-173-055	CITY OF SANTA BARBARA	1	523 ANACAPA ST	\$16,052.22	0.73%
037-252-011	CITY OF SANTA BARBARA	1	11 W GUTIERREZ ST	\$11,534.58	0.52%
039-181-019	CITY OF SANTA BARBARA	1		\$14,887.26	0.68%
039-181-020	CITY OF SANTA BARBARA	1		\$2,081.52	0.09%
039-183-046	CITY OF SANTA BARBARA	1	1221 ANACAPA ST	\$8,598.06	0.39%
039-231-034	CITY OF SANTA BARBARA	1		\$10,388.34	0.47%
039-232-002	CITY OF SANTA BARBARA	1	40 E ANAPAMU ST	\$13,662.06	0.62%
039-232-019	CITY OF SANTA BARBARA	1	1125 ANACAPA ST	\$10,214.40	0.46%
039-281-041	CITY OF SANTA BARBARA	1	9 W FIGUEROA ST	\$14,441.70	0.66%
039-282-033	CITY OF SANTA BARBARA	1		\$2,178.72	0.10%
039-282-034	CITY OF SANTA BARBARA	1		\$4,023.36	0.18%
039-321-045	CITY OF SANTA BARBARA	1	920 CHAPALA ST	\$612.42	0.03%
039-321-047	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$10,525.92	0.48%
039-321-048	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$1,121.58	0.05%
039-321-051	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$853.56	0.04%
039-321-054	CITY OF SANTA BARBARA	2		\$468.00	0.02%
039-321-055	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$408.60	0.02%
039-321-056	CITY OF SANTA BARBARA	1	W CANON PERDIDO ST	\$127.98	0.01%
039-322-052	CITY OF SANTA BARBARA	1	916 STATE ST	\$14,238.48	0.65%
			Total	\$179,191.51	8.13%

029-121-020	COUNTY OF SANTA BARBARA	2	1226 ANACAPA ST	\$ 1,889.66	0.09%
029-121-022	COUNTY OF SANTA BARBARA	2	105 E ANAPAMU ST	\$ 17,012.19	0.77%
029-161-001	COUNTY OF SANTA BARBARA	2	1120 ANACAPA ST	\$ 34,949.55	1.59%
029-211-025	COUNTY OF SANTA BARBARA	2	123 E CARRILLO ST	\$ 6,343.39	0.29%
039-232-020	COUNTY OF SANTA BARBARA	1	1130 STATE ST	\$ 7,357.20	0.33%
			Total	\$ 67,551.99	3.07%

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 DSB CBID.

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

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1 to the Management District Plan and this Report. The proposed DSB CBID and resultant assessment levies will continue for 5-year and may be renewed again at that time for up to 20 years each renewal. 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 DSB CBID assessed parcel within two benefit zones, except as noted herein.

Assessment Formula Methodology

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

Background - Assessment Formula Development

The method used to determine special benefits conferred on 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 DSB CBID, 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 an assessment 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, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and 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 page 17 of this Report for discussion regarding publicly owned parcels within the DSB CBID).

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 assessment district.

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

DSB CBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DSB CBID (i.e. Civil Sidewalks, District Identity & Placemaking, Administration and 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 within two benefit zones, except as noted herein.

The “Basic Benefit Units” will be expressed as a combined function of gross exterior building square footage (Benefit Unit “A”), land square footage (Benefit Unit “B”), street frontage (Benefit Unit “C”), and in the case of residential condominium parcels, internal building square footage (Benefit Unit “D”). Based on the shape of the proposed DSB CBID, 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 building area, land area and street frontage within two benefit zones, except as noted herein.

In the opinion of this Assessment Engineer, the targeted weight of Zone 1 revenue to match the projected costs of Zone 1 services, should generate approximately 90% of the total DSB CBID revenue (88.8601% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 2 revenue to match the projected costs of Zone 2 services, should generate approximately 10% of the total DSB CBID revenue (11.1399% when adjusted for precise parcel measurements and program costs and service levels).

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

Building area (Benefit Unit A & D) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on DSB CBID funded activities. The targeted combined assessment weight of building area (Units A & D) is 45%. The actual combined weight of Units A & D is 47.040353%. Unit A will generate 46.118986% of the overall assessment revenue. Unit D will generate 0.921367% of the overall assessment revenue

Land area (Benefit Unit B) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on DSB CBID funded activities. The targeted assessment weight of land area (Unit B) is 40%. Unit B will actually generate 40.103623% of the overall assessment revenue.

Street frontage (Benefit Unit C) is a direct measure of each parcel’s corresponding impact or draw on DSB CBID funded activities. The targeted assessment weight for street frontage is 15%. Unit C will actually generate 12.856023% of the overall assessment revenue.

