

FINAL

**Downtown Fresno
Property Based
Business Improvement District
Engineer's Report**

**Fresno, California
April 2010**

***Prepared by:*
Kristin Lowell Inc.**

*Prepared pursuant to the State of California
Property and Business Improvement District Law of 1994
And Article XIID of the California Constitution
to create a property-based business improvement district*

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ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 etseq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (here and after "State Law") and pursuant to the provisions of Article XIII D of the California Constitution (Proposition 218).

The Downtown Fresno Property-Based Business Improvement District ("PBID") is designed to improve and benefit properties in the Downtown Fresno area. Every assessed property within the PBID receives benefit from the economic and environmental enhancements. Only those properties within the PBID receive the special benefit of these proposed activities (Exhibit A).

The duration of the proposed PBID is five (5) years commencing January 1, 2011. An estimated budget for the PBID improvements and activities is set forth in Exhibit B. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association and will vary between 0 and 5% in any given year. Funding for the PBID improvements and activities shall be derived from a property based assessment of each benefited parcel in the PBID. A detailed description of the methodology for determining the benefit assessment for each parcel is set forth in Exhibit C.

This Report includes the following attached Exhibits:

EXHIBIT A: A detailed description of the improvements and activities to be provided.

EXHIBIT B: The estimate of the cost of the improvements and activities.

EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the improvements and activities.

EXHIBIT D: An assessment roll, showing the amount proposed to be specially assessed against each parcel of real property within this assessment district.

Respectfully submitted,

Terrance E. Lowell, P.E.



EXHIBIT A: IMPROVEMENTS AND ACTIVITIES

To form the Downtown Fresno PBID, downtown property and business owners and civic leaders have been involved in a 12 month participatory process that was initiated in the spring of 2009. Through the process of working with the PBID committee, one-on-one meetings with property owners and community forums the primary needs as determined by property and business owners were:

- ◆ Economic enhancements
- ◆ Environmental enhancements
- ◆ Fulton Mall activation
- ◆ Administration and Advocacy

Based upon these findings, the following improvement and activity categories are recommended for the PBID. The following narrative provides recommendations for the PBID's first year of operation. Final programs and budgets will be subject to the review and approval of the PBID Owners' Association and City Council.

ECONOMIC ENHANCEMENTS

This activity includes programs and incentives to attract, grow and incubate new businesses, marketing and promotions to improve downtown's image and invite consumers to downtown and special events to attract residents and visitors.

To proactively improve the downtown business climate, combat Fresno's lingering stigmas and the challenges associated with a prolonged national economic recession, new downtown-wide economic enhancements designed to fill building vacancies and storefronts are recommended to be supported by the PBID. A collaborative approach is proposed, whereby multiple property owners and real estate professionals will work collectively with civic leaders to promote the advantages of downtown as a business location. Based upon "best practices" from other PBIDs in major downtown markets throughout the country, three primary program activities are proposed:

Business Retention and Recruitment: Housed at the offices of the Downtown Association of Fresno, the program will provide a primary one-stop point of contact for all business prospects looking to locate and/or grow in downtown. Comprehensive market information on downtown will be researched, packaged and maintained. Specialized research will identify specific target business groups and niches that are most likely to locate within downtown. Program staff will work collaboratively with regional economic development agencies, the City of Fresno and the Fresno Chamber of Commerce to coordinate and leverage business attraction efforts.

Image and Marketing: Marketing strategies and programming to encourage a fresh image will be developed as part of the overall program to economically enhance Downtown Fresno. Strategies will build off existing strengths that have emerged in the marketplace, including the cultural arts, supporting the agricultural roots of the

community through Farmer's Markets and the like, building off existing activity drivers such as the baseball stadium, and supporting developing amenities in the dining and entertainment sectors. Image and marketing efforts will aim to support business retention and recruitment efforts as well as encouraging both locals and visitors to explore downtown.

Traditional and non-traditional marketing activities and products will be explored including an interactive website and electronic communications tools, stronger public and media relations efforts to communicate ongoing positive changes in the downtown marketplace, and printed products including periodic market reports and updates, maps and brochures that provide users with information about the amenities downtown has to offer. In addition, programming and events to activate downtown will be developed as part of an overall image and marketing campaign.

Leadership and Policy: Emerging as a respected advocate for the downtown business community, the PBID will ensure that business climate issues will be kept in the forefront of civic decision-making. Key policy issues that could be advanced include assisting with the implementation of the new Downtown Strategic Plan, advancing parking management policies that support economic development, and establishing incentives for business relocation and growth.

ENVIRONMENTAL ENHANCEMENTS

This activity will include Ambassador services to enhance both the reality and perception of public safety, streetscape and signage to make downtown more attractive, and parking management initiatives to better utilize existing parking and plan for future needs.

Environmental enhancements are proposed along Downtown's key Van Ness and Fulton Mall corridors. In this area, PBID resources will be concentrated to make Downtown's most highly visible vehicular and pedestrian corridors safe, attractive and easy to use. Key environmental enhancements include:

Ambassadors: Uniformed ambassadors will be deployed to help address both the reality and perception of a clean and safe downtown along Van Ness and Fulton Mall. The approach has been used with great success in other downtowns in California's Central Valley, including Sacramento, Stockton and Visalia. Activities of ambassadors could include:

- Foot and bike patrols to help provide additional "eyes and ears" for police
- Interaction with homeless individuals to direct them to services and other assistance
- Assistance to downtown visitors to help them find services and destinations
- Escorts for employees to accompany them to parking lots and other destinations
- Supplemental cleaning of sidewalks, including sweeping and power washing
- Graffiti removal
- Other clean and safe services as needed within the Van Ness and Fulton corridors

The PBID Management Plan initially provides funding to support an estimated 160 weekly hours of Ambassador services. Deployment can vary by season, events and other factors.

