

**City of Burlingame Assessment District
No. 2012-1, Downtown Burlingame Avenue
Streetscape Improvement Project**

Engineer's Report (Annual Report)

City of Burlingame

Fiscal Year 2026/27

TABLE OF CONTENTS

1. EXECUTIVE SUMMARY	1-1
2. INTRODUCTION	2-1
2.1. Background of District	2-1
2.2. Reason for the Assessment.....	2-1
2.3. Establishment of the Assessment.....	2-1
3. PLANS AND SPECIFICATIONS	3-1
3.1. Description of the Boundaries of the District.....	3-1
3.2. Description of the District Improvement Project.....	3-1
3.3. Map of District Improvement Project.....	3-1
4. ESTIMATE OF COSTS	4-1
4.1. District Improvement Project Costs	4-1
5. SPECIAL AND GENERAL BENEFIT	5-1
5.1. Introduction.....	5-1
5.2. Identification of Benefit	5-1
5.3. Separation of General Benefit	5-3
5.4. Quantification of General Benefit.....	5-4
5.5. Apportioning of Special Benefit.....	5-5
6. METHOD ASSESSMENT	6-1
6.1. Assessment Budget.....	6-1
6.2. Method of Assessment Spread.....	6-2
6.3. District Improvement Project Debt Financing.....	6-2
6.4. Assessment Prepayment Formula.....	6-3
7. ASSESSMENT DIAGRAM	7-1
8. ASSESSMENT ROLL	8-1

1. EXECUTIVE SUMMARY

The City Council of the City of Burlingame (“City Council”), pursuant to the Landscaping and Lighting Act of 1972, being Division 15, Part 2 of the Streets and Highways Code of the State of California (“1972 Act”), previously formed the assessment district known and designated as “Assessment District No. 2012-1, Downtown Burlingame Avenue Streetscape Improvement Project”, (hereafter referred to as the “District”).

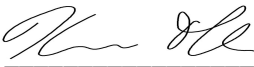
The City Council has initiated proceedings directing the preparation and filing of a report for Fiscal Year 2026/27 presenting the improvements, an estimated cost, including debt financing, of the improvements, annual administrative costs, and a diagram showing the area and properties to be assessed.

The following assessment is authorized in order to pay the estimated costs, including debt financing of the improvements and annual administrative costs to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received. The following table summarizes the assessment:

Description	Amount
District Improvement Project Costs	\$11,227,015
Less: Allocation to General Benefit(1)	(3,238,994)
Subtotal: Allocation to Special Benefit	\$7,988,021
Less: Sewer and Water Enterprise Fund Contribution(2)	(\$922,000)
Less: TLC Grant	(301,000)
Less: Additional Contribution from Parking Enterprise Fund	(782,432)
Less: Additional City Contribution	(20,195)
Total Amount to be Specially Assessed	\$5,962,394
Total Amount Pre-Paid During 30 Day Collection Period	\$341,582
Annual Assessable Budget:	
Average Annual Debt Service Payment(3)	\$310,156
Total Annual Assessable Budget	\$310,156

- (1) See Section 5.4.
- (2) Contemporaneously with the District Improvement Project, the City, using sewer and water enterprise funds, replaced the sewer and water lines under Burlingame Avenue (the overall total cost for all projects is \$15,443,660). A portion of the money for that project was allocated for patching the streets and sidewalks. Since the District Improvement Project eliminates the need for patching, the \$922,000 is being contributed to the District Improvement Project.
- (3) See Section 6.3.

This annual report represents no changes to the Fiscal Year 2025/26 annual report.



 Kevin Okada
 Assistant Public Works Director
 City of Burlingame

2. INTRODUCTION

2.1. Background of District

The City of Burlingame (“City”) has completed, in coordination with planned utility improvements, the Downtown Burlingame Avenue Streetscape Improvement Project (“District Improvement Project”). The District Improvement Project provided an opportunity for community stakeholders to plan and implement streetscaping and sidewalk improvements that complement the evolving vision and needs of the Burlingame Avenue property owners, merchants and community. The District Improvement Project improves the public infrastructure that fronts property along Burlingame Avenue (and portions of certain side streets at intersections with Burlingame Avenue) between El Camino Real and California Drive. Further, the District Improvement Project enhances the overall experience of merchants and visitors by creating a memorable Burlingame Avenue for shopping, dining, and strolling.

2.2. Reason for the Assessment

The assessment covered by this Engineer’s Report will generate the assessment revenue necessary to provide for a portion of the public improvements provided by the District Improvement Project and further described in Section 3.2 of this Engineer’s Report. The District improvements may include but are not limited to, all of the following: streetscape improvements, sidewalk improvements, District financing costs, and administrative costs associated with the ongoing annual administration of the District.