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Special Assessment Circumstances**1. Residential Condominiums**

There are currently 66 residential condominium units within the DSB CBID. It is the opinion of this Assessment Engineer that these residential condominium parcels will proportionately specially benefit from DSB CBID funded programs and activities, but differently than commercial parcels and other residential rental 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.

2. Multi-Unit Residential (rental)

In the opinion of this Assessment Engineer, parcels with multi-unit residential rental uses within the proposed DSB CBID), will proportionately specially benefit from DSB CBID funded programs, services and improvements the same as commercial parcels and uses. In the opinion of this Engineer, the level of benefit for the proposed DSB CBID funded programs, services and improvements for multi-unit residential use parcels is the same as commercial use parcels and the assessments shall be based on the zone assessment rates for gross exterior building area, land area and street frontage.

3. Publicly Owned and Fully Occupied Parcels

In the opinion of this Assessment Engineer that publicly owned parcels within the proposed DSB CBID will proportionately specially benefit from DSB CBID funded programs, services and improvements but different than commercial parcels. The reason for this finding is rooted in the fact that commercial parcels and buildings provide the double benefit of directly generating income for the parcel in the form of market driven rents and, in turn, generate income to business owners as a function of retail sales areas, food and other service business space and office space to house revenue generating employees. This double benefit does not hold true for publicly owned parcels and facilities. In the opinion of this Engineer, the assessment for publicly owned parcels and facilities shall be based on land area and street frontage with no assessment levied on building area. Assessments shall be set at the same respective zone rates as commercial parcels and uses.

4. Commercial and Mixed-Use Condominiums

Because such uses are typically developed as part of a multi-floor complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

A. Multi-Floor Commercial Only Condominiums (no residential units)

- Building area (interior) assessed at respective zone building area rate
- Land area assessed at zone land area rate but pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the complex
- Street frontage assessed at land street frontage rate but pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the complex

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B. Multi-Floor Mixed-Use Condominiums

- Commercial condo interior building area assessed at respective zone building area rate
- Residential condo interior building area assessed at residential condominium building area rate
- Commercial land area assessed at zone land area rate, pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior commercial building area of the complex
- Commercial street frontage assessed at commercial street frontage rate, pro-rated for the unit interior building area compared to the total (cumulative) interior commercial building area of the complex

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, 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 and the Plan 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 DSB CBID and their respective assessable benefit units, the cumulative quantities by factor and zone are shown in the following Table:

Year 1 – 2025 - Assessable Benefit Units

BENEFIT ZONE	BLDG AREA (SF)	LAND AREA (SF)	STREET FRONTAGE (LF)	RESID CONDO BLDG AREA (SF)	# of PARCELS
1	4,320,260	4,183,510	39,784	68,982	459
2	408,940	1,002,709	9,885	23,270	83
TOTAL	4,729,200	5,186,219	49,669	92,252	542

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

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Year 1 – 2025 - Assessment Revenue

BENEFIT ZONE	BLDG AREA ASSMT REVENUE	LAND AREA ASSMT REVENUE	STREET FRONTAGE REVENUE	RESID CONDO BLDG AREA REVENUE	TOTAL REVENUE
1	\$950,457.20	\$753,031.80	\$238,704.00	\$15,176.04	\$1,957,369.04
2	\$65,430.40	\$130,352.17	\$44,482.50	\$5,119.40	\$245,384.47
TOTAL	\$1,015,887.60	\$883,383.97	\$283,186.50	\$20,295.44	\$2,202,753.51
1	43.148595%	34.185931%	10.836619%	0.688958%	88.8601%
2	2.970391%	5.917692%	2.019404%	0.232409%	11.1399%
TOTAL	46.118986%	40.103623%	12.856023%	0.921367%	100.0000%

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed DSB CBID 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 DSB CBID for their review. If a property owner believes there is an error on a parcel’s assessed footages, the DSB CBID may confirm the data with the Santa Barbara County Assessor’s office. If DSB CBID data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the DSB CBID assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer, the assessment formula for the proposed DSB CBID, except as noted herein, is as follows:

$$\begin{aligned}
 \text{Assessment} &= \text{Building Area (Unit A) Sq Ft x Unit A Rate, plus} \\
 &\quad \text{Land Area (Unit B) Sq Ft x Unit B Rate, plus} \\
 &\quad \text{Street Frontage (Unit C) Lin Ft x Unit C Rate} \\
 &\quad \text{or} \\
 &= \text{Residential Condo Building Area (Unit D) Sq Ft x Unit D Rate}
 \end{aligned}$$

Assessment Formula Unit Rates

Based on figures from the Assessable Benefit Units Table on page 22, the assessment rates for each factor and zone are shown as calculated below:

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Zone 1**Building Area Rate (Unit A-1)**