Streetscape Enhancements: An allowance for cosmetic improvements to the streetscape along both Van Ness and Fulton are included in the environmental enhancement budget. Options for enhancements include:

- Street furniture, such as benches, newspaper racks and kiosks
- Pedestrian lighting
- Public art
- Banners
- Trees and landscaping
- Design and planning for streetscape enhancements

PBID funds could be leveraged with capital improvement funding and grants to increase the amount of resources available for beautification.

Parking Management: Environmental enhancement funds can also be utilized to improve the management of parking in the Van Ness and Fulton corridors. Options include identifying employee parking options, creating parking validation and promotions for consumers and funding studies to evaluate options for increasing the parking supply.

FULTON MALL ACTIVATION

Activating Fulton Mall allows coordinated programming of the Mall with events, entertainment and activity.

For properties along Fulton Mall from Tuolumne to Inyo, an additional assessment is proposed to support a full time "mall manager" and Fulton Mall activation program. The mall manager is envisioned to provide a variety of marketing, communications and support services for Fulton Mall property and business owners. Anticipated responsibilities include:

- Conduct ongoing daily communications with all Fulton Mall property and business owners
- Coordinate special events and marketing initiatives that aim to drive consumer traffic to the Mall
- Develop and maintain an inventory of Fulton Mall market information, including property ownership, business profile, vacancies, pedestrian counts, etc.
- Work with City staff and agencies to make sure that the Fulton Mall public space is well maintained and amenities are kept in good repair
- Participate in planning efforts that aim to improve Fulton Mall

MANAGEMENT, ADMINISTRATION & RESERVE

Like any business, the PBID will require a professional staff to properly manage programs, communicate with stakeholders and provide leadership. In addition to ambassadors, a marketing manager and the Fulton Mall manager, a full time management staff of two is envisioned, including:

- A full time executive director to provide general oversight of programs, oversee economic and environmental enhancements, communicate with property and business owners and provide leadership on a variety of advocacy issues with the City, Redevelopment Agency and other civic partners.
- A full time administrative assistant to provide daily operational support within the PBID office.

To reduce administrative costs, increase leveraging of funds and avoid duplication of enhanced services, this plan anticipates that the day-to-day services financed by the PBID will be managed by the Downtown Association of Fresno. PBID funds will be leveraged by sponsorships from special events, contracts, grants and earned income.

Additional administrative costs will include:

- Accounting and annual financial audit
- Insurance
- Program support costs including supplies, equipment and rent
- County PBID assessment collection fee, estimated at 1% of assessments
- Other administration costs associated with the overhead and administrative support of programs.

A reserve is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies. Reserve funds can also be utilized to repay PBID start-up loans, and to pay for costs associated with PBID renewal.

EXHIBIT B: ESTIMATE OF COST

2011 Operating Budget

The following table outlines the PBID maximum assessment operating budget for calendar year 2011.

Activity	Budget	% of Total
Economic Enhancements	\$190,000	31.3
Environmental Enhancements	\$185,000	30.5
Fulton Mall Activation	\$44,500	7.3
Management & Administration	\$130,000	21.4
Delinquency & Contingency	\$57,500	9.5
TOTAL	\$607,000	100.0

Budget Notations

1. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners Association and will vary between 0% and 5% in any given year.

EXHIBIT C: METHOD OF APPORTIONMENT

PBID Boundary

The proposed PBID district will encompass the core of the downtown area bounded roughly by Q Street to the northeast, Ventura Street to the southeast, H Street to the southwest and Toulumne to the northwest. The Van Ness corridor is also included from Ventura to Amador Streets, see attached map for district boundary and benefit zones.

Benefit Zones: Three benefit zones are proposed with three different levels of service. The benefits are delineated as follows:

- Economic enhancement services, including business support and marketing programs, will be provided in Zones 1, 2 and 3 throughout the entire PBID.
- Environmental enhancements including safety ambassadors, streetscape improvements and parking management services, will be provided in Zones 2 and 3, encompassing the Van Ness and Fulton Street corridors.
- A Fulton Mall Activation program will be provided in Zone 3 and includes only Fulton Street from Tuolumne to Inyo.

Special Benefit

The Property and Business Improvement District Law of 1994, as amended, and the State Constitution Article XIII D require that assessments be levied according to the special benefit each assessed parcel receives from the services and activities. Additional economic and environmental enhancements along with activating Fulton Mall are the activities and services anticipated throughout the PBID. The special benefit to parcels from these proposed PBID services and activities exceeds the total amount of the proposed assessment.

All of the PBID services and activities are provided only within the boundaries of the District and provide no special benefit to the properties outside the District area. The special benefit must affect the assessed property 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. The public at large is defined as all members of the public including those that live, work, and shop within the District and not simply transient visitors. A General Benefit is defined as a benefit to properties in the District and in the surrounding community or benefit to the public in general resulting from the improvement, activity or service to be provided by the assessment levied. Inasmuch as all services will be provided to the properties within the District boundaries and no services will be provided outside the District boundaries there are no general benefits.

We determined that the proposed services and activities provide only special benefit to the real property within the district area. Each of the programs is designed to meet the goals of each individual parcel; to improve the economic and environmental elements by increasing building occupancy and lease rates, encouraging new business development and attract ancillary businesses and services, and encourage commerce. A basic premise of commercial business is that increased pedestrian traffic

increases the economic return to the property. The increase in pedestrian traffic is likely to encourage commerce whether it be on the first visit or in subsequent visits. All pedestrian traffic is considered to be potential customers who will become the target audience for future patronage of retail and business establishments and services, and the renting of space in commercial and residential buildings. The enhanced PBID services are a special benefit to each parcel because they are intended to increase the pedestrian traffic.

In addition, property owners paying a majority of the proposed assessment signed petitions in favor of the PBID and their respective assessment. A property owner would not agree to the assessment if they did not believe the benefit from the services outweighs the cost of their assessment. This is an additional indicator that the special benefit each parcels receives from the services and activities is greater than each parcel's assessment.

Economic Enhancements

This program, as described in Exhibit A, is intended to retain and attract new business. This is in an effort to enhance the value of the properties and encourage investment dollars. In order to accomplish this, the PBID proposes a myriad of marketing and public relations programs. This program is designed to specially benefit only those parcels in the District boundaries by encouraging future investment and commerce. Therefore, it is our opinion that the image and communication programs provide a special benefit to all parcels in the District area.

