

Downtown Stockton

Community Improvement District

City of Stockton, California

Management District Plan



July 2025

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*Prepared pursuant to Title 3, Chapter 3.96 of
City of Stockton Municipal Code
And Article XIID of the California Constitution.*

**DOWNTOWN STOCKTON
Community Improvement District
Management District Plan**

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SECTION 1: EXECUTIVE SUMMARY

The Downtown Stockton Property-Based Business Improvement District (DSCID) was first established in 1997 and subsequently renewed in 2002, 2007 and 2017. With the success of the DSCID over the last 28+ years, downtown property and business owners wish to continue the district longer than the 10 years that are allowed under the DSCID law. The City of Stockton, being a charter city, adopted an ordinance that modifies the DSCID law to allow for a longer term up to 20 years. The downtown property owners are initiating the formation of the Downtown Stockton Community Improvement District (DSCID), pursuant to the City ordinance, for the full 20 years.

To guide the DSCID for the next 20 years, the Downtown Stockton Alliance (DSA) board of directors has developed a new DSCID Management Plan that implements industry best practices and responds to market opportunities and developments as well as district challenges. To acknowledge development both within the district boundary and beyond, the DSA Board elected to expand the DSCID boundary and to also provide services uniformly throughout the area. The District will continue to provide increased improvements and activities through both environmental and business enhancements. Each of the activities is designed to meet the goals of the District; to improve the appearance and safety of the District, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services. As described in the Management District Plan, it is proposed that the DSCID will provide funding for enhanced maintenance, safety, homeless initiatives, beautification and business development programs, above and beyond those provided by the City of Stockton.

Summary Management Plan

Pursuant to Title 3, Chapter 3.96 of the City of Stockton Municipal Code, the existing Downtown Stockton DSCID is being renewed for a 20-year term. Upon receipt of petitions signed by property owners representing greater than 30% of the District assessment budget, the City of Stockton will initiate a ballot procedure to officially re-establish and renew the DSCID.

Location	The District encompasses approximately 150 blocks in the downtown central core. It primarily runs west along the Stockton channel to the I-5 Freeway, north to Fremont and Acacia Streets, east to N San Joaquin Street south to E Lindsay Street, east to the railroad, and south to E Lafayette Street.
Why Renew the DSCID?	In the renewal process, the Downtown Stockton Alliance Board of Directors have stated the following reasons for continuing the DSCID: <ul style="list-style-type: none"> - Keep downtown clean, safe and attractive - Continue homeless outreach efforts - Marketing/visitor attraction - Business support and promotion - Make downtown more commercially competitive - Create an arts and culturally diverse community - Downtown property and business owners have a stronger voice when unified through the DSCID
Services and Activities	The DSCID will finance activities and improvements that will improve Downtown Stockton's environment for property owners, residents, workers and visitors, including:

	<p><u>Clean, Safe and Beautiful:</u></p> <ul style="list-style-type: none">- Maintenance Teams that sweep, scrub and pressure wash sidewalks, remove litter and graffiti, increase the frequency of trash removal and maintain sidewalk landscaping throughout the District.- Community Ambassadors that provide information on activities and attractions; work with local police, business and property owners to report crime and conduct homeless outreach; as well as provide escorts and jumpstart cars for stranded visitors.- Beautification improvements that make Downtown Stockton more visually attractive, which may include wayfinding signage, trash cans, holiday décor, enhanced streetscape, banners, curb & bollard painting, planters, plaza or park developments in partnership with the City of Stockton, etc. <p><u>Business Development:</u></p> <ul style="list-style-type: none">- Business development activities to support the growth and vitality of existing business investments, promote a stronger business mix, and enhance the image of Downtown Stockton as a destination for consumer and investment revenues.- Marketing to promote a positive image of downtown as a regional destination, and services aimed at attracting a diverse cultural consumer base, quality commercial and office tenants, and private investment. <p><u>Advocacy/Administration:</u></p> <ul style="list-style-type: none">- Advocate for downtown policy issues that will improve the downtown business environment.- Provide daily management to carry out the day-to-day DSCID operations.																											
Budget	<p>Total DSCID assessment budget for its first year of operations in the renewal term is \$1,900,000; the total DSCID budget is as follows:</p> <table><tr><th>EXPENDITURES</th><th>BUDGET</th><th>% of Budget</th></tr><tr><td>Clean, Safe and Beautiful</td><td>\$1,460,000</td><td>75.26%</td></tr><tr><td>Economic Development</td><td>\$200,000</td><td>10.31%</td></tr><tr><td>Advocacy, Administration and Reserve</td><td>\$240,000</td><td>12.37%</td></tr><tr><td>Total Expenditures</td><td>\$1,900,000</td><td>97.94%</td></tr><tr><th>REVENUES</th><th></th><th></th></tr><tr><td>Assessment Revenues</td><td>\$1,862,000</td><td>98.00%</td></tr><tr><td>Other Revenues (1)</td><td>\$38,000</td><td>2.00%</td></tr><tr><td>Total Assessment Revenues</td><td>\$1,900,000</td><td>100.00%</td></tr></table> <p>(1) An allowance is made for general benefits that the DSCID may provide. Any DSCID services that are found to provide general benefit cannot be paid for with assessment revenue. A certified engineer has estimated that the general benefit from the DSCID services accounts for \$38,000 of the estimated budget, resulting in a total assessable budget of \$1,862,000.</p>	EXPENDITURES	BUDGET	% of Budget	Clean, Safe and Beautiful	\$1,460,000	75.26%	Economic Development	\$200,000	10.31%	Advocacy, Administration and Reserve	\$240,000	12.37%	Total Expenditures	\$1,900,000	97.94%	REVENUES			Assessment Revenues	\$1,862,000	98.00%	Other Revenues (1)	\$38,000	2.00%	Total Assessment Revenues	\$1,900,000	100.00%
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Method of Financing	Levy of assessments upon real property that benefit from improvements and activities.						
Assessments	<p>Annual assessments are based upon an allocation of program costs and a calculation of lot square footage plus building square footage. Estimated annual maximum assessment rates for the first year of the district follow:</p> <table border="1"> <thead> <tr> <th>Assessment Rates:</th><th>Lot + Building Sq.Ft.</th></tr> </thead> <tbody> <tr> <td>Commercial/Govt/Multi Family</td><td>\$0.07881</td></tr> <tr> <td>Res 1-3 Units/Non-Profit</td><td>\$0.04728</td></tr> </tbody> </table>	Assessment Rates:	Lot + Building Sq.Ft.	Commercial/Govt/Multi Family	\$0.07881	Res 1-3 Units/Non-Profit	\$0.04728
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Cap	Assessments will be subject to an annual increase of up to 5% to take into consideration the potential increase in program costs. Assessment budgets may also increase based on development in the DSCID. The determination of annual adjustments in assessment rates will be subject to the review and approval of the DSCID Owners' Association. The DSCID Owners' Association will develop annual budgets and service programs each year for City Council approval and levy.						
City Services	The City of Stockton has established and documented the base level of pre-existing City services. The DSCID will not replace any pre-existing general City services.						
Collection	DSCID assessments appear as a separate line item on the annual San Joaquin County property tax bills.						
District Governance	The DSCID will continue to be managed by the Downtown Stockton Alliance (DSA). DSA's Owners' Association, comprising of a majority of downtown Stockton property owners, will help determine the DSCID uses and budget each year.						
District Continuation	California law for DSCID district formation/continuation requires the submission of petitions signed by property owners in the proposed district who will pay more than 30% of the total assessments (i.e. petitions must represent more than 30% of the \$1,862,000 to be assessed which is \$558,600 or greater). Petitions are submitted to the Stockton City Council, and the City will mail ballots to all assessed property owners. The majority of ballots returned, as weighted by assessments to be paid, must be in favor of the DSCID in order for the City Council to consider approval.						
Duration	The renewed DSCID term will be 20 years from January 1, 2027, through December 31, 2046. Any subsequent renewal of the DSCID will require a new Management District Plan, petition, and ballot process.						

SECTION 2: DSCID BOUNDARY

DSCID Boundary

The District encompasses approximately 150 blocks in the downtown central core. It primarily runs west along the Stockton channel to the I-5 Freeway, north to Fremont and Acacia Streets, east to N San Joaquin Street south to E Lindsay Street, east to the railroad, and south to E Lafayette Street.

Specifically, the district boundary is as follows:

Beginning at the southwest corner of Lindsay Street and the Union Pacific Railroad tracks and traveling south along the west side of the UPRR tracks to the south side of E Lafayette Street. West along the south side of E Lafayette Street to the west side of El Dorado Street, then south along the east side of parcels on the west side of El Dorado Street to the north side of E Church Street. West along the north side of E Church Street to S Commerce Street. North along the east side of E Commerce Street to the south side of Washington Street, then west along Washington Street to the west side of Lincoln Street. North on Lincoln Street to the south side of Weber Avenue; some parcels facing the east side of Lincoln Street may be included. West along the south side of Weber Avenue to the east side of Mormon Slough; some parcels facing the south side of Weber Avenue may be included. Northwest along the east side of Mormon Slough to the south side of the Stockton Deepwater Channel. East along the Stockton Deepwater Channel to the west side of Center Street, following the easterly border of the Channel north to Steamboat Levee; then following the northerly border of the Channel east to the west side of Miner Levee. Along the western and northern border of Miner Levee to the I-5 Freeway. North along the I-5 Freeway to the north side of W Fremont Street. East along the north side of W Fremont Street to the east side of N Madison Street. North along the east side of N Madison Street to the south side of W Oak Street. East along the south side of W Oak Street to the east side of N Commerce Street. North along the east side of N Commerce Street to the south side of W Acacia Street. East along the south side of E Acacia Street to the east side of N San Joaquin Street. South along the east side of N San Joaquin Street to the south side of E Oak Street. East along the south side of E Oak Street to the west side N Sutter Street. South along the west side of N Sutter Street to the south side E Lindsay Street. East along the south side of E Lindsay Street back to the point of beginning.

Expansion Area

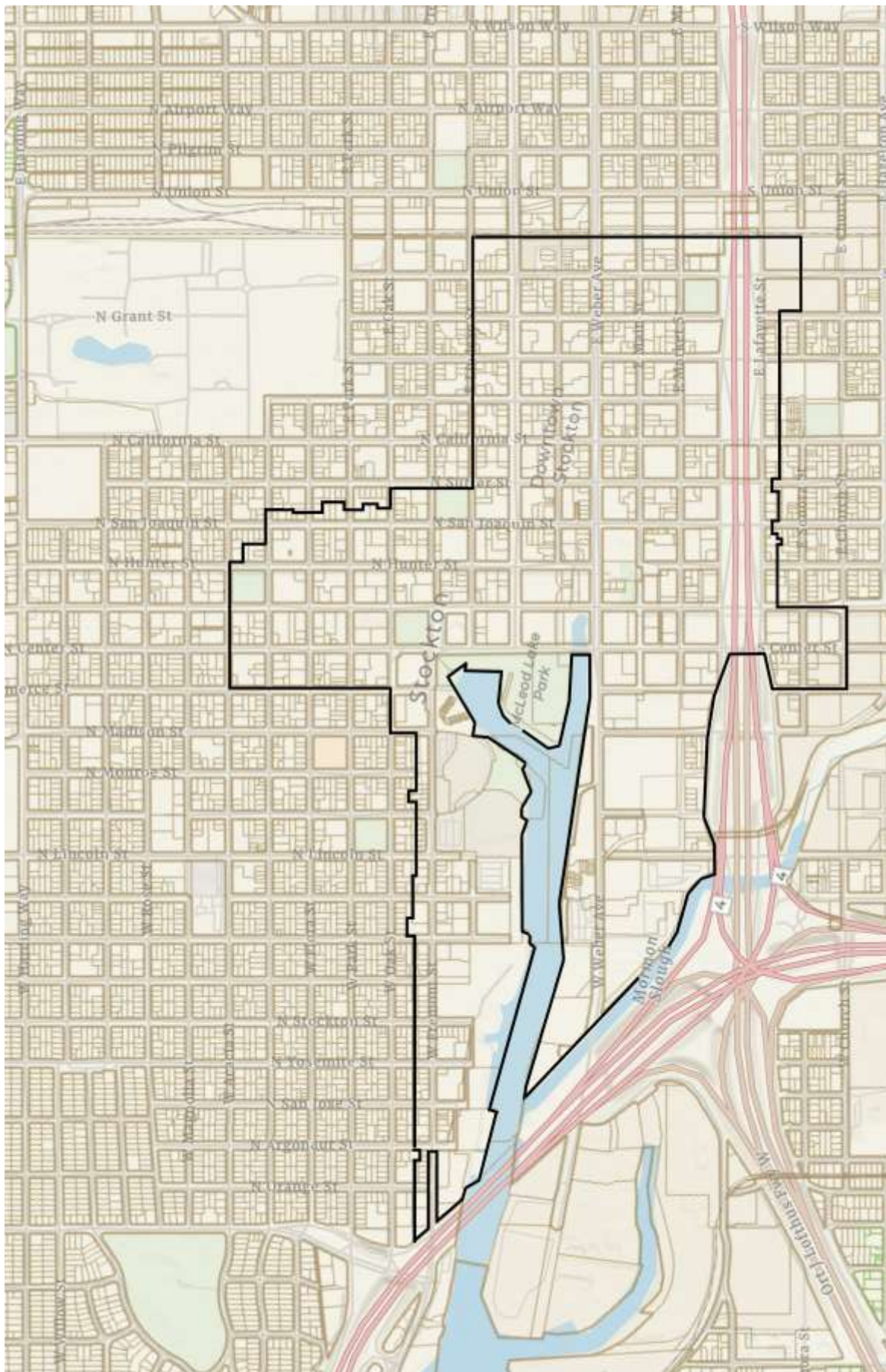
As downtown Stockton is projected to grow and further develop within the 20 years of the DSCID, two areas of expansion have been included in the new DSCID district boundary. The first area of expansion is the northwest area of the Mormon Slough to Fremont Street. This will capture any new development that will happen west of the arena. The second area of expansion is on the northern end of the district roughly between W Oak Street on the south, N Commerce Street on the west, E Acacia Street on the north and N San Joaquin Street on the east. This area includes larger commercial properties as well as Eden Park.

Single Benefit Zone

The original DSCID was allocated into three benefit zones to reflect the level and frequency of deployed DSCID services. Zone 1, which received the highest level of DSCID services, was the commercial core of downtown with the highest concentration of commercial development and pedestrian traffic. Zone 2, which received a lower level of service than Zone 1, was all the parcels south of the Crosstown Freeway and east of Stanislaus Street. Zone 3 was primarily the industrial area south of the Mormon Slough and received the lowest level of the DSCID services.

However, as downtown has grown and with future developments planned throughout the downtown, the DSCID deployment of services will also be expanded to address the ever increasing need for a uniform level of service. Expanding all service levels to the entire district establishes a more reliable and consistent service throughout the district. Creating a single level of service throughout the district will allow the DSCID to best address the district's demands and challenges. Establishing a single benefit zone also eliminates what has at times been a confusing difference in service level between the existing zones to ratepayers, simplifying and clarifying the DSCID's model and services.

A map of the proposed district boundary is on the following page.



SECTION 3: DSCID ACTIVITY AND IMPROVEMENT PLAN

Background

Through a participatory process that included meetings with the Downtown Stockton DSCID Board of Directors, the DSCID priorities for improvements and activities include:

- ◆ Clean, Safe and Beautiful
- ◆ Business Development
- ◆ Advocacy and Administration

The specially benefitted parcels within the boundaries of the DSCID are a unique mix of retail, office, services, industrial, government, non-profit, and residential. The DSCID improvements and activities are designed to provide special benefits to each of the individual assessed parcels: to improve the appearance and safety of the area, to increase building occupancy and lease rates, to encourage new business development and support existing businesses, to attract visitors to venues and events. All the DSCID improvements and activities are over and above the City's baseline of services and are not provided by the City, and each of the services provide particular and distinct benefits to each of the individual assessed parcels within the DSCID. In order to ensure that parcels outside of the DSCID will not specially benefit from the improvements and services funded with the assessment, improvements and services will only be delivered to individual assessed parcels within the boundaries of the DSCID and will not extend beyond.

Based upon these findings, the following narrative provides recommendations for the DSCID's first year of operation. DSCID activities may be amended in subsequent years within the following general categories. Final activities and budgets will be subject to the review and approval of the DSCID Owners' Association prior to City Council approval.

Clean, Safe and Beautiful

To respond to stakeholder priorities and guiding principles to make Downtown both more welcoming, clean and beautiful, the DSCID funded Community Ambassador program will be strengthened moving forward and will expand to district-wide. It provides for an increase in funding for the Community Ambassadors and Maintenance Team to allow for increases in program labor costs and a focused effort to provide outreach and resource info to the homeless population.

These activities and improvements are intended to improve commerce and the quality of life by making each individual assessed parcel safer, cleaner and more attractive which will encourage investment dollars downtown and generate additional pedestrian traffic. Environmental activities specially benefit each individual assessed parcel, including commercial, government, parking structures, non-profits and residential.

Community Ambassadors

The Community Ambassadors will continue to provide 24/7 monitoring services for the District by foot, EV, and vehicle in the form of regular downtown routes and service calls. The purpose of the Community Ambassadors is to provide hospitality services to Downtown visitors as well as to report illegal activities such as public urination, indecent exposure, trespassing, graffiti, drinking in public, prostitution, illegal panhandling, illegal vending, illegal drug use, and illegal dumping taking place on the streets, sidewalks, storefronts, parking lots and alleys. They also



report maintenance issues and perform outreach to the unsheltered homeless. The Ambassadors, who act as the “eyes and ears” on the street will supplement, not replace, other ongoing police, security, and patrol efforts within the District. The Community Ambassadors will maintain communication with the Stockton Fire Department, Code Enforcement, Public Works, and the Stockton Police Department with the intent of reporting illegal activity or an emergency infrastructure occurrence. Additionally, the Community Ambassadors will provide way-finding, escort, and car jumpstarting services to Downtown visitors and employees on an as-needed basis. The Community Ambassadors will cover the entire District and communicate with businesses, visitors, residents, and employees within it.