$(\$2,202,753.51 \times 43.148595\%) / 4,320,260$ assessable building area units = \$0.22/sq ft bldg area

Land Area Rate (Unit B-1)

$(\$2,202,753.51 \times 34.185931\%) / 4,183,510$ assessable land area units = \$0.18/sq ft land area

Street Frontage Rate (Unit C-1)

$(\$2,202,753.51 \times 10.836619\%) / 39,784$ assessable street frontage units = \$6.00/LF street frontage

Zone 2**Building Area Rate (Unit A-2)**

$(\$2,202,753.51 \times 2.970391\%) / 408,940$ assessable building area units = \$0.16/sq ft bldg area

Land Area Rate (Unit B-2)

$(\$2,202,753.51 \times 5.917692\%) / 1,002,709$ assessable land are units = \$0.13/sq ft land area

Street Frontage Rate (Unit C-2)

$(\$2,202,753.51 \times 2.019404\%) / 9,885$ assessable street frontage units = \$4.50/LF street frontage

Zone 1 & 2**Residential Condominium Building Area Rate (Unit D-1/D-2)**

$(\$2,202,753.51 \times 0.921367\%) / 92,252$ assessable building area units = \$0.22/sq ft bldg area

YEAR 1 –2025 Assessment Rates

BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SF)	LAND AREA ASSMT RATE (\$/SF)	STREET FRONTAGE ASSMT RATE (\$/LF)	RESID CONDO BLDG AREA ASSMT RATE (\$/SF)
<u>YEAR 1</u>				
1	\$0.2200	\$0.1800	\$6.0000	\$0.2200
2	\$0.1600	\$0.1300	\$4.5000	\$0.2200

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

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Step 5. Estimate Total DSB CBID Costs

The total projected 5-year DSB CBID special benefit costs for 2025 – 2029 are shown in the Table on page 15 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 \$2,247,707. 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 \$44,954 with a resultant 98% special benefit limit computed at \$2,202,753. *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 DSB CBID assessments such as grants, underwriting, event proceeds and volunteer credits.

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2025 assessment revenue portion of the budget set at \$2,202,753 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the DSB CBID is proposed to be formed for a 5-year term, maximum assessments for future years (2026-2029) must be set at the inception of the proposed DSB CBID. 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 DSB CBID Property Owner’s Association. The maximum assessment rates for the 5-year proposed DSB CBID term of 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 proposed DSB CBID term (2025-2029).

**DSB CBID – 5-year Maximum Assessment Rates
(Includes a 5%/Yr. Max Increase)**

YEAR & BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SF)	LAND AREA ASSMT RATE (\$/SF)	STREET FRONTAGE ASSMT RATE (\$/LF)	RESID CONDO BLDG AREA ASSMT RATE (\$/SF)
<u>YEAR 1</u>				
1	\$0.2200	\$0.1800	\$6.0000	\$0.2200
2	\$0.1600	\$0.1300	\$4.5000	\$0.2200
<u>YEAR 2</u>				
1	\$0.2310	\$0.1890	\$6.3000	\$0.2310
2	\$0.1680	\$0.1365	\$4.7250	\$0.2310
<u>YEAR 3</u>				
1	\$0.2426	\$0.1985	\$6.6150	\$0.2426

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2	\$0.1764	\$0.1433	\$4.9613	\$0.2426
<u>YEAR 4</u>				
1	\$0.2547	\$0.2084	\$6.9458	\$0.2547
2	\$0.1852	\$0.1505	\$5.2094	\$0.2547
<u>YEAR 5</u>				
1	\$0.2674	\$0.2188	\$7.2931	\$0.2674
2	\$0.1945	\$0.1580	\$5.4699	\$0.2674

Step 8. Spread the Assessments

The resultant assessment spread calculation for each parcel within the DSB CBID are shown in the Management District and this Report and were determined by applying the DSB CBID assessment formula to each identified benefiting property. The complete Year 1 – 2025 assessment roll of all parcels to be assessed by the DSB CBID is included in this Report as Appendix I.

Miscellaneous DSB CBID 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 the County of Santa Barbara (Operation Years 2025-2029). The DSB CBID assessments shall appear as a separate line item on the property tax bills issued by the Santa Barbara County Assessor. The City of Santa Barbara 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 this proposed DSB CBID.

Duration

As allowed by the Ordinance, the DSB CBID will have a five (5) year operational term from January 1, 2025 to December 31, 2029. The proposed DSB CBID operation is expected to begin services on January 1, 2025. If the DSB CBID is not renewed again at the end of the proposed 5-year term, services will end on December 31, 2029.