Environmental Enhancements

This program as described in Exhibit A will provide security and maintenance services along with streetscape improvements above the base level of services provided by the City. The services the security forces and maintenance teams provide and the streetscape improvements are specific to the Downtown Fresno area, thus, each assessed parcel located in the District specially benefits from this enhanced level of service. These services will not be delivered to any parcel outside the PBID boundary and are intended to meet the goals of the PBID as discussed above. Therefore, it is our opinion that there is no general benefit and that the increased level of security and maintenance and streetscape improvements provides a special benefit only to the assessed parcels in the PBID.

Advocacy and Administration

This program as described in Exhibit A is designed to develop public/private partnerships that will enhance the goals and needs of the PBID area all in an effort to increase investment dollars and commerce. The program is geared to increase customers and pedestrian traffic to the area which will improve the commercial desirability of assessed properties within the PBID boundaries. The above benefits are to be provided only to assessed parcels within the PBID boundaries. Therefore, it is our opinion that there is no general benefit and that the advocacy and administration programs provide a special benefit only to the assessed parcels in the PBID.

In addition to the special benefits described above for the four programs the PBID offers, there are also less tangible reasons why these services provide only a special benefit to those properties within the PBID.

1. All improvements and activities to be provided through the PBID are special services and are above and beyond the general level of service the City currently provides.
2. All improvements and activities to be provided through the PBID are designed by the property owners to increase business revenue and provide special benefits that may result in increased rental occupancy rates and annual revenue incomes to the owners of real property within the district.
3. The California State Legislature found that assessments levied for the purpose of providing improvements and promoting activities that benefit real property are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property for which the improvement and activities are provided. Streets and Highways Code Section 36601 (d).

Assessment Methodology

Determining the proportionate share of special benefit among the parcels of real property, including the government owned parcels, within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed improvements.
2. Identifying how each assessed parcel specially benefits from the proposed improvements and activities.
3. Determining the amount of the special benefit each assessed parcel receives in relation to the other parcels in the district.
4. Apportioning the cost of the proposed improvements and activities to each assessed parcel based on the special benefit received.

The proposed improvements and activities as outlined in Exhibit A will provide a higher level of service than the City provides with City funds to those parcels in the PBID area. Therefore, every parcel in the PBID benefits from the improvements and activities and will receive enhanced safety and maintenance programs, image and communication, special projects, and administration/advocacy. The PBID programs are designed to deliver service to each parcel within the district.

Assessment Factors

The Downtown Fresno property owners and business owners have emphasized that the assessment formula for the PBID must be fair, balanced and have a direct relationship to benefits received. The State enabling legislation, Section 36632(a) of the Streets and Highways Code, also states, "Assessments levied on real property...shall be levied on the basis of the estimated benefit to the real property within the...district."

While all the PBID services will only be provided to the benefiting parcels in the district, the recommended assessment methodology for the Downtown Fresno PBID is to spread the cost of the improvements and activities to lot square footage plus building square footage.

Lot square footage is relevant to the highest and best use of a property and will reflect the long term value implications of the improvement district. Recognizing the lot receives the greatest amount the lot square footage is assessed at the full rate. Lot square footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

Building square footage is relevant to the interim use of a property and is utilized to measure short and mid-term value impacts. It also acknowledges the benefits from the services to the buildings, including tenants, residents and employees. The building itself receives less benefit than the lot. Therefore, building square feet is assessed at 50% of the lot rate. Building square footage is defined as gross building square footage as determined by the outside measurements of a building.

Assessment Calculation

As previously discussed in Exhibit B the budget is determined and segregated into the different benefit zones based upon each Zone's demand for service. In order to allocate the cost of each Zone to the parcels within that Zone for the special benefits received we use the assessable square footages shown below.

Benefit Zone	Lot Sq. Ft.	½ Building Sq.Ft.
Zone 1: Downtown At-Large	6,710,387	2,268,004
Zone 2: Downtown Core	1,163,924	890,004
Zone 3: Fulton Mall	685,485	666,805
TOTAL:	8,559,796	3,825,575

To allocate the management, administration and contingency portion of the budget is to spread those costs on a pro-rata basis to Economic Enhancements, Environmental Enhancements and Fulton Mall, please see the table below:

Programs	Budget	Add: Admin	Total
Economic Enhancements (All Zones)	\$190,000	\$84,923	\$274,923
Environmental Enhancements (Zones 2 & 3)	\$185,000	\$82,688	\$267,688
Fulton Mall (Zone 3)	\$44,500	\$19,890	\$64,390
Management & Administration	\$130,000		
Contingency	\$57,500		
TOTAL	\$607,000		\$607,000

To calculate the annual assessment for each parcel is to divide the budget amount for each service by the appropriate lot and building square footages. The table below indicates the assessment rates per square foot per benefit zone.

Benefit Zone	Annual Assessment Rates	
	Per Lot Sq. Ft.	Per Building Sq. Ft.
Zone 1	\$0.0222	\$0.0111
Zone 2	\$0.1008	\$0.0504
Zone 3	\$0.1487	\$0.0743

For example, to calculate the assessment for a 10,000 square foot lot plus a 5,000 square foot building in Zone 1: The lot square footage x the lot square foot assessment, plus the building square footage x the building square foot assessment for Zone 1.

$$(10,000 \times \$0.0222 \text{ plus } 5,000 \times \$0.011 = \$227.25 \text{ parcel assessment})$$

The assessment for each parcel is calculated the same as the example above, respective of each benefit zone and assessment rates.