2.3. Establishment of the Assessment

The City formed the District and established assessments by complying with the procedures specified in Article XIIID and the Proposition 218 Omnibus Implementation Act (“Proposition 218”). In November 1996, the voters in the State of California added Article XIIID to the California Constitution imposing, among other requirements, the necessity for the City to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be enacted, the opportunity to express their support for, or opposition to the proposed assessment. The basic steps of the assessment ballot procedure are outlined below.

The City prepared a Notice of Public Hearing (“Notice”), which describes, along with other mandated information, the reason for the proposed assessments and provided a date, time, and location of a public hearing to be held on the matter. The City prepared an assessment ballot, which clearly gave the property owner the ability to sign and execute their assessment ballot either in favor of, or in opposition to, the assessment. The Notice and assessment ballots were mailed to each affected property owner within the District a minimum of 45 days prior to the public hearing date as shown in the Notice. The City held community meetings with the property owners to discuss the issues facing the District and to answer property owner questions directly.

After the Notice and assessment ballots were mailed, property owners were given until the close of the public hearing, as stated in the Notice, to return their signed and executed assessment ballot. During the public hearing, property owners were given the opportunity to address the City Council and ask questions or voice their concerns. After the public hearing, the returned assessment ballots received prior to the close of the public hearing were tabulated, weighted by the proposed assessment amount on each property and the results were announced by the City Council.

Article XIIID provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the City Council shall not have the authority to enact the assessments as proposed. A majority protest

exists if the assessments represented by ballots submitted in opposition exceed those submitted in favor of the assessment. All returned ballots were tabulated and weighted according to the financial obligation of each particular parcel. There wasn't a majority protest as described above and the City Council approved the District formation and assessments.

The City Council will annually declare its intention to levy and collect the assessments within the District and hold a public hearing concerning such levy of assessments. At such time all interested persons shall be afforded the opportunity to hear and be heard.

3. PLANS AND SPECIFICATIONS

The District provides for various Burlingame Avenue streetscape and sidewalk improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

3.1. Description of the Boundaries of the District

The boundaries of the District include properties located along Burlingame Avenue within the City. The District runs along Burlingame Avenue and is bounded on the east by California Drive and on the west by El Camino Real. The City will not provide public improvements from the District Improvement Project to any area located outside of the District boundaries.

Section 7 of this Engineer's Report provides an assessment diagram that more fully provides a description of the District's boundaries and the parcels within those boundaries.

3.2. Description of the District Improvement Project

The District Improvement Project includes streetscape items such as sidewalk, street and pedestrian lighting, trees and landscaping, seating, signage, kiosks, gateway treatments, site furnishings, and other parking improvements, appurtenant facilities, and soft costs. The District Improvement Project provides for public improvements to be distributed throughout the entire District, and as such, are of direct and special benefit to the parcels within the District. The District Improvement Project consists of a classic design style with touches of traditional and contemporary design. This desired design style creates a structured, timeless design with patterned, elegant materials consistent throughout the Burlingame Avenue area.

Not only does the District Improvement Project provide necessary street improvements, but it allows for an increase in pedestrian space along Burlingame Avenue. To allow for this additional pedestrian space, parallel parking replaced the existing angled parking. The change from angled parking to parallel parking will allow for an expanded 16 foot width of sidewalk area on both sides of Burlingame Avenue. This additional sidewalk area can provide sufficient space for seating, art features, landscaping, and lighting.

Burlingame Avenue will be maintained with two-way traffic and 10 foot wide travel lanes. The parallel parking stalls, with a parking assist zone, will have a width of nine feet. The parking assist zone allows for car door openings and limited bike through lanes along Burlingame Avenue.

At the intersection corners along Burlingame Avenue bulb-outs are proposed to allow for additional pedestrian areas. In addition to providing an enhanced pedestrian area, the corner intersection bulb-outs will reduce pedestrian crossing distances. As an additional safety feature, the crosswalks will be of a different construction material than the street surface to provide a warning for traffic to slow down.

The District Improvement Project includes asphalt paving in the roadway and colored concrete for the parking and parking assist zones. The sidewalks, corner intersection bulb-outs and cross walks will be constructed of concrete pavers. Trees, street lights with limited features, and other public furnishings are also included throughout the District.

3.3. Map of District Improvement Project

The following map provides the approximate location (for reference only – may not include all) of the improvements provided by the District Improvement Project throughout the District.

Burlingame Ave Streetscape Improvements Project – Draft Concept Plan



4. ESTIMATE OF COSTS

The estimated cost of the District Improvement Project as more fully described in Section 3 of this Engineer's Report is outlined below.