APPENDIX 1

DSB CBID YEAR 1 – 2025 ASSESSMENT ROLL

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APN	Year 1 Assessment
029-071-001	\$ 2,750.31
029-071-013	\$ 6,967.88
029-071-014	\$ 1,334.96
029-121-001	\$ 7,594.17
029-121-020	\$ 1,889.66
029-121-022	\$ 17,012.19
029-161-001	\$ 34,949.55
029-211-001	\$ 3,585.48
029-211-010	\$ 2,197.97
029-211-011	\$ 578.16
029-211-012	\$ 528.56
029-211-014	\$ 1,609.56
029-211-015	\$ 765.69
029-211-020	\$ 646.02
029-211-024	\$ 4,899.52
029-211-025	\$ 6,343.39
029-211-026	\$ 5,500.60
029-291-002	\$ 4,964.45
029-291-018	\$ 7,351.99
029-291-020	\$ 4,872.79
029-291-022	\$ 2,976.39
029-291-024	\$ 1,479.23
029-410-001	\$ 1,377.04
029-410-002	\$ 722.69
029-410-003	\$ 463.17
029-410-004	\$ 520.45
029-410-005	\$ 783.53
029-410-006	\$ 1,063.80
029-410-007	\$ 409.70
029-410-008	\$ 681.68
029-410-009	\$ 856.94
029-410-010	\$ 331.65
029-410-012	\$ 626.34
029-410-013	\$ 978.47
029-490-001	\$ 3,935.86
029-490-002	\$ 252.59
029-490-003	\$ 1,181.60
029-490-004	\$ 176.00
029-490-005	\$ 297.00
031-011-001	\$ 15,493.75
031-011-014	\$ 7,378.26
031-081-001	\$ 1,684.76
031-081-002	\$ 1,381.97
031-081-012	\$ 3,393.24
031-081-013	\$ 1,950.57
031-081-014	\$ 5,181.64
031-081-015	\$ 3,129.85
031-081-016	\$ 1,083.37
031-081-017	\$ 812.94
031-151-017	\$ 12,438.29
031-151-020	\$ 8,983.00

031-201-021	\$ 1,101.18
031-201-022	\$ 1,408.11
031-201-023	\$ 1,083.00
031-201-026	\$ 2,201.69
031-201-029	\$ 3,891.19
031-201-031	\$ 3,900.19
031-271-001	\$ 1,656.69
031-271-016	\$ 1,559.57
031-271-017	\$ 1,102.78
031-271-018	\$ 1,909.38
031-271-020	\$ 2,028.24
031-271-021	\$ 773.88
031-271-022	\$ 916.06
031-271-023	\$ 792.55
031-271-032	\$ 2,808.54
031-271-035	\$ 2,173.87
031-331-001	\$ 2,106.32
031-331-019	\$ 3,077.50
031-331-022	\$ 2,273.62
031-331-023	\$ 1,895.30
031-331-024	\$ 2,378.71
031-540-001	\$ 639.98
031-540-002	\$ 582.56
031-540-003	\$ 629.20
031-540-004	\$ 639.98
031-540-005	\$ 660.00
031-540-006	\$ 443.74
031-540-007	\$ 399.30
031-540-008	\$ 827.64
031-540-009	\$ 458.18
031-540-010	\$ 499.66
031-540-011	\$ 197.19
037-052-003	\$ 1,327.84
037-052-006	\$ 4,366.86
037-052-010	\$ 3,242.76
037-052-020	\$ 7,696.56
037-052-021	\$ 10,394.86
037-052-022	\$ 1,343.88
037-052-024	\$ 16,928.86
037-052-026	\$ 2,155.74
037-052-027	\$ 6,687.30
037-052-032	\$ 2,776.92
037-052-033	\$ 22,019.08
037-092-001	\$ 8,031.72
037-092-009	\$ 764.42
037-092-010	\$ 3,289.94
037-092-013	\$ 6,393.82
037-092-014	\$ 592.70
037-092-015	\$ 1,227.54
037-092-016	\$ 4,333.40
037-092-017	\$ 1,268.46
037-092-018	\$ 1,064.34