Property Use Considerations

The methodology provides the following treatments for property used exclusively for residential, non-profit, parking structures and government uses:

- **Treatment of Residential Property:** Residential uses will fully benefit from environmental enhancement services and will pay a full share of these services; however, economic enhancement services will benefit residential uses to a lesser degree than commercial properties and the residential rate is adjusted accordingly. Those parcels that are zoned and used exclusively for residential uses are deemed to not benefit from the PBID services and therefore will not be assessed.
- **Assessment Policy on Non-Governmental Tax-Exempt Properties:** Properties that are exempt from property tax may not receive economic enhancement activities specified in this Management District Plan and may not be fully assessed for these services. An owner of real property located within the boundaries that meets these criteria may reduce the amount of the lot square footage assessment to be levied if all of the following conditions are met:
 - a. The property owner is a non-profit corporation that has obtained federal tax exemption under Internal Revenue Code section 501c3 or California franchise tax-exemption under the Revenue and Taxation Code Section 23701d.
 - b. The class or category of real property is eligible for exemption, in whole or in part, from real property taxation (i.e. ad valorem tax).

- c. The property owner makes the request in writing to the Downtown Association of Fresno prior to the submission of the PBID assessment rolls to the Fresno County Assessor (on or before July 1 of each year), accompanied by documentation of the tax-exempt status of the property owner and the class or category of real property.

If these conditions are met, the amount of the PBID assessment to be levied for economic enhancement shall be reduced in the same proportion to the real property tax exemption granted to the property by Fresno County.

- **Treatment of Parking Structures:** Parking structures receive different levels of benefit from PBID improvements and services based upon their use and ownership. Parking structures will be subject to one of the following methodologies:
 - a. Parking structure square footage that is integrated within a building, has the same ownership as the building, and the building has uses in addition to parking where parking is just an ancillary use, does not receive benefit from the PBID services and therefore square footage of the parking structure will not be assessed.
 - b. Stand-alone public parking structures owned and operated by government receive half the benefit of a similarly sized building due to their role as part of the infrastructure that supports downtown commerce and will be assessed at one-half of the gross building square footage of the parking structure.
 - c. Other stand-alone parking structures that are not ancillary to a building or publicly-owned, will receive the full benefit from PBID improvements and activities and will be assessed at standard assessment rates for commercial properties.

Government Assessments

The Downtown Fresno PBID assumes that the City of Fresno, Fresno Redevelopment Agency, Fresno County, State of California and other federal, state and local government entities will pay assessments for the special benefits conferred to government property within the boundaries of the PBID. Government properties will fully benefit from PBID services and will pay the same assessment rates as commercial properties. Article XIII D of the California Constitution was added in November of 1996 and provides for these assessments.

Maximum Annual Assessment Adjustments

Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners Association and will vary between 0% and 5% in any given year.

Budget Adjustment

Any annual budget surplus or deficit will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses or deficits that are carried forward.

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable commercial footage for parcels included and assessed within the District boundaries. The modification of parcel improvements assessed within the District may then change upwards or downwards the amount of total footage assessment for these parcels. In future years, the assessments for the special benefits bestowed upon the included PBID 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, then a Proposition 218 ballot will be required to approve the changes.

EXHIBIT D: ASSESSMENT ROLL

The total assessment amount for 2011 is \$607,000 apportioned as follows:

APN	OWNER NAME	Site Address	Parcel Assmt
466-270-02	1044 Fulton Mall Assoc Llc	1044 Fulton Mall	\$3,658.47
466-153-12	1315 Partners	1315 Van Ness Ave	\$3,159.84
466-142-08	1506 Van Ness Ave Llc	1516 Van Ness Ave	\$746.62
466-134-07	2055 San Joaquin Partnership	2055 San Joaquin St	\$1,461.48
468-254-07	902 Fulton Mall Llc	900 Fulton Mall	\$5,572.38
466-212-04	A Partners Llc	1119 Fulton Mall	\$6,728.10
468-282-19	Akt Partnership	865 Fulton Mall	\$2,730.15
468-284-41	Alchian Anna Trustee	1924 Tulare St	\$228.13
466-211-20	Allen Al & Moira	1239 Fulton Mall	\$1,224.80
466-154-13	Allen Alan L & Moira L Trustees	1250 Fulton Mall	\$2,141.66
468-283-12	Amvets Dept Of Ca Service Foundation	758 Broadway	\$464.43
468-255-13	Anaya Joe B & Maribel Vera	831 N Van Ness Ave	\$842.27
468-294-04	Armenian General Benevolent Union	617 Broadway	\$219.70
468-253-09	Arnold Frank	700 Van Ness Ave	\$661.19
468-283-11	Arnold Jane Whitehurst	748 Broadway	\$115.00
466-141-04	Arte Americas The Mexican Arts Center	1640 Van Ness Ave	\$5,546.66
466-141-10	Artes Americas The Mexican Arts Center	2126 San Joaquin St	\$2,341.46
466-141-11	Artes Americas The Mexican Arts Center	None Assigned	\$614.87
466-146-15	At&T Building	1429 Van Ness Ave	\$13,464.77
466-152-10	Atc Building Company	1206 Van Ness Ave	\$4,757.21
468-254-06	Awad Samir & Samiha/Youssef Sami & Dina	2027 Kern St	\$1,704.90
466-143-13	Bahn Marilyn Louise Trustee	1466 Van Ness Ave	\$1,422.06
466-082-05	Bank Of America Natl Tr & Sav Assn Tr	2515 Fresno St	\$575.78
468-261-14	Bank Of America Natl Tr & Sav Assn Tr	2122 Mono St	\$372.08
468-261-16	Bank Of America Natl Tr & Sav Assn Tr	644 Van Ness Ave	\$191.97
466-154-12	Barry Edward B Trustee	1234 Fulton Mall	\$3,845.39
468-286-04	Baskin Richard Allen Trustee	729 Broadway	\$260.87
468-256-08	Bedoian Tarjian & Heranoush H Trustees	736 Fulton St	\$502.39
466-151-08	Bloom Phillip F & Rosalyn L Trust	1332 Van Ness Ave	\$1,124.71
466-213-24	Blum Shirley Rodder	1049 Fulton Mall	\$815.44
468-262-03	Bolex Timothy Paul	2130 Ventura St	\$144.92
468-211-14	Boman Roger K & Brenda L Trustees	955 N St	\$680.67
466-240-03	Brisam Fresno Llc	1055 Van Ness Ave	\$8,460.14
466-132-12	Bruce William R & Mercedes B Trustees	1752 Van Ness Ave	\$483.49
468-252-07	Bui Nam V & Maria T	820 N Van Ness Ave	\$998.00
468-251-10	Burgess, Smith & Wathen Iv	2100 Tulare St	\$4,211.99
468-252-11	Burgess, Smith & Wathen Iv	2148 Kern St	\$415.45
468-256-10	Caire John Jr & Eleanor Trustee	760 Fulton St	\$303.90
468-253-01	Capriotti Craig & Carol Trustees	757 L St	\$201.80
468-264-12	Castor Properties Llc	650 Fulton St	\$934.86
466-056-06	Castro Ralph L & Ramona S	2641 Fresno St	\$325.73
466-154-11	Center Mall Court Investors	2011 Fresno St	\$3,801.56
466-154-31	Center Mall Court Investors	2019 Fresno St	\$1,683.81