Options for Enhanced Community Engagement and Homeless Outreach

The DSCID renewal process has evidenced continued property owners concern with both the reality and perception of public safety within the DSCID. There are a variety of elements contributing to this concern, including ongoing challenges with homeless populations and nuisance crimes, compounding maintenance issues, and creating an intimidating street atmosphere.

In order to effectively address these concerns the DSCID may also fund, in addition to the Community Ambassadors, programs and activities that target nuisance crimes. Based on best practices from other DSCID districts in California, the additional funded activities may include the following to be determined by the DSCID Owner's Association and approved by the City Council:

- A “navigator program” in which ambassadors would be tasked with a case management approach to match chronic homeless individuals with available social services (Sacramento, Santa Monica)
- A community prosecutor that would provide restorative justice remedies, such as, community service hours, removing graffiti, and gum scraping, to individuals convicted of nuisance crimes (Sacramento, San Diego)
- Supplemental security patrols (in addition to ambassadors) working under the exclusive direction of the DSCID Owner's Association and responding to activity exclusively within the boundaries of the DSCID (Sacramento)

Maintenance Team Program

In order to consistently deal with cleaning issues, the Maintenance Team program will continue to be provided as it has for the last 25 years. The Maintenance Team will provide a uniform level of service district wide. The special benefit to parcels from these services is increased commercial activity, which directly relates to increases in lease rates and customer usage. Further benefits include cleaner, healthier streets, and an improved pedestrian experience. A multi-dimensional approach has been developed consisting of the following elements.



Downtown Stockton Maintenance Team: The Maintenance Team consistently deals with maintenance issues within the District. To effectively deal with the maintenance issues facing Downtown Stockton, a multi-dimensional approach has been developed consisting of the following elements:

Sidewalk Maintenance: Uniformed, radio-equipped personnel sweep litter, debris, and refuse from sidewalks and gutters of the District, and clean all sidewalk hardscape such as trash receptacles, benches, and parking meters.

Alley Maintenance: The Maintenance Team and Ambassadors can each have responsibility in this area. The Ambassadors address owner and tenant compliance with City code issues on cleanliness of sidewalks, alleys and illegal dumping. The Maintenance Team crew can sweep alleys, remove graffiti and clear the alleys of debris when a responsible party cannot be found for illegal dumping or other violations.

Graffiti Removal: The Maintenance Team can remove graffiti using solvent and pressure washing. The District will maintain a zero-tolerance graffiti policy. All tags will aim to be removed within 48 hours of notification.

Sidewalk Pressure Washing: Pressure wash all sidewalks, alleys and plazas 5 days a week with areas of high pedestrian traffic receiving the highest concentration. There is a 2-week rotation schedule, meaning each block is pressured washed every two weeks. However, during drought years pressure washing may not be permitted.

Landscape Maintenance: Public landscape areas including; medians, tree wells, and planters will be maintained and kept free of litter and weeds and pruning of trees 20' and under.

Estimated deployment of the Community Ambassadors and Maintenance Team is anticipated as follows:

Maintenance Team	Frequency
Maintenance P.T.E.	405 hours per week (approximately 11 P.T.E.)
Average Weekly Coverage	7 days per week
Litter removal/Pan & broom	Once per day
Cleaning Public Amenities	Once per day
Graffiti Removal	As needed
Large Object Removal	Reported to Ask Stockton as needed
Tree Well Maintenance	As needed
Weed Removal/Spraying	Seasonal
Leaf Collection	Seasonal
Pressure Washing/Spot Cleaning	As needed
Pressure Washing/Scheduled	5 days per week
Community Ambassadors	
Coverage	7 days per week/23 hours daily
Primary method of coverage	Foot/EV/Vehicle
Total Shifts	4 x 7.5 hour shifts
Business Contacts	5-10 per shift
Visitor/Jury Contacts or Escorts	Daily unlimited
Outreach with Street Population	5-10 per shift/As needed
Reporting	Daily unlimited

Beautification

In addition to clean and safe services, the DSCID budget may include funds for beautification and placemaking improvements that are defined as cosmetic enhancements that improve the appearance and walkability within the DSCID, in turn encouraging customer traffic and improved quality of life for residents. Examples of beautification improvements might include:

- Flowering planters and baskets
- Directional/wayfinding signage or themed historical downtown signage
- Street furniture and amenities, such as benches and kiosks
- Design and installation of art and decorative elements
- Public art, such as murals or statues
- Holiday décor
- Bicycle racks and other hardware
- Urban design and/or planning services to advance beautification efforts
- Other cosmetic enhancements that improve the DSCID's appearance



Business Development

The DSCID will provide market information and will establish a variety of key economic metrics to be researched, packaged, and maintained over time. DSCID staff will work with property owners, real estate professionals, and City staff to coordinate and leverage business retention and attraction efforts. These activities may include:

- Compile and maintain up-to-date market information, including a variety of indicators that will be of interest to potential investors and community influencers
- Recruit and retain businesses
- Identify and provide services that benefit the properties and businesses in the DSCID
- Serve as a point of contact for all potential new businesses, connecting them with essential resources
- Assist with new business planning activities
- Business coaching efforts.
- Identify, apply for, and/or administrate relevant grants to support Downtown business and property owners
- Provide Downtown Stockton Enterprise Loan Funds (DSELF) to relevant Downtown Stockton businesses or property owners



Business Development

Services to aid in efforts to attract a stronger mix of businesses and work with tenants/owners and city staff to expedite the city permitting process. Options may include:

- Design and production of investor marketing packages to assist real estate brokers, developers and property owners in business recruitment and promotion efforts
 - Maintenance of a district database with local business and real estate information
 - Market research and market-based planning to target private investment to strengthen the downtown marketplace
 - Assist property and business owners with investing and operating in the district
- Serve as a business resource and lending information hub for businesses and property owners.
 - Maintenance of the downtown website
 - Coordinate efforts with the City of Stockton and/or San Joaquin County in developing an outreach program to property owners, real estate brokers and local/regional businesses to develop under-utilized downtown properties
 - Business retention efforts to encourage existing businesses to grow

Destination Marketing

Programs that aim to position downtown Stockton as a dining, retail and arts destination. Marketing programs must demonstrate collective benefits to business and property owners. Options may include:

- Advertising, including branding, coordinated campaigns and increased placement and frequency in mass media venues
- Public relations efforts to promote a positive image and overall experience
- Increased distribution and enhanced quality of publications, including the downtown map and directory and future activity guides
- Improved special event production and promotions
- Maintenance of a social media presence to promote Downtown events, businesses, and information
- Video series/podcast promoting elements of Downtown Stockton

Communication

Services to better inform business and property owners.

- Continued publication of downtown district e-newsletters
- DSCID ratepayer surveys to measure overall satisfaction with programs
- Media relations activities to project a creative and exciting business image in local, regional and national media

Special Events

The Special Events budget is reserved for opportunities to provide events downtown, e.g. cultural parades and festivals, outdoor music, holiday contests, or any additional events that present themselves during the life of the district. These special events improve commerce by drawing people downtown and introducing them to opportunities to dine, shop, or engage in commerce.

Parking Initiatives

The DSCID will work in concert with the City staff to explore options for improving parking management and mobility options to and within Downtown. Options include identifying employee parking and transit options, creating parking promotions for consumers.

Advocacy, Administration and Reserve

The DSCID supports a professional staff that delivers programs and advocates on behalf of the Downtown district. The DSCID allows downtown property owners to project a unified voice and elevate their influence in policies and issues that affect the central business district. Funds are allocated to office and support services such as bookkeeping, office rent, insurance, office equipment and professional development and training for the staff and the DSCID's Owners' Association. A \$10,000 operating reserve is also budgeted as a contingency for any payment of delinquencies and/or unforeseen budget adjustments.

SECTION 4: DSCID ASSESSMENT BUDGET

2027 DSCID Assessment Budget

The following table outlines the DSCID maximum assessment budget for 2027.

EXPENDITURES	BUDGET	% of Budget
Clean, Safe and Beautiful	\$1,460,000	75.26%
Economic Development	\$200,000	10.31%
Advocacy, Administration and Reserve	\$240,000	12.37%
Total Expenditures	\$1,900,000	97.94%
REVENUES		
Assessment Revenues	\$1,862,000	98.00%
Other Revenues (1)	\$38,000	2.00%
Total Assessment Revenues	\$1,900,000	100.00%

(1) Other non-assessment funding to cover the cost associated with general benefit.

Budget Adjustments

During the 20-year term annual assessments may increase up to 5% to take into consideration the potential increase in program costs. Assessment budgets may also increase based on development in the DSCID. The determination of annual adjustments in assessment rates will be subject to the review and approval of the DSCID Owners' Association. The DSCID Owners' Association will develop annual budgets and service programs each year subject to City Council approval.

The table below illustrates the estimated maximum budget for each year of the DSCID based on the maximum 5% percent increase as discussed above.

	Clean, Safe and Beautiful	Economic Development	Advocacy and Administration	TOTAL
Year 1	\$1,460,000	\$200,000	\$240,000	\$1,900,000
Year 2	\$1,533,000	\$210,000	\$252,000	\$1,995,000
Year 3	\$1,609,650	\$220,500	\$264,600	\$2,094,750
Year 4	\$1,690,133	\$231,525	\$277,830	\$2,199,488
Year 5	\$1,774,639	\$243,101	\$291,722	\$2,309,462
Year 6	\$1,863,371	\$255,256	\$306,308	\$2,424,935
Year 7	\$1,956,540	\$268,019	\$321,623	\$2,546,182
Year 8	\$2,054,367	\$281,420	\$337,704	\$2,673,491
Year 9	\$2,157,085	\$295,491	\$354,589	\$2,807,165
Year 10	\$2,264,939	\$310,266	\$372,319	\$2,947,524
Year 11	\$2,378,186	\$325,779	\$390,935	\$3,094,900
Year 12	\$2,497,095	\$342,068	\$410,481	\$3,249,645
Year 13	\$2,621,950	\$359,171	\$431,006	\$3,412,127
Year 14	\$2,753,048	\$377,130	\$452,556	\$3,582,733
Year 15	\$2,890,700	\$395,986	\$475,184	\$3,761,870

	Clean, Safe and Beautiful	Economic Development	Advocacy and Administration	TOTAL
Year 16	\$3,035,235	\$415,786	\$498,943	\$3,949,964
Year 17	\$3,186,997	\$436,575	\$523,890	\$4,147,462
Year 18	\$3,346,347	\$458,404	\$550,084	\$4,354,835
Year 19	\$3,513,664	\$481,324	\$577,589	\$4,572,577
Year 20	\$3,689,347	\$505,390	\$606,468	\$4,801,205

Any accrued interest or delinquent payments will be expended in the above categories. The cost of DSCID improvements and activities may vary in any given year depending on market conditions and the cost of providing those services. Expenditures for each of the line items may be adjusted up or down 20% between them to continue the same level of service. The Owners' Association Board of Directors shall make such a determination. In addition, any annual budget surplus, including those created through cost saving measures, unexpected reductions in expenses or unanticipated increases in income, will be rolled into the following year's budget. The budget will be adjusted accordingly consistent with the Management District Plan to adjust for surpluses that are carried forward to ensure that the DSCID is spending these funds in a timely manner and is complying with applicable State laws and City policies. Any change in line-item expenditure and/or budget surplus will be approved by the Owners' Association Board of Directors and submitted in the annual report, pursuant to Section 36650 of the State Law.

DSCID Renewal

DSCID funds may be used for renewing the district to hire a consultant and pay the city administration fees to create a new management plan, initiate a petition drive, and assessment ballot initiative.

Bond Issuance

No bonds will be issued to finance improvements.

SECTION 5: ASSESSMENT METHODOLOGY

General

This Management District Plan provides for the levy of assessments for the purpose of providing improvements and activities that specially benefit real property in the DSCID. These assessments are not taxes for the general benefit of the City but are assessments that convey special benefits to each individual assessed parcel for which the improvements and activities are provided.

Assessment Factors

In the renewal, since all parcels will receive the same level of service, the assessment rates will be uniform throughout the district. Each parcel's proportional special benefit from the DSCID activities is determined by analyzing two parcel characteristics: Building Square Footage and Lot Square Footage. These parcel characteristics are an equitable way to identify the proportional special benefit that each of the assessed parcels receive. The building square footage and lot square footage reflects the current use of a property and the long-term value implications that the parcels will demand of the DSCID activities. Together, the sum of the building square footage plus the lot square footage serves as the basic unit of measure to calculate how much special benefit each parcel receives in relationship to the district as a whole. This in turn is the basis to proportionately allocate the cost of the special benefits.

Building square footage is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records.

Lot square footage is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps.

Property Use Considerations

Each assessed parcel within the DSCID specially benefits from the DSCID activities but not to the same degree. The proportional special benefit and assessment methodology provides the following land use considerations for Residential 4+ units, Non-Profit and Residential 1-3 units.

- **Residential 4+ units:** Residential parcels with 4 or more units, like commercial parcels, specially benefit from all the DSCID activities. These parcels are typically income producing and will benefit from a cleaner, safer, and welcoming environment as well as a more vibrant destination that in turn attracts renters.
- **Non-Profit and Residential 1-3 units:** Residential with 1-3 units and non-profit parcels receive benefit from the DSCID services but not to the same degree as the commercial, government or high density residential parcels. Since these parcels do not engage in commercial or customer attraction activities, they do not receive the same level of benefit as these other parcels, and thus, will be assessed at 60% to account for the special benefits they do receive. This reflects the fact that residential and non-profit parcels generate less pedestrian traffic than commercial parcels, and thus, require less DSCID services.

Mixed use parcels that have more than one land use as identified above will be assessed for each portion of that land uses square footage multiplied by the appropriate assessment rate for that land use. *Note: The County Assessor's records are used to determine each parcel's land use type and building square footage. If a parcel is incorrectly categorized, the property owner may petition for an assessment adjustment pursuant to the Assessment Appeal Procedure in this section.*

Change in Property Use: If at any time a parcel within the district boundary changes its use, based on a change in zoning designation, entitlement process or otherwise, it will be subject to the assessment methodology for the new use of that property. For example, if a residential parcel with 1-3 units changes to commercial use, then that parcel in subsequent years shall be assessed at the commercial rate. As a result, the DSCID may experience the addition or subtraction of assessable lot or building square footage for parcels included and assessed within the DSCID boundaries. The modification of use for an assessed parcel within the DSCID may then change upwards or downwards the amount of total lot and building square footage assessment for that parcel. In future years, determination of the special benefits bestowed upon individual assessed parcels may change in accordance with the assessment methodology formula listed in this Management District Plan and Engineer's Report. Parcels with a change in property use need to provide notice of the change to the District by April 1st of each year. Future year assessments will reflect the change.

Benefit Units

Using the assessment factors and property use considerations described above we assign benefit units to each specially benefitted parcel. The total number of assessable benefit units in the DSCID are as follows:

Property Use	Assessable Benefit Units	
	Building SF	Lot SF
Commercial/Govt/Multi Family	9,268,243	14,147,956
Res 1-3 Units/Non-Profit	280,180	428,843
TOTALS:	9,548,423	14,576,799

Assessment Methodology

The proportionate special benefit each assessed parcel receives shall be determined in relationship to the entirety of the capital cost of the DSCID improvements and activities. Due to the proportionate special benefits received by these individual parcels from the DSCID services, these parcels will be assessed at a rate which is proportionate to the amount of special benefits received. Only special benefits are assessable, and these benefits must be separated from any general benefits. As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DSCID activities and improvements that are not special in nature, are not “particular and distinct” and are not over and above the benefits that other parcels receive. The attached Engineer’s Report has calculated that 2.0% of the DSCID activities may be general in nature and will be funded from sources other than special assessments, see Section E of the Engineer’s Report for discussion of special and general benefits.

Calculation of Assessments

Based on the budget allocated to each assessment factor, benefit units for each variable, all of which are discussed above, the following table illustrates the maximum first year annual assessment per assessable benefit unit. Note, assessment rates are rounded off to the fifth decimal place and a parcel’s assessment may vary slightly when calculated using the assessment rates below.

Assessment Rates:	Lot + Building Sq.Ft.
Commercial/Govt/Multi Family	\$0.07881
Res 1-3 Units/Non-Profit	\$0.04728

Specifically, the assessment rates are calculated as follows:

Assessment Budget = \$1,901,200

Commercial/Govt/Multi Family Use:

Assessment Budget \$1,901,200 / 14,5476,799 (total assessable benefit units) = \$0.07881 assessment per lot + building square foot

Res 1-3 units/Non-Profit:

Assessment rate x 0.60 = \$0.04728 assessment per lot + building square foot

Sample Parcel Assessment – Commercial/Govt/Multi Family

To calculate the assessment for a commercial/govt/multi family parcel with 10,000 building square feet and 5,000 lot square feet multiply by the appropriate assessment rate:

$$\begin{aligned} \text{Building square footage} + \text{lot square footage} &= \text{total annual parcel assessment} \\ (10,000 + 5,000) \times \text{assessment rate } (\$0.07881) &= \$1,182.15 \text{ total parcel assessment} \end{aligned}$$

Sample Parcel Assessment – Res 1-3 units/Non-Profit

To calculate the assessment for a Res 1-3 unit/Non-Profit parcel with 10,000 building square feet and 5,000 lot square feet multiply by the appropriate assessment rate:

$$\text{Building square footage} + \text{lot square footage} = \text{total annual parcel assessment}$$

$$(10,000 + 5,000) \times \text{assessment rate } (\$0.04728) = \$709.20 \text{ total parcel assessment}$$

Public Parcel Assessments

There are 170 publicly owned parcels in the DSCID. All of which will receive the same level of service as all other parcels in the district, and thus, will be assessed for the special benefits they receive from the DSCID services. All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIIID of the California Constitution was added in November 1996 and provides for these assessments. It specifically states in Section 4(a) that "Parcels within a district that are owned or used by any agency...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." Below is a list of the publicly owned parcels and their respective assessments.