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037-092-019	\$	818.38
037-092-020	\$	951.64
037-092-021	\$	1,466.54
037-092-024	\$	969.36
037-092-025	\$	935.82
037-092-026	\$	1,180.76
037-092-027	\$	1,137.48
037-092-028	\$	1,033.50
037-092-029	\$	1,553.52
037-092-034	\$	545.88
037-092-036	\$	21,363.42
037-092-037	\$	21,864.18
037-131-001	\$	6,076.02
037-131-002	\$	2,938.28
037-131-005	\$	858.84
037-131-006	\$	918.74
037-131-009	\$	1,075.62
037-131-010	\$	2,878.10
037-131-012	\$	669.24
037-131-013	\$	1,832.10
037-131-014	\$	582.06
037-131-015	\$	580.28
037-131-016	\$	537.06
037-131-017	\$	521.76
037-131-018	\$	509.44
037-131-019	\$	4,034.28
037-131-020	\$	13,740.74
037-131-021	\$	15,222.26
037-131-022	\$	6,836.32
037-131-023	\$	11,883.66
037-132-001	\$	2,770.62
037-132-017	\$	887.12
037-132-019	\$	8,749.82
037-132-025	\$	2,282.98
037-132-026	\$	1,664.58
037-132-027	\$	1,602.96
037-132-028	\$	2,208.14
037-132-030	\$	4,545.78
037-132-031	\$	6,765.60
037-132-033	\$	24,403.00
037-132-035	\$	1,127.82
037-132-036	\$	11,617.20
037-132-037	\$	2,525.82
037-132-038	\$	2,708.76
037-171-001	\$	3,666.34
037-171-004	\$	6,528.50
037-171-005	\$	2,085.16
037-171-006	\$	1,622.12
037-171-007	\$	2,974.90
037-171-008	\$	8,145.58
037-171-009	\$	1,945.06
037-171-010	\$	1,300.86

037-171-011	\$	5,200.00
037-172-002	\$	1,667.36
037-172-003	\$	1,827.00
037-172-004	\$	2,182.52
037-172-005	\$	1,750.00
037-172-006	\$	3,309.64
037-172-009	\$	1,826.56
037-172-01	\$	14,567.60
037-172-010	\$	1,686.86
037-172-011	\$	10,879.72
037-172-012	\$	3,286.16
037-173-001	\$	2,506.98
037-173-003	\$	4,642.00
037-173-004	\$	909.16
037-173-009	\$	3,897.70
037-173-015	\$	3,261.08
037-173-016	\$	1,694.48
037-173-020	\$	7,079.92
037-173-021	\$	1,139.88
037-173-025	\$	820.18
037-173-026	\$	6,707.60
037-173-027	\$	734.10
037-173-028	\$	1,096.66
037-173-037	\$	4,075.76
037-173-041	\$	9,724.80
037-173-045	\$	3,645.82
037-173-046	\$	886.78
037-173-047	\$	240.00
037-173-049	\$	342.00
037-173-051	\$	3,320.84
037-173-052	\$	1,919.92
037-173-053	\$	279.54
037-173-055	\$	16,052.22
037-211-002	\$	5,597.76
037-211-003	\$	7,297.84
037-211-004	\$	328.08
037-211-005	\$	1,568.16
037-211-006	\$	2,233.36
037-211-007	\$	1,128.00
037-211-008	\$	1,073.12
037-211-009	\$	1,087.44
037-211-010	\$	1,093.40
037-211-011	\$	1,637.40
037-211-012	\$	1,602.84
037-211-015	\$	2,088.78
037-211-016	\$	1,804.32
037-211-017	\$	1,080.68
037-211-018	\$	2,931.76
037-211-019	\$	7,371.76
037-211-021	\$	2,544.12
037-211-022	\$	2,410.88
037-211-026	\$	4,216.22

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037-211-027	\$	8,508.64
037-211-028	\$	3,157.84
037-211-029	\$	3,134.82
037-211-031	\$	10,238.52
037-211-032	\$	1,716.72
037-211-033	\$	1,978.64
037-211-034	\$	432.40
037-211-035	\$	1,778.80
037-211-036	\$	1,778.80
037-212-001	\$	2,567.88
037-212-002	\$	414.30
037-212-003	\$	3,114.24
037-212-004	\$	4,799.88
037-212-008	\$	2,072.04
037-212-010	\$	1,847.82
037-212-011	\$	2,625.56
037-212-012	\$	2,232.18
037-212-013	\$	1,307.84
037-212-021	\$	4,954.56
037-212-022	\$	7,701.12
037-212-023	\$	3,193.08
037-212-024	\$	2,862.58
037-212-025	\$	7,331.50
037-212-026	\$	733.66
037-212-027	\$	1,596.30
037-212-028	\$	660.16
037-212-030	\$	4,545.30
037-212-032	\$	1,052.34
037-212-033	\$	764.40
037-212-034	\$	4,270.90
037-212-035	\$	6,076.38
037-251-003	\$	13,153.80
037-252-007	\$	4,321.68
037-252-008	\$	5,870.18
037-252-011	\$	11,534.58
037-254-003	\$	811.44
037-254-004	\$	1,750.16
037-254-005	\$	3,074.58
037-254-006	\$	1,856.10
037-254-007	\$	1,844.40
037-254-014	\$	7,055.08
037-254-016	\$	3,671.40
037-254-019	\$	8,705.06
037-254-020	\$	20,443.16
037-320-001	\$	451.74
037-320-002	\$	272.66
037-320-003	\$	331.94
037-320-004	\$	687.66
037-320-005	\$	477.76
037-320-006	\$	530.68
037-320-007	\$	319.60
037-320-008	\$	370.40