APN	OWNER NAME	Site Address	Parcel Assmt
466-151-09	Cervantes Robert	1342 Van Ness Ave	\$1,134.49
466-211-06	Chooljian Gerald & Tammy Lee Trustees	1929 Fresno St	\$1,279.48
468-182-19	Civic Center Square Inc	2525 Capitol St	\$1,336.27
468-182-22	Civic Center Square Inc	821 P St	\$1,120.75
468-184-19	Civic Center Square Inc	2444 Main St	\$1,159.22
468-184-30	Civic Center Square Inc	906 N St	\$716.71
468-185-16	Civic Center Square Inc	2445 Capitol St	\$1,177.11
468-185-18	Civic Center Square Inc	2423 Inyo St	\$560.37
468-185-19	Civic Center Square Inc	2405 Capitol St	\$763.78
468-185-20	Civic Center Square Inc	2435 Inyo St	\$560.37
468-211-15	Civic Center Square Inc	2321 Kern St	\$495.61
468-211-16	Civic Center Square Inc	2300 Tulare St	\$1,312.32
468-211-17	Civic Center Square Inc	2345 Kern St	\$495.61
466-213-04	Collins Cooper	1029 Fulton Mall	\$1,066.04
468-251-12	Cooper & Hoppe	929 L St	\$427.37
466-202-01	Cornerstone Assembly Of God	1445 Fulton St	\$2,988.45
468-181-45	Coyle Courthouse	912 O St	\$7,178.83
466-152-02	Crocker Building Partners	1223 L St	\$628.00
466-152-03	Crocker Building Partners	2135 Fresno St	\$1,176.37
468-291-07	Culleton Patrick G	602 Broadway	\$275.35
468-291-08	Culleton Patrick G	620 Broadway	\$295.09
468-256-03	D A V Charities	701 Van Ness Ave	\$494.18
466-152-01	Davis Craig & Cindy	2146 Merced St	\$375.96
466-134-02	De Santis Pat & Carmela	1753 Van Ness Ave	\$608.66
466-134-03	De Santis Pat & Carmela	1747 Van Ness Ave	\$709.58
466-134-04	De Santis Pat & Carmela	1745 Van Ness Ave	\$897.86
468-211-03	Desmond Family Real Estate Ltd Ptnrship	2330 Tulare St	\$146.76
466-212-16	Do Hoang Dinh & Kim Bui	1147 Fulton Mall	\$1,635.40
466-115-03	Done R James	1335 M St	\$412.51
468-294-05	Doranian Vartan	603 Broadway	\$343.38
468-253-18	Downtown Artist Group	701 L St	\$540.21
466-146-09	Downtown Church	1440 Fulton St	\$1,225.54
466-202-02	Downtown Church	1435 Fulton St	\$1,061.70
468-252-02	Downtown Club (Land)	2133 Kern St	\$392.14
468-261-12	Elia Allen Trustee	634 Van Ness Ave	\$191.86
466-213-05	Ellis Family Partnership	1025 Fulton Mall	\$1,949.65
466-113-09	Encino Grande Llc	1243 N St	\$1,027.83
468-251-14	Ethridge Thomas Marlin	932 Van Ness Ave	\$3,923.67
466-151-03	Fanucchi Edward D	1325 L St	\$164.25
466-151-04	Fanucchi Edward D	None Assigned	\$164.25
466-115-10	Fanucchi Edward L	1342 L St	\$251.20
466-115-11	Fanucchi Edward L	1350 L St	\$164.25
466-115-12	Fanucchi Edward L	1360 L St	\$200.29
466-151-05	Fanucchi Edward L	2125 Merced St	\$411.67
466-143-15	First States Investors 5000A Llc	2111 Tuolumne St	\$6,128.94
466-171-14	Force Fulton Mall Llc	1136 Fulton Mall	\$4,150.59
466-146-14	Fresno Area Hispanic Foundation	1444 Fulton St	\$2,289.80