APN	OWNER NAME	PARCEL ASSMT	% OF TOTAL
139-100-010-000	California State Of	\$12,251.02	0.64%
139-310-250-000	California State Of	\$2,846.06	0.15%
149-020-050-000	California State Of	\$1,000.83	0.05%
149-020-060-000	California State Of	\$985.07	0.05%
149-020-150-000	California State Of	\$27,512.89	1.45%
149-290-010-000	California State Of	\$7,074.61	0.37%
		\$51,670.47	2.72%
137-190-180-000	San Joaquin County Housing Auth	\$1,377.76	0.07%
		\$1,377.76	0.07%
135-250-420-000	San Joaquin County Of	\$2,258.17	0.12%
149-030-050-000	San Joaquin County Of	\$8,020.27	0.42%
149-030-060-000	San Joaquin County Of	\$7,947.53	0.42%
149-120-010-000	San Joaquin County Of	\$14,142.75	0.74%
149-120-160-000	San Joaquin County Of	\$29,060.86	1.53%
149-140-240-000	San Joaquin County Of	\$9,180.37	0.48%
149-160-010-000	San Joaquin County Of	\$29,116.19	1.53%
149-160-130-000	San Joaquin County Of	\$3,144.58	0.17%
149-160-140-000	San Joaquin County Of	\$19,558.89	1.03%
		\$122,429.61	6.44%
139-150-050-000	San Joaquin County Office Of Education	\$5,904.34	0.31%
139-250-030-000	San Joaquin County Office Of Education	\$6,304.44	0.33%
139-250-040-000	San Joaquin County Office Of Education	\$1,820.41	0.10%
		\$14,029.19	0.74%
139-260-010-000	San Joaquin Regional Transit Dist	\$1,958.32	0.10%
139-260-020-000	San Joaquin Regional Transit Dist	\$1,674.62	0.09%

APN	OWNER NAME	PARCEL ASSMT	% OF TOTAL
139-260-030-000	San Joaquin Regional Transit Dist	\$1,958.24	0.10%
139-260-040-000	San Joaquin Regional Transit Dist	\$1,958.32	0.10%
139-260-050-000	San Joaquin Regional Transit Dist	\$1,958.32	0.10%
139-260-060-000	San Joaquin Regional Transit Dist	\$1,958.32	0.10%
139-260-070-000	San Joaquin Regional Transit Dist	\$886.56	0.05%
139-260-080-000	San Joaquin Regional Transit Dist	\$886.56	0.05%
		\$13,239.24	0.70%
135-460-020-000	Stockton City Of	\$3,501.41	0.18%
135-460-060-000	Stockton City Of	\$2,128.30	0.11%
137-190-290-000	Stockton City Of	\$10,565.06	0.56%
137-190-320-000	Stockton City Of	\$3,501.41	0.18%
137-202-130-000	Stockton City Of	\$516.02	0.03%
137-202-140-000	Stockton City Of	\$655.66	0.03%
137-202-150-000	Stockton City Of	\$315.22	0.02%
137-202-160-000	Stockton City Of	\$283.70	0.01%
137-202-180-000	Stockton City Of	\$661.97	0.03%
137-204-180-000	Stockton City Of	\$1,956.66	0.10%
137-204-200-000	Stockton City Of	\$567.40	0.03%
137-216-090-000	Stockton City Of	\$304.66	0.02%
137-216-100-000	Stockton City Of	\$315.22	0.02%
137-216-110-000	Stockton City Of	\$315.22	0.02%
137-216-120-000	Stockton City Of	\$693.49	0.04%
137-216-130-000	Stockton City Of	\$315.22	0.02%
137-216-140-000	Stockton City Of	\$283.70	0.01%
137-250-290-000	Stockton City Of	\$881.83	0.05%
137-260-050-000	Stockton City Of	\$1,235.75	0.06%
137-260-070-000	Stockton City Of	\$709.25	0.04%
137-260-260-000	Stockton City Of	\$1,307.38	0.07%
137-260-310-000	Stockton City Of	\$1,336.38	0.07%
137-260-320-000	Stockton City Of	\$4,146.74	0.22%
137-260-330-000	Stockton City Of	\$1,230.55	0.06%
137-280-080-000	Stockton City Of	\$2,849.21	0.15%
137-330-010-000	Stockton City Of	\$394.03	0.02%
137-370-020-000	Stockton City Of	\$3,020.77	0.16%
137-370-030-000	Stockton City Of	\$9,817.67	0.52%
137-370-090-000	Stockton City Of	\$427.60	0.02%
137-370-100-000	Stockton City Of	\$215.38	0.01%
137-380-140-000	Stockton City Of	\$1,136.69	0.06%
137-380-150-000	Stockton City Of	\$1,136.69	0.06%
137-380-160-000	Stockton City Of	\$1,136.69	0.06%
137-380-170-000	Stockton City Of	\$1,136.69	0.06%
137-380-180-000	Stockton City Of	\$1,136.69	0.06%
137-390-010-000	Stockton City Of	\$159.74	0.01%
137-390-020-000	Stockton City Of	\$213.56	0.01%
137-390-030-000	Stockton City Of	\$197.88	0.01%

APN	OWNER NAME	PARCEL ASSMT	% OF TOTAL
137-390-040-000	Stockton City Of	\$208.13	0.01%
137-390-050-000	Stockton City Of	\$1,064.19	0.06%
137-390-060-000	Stockton City Of	\$580.17	0.03%
137-390-070-000	Stockton City Of	\$580.17	0.03%
137-390-080-000	Stockton City Of	\$580.17	0.03%
137-390-090-000	Stockton City Of	\$580.17	0.03%
137-390-100-000	Stockton City Of	\$580.17	0.03%
137-390-110-000	Stockton City Of	\$580.17	0.03%
137-390-120-000	Stockton City Of	\$1,160.33	0.06%
137-390-130-000	Stockton City Of	\$1,064.11	0.06%
137-410-010-000	Stockton City Of	\$7,414.73	0.39%
137-410-020-000	Stockton City Of	\$21,980.43	1.16%
137-410-050-000	Stockton City Of	\$1,489.82	0.08%
137-410-090-000	Stockton City Of	\$6,865.53	0.36%
137-410-100-000	Stockton City Of	\$7,861.01	0.41%
137-410-110-000	Stockton City Of	\$2,546.52	0.13%
137-410-140-000	Stockton City Of	\$35,169.16	1.85%
137-410-160-000	Stockton City Of	\$6,660.88	0.35%
137-410-170-000	Stockton City Of	\$35,033.93	1.84%
139-040-350-000	Stockton City Of	\$7,105.81	0.37%
139-052-010-000	Stockton City Of	\$1,009.03	0.05%
139-052-020-000	Stockton City Of	\$596.79	0.03%
139-052-030-000	Stockton City Of	\$1,218.49	0.06%
139-052-050-000	Stockton City Of	\$3,029.60	0.16%
139-060-020-000	Stockton City Of	\$2,967.11	0.16%
139-060-030-000	Stockton City Of	\$5,899.85	0.31%
139-060-300-000	Stockton City Of	\$7,105.81	0.37%
139-070-100-000	Stockton City Of	\$7,663.05	0.40%
139-080-010-000	Stockton City Of	\$1,498.72	0.08%
139-080-020-000	Stockton City Of	\$709.25	0.04%
139-080-040-000	Stockton City Of	\$2,253.99	0.12%
139-080-070-000	Stockton City Of	\$1,418.50	0.07%
139-090-010-000	Stockton City Of	\$15,918.71	0.84%
139-090-020-000	Stockton City Of	\$5,721.28	0.30%
139-090-050-000	Stockton City Of	\$34.28	0.00%
139-090-080-000	Stockton City Of	\$16,031.01	0.84%
139-090-090-000	Stockton City Of	\$1,773.12	0.09%
139-110-010-000	Stockton City Of	\$1,026.05	0.05%
139-110-060-000	Stockton City Of	\$1,107.37	0.06%
139-110-070-000	Stockton City Of	\$1,447.58	0.08%
139-120-010-000	Stockton City Of	\$1,057.96	0.06%
139-120-180-000	Stockton City Of	\$8,626.13	0.45%
139-120-190-000	Stockton City Of	\$9,732.48	0.51%
139-120-220-000	Stockton City Of	\$10,075.75	0.53%
139-150-040-000	Stockton City Of	\$7,105.81	0.37%

APN	OWNER NAME	PARCEL ASSMT	% OF TOTAL
145-190-030-000	Stockton City Of	\$6,762.54	0.36%
145-270-060-000	Stockton City Of	\$12,804.16	0.67%
145-270-090-000	Stockton City Of	\$10,629.36	0.56%
145-270-100-000	Stockton City Of	\$1,011.70	0.05%
149-020-010-000	Stockton City Of	\$37,548.29	1.97%
149-020-030-000	Stockton City Of	\$413.89	0.02%
149-030-030-000	Stockton City Of	\$482.53	0.03%
149-040-010-000	Stockton City Of	\$14,513.53	0.76%
149-040-100-000	Stockton City Of	\$1,017.22	0.05%
149-130-010-000	Stockton City Of	\$20,308.17	1.07%
149-130-020-000	Stockton City Of	\$394.03	0.02%
149-130-030-000	Stockton City Of	\$555.58	0.03%
149-130-040-000	Stockton City Of	\$394.03	0.02%
149-130-050-000	Stockton City Of	\$394.03	0.02%
149-130-060-000	Stockton City Of	\$433.43	0.02%
149-130-070-000	Stockton City Of	\$1,576.11	0.08%
149-140-130-000	Stockton City Of	\$488.59	0.03%
149-140-170-000	Stockton City Of	\$330.98	0.02%
149-140-250-000	Stockton City Of	\$1,887.39	0.10%
149-140-270-000	Stockton City Of	\$4,328.94	0.23%
149-150-240-000	Stockton City Of	\$28,737.37	1.51%
149-170-220-000	Stockton City Of	\$1,579.03	0.08%
149-170-250-000	Stockton City Of	\$1,678.56	0.09%
149-180-050-000	Stockton City Of	\$2,368.58	0.12%
149-180-170-000	Stockton City Of	\$1,142.68	0.06%
149-180-210-000	Stockton City Of	\$4,712.57	0.25%
149-230-010-000	Stockton City Of	\$7,105.81	0.37%
149-095-020-000	Stockton City Of	\$394.74	0.02%
149-095-030-000	Stockton City Of	\$426.73	0.02%
149-095-040-000	Stockton City Of	\$499.94	0.03%
149-095-180-000	Stockton City Of	\$944.48	0.05%
149-261-200-000	Stockton City Of	\$3,677.06	0.19%
		\$484,382.83	25.48%
137-260-160-000	Stockton City Of Redev Agency	\$1,098.47	0.06%
137-260-170-000	Stockton City Of Redev Agency	\$1,098.47	0.06%
139-090-030-000	Stockton City Of Redev Agency	\$1,109.58	0.06%
		\$3,306.52	0.17%
137-180-220-000	Stockton Unified School Dist	\$2,179.05	0.11%
137-190-300-000	Stockton Unified School Dist	\$8,966.65	0.47%
137-270-220-000	Stockton Unified School Dist	\$40,275.04	2.12%
137-330-020-000	Stockton Unified School Dist	\$394.03	0.02%
137-330-030-000	Stockton Unified School Dist	\$499.63	0.03%
137-330-040-000	Stockton Unified School Dist	\$394.03	0.02%
137-330-080-000	Stockton Unified School Dist	\$236.42	0.01%
137-330-090-000	Stockton Unified School Dist	\$157.61	0.01%

APN	OWNER NAME	PARCEL ASSMT	% OF TOTAL
137-330-100-000	Stockton Unified School Dist	\$394.03	0.02%
137-330-110-000	Stockton Unified School Dist	\$394.03	0.02%
137-330-120-000	Stockton Unified School Dist	\$394.03	0.02%
137-330-130-000	Stockton Unified School Dist	\$205.92	0.01%
137-330-140-000	Stockton Unified School Dist	\$317.74	0.02%
137-330-150-000	Stockton Unified School Dist	\$299.46	0.02%
137-330-160-000	Stockton Unified School Dist	\$591.04	0.03%
137-330-170-000	Stockton Unified School Dist	\$575.28	0.03%
137-330-180-000	Stockton Unified School Dist	\$502.38	0.03%
137-330-190-000	Stockton Unified School Dist	\$591.04	0.03%
137-330-200-000	Stockton Unified School Dist	\$2,505.86	0.13%
137-360-240-000	Stockton Unified School Dist	\$295.52	0.02%
137-360-260-000	Stockton Unified School Dist	\$1,867.69	0.10%
137-360-270-000	Stockton Unified School Dist	\$1,032.35	0.05%
137-360-280-000	Stockton Unified School Dist	\$453.13	0.02%
137-360-390-000	Stockton Unified School Dist	\$717.13	0.04%
137-360-570-000	Stockton Unified School Dist	\$13,057.36	0.69%
139-161-100-000	Stockton Unified School Dist	\$3,010.53	0.16%
		\$80,306.97	4.22%
TOTAL:		\$770,742.60	40.54%

Annual Assessment Adjustments

During the 20-year term annual assessments may increase up to 5% to take into consideration the potential increase in program costs. Assessment budgets may also increase based on development in the DSCID. The determination of annual adjustments in assessment rates will be subject to the review and approval of the DSCID Owners' Association. The DSCID Owners' Association will develop annual budgets and service programs each year. The table below illustrates the estimated maximum assessments (rounded to five decimal places) for each year of the DSCID based on the estimated percentage increase as discussed above.

	Commercial/ Govt/ Multi Family	Res 1-3 Units/ Non-Profit
Year 1	\$0.07881	\$0.04728
Year 2	\$0.08275	\$0.04965
Year 3	\$0.08688	\$0.05213
Year 4	\$0.09123	\$0.05474
Year 5	\$0.09579	\$0.05747
Year 6	\$0.10058	\$0.06035
Year 7	\$0.10561	\$0.06336
Year 8	\$0.11089	\$0.06653
Year 9	\$0.11643	\$0.06986
Year 10	\$0.12225	\$0.07335
Year 11	\$0.12837	\$0.07702
Year 12	\$0.13478	\$0.08087
Year 13	\$0.14152	\$0.08491
Year 14	\$0.14860	\$0.08916
Year 15	\$0.15603	\$0.09362
Year 16	\$0.16383	\$0.09830
Year 17	\$0.17202	\$0.10321
Year 18	\$0.18062	\$0.10837
Year 19	\$0.18965	\$0.11379
Year 20	\$0.19914	\$0.11948

DSCID Guidelines

Time and Manner for Collecting Assessments

As provided by State Law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of San Joaquin. The City of Stockton and/or the DSA may direct bill the first year's assessment for all property owners and may direct bill any property owners whose special assessment does not appear on the tax rolls for each year of the BID term.

The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of San Joaquin. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

However, assessments may be billed directly by the City for the first fiscal year of operation or for

changes to assessments that occur during an assessment year and are prorated for a part of the year, and then by the County for all subsequent years. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year as delinquent. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax. 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 County. The City of Stockton and/or the DSA is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement this Management District Plan.

Disestablishment

State law provides for the disestablishment of a DSCID pursuant to an annual process. The 30-day period begins each year on the anniversary day that the City Council first establishes the DSCID. Within this annual 30-day period, if the owners of real property who pay more than 50% of the assessments levied submit a written petition for disestablishment, the DSCID may be dissolved by the City Council. The City Council must hold a public hearing on the proposed disestablishment before voting on whether to disestablish the DSCID.

Duration

The DSCID will have a 20-year term commencing January 1, 2027, through December 31, 2046. Any major modifications or new or increased assessments during the term of the DSCID that are not consistent with the provisions of the original Management District Plan will require a new mail ballot process.

Future Development

As a result of continued development, the DSCID may experience the addition or subtraction of assessable footage for parcels included and assessed within the DSCID boundaries. Parcels with a change in building square or lot square footage need to provide notice of the change to the District by April 1st of each year. The future year's assessments will reflect the change.

Assessment Appeal Procedure

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds and providing proof for the appeal and filed with the Owners' Association prior to April 1 of each year. The Owners' Association shall review the appeal and will determine if the information provided warrants an adjustment to the assessment. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case, appeals will only be considered for the current year and will not be considered for prior years.

Implementation Timeline

The Downtown Stockton CID is expected to be renewed by September 2025 for inclusion of parcel assessments on the County of San Joaquin 2026 tax roll with an implementation date of the Management District Plan on January 1, 2027. Consistent with State law, the DSCID will have a 20-year life through December 31, 2046.

SECTION 6: DSCID GOVERNANCE

City Council

Following the submission of petitions from property owners representing more than 30% of the assessments to be paid, the City Council, upon holding a public hearing on the proposed DSCID, may elect to renew the DSCID. The DSCID is renewed by a City Council resolution, including the levy of an assessment on property, if the assessment is first approved by parcel owners in a balloting process.

DSCID Governance

The DSCID Law establishes a governance framework that allows property owners who pay assessments the ability to determine how the assessments are used. This Management District Plan may be subject to changes if required by the state of California or the City of Stockton.