037-320-009	\$	308.16
037-400-001	\$	45,498.48
037-400-002	\$	133,646.48
037-400-003	\$	21,030.54
037-400-004	\$	5,249.82
037-400-006	\$	366.30
037-400-007	\$	19,483.42
037-400-008	\$	4,831.50
037-400-009	\$	2,593.12
037-400-010	\$	1,918.68
037-400-011	\$	6,004.90
037-400-012	\$	18,382.80
037-400-013	\$	3,249.30
037-400-014	\$	23,361.20
037-400-015	\$	16,232.36
037-400-016	\$	2,598.36
037-400-018	\$	5,834.06
037-400-019	\$	269.70
037-450-001	\$	259.38
037-450-002	\$	246.62
037-450-003	\$	246.62
037-450-004	\$	250.36
037-450-005	\$	263.34
037-450-006	\$	249.04
037-450-007	\$	249.04
037-450-008	\$	249.04
037-450-009	\$	249.04
037-450-010	\$	251.46
037-450-011	\$	251.46
037-450-012	\$	188.10
037-450-013	\$	195.58
037-450-014	\$	198.00
037-450-015	\$	365.64
037-450-016	\$	365.64
037-450-017	\$	360.80
037-450-019	\$	1,264.40
037-450-022	\$	996.38
037-450-023	\$	1,477.88
037-450-024	\$	1,518.58
037-480-001	\$	7,778.96
037-480-002	\$	912.18
037-480-003	\$	4,049.16
039-131-002	\$	4,104.00
039-131-005	\$	1,012.12
039-131-006	\$	1,700.00
039-131-008	\$	2,272.74
039-131-009	\$	1,153.78
039-131-010	\$	1,464.00
039-131-011	\$	1,408.00
039-131-012	\$	836.40
039-131-013	\$	851.36
039-131-014	\$	836.40

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039-131-015	\$	1,371.86
039-131-017	\$	2,229.54
039-131-018	\$	1,873.20
039-131-021	\$	20,747.50
039-131-022	\$	24,003.24
039-132-001	\$	5,788.00
039-132-002	\$	1,194.96
039-132-003	\$	1,214.04
039-132-004	\$	2,119.86
039-132-005	\$	2,314.94
039-132-006	\$	1,718.94
039-132-007	\$	1,550.38
039-132-008	\$	2,442.46
039-132-009	\$	1,915.16
039-132-010	\$	2,701.66
039-132-011	\$	3,739.74
039-132-015	\$	8,893.80
039-133-001	\$	2,972.70
039-133-002	\$	3,017.18
039-133-005	\$	3,194.08
039-133-007	\$	2,092.62
039-133-008	\$	1,758.98
039-133-009	\$	2,749.70
039-133-010	\$	1,848.54
039-133-011	\$	5,449.56
039-133-013	\$	5,340.46
039-133-014	\$	5,807.04
039-181-002	\$	2,451.78
039-181-018	\$	4,409.30
039-181-019	\$	14,887.26
039-181-020	\$	2,081.52
039-182-001	\$	10,281.06
039-182-002	\$	2,658.92
039-182-003	\$	12,192.46
039-182-004	\$	1,088.30
039-182-005	\$	5,921.90
039-182-008	\$	2,947.24
039-182-016	\$	7,171.46
039-182-017	\$	2,360.00
039-182-018	\$	4,179.78
039-182-019	\$	3,929.92
039-182-021	\$	2,957.02
039-183-001	\$	2,866.08
039-183-005	\$	1,185.94
039-183-006	\$	2,928.60
039-183-007	\$	3,687.12
039-183-018	\$	1,156.42
039-183-021	\$	1,270.76
039-183-026	\$	2,404.96
039-183-027	\$	3,583.40
039-183-028	\$	5,616.48
039-183-031	\$	5,723.76

039-183-035	\$	3,021.86
039-183-040	\$	5,941.86
039-183-041	\$	1,680.90
039-183-045	\$	42,054.82
039-183-046	\$	8,598.06
039-183-053	\$	2,341.88
039-183-054	\$	6,111.54
039-231-001	\$	2,607.44
039-231-002	\$	5,650.76
039-231-003	\$	3,616.04
039-231-004	\$	3,496.10
039-231-012	\$	1,956.08
039-231-013	\$	4,430.28
039-231-014	\$	2,131.16
039-231-015	\$	1,523.50
039-231-016	\$	2,458.30
039-231-017	\$	2,303.60
039-231-018	\$	1,306.66
039-231-019	\$	1,830.04
039-231-020	\$	680.60
039-231-021	\$	3,067.12
039-231-030	\$	4,592.52
039-231-034	\$	10,388.34
039-231-035	\$	13,819.90
039-231-037	\$	42,539.02
039-231-038	\$	256.56
039-232-002	\$	13,662.06
039-232-009	\$	35,054.20
039-232-010	\$	4,722.42
039-232-018	\$	6,337.86
039-232-019	\$	10,214.40
039-232-020	\$	7,357.20
039-232-021	\$	2,020.06
039-281-007	\$	4,079.66
039-281-008	\$	1,705.48
039-281-012	\$	2,271.64
039-281-013	\$	1,532.76
039-281-014	\$	1,383.46
039-281-015	\$	1,775.08
039-281-016	\$	3,158.34
039-281-017	\$	1,151.84
039-281-018	\$	1,101.96
039-281-019	\$	1,830.78
039-281-020	\$	949.88
039-281-028	\$	2,642.34
039-281-029	\$	3,594.70
039-281-032	\$	7,535.00
039-281-040	\$	4,348.30
039-281-041	\$	14,441.70
039-281-043	\$	769.96
039-281-044	\$	1,134.04
039-281-045	\$	22,412.32