APN	OWNER NAME	Site Address	Parcel Assmt
468-281-01	Fresno Ball Park Lofts Llc	939 Fulton Mall	\$13,105.83
466-154-21	Fresno Capital Fund Llc	1221 Van Ness Ave	\$4,567.33
466-064-42	Fresno City Of	2600 Fresno St	\$2,821.19
466-065-35	Fresno City Of	1050 Q St	\$2,763.22
466-084-01	Fresno City Of	1235 O St	\$2,345.78
466-093-01	Fresno City Of	2444 Fresno St	\$241.54
466-093-05	Fresno City Of	2430 Fresno St	\$2,425.06
466-094-09	Fresno City Of	2405 Tulare St	\$1,024.13
466-121-01	Fresno City Of	2317 Mariposa Mall	\$3,352.73
466-144-03	Fresno City Of	1605 Van Ness Ave	\$2,635.14
466-145-01	Fresno City Of	1559 Van Ness Ave	\$9,136.01
466-145-02	Fresno City Of	1515 Van Ness Ave	\$1,317.57
466-145-03	Fresno City Of	1505 Van Ness Ave	\$1,054.06
466-154-19	Fresno City Of	2040 Merced St	\$6,934.43
466-206-50	Fresno City Of	1900 Tuolumne St	\$1,449.24
466-213-30	Fresno City Of	1919 Tulare St	\$2,426.77
468-182-06	Fresno City Of	817 P St	\$28.98
468-212-19	Fresno City Of	803 N St	\$3,915.80
468-212-20	Fresno City Of	800 M St	\$705.30
468-224-19	Fresno City Of	None Assigned	\$270.53
468-255-11	Fresno City Of	801 Van Ness Ave	\$13,350.21
468-255-15	Fresno City Of	830 Fulton Mall	\$7,456.45
468-284-43	Fresno City Of	None Assigned	\$3,053.07
468-284-44	Fresno City Of	928 H St	\$4,801.82
468-284-45	Fresno City Of	808 H St	\$2,541.00
468-350-51	Fresno City Of	None Assigned	\$77.29
468-350-52	Fresno City Of	None Assigned	\$77.29
468-350-54	Fresno City Of	None Assigned	\$589.36
468-350-55	Fresno City Of	2650 Tulare St	\$894.21
466-250-08	Fresno Co. Office Of Ed.	1101 Van Ness Ave	\$12,397.19
466-213-32	Fresno County Economic Opportunities	1900 Mariposa St	\$1,036.03
466-213-33	Fresno County Economic Opportunities	1920 Mariposa St	\$2,861.16
466-213-34	Fresno County Economic Opportunities	None Assigned	\$1,333.30
466-115-15	Fresno County Employees Credit Union	2211 Merced St	\$415.45
466-152-11	Fresno County Employees Credit Union	1250 Van Ness Ave	\$3,647.92
466-094-01	Fresno County Of	2420 Mariposa St	\$2,689.44
466-116-13	Fresno County Of	1225 M St	\$7,161.09
466-160-01	Fresno County Of	1100 Van Ness Ave	\$14,209.88
466-211-03	Fresno County Of	1227 Fulton Mall	\$10,574.80
466-211-04	Fresno County Of	1215 Fulton Mall	\$1,652.05
466-211-13	Fresno County Of	None Assigned	\$465.07
466-211-19	Fresno County Of	None Assigned	\$46.13
468-214-10	Fresno County Of	2220 Tulare St	\$5,610.48
468-252-08	Fresno County Of	830 N Van Ness Ave	\$1,448.94
468-252-09	Fresno County Of	844 Van Ness Ave	\$1,705.84
466-151-14	Fresno Deputy Sheriffs Inc Association	1360 Van Ness Ave	\$967.35
466-172-12	Fresno Pacific Towers Inc	1060 Fulton Mall	\$10,842.41

APN	OWNER NAME	Site Address	Parcel Assmt
466-240-08	Fresno Park Tower Llc	1011 Van Ness Ave	\$5,465.10
466-143-01	Fresno Scottish Rite Cathedral Co		\$434.70
466-143-02	Fresno Scottish Rite Cathedral Co		\$164.40
466-143-03	Fresno Scottish Rite Cathedral Co		\$179.31
466-115-13	Fresno Unif Sch Dist	1301 M St	\$711.63
466-122-01	Fresno Unif Sch Dist	2348 Mariposa Mall	\$782.16
466-122-02	Fresno Unif Sch Dist	2309 Tulare St	\$2,425.97
466-172-15	Friis Hansen & Co M	1030 Fulton Mall	\$1,433.06
466-122-03	Gaines Building Inc	2314 Mariposa Mall	\$1,001.73
468-264-09	Garcia Lester L & Delphina Trustees	None Assigned	\$183.57
468-264-10	Garcia Lester L & Delphina Trustees	618 Fulton St	\$164.25
466-144-08	Geil Stephen D & Eileen M Trustees	1649 Van Ness Ave	\$4,258.93
466-113-08	Giumarra Properties Ltd	2309 Fresno St	\$570.03
468-164-09	Golden Bear Inc	911 Santa Fe Ave	\$897.00
466-132-13	Gonzales, Victoria	1762 Van Ness Ave	\$1,141.89
466-113-03	Greater Fresno Area Chamber Of Commerce	2331 Fresno St	\$590.68
466-171-11	Gurfield Robert M	1100 Fulton Mall	\$2,558.03
466-171-12	Gurfield Robert M	1118 Fulton Mall	\$3,660.96
466-171-13	Gurfield Robert M	1130 Fulton Mall	\$1,415.13
466-146-13	Hamamjian Dennis K	1407 Van Ness Ave	\$2,283.79
468-225-20	Haron James S	2222 Ventura St	\$1,077.06
468-265-18	Haron James S & Sharon O	2048 Ventura St	\$603.47
468-291-16	Henry Patrick L & Merry G Trustees	615 Fulton St	\$537.34
466-132-14	Hoffman Robert Jr & D Ilene Trustees	1728 Van Ness Ave	\$2,357.35
468-254-08	Hollingsworth Grace Winifrid Tr	926 Fulton Mall	\$1,621.46
468-225-19	Holy Trinity Armenian Apostolic	537 M St	\$1,637.61
466-214-01	Hotel Frezno Llc	1249 Broadway Plz	\$1,743.22
468-264-04	Inda Pablo C & Hermelinda	633 Van Ness Ave	\$325.50
468-281-04	Jamgochian Alice	913-917 Fulton Mall	\$1,651.41
468-283-03	Johnson Florence	727 Fulton St	\$178.11
468-261-11	Jouroyan Harold A Trustee	603 Van Ness Ave	\$164.25
468-261-17	Jouroyan Harold A Trustee	603 Van Ness Ave	\$164.25
468-261-18	Jouroyan Harold A Trustee	2125 Ventura St	\$1,473.83
468-264-11	Jouroyan Harold A Trustee	622 Fulton St	\$222.22
468-264-13	Jouroyan Harold A Trustee	603 Van Ness Ave	\$579.70
468-264-14	Jouroyan Harold A Trustee	653 Van Ness Ave	\$502.40
468-261-10	Jouroyan Tyrone	2111 Ventura St	\$437.06
468-262-15	Jouroyan Tyrone	2120 Ventura St	\$415.45
468-262-02	Jouroyan Tyrone & Carole	2140 Ventura St	\$144.92
468-291-10	Kapigian Raymond Phillip	None Assigned	\$77.29
468-251-04	Kern Virginia Llc	2147 Kern St	\$591.15
468-251-13	Kern Virginia Llc	None Assigned	\$183.57
468-254-01	Kgc Investments Ltd	2030 Tulare St	\$395.27
468-254-02	Kgc Investments Ltd	2034 Tulare St	\$1,888.52
468-294-01	Kragh Warren L	661 Broadway	\$492.74
468-294-02	Kragh Warren L	645 Broadway	\$247.42
468-252-10	L.C. Wesley Super Garage	862 Van Ness Ave	\$2,936.81