4.1. District Improvement Project Costs

The following table provides the costs for the District Improvement Project. Refer to Section 6 for more detail on the financing plan and the annual assessment budget.

Description	Amount
District Improvement Project Costs	
Construction	\$9,709,355
Construction Management	825,660
Construction Engineering	332,000
Engineering Administration	360,000
Total District Improvement Project Costs	\$11,227,015

Contemporaneously with the District Improvement Project, the City, using sewer and water enterprise funds, replaced the sewer and water lines under Burlingame Avenue (the overall total cost for all projects was \$15,443,660). By completing the District Improvement Project in coordination with the utility improvements, it saved significant project costs and minimize the construction impacts to property and businesses along Burlingame Avenue. A portion of the planned utility improvement budget, \$922,000, was allocated for patching the streets and sidewalks. Since the District Improvement Project eliminates that need for patching, the \$922,000 is being contributed to the streetscape project from the sewer and water enterprise funds and thus will not be specially assessed. Thus, overall, the District Improvement Project was funded by state gas tax, Measure A funds, grant funds, sewer and water enterprise funds, the parking enterprise fund, and revenues from District special assessments.

5. SPECIAL AND GENERAL BENEFIT

5.1. Introduction

Pursuant to Article XIID, all parcels that receive a special benefit conferred upon them as a result of the improvements shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the improvements. Division 12 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by local agencies for the purpose of providing certain public improvements necessary or convenient for providing certain public services.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that assessments must be levied according to benefit rather than according to assessed value. This Section states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements."

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of parcels exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and public parkways.

Furthermore, Proposition 218 requires that the City separate the general benefit from special benefit, so only special benefit may be assessed.

5.2. Identification of Benefit

The District Improvement Project will provide benefits to both those properties within the District boundaries and to the community as a whole. The benefit conferred to property within the District can be grouped into three primary benefit categories; aesthetic benefit, safety benefit, and economic activity benefit. The three District benefit categories are further expanded upon in each section below.

Aesthetic Benefit

The aesthetic benefit relates to the increase in the overall aesthetics as a result of the District Improvement Project. The District Improvement Project will provide public street and sidewalk infrastructure beautification throughout the District, that will enhance the overall image and desirability of the properties within the District. Burlingame Avenue streetscape improvements within the District were last completed back in the early 1960s. Since that time, the public facilities have deteriorated. The following aesthetic benefits will be provided as a result of the District Improvement Project:

- The District Improvement Project enhances the community identity of the Burlingame Avenue area, which will lead to a stronger and healthier street corridor. The image of the Burlingame Avenue area will be increased by correcting the visual clutter such as trash containers and news racks that currently encroach on the pedestrian area.
- Uniform and up to date streetscape and sidewalk improvements creates cohesion throughout the District from El Camino Real to California Drive. This District cohesion enhances the retail experience as well as encourage maximum use of space.

- Upgraded streetscaping and sidewalk amenities provided by the District Improvement Project enhances the appearance, desirability, and “livability” of the property directly fronting the improvements provided throughout the District.

As a result of the District Improvement Project, the overall “livability” of the District increases. “Livability” encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (www.vtpi.org) expands on the concept of “livability” and the various benefits associated with that designation:

“The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.”

Safety Benefit

The District Improvement Project provides an increased level of safety to the property, businesses, and visitors to the District. Additionally, the District Improvement Project help mitigate potential criminal activity throughout the District area. The following safety benefits are provided as a result of the District Improvement Project:

- The District Improvement Project repaired uneven and deteriorating sidewalks within the District. Improvements to the existing sidewalk infrastructure will reduce the number of future trip and fall occurrences potentially occurring in front of District property.
- The District Improvement Project provides better lighting throughout the Burlingame Avenue area. The improved lighting ensures that sidewalks, streets, and property fronts are more visible. This increased level of visibility reduces the opportunities for vandalism to property within the District.
- Wider sidewalks provide additional space between vehicle and property as well as vehicle and pedestrian, which provides a safety benefit for both property and pedestrian.
- Traffic calming improvements can reduce automobile traffic and speeds, which in turn, increases the safety for vehicular passengers, pedestrians, and other non-motorized travels.

The streetscaping strategies utilized in the development of the District Improvement Project provide numerous safety benefits to property and people throughout the District. Again, the Victoria Transport Policy Institute (www.vtpi.org) notes the safety benefit attributable to streetscaping improvements:

“Several studies indicate that common streetscaping strategies, such as landscaping and narrowing traffic lanes, tend to increase traffic safety. Streetscaping that reduces traffic speeds and improves pedestrian crossing conditions can significantly reduce collisions. Research by the U.S. Highway Safety Research System concludes that road diets (arterial street traffic calming) typically reduce crash rates by 47% on major highways through small urban areas, by 19% on corridors in larger city suburban areas, and 29% overall.”