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039-282-001	\$	11,337.26
039-282-006	\$	9,853.00
039-282-009	\$	7,366.64
039-282-012	\$	5,329.08
039-282-014	\$	9,426.24
039-282-015	\$	1,003.64
039-282-019	\$	1,028.18
039-282-020	\$	1,147.98
039-282-022	\$	713.46
039-282-024	\$	5,255.20
039-282-026	\$	3,428.34
039-282-027	\$	2,582.50
039-282-029	\$	6,837.08
039-282-031	\$	4,258.50
039-282-032	\$	1,717.68
039-282-033	\$	2,178.72
039-282-034	\$	4,023.36
039-282-035	\$	11,491.24
039-282-036	\$	6,476.08
039-321-002	\$	5,971.70
039-321-003	\$	1,455.18
039-321-004	\$	1,837.24
039-321-005	\$	2,579.86
039-321-006	\$	9,832.60
039-321-007	\$	2,577.62
039-321-01	\$	21,560.76
039-321-015	\$	6,292.80
039-321-019	\$	6,637.68
039-321-028	\$	8,326.30
039-321-029	\$	224.28
039-321-033	\$	20,989.90
039-321-035	\$	1,787.76
039-321-037	\$	2,320.96
039-321-039	\$	3,445.94
039-321-041	\$	2,463.52
039-321-045	\$	612.42
039-321-046	\$	1,276.16
039-321-047	\$	10,525.92
039-321-048	\$	1,121.58
039-321-049	\$	683.60
039-321-050	\$	2,127.38
039-321-051	\$	853.56
039-321-054	\$	468.00
039-321-055	\$	408.60
039-321-056	\$	127.98
039-322-009	\$	10,418.50
039-322-023	\$	1,221.96
039-322-024	\$	1,320.60
039-322-029	\$	6,909.18
039-322-032	\$	6,022.92
039-322-034	\$	3,706.28
039-322-038	\$	2,665.26

039-322-044	\$	10,330.80
039-322-045	\$	5,256.52
039-322-047	\$	4,531.72
039-322-050	\$	14,339.54
039-322-051	\$	725.78
039-322-052	\$	14,238.48
039-530-001	\$	728.50
039-530-002	\$	755.12
039-530-003	\$	758.86
039-530-004	\$	343.86
039-590-002	\$	872.52
039-590-003	\$	522.00
039-590-004	\$	272.40
039-590-005	\$	636.90
039-590-006	\$	664.62
039-590-007	\$	17.38
039-590-008	\$	666.38
039-590-009	\$	668.80
039-590-010	\$	670.34
039-590-011	\$	75.68
039-590-012	\$	705.54
039-590-013	\$	947.10
039-590-014	\$	81.18
039-590-015	\$	47.96
039-590-016	\$	46.20
039-590-017	\$	47.08
039-610-001	\$	161.70
039-610-002	\$	161.26
039-610-003	\$	280.72
039-610-004	\$	242.00
039-610-005	\$	264.66
039-610-006	\$	219.56
039-610-007	\$	234.52
039-610-008	\$	229.46
039-610-009	\$	216.48
039-610-010	\$	205.04
039-610-011	\$	182.16
039-610-012	\$	224.84
039-610-013	\$	177.32
039-610-014	\$	9,612.22
039-610-015	\$	2,020.00
039-610-016	\$	2,156.00
039-610-017	\$	157.74
039-610-018	\$	150.04
039-610-019	\$	158.18
039-610-020	\$	280.72
039-610-021	\$	287.54
039-610-022	\$	264.44
039-610-023	\$	240.68
039-610-024	\$	234.52
039-610-025	\$	231.44
039-610-026	\$	224.40