APN	OWNER NAME	Site Address	Parcel Assmt
468-255-07	Lee Dae S & Sook K Trustees	860 Fulton Mall	\$9,300.43
466-213-02	Lee Sang Soo & Eun-Joo	1045 Fulton Mall	\$2,578.49
466-212-12	Leon Gloria Elia Trustee	1904 Fresno St	\$528.51
468-281-03	Litchmann Marshall M & Carolyn G Trs	927 Fulton Mall	\$1,678.63
466-153-15	Longs Drug Stores California Inc	None Assigned	\$2,283.79
466-153-18	Longs Drug Stores California Inc	2000 Tuolumne St	\$4,274.28
466-153-14	Longs Drugs Stores California Inc	1302 Fulton Mall	\$5,223.32
468-286-06	Lundeen Glen	701 Broadway	\$443.09
468-215-27	M L Street Properties	855 M St	\$4,218.12
468-215-28	M L Street Properties	810 L St	\$966.16
468-215-29	M L Street Properties	None Assigned	\$318.83
468-215-30	M L Street Properties	815 M St	\$425.11
466-213-06	Madrigal Francisco & Maria Elena	1017 Fulton Mall	\$861.62
468-264-08	Maloney Tillie Jane Rotalo Trustee	2023 Ventura St	\$67.63
466-154-14	Marderosian Michael G & Lorie G	2016 Merced St	\$3,122.22
468-286-12	Mardirosian Bedros & Mary Misik Trs	None Assigned	\$251.20
466-151-06	Marquez Jaime L	1324 Van Ness Ave	\$2,605.25
468-281-05	Mc Cutchen W Bennett & Vivian L	901 Fulton Mall	\$2,798.85
466-212-17	Medina Sdi Llc	1155 Fulton Mall	\$1,678.14
468-256-09	Miller Deborah Lynn	748 Fulton St	\$267.38
468-283-10	Miller Randy Maynard & Nancy	746 Broadway	\$115.00
466-056-18	Milner/Klein Realty	2607 Fresno St	\$454.18
468-256-04	Monaco John Michael & Nora Gayle Trs	702 Fulton St	\$164.25
468-256-05	Monaco John Michael & Nora Gayle Trs	712 Fulton St	\$247.42
468-283-04	Monaco John Michael & Nora Gayle Trs	719 Fulton St	\$751.93
468-283-14	Monaco John Michael & Nora Gayle Trs	745 Fulton St	\$772.21
466-082-04	Moore Twining Associates Inc	2531 Fresno St	\$599.27
468-254-05	Morales Maria	915 Van Ness Ave	\$562.08
466-132-07	Murphy Dean	1704 Van Ness Ave	\$812.81
466-142-07	Murphy Dean	1506 Van Ness Ave	\$1,197.80
466-056-08	Neumann Dale H & Sheila D Trustees	2621 Fresno St	\$128.37
468-284-42	Ninnis Gayl R & H Jean Trustees	1902 Tulare St	\$266.19
468-262-20	Norah Holdings Llc	2142 Ventura St	\$264.23
466-213-03	Ochoa Francisco D & Elena Miranda	1039 Fulton Mall	\$1,718.02
466-211-17	Older Americans Housing Inc	1240 Broadway Plz	\$2,075.23
466-202-04	Ostlund John E & Kate E	1415 Fulton St	\$1,508.34
466-202-11	Ostlund John E & Kate E	1421 Fulton St	\$395.27
466-202-14	Ostlund John E & Kate E	1425 Fulton St	\$746.62
468-286-01	Ostlund John E & Kate E	1880 Inyo St	\$154.59
468-286-03	Ostlund John E & Kate E	745 N Broadway	\$247.42
468-286-11	Ostlund John E & Kate E	1830 Inyo St	\$254.42
468-164-08	P Street Partners Llc	2608 Tulare St	\$591.79
468-252-04	Panchal Ramesh B & Kalpana	2127 Inyo St	\$860.57
466-134-01	Papazian Robert Trustee	1763 Van Ness Ave	\$746.62
466-206-56	Parking Lot Fresno Housing Authority	1331 Fulton Mall	\$10,843.38
468-254-10	Patterson T W Investors	2014 Tulare St	\$12,852.61
466-270-01	Pegram Steven Kyle & Jane Yang	1040 Fulton Mall	\$562.28