The DSCID shall continue to contract with the Downtown Stockton Alliance, a nonprofit organization, that acts as the Owners' Association and governing board for the DSCID. The role of the Owners' Association is consistent with similar DSCIDs and management organizations throughout California and the nation. The Owners' Association determines budgets, assessment adjustments and monitors service delivery. As part of the Management Plan, the nonprofit organization oversees the delivery of day-to-day DSCID activities. The DSCID Owners' Association Board of Directors will represent a cross section of property owners found throughout the district. DSCID annual services and budgets developed by the Owner's Association will be submitted to the City Council for approval and levy.

Brown Act & Public Records Act Compliance

The Owners' Association is subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association must act as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Board of Directors of the Owners' Association and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

Annual Report

The Owners' Association shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650. The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DSCID or in any benefit zones or classification of property within the district;
2. The improvements, maintenance, and activities to be provided for that fiscal year;
3. The estimated cost of providing the improvements, maintenance, and activities to be provided for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and

6. The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

SECTION 7: ASSESSMENT ROLL

The total assessment amount for FY 2026/27 is \$1,862,000 apportioned to each individual assessed parcel, as follows.

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-020-120-000	110 E Weber Ave Llc	110 E Weber Av	\$6,272.92
139-120-090-000	116 No Hunter St Inc	116 N Hunter St	\$972.70
139-110-020-000	125 Bridge Place Partners Llc	125 Bridge Pl	\$1,191.54
149-170-050-000	20 Sutter Llc	409 E Main St	\$3,412.28
149-063-010-000	308 El Dorado Street Llc	308 S El Dorado St	\$1,737.66
139-130-180-000	345 E Channel Street Llc	345 Channel St	\$1,576.11
149-170-070-000	417 E Main Street Llc	417 E Main St	\$1,497.30
149-130-130-000	530 East Market Investors Llc	141 S American St	\$394.03
149-130-180-000	530 East Market Investors Llc	530 E Market St	\$15,005.27
149-130-190-000	530 East Market Investors Llc	Situs Not Available	\$1,891.33
149-220-260-000	612 East Market Investors Llc	612 E Market St	\$12,432.12
139-280-040-000	843 East Weber Llc	828 Channel St	\$491.51
139-280-050-000	843 East Weber Llc	836 Channel St	\$488.59
135-450-190-000	920 Yosemite Associates	945 W Fremont St	\$741.24
139-310-150-000	A F Of L Cannery Workers Union 601	745 E Miner Av	\$350.68
139-140-010-000	A T & T, Communications	345 N San Joaquin St	\$7,086.66
139-080-030-000	A T C Building Co	303 N El Dorado St	\$6,620.13
135-442-130-000	Aag Investment Group Llc	835 W Fremont St	\$238.78
139-070-030-000	Abbasi Amir Ahmed & Saba Aijaz	119 E Lindsay St	\$1,749.48
139-070-040-000	Abbasi Fahad Ahmed & Safa Fahad	130 E Fremont St	\$535.88
139-056-100-000	Aclibon Edwin Gumatin & Vida Imelda Cate	201 E Park St	\$400.21
139-056-110-000	Aclibon Edwin Gumatin & Vida Imelda Cate	712 N Hunter St	\$788.13
151-110-060-000	Aguayo, Enrique	901 E Miner Av	\$1,725.84
139-240-030-000	Ai Holdings Llc	428 E Lindsay St	\$567.48
139-240-070-000	Ai Holdings Llc	340 N California St	\$772.29
139-310-120-000	Akhtar Arzamia Nawaz	728 E Lindsay St	\$313.96
139-310-130-000	Akhtar Arzamia Nawaz	732 E Lindsay St	\$99.29
139-320-010-000	Akhtar Arzamia Nawaz	806 E Lindsay St	\$364.93
139-320-020-000	Akhtar Arzamia Nawaz	810 E Lindsay St	\$439.17
139-320-070-000	Akhtar Arzamia Nawaz	331 N Aurora St	\$1,126.92
139-320-080-000	Akhtar Arzamia Nawaz	835 E Miner Av	\$1,410.62
139-320-110-000	Akhtar Arzamia Nawaz	888 E Lindsay St	\$2,041.06
139-270-110-000	Akhtar, M Jawaid & A N	729 E Weber Av	\$464.95
149-190-130-000	Al Investments Llc	831 E Main St	\$543.76
149-200-130-000	Almond View Apartments Ltd Ptp	640 E Main St	\$2,758.19
139-040-310-000	Alomar Filomena Oandasan Tr	245 E Poplar St	\$349.90
135-450-210-000	Altus Ventures Llc	921 W Fremont St	\$1,188.39
139-180-610-000	Alverson, David E & Lolita	914 N San Joaquin St	\$612.48
139-240-060-000	Alwasim Saleh Rasheed & Halimah Saeed Tr	346 N California St	\$796.01
139-060-140-000	Alzghoul Hamdi M Tr	625 N San Joaquin St	\$567.40
139-060-350-000	Alzghoul Hamdi M Tr	248 E Park St	\$2,607.67
139-060-430-000	Anchor Village Associates Lp	133 E Oak St	\$6,899.74

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-020-140-000	Araya, Eduardo & Ximena D	1 N El Dorado St	\$2,474.49
139-056-040-000	Arroyo Adam A & Evangelina L	228 E Flora St	\$381.29
139-056-050-000	Arroyo, Adam A	234 E Flora St	\$236.42
139-056-020-000	Arroyo, Lisa O	214 E Flora St	\$342.85
137-290-060-000	Assoc Filipino Org Of Sj Co	6 W Main St	\$17,319.87
149-265-010-000	Baglietto, Seeds	301 S Aurora St	\$7,792.37
139-260-180-000	Bank Of Agriculture & Commerce	517 E Weber Av	\$5,253.88
149-030-100-000	Bank Of Tokyo	35 S El Dorado St	\$2,851.03
139-162-020-000	Banna Srinivasa R & Dharamana Sobharni	310 E Oak St	\$376.85
139-040-440-000	Barlupo, Daniel Tr	922 N Center St	\$543.76
149-200-190-000	Barrow, Percy	719 E Market St	\$559.52
137-250-110-000	Basler, Charles A	530 W Fremont St	\$394.03
149-093-130-000	Be Smooth Inc	320 S Sutter St	\$866.86
151-110-050-000	Beard, Victor L Tr Etal	925 E Miner Av	\$394.03
149-263-020-000	Bell, Phillip L	712 E Lafayette St	\$236.42
149-170-160-000	Benguerel, Jacob L	10 N California St	\$405.85
139-140-040-000	Bevanda, Catherine A	221 E Miner Av	\$3,806.38
139-290-030-000	Bhandari, Sanjay & Vineeta	216 N American St	\$1,416.53
139-120-130-000	Blondia Rudi A	319 E Weber Av	\$955.12
149-040-110-000	Boparai Jagninder Etal	104 E Market St	\$697.82
149-030-040-000	Boudames, Elias & Mountaha Tr	25 S Hunter St	\$472.99
149-040-070-000	Boudames, Elias & Mountaha Tr	141 S Hunter St	\$446.20
149-040-120-000	Boudames, Elias & Mountaha Tr	111 S Hunter St	\$796.96
139-310-280-000	Brazil, David W & Roberta L Tr	647 E Miner Av	\$619.10
139-310-290-000	Brazil, David W & Roberta L Tr	321 N Stanislaus St	\$543.52
139-310-300-000	Brazil, David W & Roberta L Tr	637 E Miner Av	\$816.11
139-310-310-000	Brazil, David W & Roberta L Tr	625 E Miner Av	\$434.69
149-063-020-000	Bui Karter	132 E Lafayette St	\$936.21
149-150-210-000	Building Energy Solutions Llc	34 S California St	\$2,159.27
139-300-120-000	Burgos, Elena C	809 Channel St	\$246.58
139-130-060-000	C B Merchant Services	235 N San Joaquist	\$602.94
139-130-070-000	C B Merchant Services	217 N San Joaquin St	\$1,193.98
139-051-040-000	Caf Reo-2 Llc	807 N El Dorado St	\$4,170.39
149-170-310-000	Cal Weber 40 Commercial Llc	48 N California St	\$963.34
149-170-320-000	Cal Weber 40 Commerical Llc	528 E Weber Av	\$2,328.35
149-170-330-000	Cal Weber Assoc Lp	512 E Weber Av	\$4,464.88
137-250-240-000	Caldarella Rick & Caldarella Janice	404 N Harrison St	\$1,166.32
137-250-030-000	Calif Water, Service Co	647 W Lindsay St	\$1,773.12
135-270-380-000	California Antique Vending Machines Inc	1145 W Fremont St	\$813.90
139-100-010-000	California State Of	31 E Channel St	\$12,251.02
139-310-250-000	California State Of	622 E Lindsay St	\$2,846.06
149-020-050-000	California State Of	134 E Weber Ave	\$1,000.83
149-020-060-000	California State Of	33 N Hunter Square Plz	\$985.07
149-020-150-000	California State Of	180 E Weber Ave	\$27,512.89
149-290-010-000	California State Of	212 S Sutter St	\$7,074.61
149-150-160-000	Calmain	500 E Main St	\$3,010.37
139-060-160-000	Campbell Rochelle L Tr	549 N San Joaquin St	\$527.05

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-093-040-000	Caring Service Group	303 S California St	\$2,360.07
139-360-010-000	Carrillo Law Center	333 Channel St	\$320.19
139-360-020-000	Carrillo, Rafael Etal	333 Channel St	\$367.71
137-310-110-000	Carty John P Iii & Bertha A	325 S Center St	\$394.03
149-140-140-000	Cassidy Tim	26 S San Joaquin St	\$756.53
149-140-260-000	Cassidys Jewelry & Loan	393 E Market St	\$1,327.87
139-300-090-000	Castaneda Jesus Etal	201 N Aurora St	\$551.70
149-190-080-000	Castles, Beverly J Tr	22 N Grant St	\$2,214.43
149-140-050-000	Cat Enterprises	230 E Main St	\$433.43
137-310-210-000	Ceja, Katie	18 W Sonora St	\$318.69
137-130-590-000	Central State, Credit Union	919 N Center St	\$6,107.43
139-240-210-000	Central Valley Insurance Agency	521 E Miner Av	\$1,516.38
139-130-110-000	Cesena, Gail A Tr	225 Channel St	\$386.15
151-180-050-000	Chahal Gurjit S	909 E Main St	\$788.05
137-280-060-000	Chan, John Ho	11 N Center St	\$2,324.76
149-130-170-000	Chen, Shao Hua & Hsiu Hua	146 S Sutter St	\$788.05
149-170-010-000	Circa1850 Llc	42 N Sutter St	\$4,256.91
149-170-270-000	Ckc Main Street Associates Llc	509 E Main St	\$925.96
135-450-290-000	Colberg Boat Works		\$89.25
135-450-300-000	Colberg Boat Works	Stockton St	\$89.25
135-450-320-000	Colberg Boat Works	Yosemite St	\$94.01
135-460-010-000	Colberg Boat Works	345 N Edison St	\$354.62
135-460-100-000	Colberg Boat Works	848 W Fremont St	\$1,735.00
137-250-280-000	Collins, Electrical Co	405 N Harrison St	\$177.31
139-270-100-000	Community Medical Centers Inc	730 Channel St	\$4,079.60
139-270-120-000	Community Medical Centers Inc	701 E Weber Av	\$1,508.34
139-270-140-000	Community Medical Centers Inc	190 N American St	\$2,136.45
139-290-160-000	Community Medical Centers Inc	201 N Stanislaus St	\$1,390.92
139-290-170-000	Community Medical Centers Inc	747 Channel St	\$6,473.16
139-130-120-000	Compass Bank	221 Channel St	\$644.00
139-130-140-000	Compass Bank	202 N Hunter St	\$606.88
139-130-270-000	Compass Bank	209 Channel St	\$1,873.21
139-310-270-000	Con J Franke Electrical Inc	711 Minerav	\$1,292.41
149-065-150-000	Confucius Church Of Stockton	314 S Hunter St	\$164.83
149-065-160-000	Confucius Church Of Stockton	202 E Lafayette St	\$229.56
149-065-190-000	Confucius Church Of Stockton	236 E Lafayette St	\$905.57
139-240-040-000	Contreras Miguel & Rosemarie	345 N California St	\$599.00
135-450-220-000	Corradi Allan J Tr	913 W Fremont St	\$701.45
149-150-220-000	Correa, Daniel & Janet M Tr	20 S California St	\$2,253.84
139-040-380-000	Cort, Randal A & Susan R Tr Etal	945 N El Dorado St	\$6,822.19
139-040-390-000	Cort, Randal A & Susan R Tr Etal	915 N El Dorado St	\$591.04
139-040-420-000	Cort, Randal A & Susan R Tr Etal	17 E Poplar St	\$788.05
139-310-210-000	Craig, Patrick D & Kathryn A Tr	731 E Miner Av	\$1,528.83
139-310-260-000	Craig, Patrick D Tr Etal	711 E Miner Av	\$4,980.51
149-180-070-000	Creative Education Support Org Llc	615 E Main St	\$882.62
149-200-070-000	Creative Education Support Org Llc	621 E Market St	\$1,182.08
149-200-080-000	Creative Education Support Org Llc	625 E Market St	\$1,033.77

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-200-230-000	Creative Education Support Org Llc	600 E Main St	\$5,899.38
137-310-060-000	Croce, Rudy Tr	30 W Lafayette St	\$1,260.89
139-250-190-000	Cruz Gladys R Salva	230 N California St	\$2,766.07
139-120-100-000	Cuevas Samantha Elizabeth Etal	120 N Hunter St	\$933.85
137-190-180-000	Dcdc Center Street Llc	32 W Park St	\$1,377.76
149-062-160-000	Dcdc Center Street Llc	448 S Center St	\$3,056.00
135-260-100-000	Dchscu Llc	404 N San Jose St	\$684.74
139-051-020-000	Del Toolio Properties Iii Llc	847 N El Dorado St	\$5,388.40
139-240-180-000	Delcar Building Llc	421 E Miner Av	\$1,190.04
149-170-260-000	Deliberation Room Inc	19 N California St	\$493.80
137-280-140-000	Delta Bb Acquisitionco Llc	Situs Not Available	\$6,557.25
137-180-490-000	Delta Community Developers Corp	709 N Center St	\$5,339.07
149-062-170-000	Delta Community Developers Corp	401 S El Dorado St	\$2,913.28
149-062-170-000	Delta Community Developers Corp	401 S El Dorado St	\$4,252.27
149-170-090-000	Delta Oaks Llc	445 E Main St	\$2,364.16
139-172-140-000	Delta Plaza Apartments Lp	702 N San Joaquin St	\$2,593.73
139-370-010-000	Dfa Medici Associates Lp	242 N Sutter St	\$5,672.42
149-263-050-000	Diaz, Ignacio & Maria	738 E Lafayette St	\$150.83
149-263-060-000	Diaz, Ignacio & Maria	744 E Lafayette St	\$150.36
149-263-070-000	Diaz, Ignacio & Maria	301 S Grant St	\$186.58
151-150-110-000	Dilworth, Bruce	915 E Weber Av	\$780.17
151-150-140-000	Dilworth, Bruce	128 N Aurora St	\$394.03
139-051-030-000	Dombois Markus Tr	821 N El Dorado St	\$2,005.28
135-250-200-000	Durkee Janet C Tr	1221 W Fremont St	\$520.12
137-300-160-000	E & B Investments Llc	121 S Center St	\$2,807.45
139-270-090-000	Ebenezer Ame Church	132 N Stanislaus St	\$959.85
139-240-170-000	Ecg 19 Llc	437 E Miner Av	\$1,205.88
139-060-240-000	El Concilio California	225 E Fremont St	\$411.92
139-150-030-000	El Concilio California	445 N San Joaquin St	\$591.04
139-140-170-000	Enterprise Rent A Car Co Of Sac	320 N Hunter St	\$2,009.78
139-054-090-000	Erardi Dennis F & Dennis F	715 N Hunter St	\$2,403.65
139-060-060-000	Erardi Dennis F & Dennis F	645 N Hunter St	\$1,221.49
139-070-130-000	Erardi, Dennis	440 N El Dorado St	\$985.07
139-070-050-000	Escove, Joseph S Tr	441 N Hunter St	\$882.62
139-070-120-000	Escove, Joseph S Tr	421 N Hunter St	\$669.85
139-040-250-000	Espejo, Roberto V Jr Tr Etal	222 E Acacia St	\$810.91
139-056-090-000	F & F Investment Properties Llc	219 E Park St	\$1,394.38
139-040-500-000	Faidi, Anan Tr Etal	930 N Center St	\$760.00
149-170-040-000	Faith In Action Community Education Services Llc	401 E Main St	\$319.16
139-120-110-000	Falcon Bluff Llc Etal	114 N San Joaquin St	\$2,210.49
149-220-270-000	Falcon Real Estate Investment Llc	Situs Not Available	\$10,114.13
149-263-010-000	Farley, Jerry & Brenda	308 S Stanislaus St	\$646.99
135-260-160-000	Faso Commercial Lp	401 N San Jose St	\$8,719.20
137-250-010-000	Faso Commercial Lp	648 W Fremont St	\$2,340.52
137-250-020-000	Faso Commercial Lp	624 W Fremont St	\$394.03
139-060-050-000	Faso Commercial Lp	600 N El Dorado St	\$2,678.44