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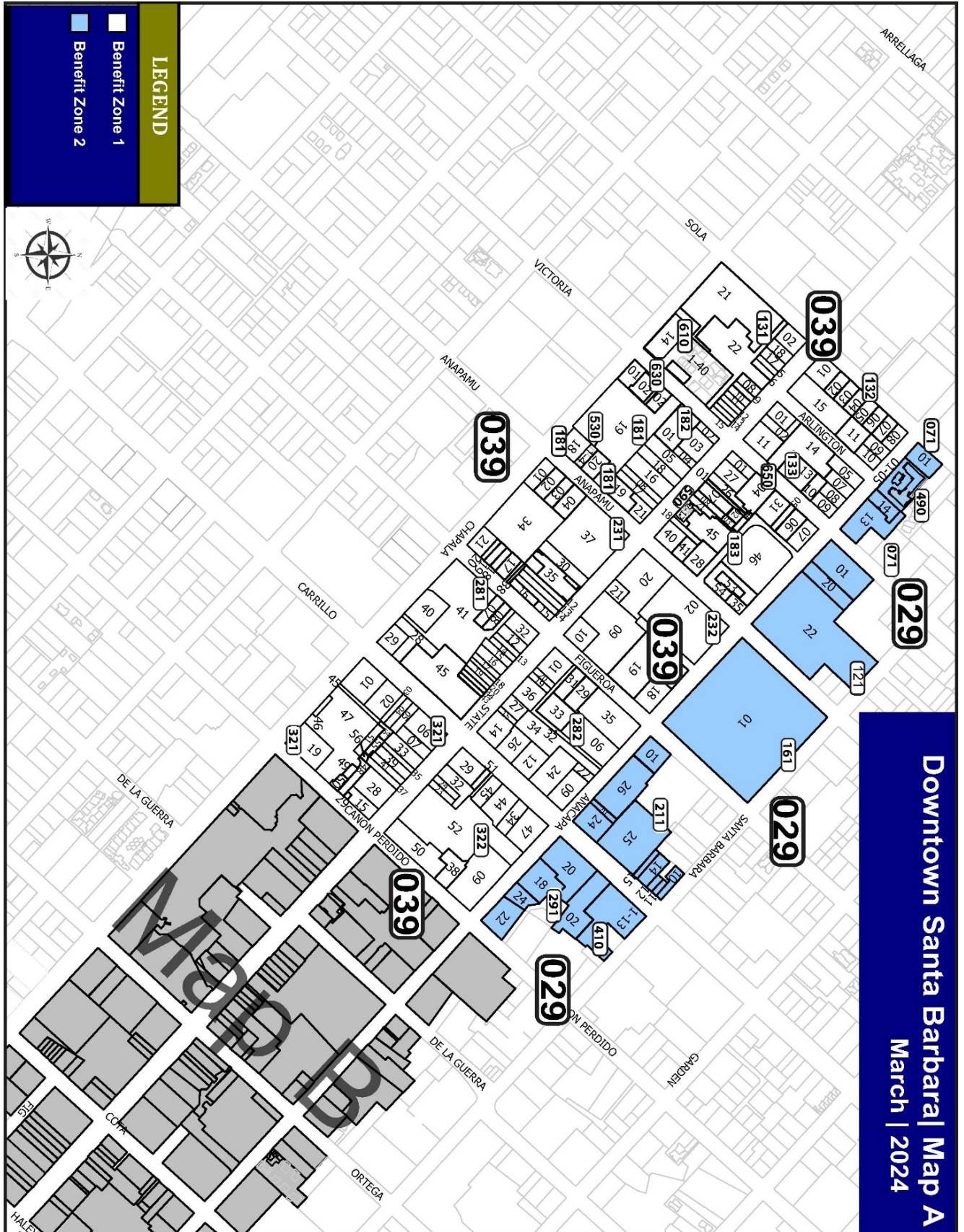
039-610-027	\$	236.94
039-610-028	\$	407.44
039-610-029	\$	302.06
039-610-030	\$	311.08
039-610-031	\$	170.94
039-610-032	\$	150.04
039-610-033	\$	163.02
039-610-034	\$	237.82
039-610-035	\$	284.46
039-610-036	\$	256.08
039-610-037	\$	216.04
039-610-038	\$	425.70

039-610-039	\$	269.72
039-610-040	\$	279.62
039-630-001	\$	6,308.36
039-630-002	\$	5,857.22
039-650-001	\$	542.34
039-650-002	\$	392.04
039-650-003	\$	235.08
039-650-004	\$	5,350.08
039-650-006	\$	745.56
039-650-007	\$	3,406.64
039-650-008	\$	1,514.02

APPENDIX 2

DSB CBID BOUNDARY MAP

DOWNTOWN SANTA BARBARA CBID – ASSESSMENT ENGINEER’S REPORT



DOWNTOWN SANTA BARBARA CBID – ASSESSMENT ENGINEER’S REPORT