APN	OWNER NAME	Site Address	Parcel Assmt
466-213-07	Pentori Inc	1015 Fulton Mall	\$6,218.60
468-283-07	Pep Properties Inc	716 Broadway St.	\$228.89
468-283-13	Pep Properties Inc	710 Broadway	\$275.88
468-283-15	Pep Properties Inc	716 Broadway	\$386.46
468-183-18	Pge	716 O St	\$3,613.53
468-191-19	Pge	624 O St	\$3,853.71
468-254-13	Poeschel Dirk & Diana M	923 Van Ness Ave	\$960.47
468-255-14	Preservation Hotel California Lp	843 Van Ness Ave	\$9,314.79
468-252-06	Public Properties Inc	814 Van Ness Ave	\$615.25
466-211-12	R & C Patterson Family L P	1245 Fulton Mall	\$5,228.94
466-113-06	Ramirez Commercial Properties Llc	1234 M St	\$336.18
466-113-07	Ramirez Commercial Properties Llc	1260 M St	\$749.16
466-212-13	Redev Agency Fresno City Of	1931 Mariposa St	\$1,489.52
466-213-25	Redev Agency Fresno City Of	1934 Mariposa St	\$1,619.05
466-214-17	Redev Agency Fresno City Of	1258 H St	\$1,313.98
466-215-20	Redev Agency Fresno City Of	1822 Fresno St	\$2,714.91
468-253-11	Redev Agency Fresno City Of	736 Van Ness Ave	\$328.49
468-253-15	Redev Agency Fresno City Of	None Assigned	\$164.25
468-282-21	Redev Agency Fresno City Of		\$2,887.97
468-282-22	Redev Agency Fresno City Of	835 Fulton Mall	\$813.30
468-282-23	Redev Agency Fresno City Of	None Assigned	\$3,950.47
468-286-05	Redev Agency Fresno City Of	721 Broadway	\$349.05
468-256-12	Riley James	727 Van Ness Ave	\$330.60
468-256-01	Riley James M	755 Van Ness Ave	\$1,122.85
468-254-09	Ruben Technologies Llc	930 Fulton Mall	\$1,804.00
466-151-10	Ruiz Eduardo	1350 Van Ness Ave	\$1,154.77
466-132-10	Sahakian Harry M & Mary M Trustees	1740 Van Ness Ave	\$1,141.89
466-132-11	Sahakian Harry M & Mary M Trustees	1744 Van Ness Ave	\$746.62
468-256-11	Sahakian John A & Mary Trustees	717 Van Ness Ave	\$247.42
468-291-11	San Sebastian Steven J	648 N Broadway	\$541.39
468-251-11	Sawl H Ronald	2140 Tulare St	\$683.94
468-291-09	Schedler Violet C Trustee	626 Broadway	\$348.32
468-291-15	Schedler Violet C Trustee	643 Fulton St	\$251.20
468-294-03	Schedler Violet C Trustee	627 Broadway	\$494.84
466-212-01	Scripps Gsb li Llc	1177 Fulton Mall	\$7,055.30
466-212-20	Scripps Gsb li Llc	1140 Broadway Plz	\$3,373.15
468-165-02	Sebenius Emmons & Janet K Family Tr	2625 Inyo St	\$1,624.00
468-281-02	Sosa Samuel & Lupe	935 Fulton Mall	\$1,478.21
468-251-05	Specific Properties Llc	2115 Kern St	\$2,843.30
466-091-14	St Of Ca	1130 O St	\$1,508.24
466-092-01	St Of Ca	1025 P St	\$2,503.01
468-400-01	St Of Ca	2429 Ventura St	\$14,047.98
466-143-14	Stephen Investments Inc		\$857.70
468-254-03	Stephen Investments Inc	933 Van Ness Ave	\$2,422.10
468-256-06	Stockle Richard F Jr & Nanette G	728 Fulton St	\$164.25
468-256-07	Stockle Richard F Jr & Nanette I	732 Fulton St	\$247.42
468-164-02	Stone Stephen Robert & Janet Nadeen	935 Santa Fe Ave	\$286.24

APN	OWNER NAME	Site Address	Parcel Assmt
466-056-07	Tanner Family Trusts	2627 Fresno St	\$202.89
468-291-13	Tavie Diversified Inc	665 Fulton St	\$784.13
466-134-05	Toews Properties Llc	1729 Van Ness Ave	\$1,141.89
466-134-06	Toews Properties Llc	1717 Van Ness Ave	\$1,583.38
466-172-07	Torrvalva Ben Vidales & Teresa	2027 Tulare St	\$1,785.83
466-172-08	Torrvalva Ben Vidales & Teresa	1024 Fulton Mall	\$4,065.49
466-114-14	Towne Wayne H	1404 L St	\$1,327.85
466-115-09	Towne Wayne H & Frances G	1330 L St	\$457.95
468-252-05	Tutelian Cliff	802 Van Ness Ave	\$2,216.48
466-202-06	Tutelian Clifford H	1905 Tuolumne St	\$251.20
468-184-37	Tutelian Holdings I Llc	2440 Tulare St	\$1,550.29
468-184-38	Tutelian Holdings I Llc	2440 Tulare St	\$168.85
468-184-39	Tutelian Holdings li Llc	956 N St	\$166.35
468-211-04	Tutelian Sonia Trustee	925 N St	\$473.80
468-182-29	U S A	2546 Kern Mall	\$589.36
468-253-16	United Security Bank	760 Van Ness Ave	\$502.40
468-253-19	United Security Bank	2126 Inyo St	\$1,077.76
468-216-17	Uniwel Fresno Hotel Llc	717 M St	\$2,589.31
468-224-25	Uniwel Fresno Hotel Llc	2233 Ventura St	\$6,130.23
466-202-05	Uptown Investments Lp	1401 Fulton St	\$7,723.59
468-251-09	Valdivia Leo & Teresa Trustees	944 Van Ness Ave	\$1,667.69
466-142-09	Valley Public Television Inc	1528 Van Ness Ave	\$2,032.66
466-142-12	Valley Public Television Inc	1544 Van Ness Ave	\$3,484.79
466-260-01	Warner Eugene V & Darlene Trustees	1150 Fulton Mall	\$1,363.75
466-146-16	Warnors Center For The Performing Arts	2011 Tuolumne St	\$5,072.63
466-211-05	Weiner Ronald W & Elaine J Trustees	1203 Fulton Mall	\$842.86
466-151-07	Whitlow Kurt R & Janice D	1326 Van Ness Ave	\$873.19
466-212-03	Wong Ronald C & Jenny Z Trustees	1133 Fulton Mall	\$3,807.20
468-282-05	Yee Moon Ja Trustee	829 Fulton Mall	\$890.98