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
135-260-130-000	Faso, Joseph P	San Jose St	\$249.42
135-260-180-000	Faso, Joseph P	1230 W Fremont St	\$4,115.85
135-470-040-000	Faso, Joseph P	1302 W Fremont St	\$8,497.36
139-060-200-000	Favela Gustavo C	234 E Oak St	\$109.32
139-300-060-000	Feltes Lawrence Frederick & Feltes Maria Lourdes A	233 N Aurora St	\$207.29
135-444-100-000	Ferrer Jess J	713 W Fremont St	\$527.49
139-280-120-000	Flores Christian & Gema E	814 Channel St	\$329.09
139-280-130-000	Flores Christian & Gema E	820 Channel St	\$394.03
139-300-100-000	Flores Rafael A & Sonia Tr	825 Channel St	\$748.65
139-300-110-000	Flores Rafael A & Sonia Tr	815 Channel St	\$528.00
139-056-130-000	Flores, Ana	736 N Hunter St	\$494.35
139-070-070-000	Flores, Rosa Tr	135 E Lindsay St	\$788.05
139-070-110-000	Flores, Rosa Tr	421 N Hunter St	\$1,182.08
139-310-320-000	Four Rivers Financial Llc	636 E Lindsay St	\$160.45
139-310-330-000	Four Rivers Financial Llc	345 N Stanislaus St	\$792.63
139-310-340-000	Four Rivers Financial Llc	327 N Stanislaus St	\$870.09
149-180-230-000	Four Ten Enterprises Inc	710 E Weber Av	\$1,465.78
139-310-140-000	Frain, Barry A	317 N Grant St	\$1,355.45
149-140-080-000	Frances, Barbara	35 S San Joaquin St	\$957.49
149-040-080-000	Franco Community Partners Lp	144 Mun Kwok Ln	\$9,233.64
139-120-120-000	Frausto Salvador Sr Tr	311 E Weber Av	\$1,264.04
135-450-200-000	Freeman, Ronnie & Sudonna	943 W Fremont St	\$897.59
139-171-110-000	Frk4Home Investments Llc	822 N San Joaquin St	\$174.57
149-170-200-000	G3T Llc	523 E Main St	\$2,590.18
137-212-090-000	Gabbay Robb Nelda Tr Etal	611 W Fremont St	\$3,585.02
137-212-090-000	Gabbay Robb Nelda Tr Etal	611 W Fremont St	\$3,585.81
137-212-100-000	Gabbay Robb Nelda Tr Etal	611 W Fremont St	\$2,939.52
139-040-290-000	Garcia, Francisco	919 N San Joaquin St	\$430.09
139-056-010-000	Garcia, Francisco	748 N Hunter St	\$685.61
151-190-050-000	Gassner Investments Llc	937 E Market St	\$295.52
151-190-060-000	Gassner Investments Llc	915 E Market St	\$598.92
151-190-080-000	Gassner Investments Llc	20 S Aurora St	\$2,210.81
151-190-090-000	Gassner Investments Llc	929 E Market St	\$788.05
151-220-010-000	Gassner Investments Llc	110 S Aurora St	\$370.39
151-220-030-000	Gassner Investments Llc	120 S Aurora St	\$3,546.25
151-220-040-000	Gassner Investments Llc	142 S Aurora St	\$3,238.91
151-220-050-000	Gassner Investments Llc	120 S Aurora St	\$2,285.36
137-250-100-000	Gauthier, Jon Howard	540 W Fremont St	\$1,489.42
137-250-120-000	Gauthier, Jon Howard	428 N Harrison St	\$591.04
135-442-120-000	Ghio Real Property Lp	825 W Fremont St	\$397.97
139-040-320-000	Gibbons, Alan J & Ellena L	227 E Poplar St	\$299.30
139-300-080-000	Gibson James Calvin	217 N Aurora St	\$562.72
139-300-130-000	Giovacchini, Ronald M Tr	210 N Grant St	\$1,245.13
139-120-140-000	Giovannini, Andrew M & Alice Y Tr	321 E Weber Av	\$1,851.93
139-280-090-000	Gnv Ventures Llc	815 E Weber Av	\$1,315.82
139-040-260-000	Gonzalez Leticia Hernandez	246 E Acacia St	\$668.19

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-130-250-000	Gonzalez, John R Jr & Suki H	235 Channel St	\$1,103.28
137-214-100-000	Guardino, Crawford Co	517 W Fremont St	\$630.44
149-180-030-000	Guerrero Julian & Alicia	630 E Weber Av	\$1,166.32
149-180-040-000	Guerrero Julian & Alicia	646 E Weber Av	\$394.03
139-310-110-000	Gutierrez Pedro Fernando	346 N Stanislaus St	\$920.61
137-190-160-000	Guzman Joel Oropeza & Lillian Bonnie	46 W Park St	\$231.59
139-240-230-000	Guzman Jose Miguel Gonzalez Etal	515 E Miner Av	\$3,319.38
135-450-410-000	Hake, Chris A & Carrie J Tr	416 N Yosemite St	\$2,490.41
135-250-180-000	Hatfield, Kenneth A Tr	1245 W Fremont St	\$717.13
135-250-190-000	Hatfield, Kenneth A Tr	1225 W Fremont St	\$717.13
149-063-040-000	Herrera, German	315 S Hunter St	\$785.85
135-270-270-000	Hill, Milburn L Etal	505 N Yosemite St	\$699.64
137-310-070-000	Hill, Vernell Jr	28 W Lafayette St	\$118.21
137-310-080-000	Hill, Vernell Jr	22 W Lafayette St	\$181.25
137-310-100-000	Hill, Vernell Jr	317 S Center St	\$475.99
137-310-120-000	Hill, Vernell Jr	339 S Center St	\$788.05
137-310-130-000	Hill, Vernell Jr		\$788.05
137-310-140-000	Hill, Vernell Jr	40 W Sonora St	\$197.01
137-310-160-000	Hill, Vernell Jr	43 W Sonora St	\$394.03
137-310-170-000	Hill, Vernell Jr	47 W Sonora St	\$394.03
139-120-070-000	Hillcrest Apartments Llc	231 E Weber Av	\$1,442.14
139-120-210-000	Hillcrest Apartments Llc	106 N Hunter St	\$3,480.13
149-170-190-000	Hironaka Derek & Samantha Fong	515 E Main St	\$528.00
139-110-040-000	Hotel Stockton Investors Lp	110 N El Dorado St	\$9,267.53
149-200-160-000	Howell, Suedee Tr	27 S Grant St	\$1,907.09
149-130-100-000	Htay Win Llc	143 S California St	\$1,189.96
149-210-010-000	Hu Ningzhi & Yu Fengyin	800 E Main St	\$2,537.54
149-180-170-000	Hunt Dru Vincent	25 N Grant St	\$1,142.68
149-190-010-000	Hutton Michael Joseph	802 E Weber Av	\$756.53
149-190-020-000	Hutton Michael Joseph	802 E Weberav	\$394.03
135-450-370-000	Hutz Family Ltd Ptp	920 W Fremont St	\$3,949.97
135-450-250-000	Hutz Theodore K Tr	445 N Stockton St	\$521.06
135-450-380-000	Hutz Theodore K Tr	433 N Stockton St	\$401.91
135-450-390-000	Hutz Theodore K Tr		\$401.91
135-450-400-000	Hutz Theodore K Tr		\$401.91
137-250-210-000	Ironworks Properties Llc Etal	345 N Harrison St	\$8,190.41
149-200-170-000	J & K Property Llc	27 S Grantst	\$788.05
149-200-180-000	J & K Property Llc	729 E Market St	\$740.77
139-150-010-000	Jackson Curtis Etal	444 N Hunter St	\$394.03
149-180-240-000	Jimenez Carlos J	707 E Main St	\$676.47
137-130-330-000	Jimenez Gary P Tr	17 W Poplar St	\$728.79
139-250-140-000	Jimenez Gary P Tr	517 Channel St	\$1,189.96
137-180-260-000	Jimenez Vicki Garcia & Isaac Garcia	28 W Flora St	\$296.04
149-180-250-000	Jimenez, Carlos J	10 N Stanislaus St	\$1,191.54
151-110-020-000	Johnson Daniel & Wasuma	340 N Aurora St	\$394.03
151-110-080-000	Johnson Daniel & Wasuma	330 N Aurora St	\$906.26
139-172-130-000	Jones Sinclair L	726 N San Joaquin St	\$482.15

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-130-050-000	Kahlon Harpreet Tr Etal	235 N San Joaquin St	\$981.21
149-180-220-000	Kaur Ravinder	11 N Grant St	\$732.89
149-170-080-000	Khan Parveen Tr	431 E Main St	\$2,364.16
139-060-040-000	Klostrakis, Nektarios	640 N El Dorado St	\$4,728.33
139-040-270-000	Knight, James M	935 N San Joaquin St	\$375.33
139-040-280-000	Knight, James M	929 N San Joaquin St	\$428.72
137-130-260-000	Kpa California Llc	44 W Acacia St	\$706.10
149-180-080-000	Kpa California Llc	635 E Main St	\$1,529.46
149-180-090-000	Kpa California Llc	643 E Main St	\$394.11
149-190-060-000	Kpa California Llc	29 N Aurora St	\$1,103.28
139-240-080-000	Kpa Realestate & Services Llc	332 N California St	\$843.22
135-444-140-000	Kritch Brandon Yoshio & Tina Mae	500 N Baker St	\$290.65
139-051-010-000	L & W Property Llc	4 E Poplar St	\$449.19
151-190-010-000	La Rue California Properties Llc	10 S Aurora St	\$1,182.08
151-190-020-000	La Rue California Properties Llc	916 E Main St	\$394.03
139-040-410-000	Lam, Trung	23 E Poplar St	\$722.17
135-250-450-000	Larson, Robert E & Kathleen E Tr	1325 W Fremont St	\$2,197.49
149-180-160-000	Law Office Of Dru Vincent Hunt	27 N Grant St	\$677.73
149-040-130-000	Lee On Dong, Association	140 E Market St	\$724.77
149-061-110-000	Lee Sang Soo	322 S Center St	\$1,702.20
149-061-120-000	Lee Sang Soo	310 S Center St	\$3,306.84
151-150-150-000	Lee, Glenda Rae	931 E Weber Av	\$1,576.11
135-442-100-000	Lennen Jerame J	811 W Fremont St	\$1,361.29
135-442-110-000	Lennen Jeramie J	817 W Fremont St	\$717.13
137-190-210-000	Leung Mike & Leung Tina Meng	604 N Commerce St	\$1,262.23
137-214-090-000	Li, Ben Zhen & Zhen Zhen	503 W Fremont St	\$402.90
135-460-050-000	Lima, Myke Tr Etal	702 W Fremont St	\$2,253.99
149-210-090-000	Liu Wilson Etal	11 S Aurora St	\$1,536.71
139-171-100-000	Liu, Chun	305 E Flora St	\$337.98
149-140-230-000	Loft Hf Llc	30 S San Joaquin St	\$1,867.69
139-051-060-000	Lopez, Padrino R Sr & Debra J	808 N Center St	\$502.38
149-040-030-000	Lucky Group Investments Llc	112 E Market St	\$1,201.70
149-040-050-000	Lung Kong Family Assoc	134 E Market St	\$1,079.64
149-091-010-000	Luus Investment Llc	302 S San Joaquin St	\$591.04
149-091-030-000	Luus Investment Llc	312 E Lafayette St	\$598.53
149-190-090-000	Luxe Estates Llc	803 E Main St	\$394.03
149-190-100-000	Luxe Estates Llc	811 E Main St	\$394.03
149-190-110-000	Luxe Estates Llc	819 E Main St	\$394.03
149-061-080-000	M R Properties Ptp	345 S El Dorado St	\$1,182.08
149-120-100-000	Mad Lad Productions Llc	119 S Sutter St	\$2,824.63
137-300-190-000	Maj Stockton Llc	17 W Washington St	\$2,016.95
149-263-030-000	Maldonado Mario & Felipa Cisneros	726 E Lafayette St	\$395.67
137-190-280-000	Malik Safeer & Ramos Javier Francisco Etal	631 N Center St	\$2,684.90
139-051-050-000	Mancini Esther	11 E Flora St	\$499.31
149-040-090-000	Mann Bros Liquor Inc	130 S El Dorado St	\$859.77
149-061-090-000	Mariani Properties Lp	5 E Sonora St	\$1,576.11
137-180-330-000	Marin, Jose	712 N Commerce St	\$513.50

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
137-410-150-000	Marina Towers Llc	260 W Fremont St	\$10,298.30
135-260-010-000	Mark Dennehy Llc	1136 W Fremont St	\$1,434.34
151-220-020-000	Martinez Benjamin Jr	920 E Market St	\$657.47
135-444-130-000	Martinez Jose & Anna Marie Tr	739 W Fremont St	\$287.96
137-180-340-000	Martinez Jose Guadalupe Fonseca Etal	722 N Commerce St	\$84.64
149-190-120-000	Martinez, Eduardo	825 E Main St	\$386.15
135-444-110-000	Martinez, Jose & Anna	715 W Fremont St	\$306.30
149-120-090-000	Masonic Temple	340 E Market St	\$5,047.26
149-210-030-000	Mataval Llc	37 S Aurora St	\$3,317.71
139-250-020-000	Mathfallu Amar S Etal	222 N Sutter St	\$1,174.20
137-250-160-000	Mcclain, James Allen Tr	504 W Fremont St	\$394.03
137-250-170-000	Mcclain, James Allen Tr	504 W Fremont St	\$301.24
137-250-270-000	Mcclain, James Allen Tr	520 W Fremont St	\$985.07
135-260-020-000	Mcdonald Development Company Inc	406 N Argonaut St	\$477.25
135-260-110-000	Mcdonald Development Company Inc	345 N Yosemite St	\$6,475.76
135-260-220-000	Mcdonald Development Company Inc	1048 W Fremont St	\$6,425.64
139-240-200-000	Mcelyea, Mark & Helene W Tr	436 E Lindsay St	\$394.03
139-280-100-000	Mchan, Vance J	811 E Weber Av	\$1,245.13
139-280-110-000	Mchan, Vance J	805 E Weber Av	\$394.03
139-280-070-000	Mendez Jose Guadalupe Gutierrez	843 E Weber Av	\$1,465.78
151-180-090-000	Merlo Anita Tr	936 E Weber Av	\$3,413.85
149-140-100-000	Merlo Arabella Etal	13 S San Joaquin St	\$515.23
149-140-280-000	Merlo Arabella Etal	29 S San Joaquin St	\$772.37
149-140-290-000	Merlo Arabella Etal	231 E Market St	\$417.83
151-180-080-000	Merlo Arabella Etal	910 E Weber Av	\$4,012.78
137-250-060-000	Merlos, Roberto Tr	435 N Harrison St	\$827.46
135-270-510-000	Mia Enterprises	1113 W Fremont St	\$207.65
149-220-110-000	Migliori, Margaret J Tr	S Stanislaus St	\$220.66
149-220-120-000	Migliori, Margaret J Tr	700 E Market St	\$973.01
139-360-030-000	Miller Harold I	333 Channel St	\$367.71
139-130-290-000	Miner Joaquin Building Corp	342 E Miner Av	\$4,170.62
139-130-300-000	Miner Joaquin Building Corp	Situs Not Available	\$549.83
139-140-100-000	Miner Joaquin Building Corp	301 E Miner Av	\$7,504.80
139-140-110-000	Miner Joaquin Building Corp	338 E Lindsay St	\$602.94
139-140-140-000	Miner Joaquin Building Corp	333 N Sutter St	\$559.60
139-140-150-000	Miner Joaquin Building Corp	347 E Miner Av	\$748.65
139-140-160-000	Miner Joaquin Building Corp	335 N Sutter St	\$1,591.95
139-162-060-000	Miner Joaquin Building Corp	343 E Fremont St	\$1,773.12
139-240-190-000	Miner Joaquin Building Corp	415 E Miner Av	\$4,373.70
139-250-060-000	Minerave Project Llc	510 E Miner Av	\$1,836.17
139-250-080-000	Minerave Project Llc	550 E Miner Av	\$488.59
139-250-270-000	Minerave Project Llc	590 E Miner Av	\$819.58
139-240-050-000	Mohamed Fadhel & Ali Nagebah	327 N California St	\$1,867.85
151-190-030-000	Montanez, Martin	926 E Main St	\$394.03
139-040-340-000	Montemayor, Penelope A Tr Etal	930 N Hunter St	\$875.13
137-250-050-000	Morgan Betty Jean Tr	600 W Fremont St	\$1,182.08
149-190-140-000	Neo8 Investment Property Llc	847 E Main St	\$1,182.08

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-052-140-000	New Era Energy Llc	713 N El Dorado St	\$2,945.04
149-093-010-000	New Stockton Venture Llc	306 S Sutter St	\$523.66
149-093-020-000	New Stockton Venture Llc	412 E Lafayette St	\$394.03
149-093-030-000	New Stockton Venture Llc		\$401.99
139-120-200-000	Newberry 1 Llc	331 E Weber Av	\$3,286.19
139-250-260-000	Newberry 1 Llc	216 N California St	\$791.21
139-040-400-000	Next Level Re1 Llc	907 N El Dorado St	\$500.73
139-070-090-000	Nguyen, Joseph Quang & Diana Tho	400 N El Dorado St	\$2,387.96
137-214-120-000	Nguyen, Thanh Huu	567 W Fremont St	\$715.48
139-056-030-000	Nicolas, Dorothy L	222 E Flora St	\$339.30
139-060-320-000	Njd Investment Llc	510 N El Dorado St	\$3,333.47
139-120-060-000	Nomellini &, Grilli	233 E Weber Av	\$975.06
149-180-260-000	Obaid Munir W Etal	48 N American St	\$2,364.16
135-250-220-000	Olega Jocelito R & Shirley H Tr	1209 W Fremont St	\$221.05
135-250-230-000	Olega Jocelito R & Shirley H Tr	1205 W Fremont St	\$330.98
149-095-010-000	Olivarez, Michael D Tr	300 S California St	\$1,339.69
139-240-100-000	Olivet Missionary Baptist Church	542 E Lindsay St	\$839.37
139-290-040-000	One Beat Project Llc	210 N American St	\$583.16
137-180-150-000	Open Door House Of Prayer Ministries	48 W Poplar St	\$577.05
137-180-160-000	Open Door House Of Prayer Ministries	822 N Commerce St	\$330.60
139-250-230-000	Open Window Project Llc	221 N American St	\$780.17
139-290-050-000	Open Window Project Llc	615 Channel St	\$311.17
139-290-060-000	Open Window Project Llc	621 Channel St	\$315.43
139-110-030-000	Orlando, Samuel Benjamin Etal	159 N Hunter St	\$2,104.11
139-290-010-000	Othman Properties Inc	612 E Miner Av	\$1,520.95
139-290-020-000	Othman Properties Inc	622 E Miner Av	\$520.12
139-060-380-000	Owen, William Jr & Charity E Tr	502 N Hunter St	\$1,300.29
149-170-110-000	Owp Phase Ii L P	440 E Weber Av	\$1,134.80
149-170-290-000	Owp Phase Ii L P	420 E Weber Av	\$1,182.08
149-170-300-000	Owp Phase Ii L P	430 E Weber Av	\$2,758.19
149-170-120-000	Owp Phase Ii Lp	39 N California St	\$1,844.05
137-250-040-000	Pace, Robert C Jr & Tina D	618 W Fremont St	\$591.04
149-160-080-000	Pacific Development Group Inc	343 E Main St	\$6,788.54
139-162-110-000	Pacific, T & T Co		\$1,304.55
137-180-350-000	Palacios, Jose Angel M & Minerva Tr	730 N Commerce St	\$583.85
135-270-520-000	Palermo, Joseph Dino & Yolanda L Tr	1119 W Fremont St	\$2,072.74
149-140-120-000	Parents By Choice Inc	306 E Main St	\$6,596.10
139-040-460-000	Paripar Investments Llc	902 N Hunter St	\$1,915.45
139-040-470-000	Paripar Investments Llc	205 E Poplar St	\$519.49
149-120-020-000	Pastor St Mary Assumption Church	203 E Washington St	\$1,021.37
149-120-030-000	Pastor St Mary Assumption Church	203 E Washington St	\$2,929.25
149-120-040-000	Pastor St Mary Assumption Church	247 E Washington St	\$1,654.92
139-240-090-000	Patel Navin B & Patel Vilas N Tr	322 N California St	\$4,188.12
139-040-370-000	Pathway Of Truth Apostolic Church Corporation	20 E Acacia St	\$364.08
139-310-220-000	Payton B Tr	334 N American St	\$851.10
137-300-170-000	Pension Income Property Fund I	139 S Center St	\$1,138.19
149-210-040-000	Pentecostal Church Of Jesus Christ	801 E Market St	\$723.53

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-210-050-000	Pentecostal Church Of Jesus Christ	24 S Grant St	\$546.17
139-162-010-000	Penuelas Jose Antonio	548 N San Joaquin St	\$394.11
139-140-060-000	Perez, Rogelio Acevedo	237 E Miner Av	\$796.01
149-200-040-000	Pham Nghi X	28 S American St	\$1,481.54
149-200-050-000	Pham Nghi X	34 S American St	\$788.05
149-200-060-000	Pham Nghi X	34 S Americanst	\$394.03
139-300-050-000	Pham, Anh Tiet Thi	848 E Miner Av	\$212.77
151-110-070-000	Pizzo Commercial Holding Llc	320 N Aurora St	\$937.79
139-056-060-000	Platner, James L	745 N San Joaquin St	\$374.86
137-310-090-000	Port City Inc	2 W Lafayette St	\$378.27
139-161-090-000	Prevail Ca	620 N San Joaquin St	\$662.52
135-270-310-000	Progressive Glass Co Llc	1035 W Fremont St	\$1,115.26
139-310-160-000	Prosperous Investment Properties Inc	737 E Miner Av	\$364.84
151-150-130-000	Prosperous Investment Properties Inc	114 N Aurora St	\$203.32
139-052-120-000	Ps Funding Inc	720 N Center St	\$213.20
137-310-180-000	Pulido, Esther R	42 W Sonora St	\$272.26
139-052-040-000	Putnam, Joyce C Tr	724 N Center St	\$652.19
149-065-200-000	Quan Ying Assoc Ltd Ptp	309 S San Joaquin St	\$253.96
137-310-150-000	Ramos, Loretta Etal	31 W Sonora St	\$197.01
149-180-140-000	Ranchhod, Manieben Tr	736 E Weber Av	\$315.22
149-180-150-000	Ranchhod, Manieben Tr	47 N Grant St	\$1,386.98
137-250-190-000	Raymond, Investment Co	405 N Lincoln St	\$2,352.34
149-020-070-000	Raymond, Investment Co	27 Hunter Square Pz	\$929.90
139-056-080-000	Rbsc Properties Llc	717 N San Joaquin St	\$1,966.51
139-056-120-000	Redeveloping The Village	724 N Hunter St	\$2,387.81
139-056-070-000	Redwood Property Investors Iii Llc	725 N San Joaquin St	\$960.40
139-180-500-000	Redwood Property Investors Iii Llc	940 N San Joaquin St	\$1,587.22
137-260-340-000	Regent Weber Llc	Situs Not Available	\$673.39
137-310-220-000	Reyes, Alexandra Tr Etal	401 S Center St	\$788.05
137-310-230-000	Reyes, Alexandra Tr Etal	425 S Center St	\$1,728.68
137-180-270-000	Richardson Kenya & Bason Hasheem	22 W Flora St	\$305.36
149-063-030-000	Rishwain John M	138 E Lafayette St	\$394.03
149-200-110-000	Rishwain John M	630 E Main St	\$961.43
139-040-490-000	Rizvi Syed Sajjad Haider & Nazish Fatima Tr	940 N Center St	\$763.15
149-200-200-000	Roderick, David N	711 E Market St	\$1,674.62
149-200-210-000	Roderick, David N	711 E Marketst	\$591.04
135-442-140-000	Rodriguez Andy J & Ronk Katherine Ilene	843 W Fremont St	\$448.72
139-055-040-000	Rodriguez Victor M & Molina Rosa E	825 N San Joaquin St	\$344.88
139-130-210-000	Roman Catholic Bishop Of Stockton	212 N San Joaquin St	\$1,377.17
139-130-240-000	Roman Catholic Bishop Of Stockton	220 N San Joaquin St	\$738.47
149-140-110-000	Romeo Thomas	11 S San Joaquin St	\$2,866.23
139-171-120-000	Romo, Ruben Limon & Patricia F	824 N San Joaquin St	\$349.52
137-180-170-000	Ron Alfonso & Ron Natali	34 W Poplar St	\$1,037.95
135-470-030-000	Ron Alfonso E	1330 W Fremont St	\$1,882.03
149-030-020-000	Ruiz Benjamin Jean	30 S El Dorado St	\$961.43
149-180-120-000	Rusten, Jared Etal	720 E Weber Av	\$394.03
149-180-130-000	Rusten, Jared Etal	726 E Weber Av	\$756.53

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-054-010-000	Ruvalcaba, Juan & Elia Tr	744 N El Dorado St	\$709.25
139-080-090-000	Ruvalcaba, Juan & Elia Tr	333 N Hunter St	\$491.79
139-080-100-000	Ruvalcaba, Juan & Elia Tr	135 E Miner Av	\$907.89
149-190-030-000	Rvdf Llc	802 E Weberav	\$394.03
149-190-040-000	Rvdf Llc	832 E Weber Av	\$409.87
149-190-070-000	Rvdf Llc	25 N Aurora St	\$2,301.12
139-290-110-000	Sahota Baljinder Singh Tr	722 E Miner Av	\$2,001.66
139-270-150-000	Salvation Army Stkn Residences	123 N Stanislaus St	\$8,322.41
139-040-430-000	Samayoa, Bayron E	914 N Center St	\$969.31
139-260-170-000	San Joaquin Council Of Gov	555 E Weber Ave	\$4,919.43
139-150-050-000	San Joaquin County Board Of Education	401 N San Joaquin St	\$5,904.34
135-250-420-000	San Joaquin County Of	1305 W Fremont St	\$2,258.17
149-030-050-000	San Joaquin County Of	49 S Hunter St	\$8,020.27
149-030-060-000	San Joaquin County Of	6 S El Dorado St	\$7,947.53
149-120-010-000	San Joaquin County Of	121 S San Joaquin St	\$14,142.75
149-120-160-000	San Joaquin County Of	333 E Washington St	\$29,060.86
149-140-240-000	San Joaquin County Of	24 S Hunter St	\$9,180.37
149-160-010-000	San Joaquin County Of	222 E Weber Ave	\$29,116.19
149-160-130-000	San Joaquin County Of	327 E Main St	\$3,144.58
149-160-140-000	San Joaquin County Of	44 N San Joaquin St	\$19,558.89
139-250-030-000	San Joaquin County Office Of Education	206 N Sutter St	\$6,304.44
139-250-040-000	San Joaquin County Office Of Education	201 N California St	\$1,820.41
151-140-170-000	San Joaquin Regional Rail Comm	949 E Channel St	\$8,671.76
151-150-080-000	San Joaquin Regional Rail Comm	Of Center	\$4,070.30
151-190-100-000	San Joaquin Regional Rail Comm	948 E Main St	\$2,413.26
139-260-010-000	San Joaquin Regional Transit Dist	130 N Sutter St	\$1,958.32
139-260-020-000	San Joaquin Regional Transit Dist	401 E Weber Ave	\$1,674.62
139-260-030-000	San Joaquin Regional Transit Dist	409 E Weber Ave	\$1,958.24
139-260-040-000	San Joaquin Regional Transit Dist	417 E Weber Ave	\$1,958.32
139-260-050-000	San Joaquin Regional Transit Dist	425 E Weber Ave	\$1,958.32
139-260-060-000	San Joaquin Regional Transit Dist	445 E Weber Ave	\$1,958.32
139-260-070-000	San Joaquin Regional Transit Dist	117 N California St	\$886.56
139-260-080-000	San Joaquin Regional Transit Dist	125 N California St	\$886.56
135-260-030-000	Sanchez Javier Arreola	1122 W Fremont St	\$689.31
149-140-090-000	Sanders, Arthur Dean Jr & Melissa R Tr	33 S San Joaquin St	\$334.92
137-180-280-000	Saneaux Carlos A & Morillo Martha Genao	747 N Center St	\$472.88
137-180-290-000	Saneaux Carlos A & Morillo Martha Genao	739 N Center St	\$320.25
149-190-050-000	Santos Roy D	836 E Weber Av	\$551.64
149-091-040-000	Sb Group	338 E Lafayette St	\$1,394.94
149-091-050-000	Sb Group	394 E Lafayette St	\$181.25
135-444-120-000	Sbe, Lp	725 W Fremont St	\$409.43
137-214-110-000	Schlatter Peter Tr	525 W Fremont St	\$1,119.04
151-260-010-000	Scott, Michael D	336 S Aurora St	\$7,949.98
149-170-240-000	Serrano Rental Llc	33 N American St	\$1,182.08
139-060-150-000	Service First Of Northern California	619 N San Joaquin St	\$1,748.85
139-060-330-000	Service First Of Northern California	610 N Hunter St	\$2,849.29
139-161-080-000	Service First Of Northern California	610 N San Joaquin St	\$1,420.23

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
137-190-170-000	Set 500 Holdings Llc	636 N Commerce St	\$133.06
139-280-010-000	Sham Ka Wai Tr	144 N Grant St	\$405.79
139-310-010-000	Shan Kalsum Tr	336 N American St	\$647.64
139-280-060-000	Sharma, Rajinder Kumar	147 N Aurora St	\$676.07
139-060-010-000	Sims Michael Llc	640 N Center St	\$4,518.47
139-290-100-000	Singh, Jagender & Jagindar K Tr	650 E Miner Av	\$2,190.79
139-300-010-000	Singh, Jagender & Jagindar K Tr	808 E Miner Av	\$1,253.01
139-300-020-000	Singh, Jagender & Jagindar K Tr	822 E Miner Av	\$591.04
139-300-040-000	Singh, Jagender & Jagindar K Tr	836 E Miner Av	\$496.47
139-300-140-000	Singh, Jagender & Jagindar K Tr	830 E Miner Av	\$591.04
139-162-050-000	Siripannha, Bounnhong & Thavone Tr	541 N Sutter St	\$1,864.54
139-054-080-000	Skobrak Donna M Tr	720 N El Dorado St	\$1,656.33
139-054-100-000	Skobrak Donna M Tr	706 N El Dorado St	\$2,442.97
139-320-130-000	Skobrak Donna M Tr	308 N Grant St	\$3,325.59
139-240-110-000	Sks Real Properties Llc	321 N American St	\$637.62
139-240-120-000	Sks Real Properties Llc	545 E Miner Av	\$559.60
137-300-180-000	Skv Qozb Llc	12 W Market St	\$1,984.72
149-150-170-000	Solorio, Jorge S Etal	522 E Main St	\$1,087.52
149-040-040-000	Soo Yuen, Benevolent Asso	120 E Market St	\$1,308.96
149-170-060-000	Soto Richard Tr	415 E Main St	\$1,300.29
135-260-040-000	Sousa, Michael Frank Tr	1102 W Fremont St	\$549.35
135-260-050-000	Sousa, Michael Frank Tr	1120 W Fremont St	\$796.01
135-260-060-000	Sousa, Michael Frank Tr	1120 W Fremont St	\$200.95
135-260-070-000	Sousa, Michael Frank Tr	1110 W Fremont St	\$397.97
135-260-080-000	Sousa, Michael Frank Tr	1102 W Fremont St	\$796.01
139-060-390-000	Spaulding, Anthony Tr	540 N El Dorado St	\$1,380.91
139-080-050-000	St Johns Episcopal Church	342 N El Dorado St	\$477.56
139-080-060-000	St Johns Episcopal Church	338 N El Dorado St	\$597.00
139-080-080-000	St Johns Episcopal Church	316 N El Dorado St	\$1,035.50
139-080-110-000	St Johns Episcopal Church	117 E Miner Av	\$340.44
139-080-120-000	St Johns Episcopal Church	306 N El Dorado St	\$941.03
137-290-170-000	Steamboat Landing Apts	25 S Commerce St	\$10,651.35
137-300-140-000	Steamboat Landing Apts	114 S Madison St	\$10,778.46
139-171-160-000	Stockton Affordable Housing Lp	347 E Flora St	\$354.62
137-420-010-000	Stockton Arena Hotel & Conf Ctr Llc	244 W Fremont St	\$4,531.25
137-420-020-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St	\$7,380.45
137-430-010-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #501	\$418.18
137-430-020-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #502	\$418.18
137-430-030-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #503	\$418.18
137-430-040-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #504	\$418.18
137-430-050-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #505	\$418.18
137-430-060-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #506	\$418.18
137-430-070-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #507	\$418.18
137-430-080-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #508	\$418.18
137-430-090-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #509	\$418.18
137-430-100-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #510	\$418.18
137-430-110-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #511	\$418.18

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
137-430-120-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #512	\$418.18
137-430-130-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #514	\$418.18
137-430-140-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #516	\$418.18
137-430-150-000	Stockton Arena Hotel & Conf Ctr Llc	Situs Not Available	\$418.18
137-430-160-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #601	\$418.18
137-430-170-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #602	\$418.18
137-430-180-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #603	\$418.18
137-430-190-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #604	\$418.18
137-430-200-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #605	\$418.18
137-430-210-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #606	\$418.18
137-430-220-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #607	\$418.18
137-430-230-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #608	\$418.18
137-430-240-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #609	\$418.18
137-430-250-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #610	\$418.18
137-430-260-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #611	\$418.18
137-430-270-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #612	\$418.18
137-430-280-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #614	\$418.18
137-430-290-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #616	\$418.18
137-430-300-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #701	\$418.18
137-430-310-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #702	\$418.18
137-430-320-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #703	\$418.18
137-430-330-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #704	\$418.18
137-430-340-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #705	\$418.18
137-430-350-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #706	\$418.18
137-430-360-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #707	\$418.18
137-430-370-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #708	\$418.18
137-430-380-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #709	\$418.18
137-430-390-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #710	\$418.18
137-430-400-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #711	\$418.18
137-430-410-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #710	\$418.18
137-430-420-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #714	\$418.18
137-430-430-000	Stockton Arena Hotel & Conf Ctr Llc	110 W Fremont St #716	\$418.18
149-160-120-000	Stockton Bldg Co	301 E Main St	\$3,113.45
137-250-250-000	Stockton Ceramic Tile Co	420 N Harrison St	\$1,213.60
139-100-220-000	Stockton City Center 16 Llc	222 N El Dorado St	\$15,104.81
135-460-020-000	Stockton City Of	730 W Fremont St	\$3,501.41
135-460-060-000	Stockton City Of	405 N Edison St	\$2,128.30
137-190-290-000	Stockton City Of	525 N Center St	\$10,565.06
137-190-320-000	Stockton City Of	601 N Center St	\$3,501.41
137-202-130-000	Stockton City Of	321 W Fremont St	\$516.02
137-202-140-000	Stockton City Of	329 W Fremont St	\$655.66
137-202-150-000	Stockton City Of	337 W Fremont St	\$315.22
137-202-160-000	Stockton City Of	345 W Fremont St	\$283.70
137-202-180-000	Stockton City Of	505 N Monroe St	\$661.97
137-204-180-000	Stockton City Of	225 W Fremont St	\$1,956.66
137-204-200-000	Stockton City Of	247 W Fremont St	\$567.40
137-216-090-000	Stockton City Of	401 W Fremont St	\$304.66

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
137-216-100-000	Stockton City Of	411 W Fremont St	\$315.22
137-216-110-000	Stockton City Of	423 W Fremont St	\$315.22
137-216-120-000	Stockton City Of	427 W Fremont St	\$693.49
137-216-130-000	Stockton City Of	439 W Fremont St	\$315.22
137-216-140-000	Stockton City Of	447 W Fremont St	\$283.70
137-250-290-000	Stockton City Of	Situs Not Available	\$881.83
137-260-050-000	Stockton City Of	448 W Weber Ave	\$1,235.75
137-260-070-000	Stockton City Of	20 S Lincoln St	\$709.25
137-260-260-000	Stockton City Of	517 W Weberav	\$1,307.38
137-260-310-000	Stockton City Of	402 W Weber Ave	\$1,336.38
137-260-320-000	Stockton City Of	402 W Weber Ave	\$4,146.74
137-260-330-000	Stockton City Of	Situs Not Available	\$1,230.55
137-280-080-000	Stockton City Of	Madison St	\$2,849.21
137-370-020-000	Stockton City Of	666 W Weber Ave	\$3,020.77
137-370-030-000	Stockton City Of	504 W Weber Ave	\$9,817.67
137-370-090-000	Stockton City Of	Situs Not Available	\$427.60
137-370-100-000	Stockton City Of	103 S Lincoln St	\$215.38
137-380-140-000	Stockton City Of	501 W Weber Ave	\$1,136.69
137-380-150-000	Stockton City Of	501 W Weber Ave	\$1,136.69
137-380-160-000	Stockton City Of	501 W Weber Ave	\$1,136.69
137-380-170-000	Stockton City Of	501 W Weber Ave	\$1,136.69
137-380-180-000	Stockton City Of	501 W Weber Ave	\$1,136.69
137-390-010-000	Stockton City Of	509 W Weber Ave	\$159.74
137-390-020-000	Stockton City Of	509 W Weber Ave	\$213.56
137-390-030-000	Stockton City Of	509 W Weber Ave	\$197.88
137-390-040-000	Stockton City Of	509 W Weber Ave	\$208.13
137-390-050-000	Stockton City Of	509 W Weber Ave	\$1,064.19
137-390-060-000	Stockton City Of	509 W Weber Ave	\$580.17
137-390-070-000	Stockton City Of	509 W Weber Av	\$580.17
137-390-080-000	Stockton City Of	509 W Weber Ave	\$580.17
137-390-090-000	Stockton City Of	509 W Weber Ave	\$580.17
137-390-100-000	Stockton City Of	509 W Weber Ave	\$580.17
137-390-110-000	Stockton City Of	509 W Weber Ave	\$580.17
137-390-120-000	Stockton City Of	509 W Weber Ave	\$1,160.33
137-390-130-000	Stockton City Of	509 W Weber Ave	\$1,064.11
137-410-010-000	Stockton City Of	404 W Fremont St	\$7,414.73
137-410-020-000	Stockton City Of	310 W Fremont St	\$21,980.43
137-410-050-000	Stockton City Of	248 W Fremont St	\$1,489.82
137-410-090-000	Stockton City Of	420 N Madisonst	\$6,865.53
137-410-100-000	Stockton City Of	300 N Harrison St	\$7,861.01
137-410-110-000	Stockton City Of	46 W Fremont St	\$2,546.52
137-410-140-000	Stockton City Of	248 W Fremont St	\$35,169.16
137-410-160-000	Stockton City Of	306 W Fremont St	\$6,660.88
137-410-170-000	Stockton City Of	404 W Fremont St	\$35,033.93
139-040-350-000	Stockton City Of	924 N El Dorado St	\$7,105.81
139-052-010-000	Stockton City Of	2 E Flora St	\$1,009.03
139-052-020-000	Stockton City Of	14 E Flora St	\$596.79

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-052-030-000	Stockton City Of	747 N El Dorado St	\$1,218.49
139-052-050-000	Stockton City Of	725 N El Dorado St	\$3,029.60
139-060-020-000	Stockton City Of	605 N El Dorado St	\$2,967.11
139-060-030-000	Stockton City Of	605 N El Dorado St	\$5,899.85
139-060-300-000	Stockton City Of	555 N El Dorado St	\$7,105.81
139-070-100-000	Stockton City Of	425 N El Dorado St	\$7,663.05
139-080-010-000	Stockton City Of	6 E Lindsay St	\$1,498.72
139-080-020-000	Stockton City Of	20 E Lindsay St	\$709.25
139-080-040-000	Stockton City Of	345 N El Dorado St	\$2,253.99
139-080-070-000	Stockton City Of	345 N Hunter St	\$1,418.50
139-090-010-000	Stockton City Of	235 N Center St	\$15,918.71
139-090-020-000	Stockton City Of	141 N El Dorado St	\$5,721.28
139-090-050-000	Stockton City Of	231 N Center St	\$34.28
139-090-080-000	Stockton City Of	221 N Center St	\$16,031.01
139-090-090-000	Stockton City Of	Situs Not Available	\$1,773.12
139-110-010-000	Stockton City Of	130 N El Dorado St	\$1,026.05
139-110-060-000	Stockton City Of	136 N El Dorado St	\$1,107.37
139-110-070-000	Stockton City Of	126 N El Dorado St	\$1,447.58
139-120-010-000	Stockton City Of	140 N Hunter St	\$1,057.96
139-120-180-000	Stockton City Of	350 E Channel St	\$8,626.13
139-120-190-000	Stockton City Of	131 N San Joaquin St	\$9,732.48
139-120-220-000	Stockton City Of	130 N Hunter St	\$10,075.75
139-150-040-000	Stockton City Of	302 E Fremont St	\$7,105.81
145-190-030-000	Stockton City Of	855 W Weber Ave	\$6,762.54
145-270-060-000	Stockton City Of	833 W Weber Ave	\$12,804.16
145-270-090-000	Stockton City Of	701 W Weber Ave	\$10,629.36
145-270-100-000	Stockton City Of	Weber Ave	\$1,011.70
149-020-010-000	Stockton City Of	22 E Weber Ave	\$37,548.29
149-020-030-000	Stockton City Of	Weber St	\$413.89
149-030-030-000	Stockton City Of	El Dorado St	\$482.53
149-040-010-000	Stockton City Of	22 E Market St	\$14,513.53
149-040-100-000	Stockton City Of	130 S El Dorado St	\$1,017.22
149-095-020-000	Stockton City Of	530 E Lafayette St	\$394.74
149-095-030-000	Stockton City Of	534 E Lafayette St	\$426.73
149-095-040-000	Stockton City Of	536 E Lafayette St	\$499.94
149-095-180-000	Stockton City Of		\$944.48
149-130-010-000	Stockton City Of	414 E Market St	\$20,308.17
149-130-020-000	Stockton City Of	424 E Market St	\$394.03
149-130-030-000	Stockton City Of	430 E Market St	\$555.58
149-130-040-000	Stockton City Of	440 E Market St	\$394.03
149-130-050-000	Stockton City Of	113 S California St	\$394.03
149-130-060-000	Stockton City Of	121 S California St	\$433.43
149-130-070-000	Stockton City Of	124 S Sutter St	\$1,576.11
149-140-130-000	Stockton City Of	323 E Market St	\$488.59
149-140-170-000	Stockton City Of	311 E Market St	\$330.98
149-140-250-000	Stockton City Of	369 E Market St	\$1,887.39
149-140-270-000	Stockton City Of	242 E Main St	\$4,328.94

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
149-150-240-000	Stockton City Of	400 E Main St	\$28,737.37
149-170-220-000	Stockton City Of	19 N Americanst	\$1,579.03
149-170-250-000	Stockton City Of	27 N California St	\$1,678.56
149-180-050-000	Stockton City Of	24 N American St	\$2,368.58
149-180-210-000	Stockton City Of	725 E Main St	\$4,712.57
149-230-010-000	Stockton City Of	129 S Grantst	\$7,105.81
149-261-200-000	Stockton City Of	320 S American St	\$3,677.06
137-260-160-000	Stockton City Of Redev Agency	605 W Weber Ave	\$1,098.47
137-260-170-000	Stockton City Of Redev Agency	517 W Weber Ave	\$1,098.47
139-090-030-000	Stockton City Of Redev Agency	205 N Center St	\$1,109.58
149-140-190-000	Stockton Collegiate Internatl Schools	326 E Main St	\$764.41
149-140-300-000	Stockton Collegiate Internatl Schools	Situs Not Available	\$1,607.63
137-370-080-000	Stockton Dmv Llc	55 S Lincoln St	\$13,476.45
137-270-230-000	Stockton Maritime Museum	321 W Weber Av	\$4,409.40
137-180-220-000	Stockton Unified School Dist	55 W Flora St	\$2,179.05
137-190-300-000	Stockton Unified School Dist	135 W Fremont St	\$8,966.65
137-270-220-000	Stockton Unified School Dist	302 W Weber Ave	\$40,275.04
137-330-020-000	Stockton Unified School Dist	338 W Market St	\$394.03
137-330-030-000	Stockton Unified School Dist	326 W Market St	\$499.63
137-330-040-000	Stockton Unified School Dist	318 W Market St	\$394.03
137-330-080-000	Stockton Unified School Dist	248 W Market St	\$236.42
137-330-090-000	Stockton Unified School Dist	248 W Market St	\$157.61
137-330-100-000	Stockton Unified School Dist	240 W Market St	\$394.03
137-330-110-000	Stockton Unified School Dist	226 W Market St	\$394.03
137-330-120-000	Stockton Unified School Dist	220 W Market St	\$394.03
137-330-130-000	Stockton Unified School Dist	214 W Market St	\$205.92
137-330-140-000	Stockton Unified School Dist	103 S Madison St	\$317.74
137-330-150-000	Stockton Unified School Dist	115 S Madison St	\$299.46
137-330-160-000	Stockton Unified School Dist	119 S Madison St	\$591.04
137-330-170-000	Stockton Unified School Dist	125 S Madison St	\$575.28
137-330-180-000	Stockton Unified School Dist	126 S Monroe St	\$502.38
137-330-190-000	Stockton Unified School Dist	124 S Monroe St	\$591.04
137-330-200-000	Stockton Unified School Dist	333 W Washington St	\$2,505.86
137-360-240-000	Stockton Unified School Dist	110 S Lincoln St	\$295.52
137-360-260-000	Stockton Unified School Dist	109 S Van Buren St	\$1,867.69
137-360-270-000	Stockton Unified School Dist	120 S Lincoln St	\$1,032.35
137-360-280-000	Stockton Unified School Dist	400 W Market St	\$453.13
137-360-390-000	Stockton Unified School Dist	102 S Lincoln St	\$717.13
137-360-570-000	Stockton Unified School Dist	56 S Lincoln St	\$13,057.36
139-161-100-000	Stockton Unified School Dist	640 N San Joaquin St	\$3,010.53
135-270-280-000	Stockton W Fremont St Llc	1015 W Fremont St	\$397.97
135-270-290-000	Stockton W Fremont St Llc	17447 Stone Celler Way	\$397.97
135-270-560-000	Stockton W Fremont St Llc	1029 W Fremont St	\$950.16
137-130-340-000	Streeter Larry E	27 W Poplar St	\$457.99
137-130-350-000	Strickland Todd Allen	39 W Poplar St	\$659.46
139-250-120-000	Strong Robert P & Heather M Tr	225 N American St	\$1,189.96
149-263-040-000	Su Yun Biao	732 E Lafayette St	\$593.09

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-162-090-000	Surrender Properties Llc	520 N San Joaquin St	\$657.87
137-280-070-000	Sv Fincas Llc	33 N Center St	\$9,070.51
135-260-230-000	Teav, Vannol & Kunthara Tr	1010 W Fremont St	\$898.93
139-120-160-000	The Metro Llc	347 E Weber Av	\$1,583.99
139-250-050-000	The Open Window Project Llc	242 N Sutter St	\$3,249.86
137-280-110-000	The Sperry Llc	146 W Weber Av	\$1,158.91
137-280-130-000	The Sperry Llc	Situs Not Available	\$1,476.03
139-162-100-000	Title Holding Services Corp Tr	530 N San Joaquin St	\$1,145.44
149-200-150-000	Toy Jana Tr	734 E Main St	\$2,340.52
139-250-240-000	Tran Oanh Kim	535 Channel St	\$780.17
139-250-180-000	Tran Tuyet Thi & Tran Tony	525 Channel St	\$1,391.00
139-120-050-000	Trinity Property Investors Llc	255 E Weber Av	\$1,462.87
137-180-230-000	Tung Arthur	742 N Commerce St	\$252.54
137-310-320-000	Turner, Harold M Sr & L T Tr	38 W Sonora St	\$6,919.44
139-060-340-000	Uhl Charles Eugene Etal	235 E Fremont St	\$945.67
139-180-600-000	Uhl, Charles Tr	301 E Poplar St	\$615.71
139-053-080-000	Unifirst Corp	809 N Hunter St	\$1,194.06
139-053-140-000	Unifirst Corp	819 N Hunter St	\$9,849.11
151-110-030-000	Union Pacific Railroad Company	952 E Lindsay St	\$3,467.05
151-230-070-000	Union Pacific Railroad Company	East Of Center	\$1,276.65
137-180-180-000	Universal Church Corp		\$2,284.45
137-180-190-000	Universal Church Corp	839 N Center St	\$620.59
137-180-200-000	Universal Church Corp	825 N Center St	\$159.58
137-180-210-000	Universal Church Corp	801 N Center St	\$2,818.75
135-250-440-000	Val San Associates	1220 W Fremont St	\$3,928.30
139-150-020-000	Valdovinos Maria Eulalia	230 E Fremont St	\$197.01
149-030-110-000	Valley Strong Credit Union	18 S Center St	\$2,861.35
149-030-120-000	Valley Strong Credit Union	40 S Center St	\$4,234.93
139-060-370-000	Valley Water Trucks Llc	531 N San Joaquin St	\$472.83
139-171-010-000	Van Der Steen David Daniel	302 E Poplar St	\$682.77
139-240-220-000	Van Der Steen David Daniel & Sonia Rebecca	533 E Miner Av	\$471.89
139-250-210-000	Varga Zoltan Tr & Young Yonie Tr	545 Channel St	\$780.17
137-180-250-000	Vazquez Hector	740 N Commerce St	\$287.39
139-300-150-000	Vazquez Martin	227 N Aurora St	\$394.03
139-130-280-000	Vcor Ltd Ptp	240 E Miner Av	\$11,628.85
149-200-140-000	Velvacon Llc	706 E Main St	\$1,749.48
149-200-220-000	Velvacon Llc	18 S Stanislaus St	\$591.04
139-162-040-000	Vidales Manuel	330 E Oak St	\$976.79
149-180-060-000	Villas De Amistad Investors Lp	601 E Main St	\$4,610.12
135-450-230-000	Villasenor Miguel H & De Villasenor Marivel A Etal	901 W Fremont St	\$682.61
139-380-010-000	Vision 17 Lp	807 N San Joaquin St	\$10,766.25
139-054-030-000	Visionary Home Builders Of California Inc	741 N Hunter St	\$803.89
139-140-050-000	Visionary Home Builders Of California Inc	247 E Miner Av	\$796.01
139-172-010-000	Visionary Home Builders Of California Inc	306 E Flora St	\$1,440.25
139-060-180-000	Vlugt Barry	521 N San Joaquin St	\$591.04
139-060-230-000	Vlugt Barry	220 E Oak St	\$343.99

APN	OWNER NAME	SITE ADDRESS	Parcel Assessment
139-060-280-000	Vlught Barry	540 N Hunter St	\$4,203.01
139-060-360-000	Vlught Barry		\$236.42
149-030-080-000	Vwc Investments Llc	9 S El Dorado St	\$2,435.72
139-360-040-000	W & B Enterprises Llc Etal	333 Channel St	\$394.03
139-060-400-000	Wagner Land Company	122 E Oak St	\$723.12
139-060-410-000	Wagner Land Company	Situs Not Available	\$2,617.45
139-060-420-000	Wagner Land Company	523 N Hunter St	\$4,440.06
139-140-030-000	Waldon Amber Etal	333 N San Joaquin St	\$733.36
137-300-150-000	Waterfront Medical/Dental	123 S Commerce St	\$3,829.95
137-260-350-000	Waterfront Office Towers Owners Etal	Situs Not Available	\$11,053.51
137-260-120-000	Waterfront Warehouse Llc	445 W Weber Av	\$13,491.50
139-130-080-000	Waters Robert T	215 N San Joaquin St	\$780.17
139-162-030-000	Wen, Jenqrong Tr Etal	318 E Oak St	\$536.85
149-150-190-000	Wfcs Holdings Iv Llc	540 E Main St	\$7,683.54
149-150-200-000	Wfcs Holdings Iv Llc	521 E Market St	\$591.04
135-270-330-000	Willhite Nicolas Timothy	1101 W Fremont St	\$807.13
149-170-150-000	Wilson, Roland	20 N California St	\$780.17
149-210-070-000	Wings Of Healing Church	820 E Main St	\$1,205.72
149-210-080-000	Wings Of Healing Church	840 E Main St	\$896.81
139-280-080-000	Wong Donna Lee Tr	829 E Weber Av	\$1,166.32
135-250-210-000	Wong lok leng Etal	1217 W Fremont St	\$295.10
137-180-240-000	Woodruff, Pamela Etal	32 W Flora St	\$150.64
139-320-100-000	Woolstrum, Larry A & Donna K Tr	330 N Grant St	\$1,126.92
139-320-120-000	Woolstrum, Larry A & Donna K Tr	322 N Grant St	\$1,126.92
149-150-180-000	Ycpm Historical Stockton Llc	526 E Main St	\$827.46
149-170-210-000	Ycpm Historical Stockton Llc	19 N American St	\$3,034.01
149-200-120-000	Ycpm Historical Stockton Llc	634 E Main St	\$1,150.56
151-190-070-000	Ycpm Historical Stockton Llc	34 S Aurora St	\$1,985.90
139-172-120-000	Yip Ying C	722 N San Joaquin St	\$827.22
139-070-080-000	Your Local Realtor 007 Llc	123 E Lindsay St	\$512.24
139-040-300-000	Yu, Yunjie	915 N San Joaquin St	\$757.01
139-240-020-000	Zaman, Akhtar & Bibi Bibi	422 E Lindsay St	\$591.04
139-055-030-000	Zarapkar Dhanesh & Linda	248 E Poplar St	\$618.32
137-330-010-000			\$394.03
Total			\$1,862,000

ATTACHMENT A

**Downtown Stockton
Community Improvement District**

FINAL Engineer's Report

**Stockton, California
July 2025**

Prepared by:
Kristin Lowell Inc.

*Prepared pursuant to Title 3, Chapter 3.96 of the City of Stockton Municipal Code
and Article XIID of the California Constitution
to create a community improvement district*

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ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIID of the California State Constitution (Proposition 218) and Title 3, Chapter 3.96 of the City of Stockton Municipal Code.

The Downtown Stockton Community Improvement District ("DSCID") will provide activities either currently not provided or are above and beyond what the City of Pasadena provides. These activities will specially benefit each individual assessable parcel in the DSCID. Every individual assessed parcel within the DSCID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the DSCID receive the special benefit of these proposed activities.

The duration of the proposed DSCID is twenty (20) years, commencing January 1, 2027, and ending December 31, 2046. An estimated budget for the DSCID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the DSCID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the DSCID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the DSCID will receive a special benefit over and above the benefits conferred to those parcels outside of the DSCID boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.

Respectfully submitted,



Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

City of Stockton Ordinance

The DSCID is being formed pursuant to Title 3, Chapter 3.96 of the City of Stockton Municipal Code. The City of Stockton's Community Improvement District Ordinance was modeled after the Streets and Highways Code Section 3660 et seq. (as amended) also known as the Property and Business Improvement District Law of 1994 (the "State Law"). Both the Ordinance and State Law authorize the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the DSCID. The purpose of the DSCID is to encourage commerce, investment, and business activities. In order to meet these goals DSCIDs typically fund activities and improvements, such as enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, these districts provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the DSCID are over and above those already provided by the City within the DSCID's boundaries. Each of the DSCID activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

Article XIID of the State Constitution

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. 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.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.¹

"Special benefit" 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. General enhancement of property value does not constitute "special benefit."²

¹ Section 4, Article XIID of the State Constitution.

² Section 2 (i), Article XIID of the State Constitution.

Judicial Guidance

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portion of a case that applies to DSCIDs in particular is noted below.

“The engineer’s report describes the services to be provided by the PBID [i.e. the PBID]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties within the PBID, not to the public at large—they ‘affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.’”³

The contents of this Engineer’s Report are prepared in compliance with the above noted authorizing State Law, the State Constitution, and the judicial opinion.

³ *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App. 4th 708, 722.

SECTION B: IMPROVEMENTS AND ACTIVITIES

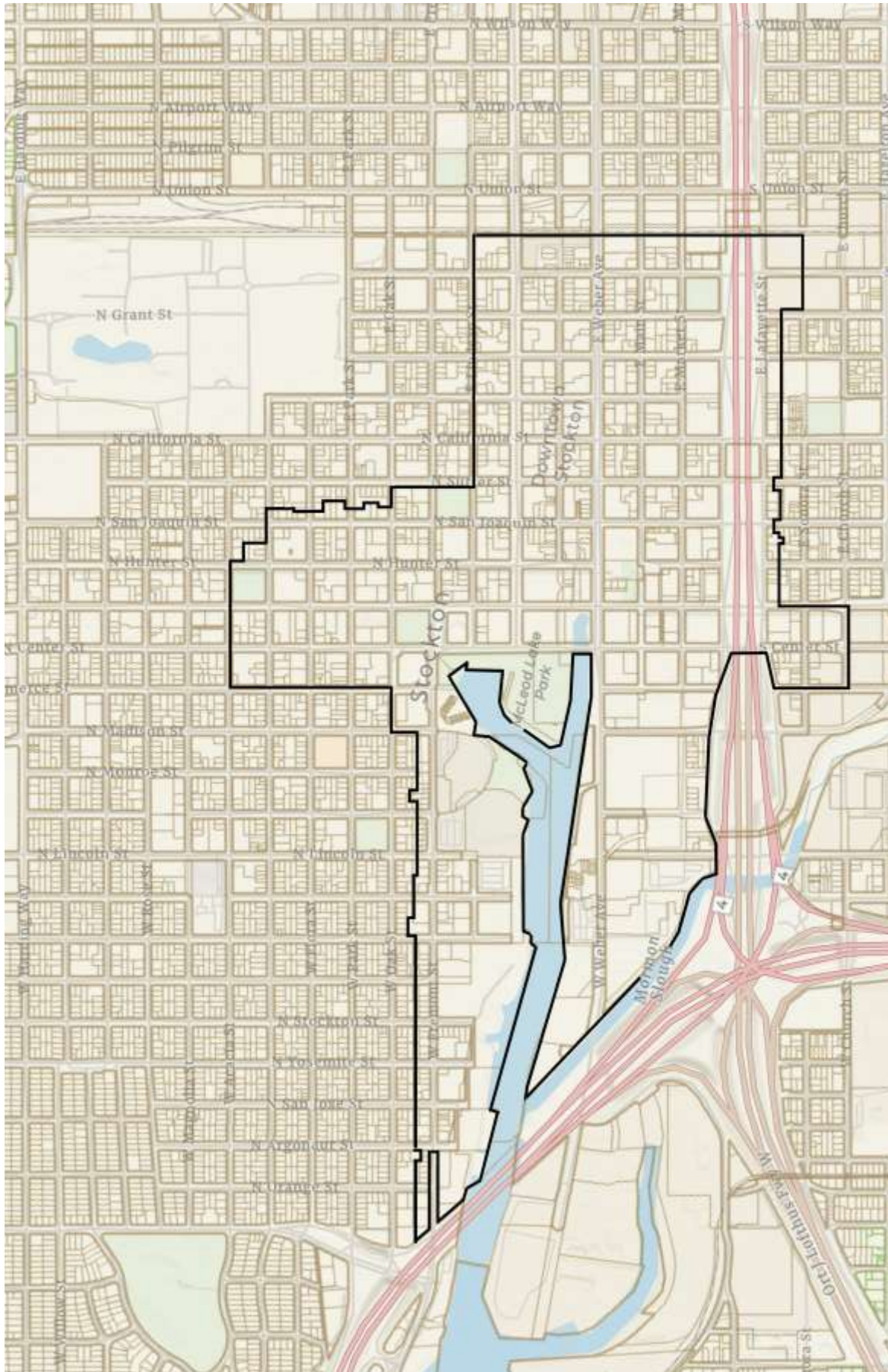
The DSCID renewal committee collectively determined the priority for improvements and activities that the DSCID will deliver. Accordingly, the DSCID will provide the services described in greater detail in Section 3 of this Management District Plan: Clean, Safe, Beautiful, Business Development, Advocacy, and Administration.

SECTION C: BENEFITTING PARCELS

DSCID Boundary Description

The DSCID provides various improvements, services, and activities for and within approximately 150 blocks in the downtown central core. It primarily runs west along the Stockton channel to the I-5 Freeway, north to Fremont and Acacia Streets, east to N San Joaquin Street south to E Lindsay Street, east to the railroad, and south to E Lafayette Street.

A map of the proposed district boundary is on the following page.



SECTION D: PROPORTIONAL BENEFITS

Methodology

Article XIID Section 4(a) of the State Constitution states that “The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the DSCID receive.

Each identified parcel within the DSCID will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the DSCID services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

Special Benefit Factor

In the renewal, since all parcels will receive the same level of service, the assessment rates will be uniform throughout the district. Each parcel's proportional special benefit from the DSCID activities is determined by analyzing two parcel characteristics: Building Square Footage and Lot Square Footage. These parcel characteristics are an equitable way to identify the proportional special benefit that each of the assessed parcels receive. The building square footage and lot square footage reflects the current use of a property and the long-term value implications that the parcels will demand of the DSCID activities. Together, the sum of the building square footage plus the lot square footage serves as the basic unit of measure to calculate how much special benefit each parcel receives in relationship to the district as a whole. This in turn is the basis to proportionately allocate the cost of the special benefits.

Building square footage is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records.

Lot square footage is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps.

Property Use Considerations

Each assessed parcel within the DSCID specially benefits from the DSCID activities but not to the same degree. The proportional special benefit and assessment methodology provides the following land use considerations for Residential 4+ units, Non-Profit and Residential 1-3 units.

- **Residential 4+ units:** Residential parcels with 4 or more units, like commercial parcels, specially benefit from all the DSCID activities. These parcels are typically income producing and will benefit from a cleaner, safer, and welcoming environment as well as a more vibrant destination that in turn attracts renters.
- **Non-Profit and Residential 1-3 units:** Residential with 1-3 units and non-profit parcels receive benefit from the DSCID services but not to the same degree as the commercial, government or high density residential parcels. Since these parcels do not engage in commercial or customer attraction activities, they do not receive the same level of benefit as these other parcels, and thus, will be assessed at 60% to account for the special benefits they do receive. This reflects the fact that residential and non-profit parcels generate less pedestrian traffic than commercial parcels, and thus, require less DSCID services.

Mixed use parcels that have more than one land use as identified above will be assessed for each portion of that land uses' square footage multiplied by the appropriate assessment rate for that land use. *Note: The County Assessor's records are used to determine each parcel's land use type and building square footage. If a parcel is incorrectly categorized, the property owner may petition for an assessment adjustment pursuant to the Assessment Appeal Procedure discussed in the Management District Plan.*

Benefit Units

Using the assessment factors and property use considerations described above we assign benefit units to each specially benefitted parcel. The total number of assessable benefit units in the DSCID are as follows:

Property Use	Assessable Benefit Units	
	Building SF	Lot SF
Commercial/Govt/Multi Family	9,268,243	14,147,956
Res 1-3 Units/Non-Profit	280,180	428,843
TOTALS:	9,548,423	14,576,799

SECTION E: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that “only special benefits are assessable”.

The State Law defines special benefit as “...for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.”⁴

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: “‘Special benefit’ also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general.”

Furthermore, the amendment (Section 36622(k)(3)) states: “In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.”

Special Benefit Analysis

All special benefits derived from the assessments outlined in this Report are for property-related activities that are specifically intended for and directly benefit each individual assessed parcel in the DSCID. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. No parcel’s assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601(b) states that “Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the

⁴ California Streets and Highways Code, Section 36615.5(a)

total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments.”

The Downtown Stockton CID's goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed DSCID programs and services

Specifically, each parcel benefits from each of the DSCID activities as defined below.

Clean, Safe and Beautiful

The cleaning activities specially benefit each assessed parcel within the DSCID by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and tree trimming. These activities create the environment needed to achieve the DSCID's goals. Sidewalks that are dirty and unclean, particularly from homeless activities, deter pedestrians and commercial activity.

The enhanced safety activities make the area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, “lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment.” Uncertainty affects the investment environment in general, but in particular it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable.”⁵ Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

The Clean, Safe and Beautiful activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the DSCID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. “Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to

⁵ “Accelerating economic growth and vitality through smarter public safety management” IBM Global Business Services Executive Report, September 2012, pg. 2

sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists.”⁶

- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the DSCID.
- The beautification activities specially benefit each assessed parcel by providing maintained landscaped medians and gardens, and streetscape furniture in public places. These activities create the welcoming environment needed to achieve the DSCID's other goals.

Business Development

These activities will specially benefit each assessed parcel by encouraging business development and investment. The business liaison position will help the business community navigate the bureaucratic processes and advocate for business-friendly solutions. These efforts are intended to generate customer traffic which directly relates to increases in commercial activity including residential serving businesses, filling of vacant storefronts and offices, and ultimately increased lease rates for retail and office space.

Administration

The DSCID requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City departments, and provide leadership. Each parcel will specially benefit from the DSCID executive staff that will ensure that the DSCID activities are provided and deployed to assessed parcels and will provide leadership to represent the community with one clear voice.

Special Benefit Conclusion

The fact that each DSCID improvement and activity defined above will be provided to each assessed parcel, above and beyond what the city currently provides constitutes a special benefit. In addition, the DSCID activities are targeted to improve the safety, cleanliness and vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

⁶ “Benefits of Sidewalks”, Iowa Healthiest State Initiative, November 1, 2017

General Benefit Defined

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DSCID activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

General Benefit Analysis

The DSCID improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide special benefits only to the assessed parcels. If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels. However, it is conceivable that there may be some general benefit that is not quantifiable, and it is judicious to allocate a portion of the budget to acknowledge this.

For the purposes of the Downtown Stockton CID, we assigned 2.0%, or \$38,000 of the budget to general benefit. This portion of the budget will need to be funded from sources other than the special assessments.

SECTION F: COST ESTIMATE

2027 DSCID Budget

The Downtown Stockton CID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Downtown Stockton CID boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

EXPENDITURES	BUDGET	% of Budget
Clean, Safe and Beautiful	\$1,460,000	75.26%
Economic Development	\$200,000	10.31%
Advocacy, Administration and Reserve	\$240,000	12.37%
Total Expenditures	\$1,900,000	97.94%
REVENUES		
Assessment Revenues	\$1,862,000	98.00%
Other Revenues (1)	\$38,000	2.00%
Total Assessment Revenues	\$1,900,000	100.00%

(1) Other non-assessment funding to cover the cost associated with general benefit.

Budget Notations

During the 20-year term annual assessments may increase up to 5% to take into consideration the potential increase in program costs. Assessment budgets may also increase based on development in the DSCID. The determination of annual adjustments in assessment rates will be subject to the review and approval of the DSCID Owners' Association. The DSCID Owners' Association will develop annual budgets and service programs each year subject to City Council approval.

Bond Issuance

The District will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

The proportionate special benefit each assessed parcel receives shall be determined in relationship to the entirety of the capital cost of the DSCID improvements and activities. Due to the proportionate special benefits received by these individual parcels from the DSCID services, these parcels will be assessed at a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to each parcel's lot square footage plus building square footage. The table below indicates the assessable footage for each.

Property Use	Assessable Benefit Units	
	Building SF	Lot SF
Commercial/Govt/Multi Family	9,268,243	14,147,956
Res 1-3 Units/Non-Profit	280,180	428,843
TOTALS:	9,548,423	14,576,799

Calculation of Assessments

Based on the budget allocated to each assessment factor, benefit units for each variable, all of which are discussed above, the following table illustrates the maximum first year annual assessment per assessable benefit unit. Note, assessment rates are rounded off to the fifth decimal place and a parcel's assessment may vary slightly when calculated using the assessment rates below.

Assessment Rates:	Lot + Building Sq.Ft.
Commercial/Govt/Multi Family	\$0.07881
Res 1-3 Units/Non-Profit	\$0.04728

Specifically, the assessment rates are calculated as follows:

Assessment Budget = \$1,901,200

Commercial/Govt/Multi Family Use:

Assessment Budget \$1,901,200 / 14,5476,799 (total assessable benefit units) = \$0.07881 assessment per lot + building square foot

Res 1-3 units/Non-Profit:

Assessment rate x 0.60 = \$0.04728 assessment per lot + building square foot

Sample Parcel Assessment – Commercial/Govt/Multi Family

To calculate the assessment for a commercial/govt/multi family parcel with 10,000 building square feet and 5,000 lot square feet multiply by the appropriate assessment rate:

Building square footage + lot square footage = total annual parcel assessment
(10,000 + 5,000) x assessment rate (\$0.07881) = \$1,182.15 total parcel assessment

Sample Parcel Assessment – Res 1-3 units/Non-Profit

To calculate the assessment for a Res 1-3 unit/Non-Profit parcel with 10,000 building square feet and 5,000 lot square feet multiply by the appropriate assessment rate:

Building square footage + lot square footage = total annual parcel assessment
(10,000 + 5,000) x assessment rate (\$0.04728) = \$709.20 total parcel assessment

Public Property Assessments

As discussed in the Management Plan, there are 170 publicly owned parcels in the DSCID. All of which will receive the same level of service as all other parcels in the district, and thus, will be assessed for the special benefits they receive from the DSCID services. All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIID of the California Constitution was added in November 1996 and provides for these assessments. It specifically states in Section 4(a) that "Parcels within a district that are owned or used by any agency...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."

Budget Adjustment

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the Management District Plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with the Streets and Highways Code section 36671.

If an error is discovered on a parcel's assessed footage, the District may investigate and correct the assessed footage after confirming the correction with the L.A. County Assessor Data and City Clerk's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease in the parcel's assessment.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Owners' Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted to the City of Pasadena within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays 100% of the special benefit received based on the level of benefit received.

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification for parcel improvements within the District, which changes upwards or downwards the amount of total footage assessed for these parcels will, pursuant to Government Code 53750, be prorated to the date they receive the temporary and/or permanent certificate of occupancy and will be billed directly by the City for the prorated year. Any delinquent assessments owed for the modification of assessable footage that was billed directly by the City will be added to the property tax roll for the following year as delinquent. Parcels that experience a loss of building square footage need to provide notice of the change to the District by April 1st of each year.

In future years of the DSCID term, the assessments for the special benefits bestowed upon the included DSCID parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment rate does not change. If the assessment formula changes and increases the assessments, then a ballot as defined in Article 13 Section D of the State Constitution will be required for approval of the formula changes.

Assessment Appeal Procedure

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds for appeal and filed with the Owners Association prior to April 1 of each year. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case appeals will only be considered for the current year and will not be considered for prior years.