Economic Activity Benefit

The economic activity benefit relates to the increase in the District's economic activity and further potential as a result of the District Improvement Project. The economic activity for property within the District can best be described as the ability for the property within the District to develop and operate at the property's highest and best use. Properties within the District receive the following economic activity benefits as a result of the District Improvement Project:

- The District Improvement Project revitalizes the Burlingame Avenue area. This revitalization will encourage new business development and existing business expansion which will reduce vacancy rates and increase lease rates for property within the District.
- The streetscaping improvements encourages an increase in commerce throughout the District. The Burlingame Avenue area will become more pedestrian friendly, thus improving customer activity for stores and restaurants.

The streetscaping improvements not only add economic value to property adjacent to the improvements, but the improvements make the property appear more stable and prosperous. The National Complete Streets Coalition (www.completestreets.org) notes that:

“Street design that is inclusive of all modes of transportation, where appropriate, not only improves conditions for existing businesses, but also is a proven method for revitalizing an area and attracting new development. Washington, DC’s Barracks Row was experiencing a steady decline of commercial activity due to uninviting sidewalks, lack of streetlights, and speeding traffic. After many design improvements, which included new patterned sidewalks, more efficient public parking, and new traffic signals, Barrack’s Row attracted 44 new businesses and 200 new jobs. Economic activity on this three-quarter mile strip (measured by sales, employees, and number of pedestrians) has more than tripled since the inception of the project.”

5.3. Separation of General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next “separate the general benefits from the special benefits conferred,” and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the improvements to be provided by the assessments levied. The District improvements, which are more fully presented in Section 3.2 of this Engineer's Report, will be constructed and provided within the District boundaries only. There will be no improvements from the District Improvement Project constructed outside of the District boundaries.

The District Improvement Project provide aesthetic, safety, and economic benefits to the property within the District, but it is recognized that the District Improvement Project also provides a level of benefit to some property and businesses within proximity to the District, as well as visitors and individuals passing through the District. Vehicular and pedestrian traffic from property within and outside of the District as well as individual passing through the downtown Burlingame Avenue area are able to utilize the improvements to not only access property and businesses located within a close proximity to the District, but also roadways located outside of the District. Therefore, the general benefit created as a result of the District Improvement Project has been considered.

5.4. Quantification of General Benefit

In order for property within the District to be assessed only for that portion of special benefit received from the District Improvement Project, the general benefit provided by the District Improvement Project needs to be quantified. The amount of general benefit provided from the District Improvement Project can not be assessed to the benefitting properties within the District. To quantify the general benefit provided to the variety of traffic that passes through the District for the general benefit of enjoying the surrounding atmosphere, observing the level of economic activity, or accessing adjacent property or arterial streets in a more efficient and safe manner, both vehicular and pedestrian traffic flows have been incorporated in the quantification of general benefit.

Vehicular Traffic Activity

Access to the Burlingame Avenue commercial core area is provided by major north-south arterials. Those major arterials are El Camino Real to the west of the District and California Drive to the east of the District. Collector streets feed traffic to these and other arterials throughout the City. As such, Burlingame Avenue is considered a collector street within the City. In 2010, the City adopted the Burlingame Downtown Specific Plan ("Specific Plan"). The Specific Plan included a Traffic Impact Analysis Technical Memorandum ("Traffic Analysis") prepared by Wilbur Smith Associates. This Traffic Analysis evaluated existing traffic conditions at various points throughout the project area. One point evaluated by the consultants was existing travel conditions at the intersection of Burlingame Avenue and Park Road. The Traffic Analysis evaluated, among other characteristics, traffic counts, turning movement data, vehicle delay, and level of service for each intersection. Existing conditions for the project area intersections, including the Burlingame Avenue intersection, were evaluated during a weekday, evening peak hour timeframe. There were 664 observed traffic counts at the intersection of Burlingame Avenue and Park Road. Park Road terminates at Burlingame Avenue requiring traffic to either turn left or right onto Burlingame Avenue. In addition to the Traffic Analysis, information related to vehicle trips by purpose was used from the Summary of Travel Trends 2009 National Household Travel Survey ("2009 NHTS") sponsored by the U.S. Department of Transportation Federal Highway Administration. Of the observed 2,171 vehicle trips in the 2009 NHTS survey, 643 trips represented social, recreational and other travel purposes; the remaining 1,425 vehicle trips represented work, shopping and other errands. Applying this vehicle trip breakdown to the observed traffic counts at the intersection of Burlingame Avenue and Park Road, 207 of the traffic counts represent social, recreational, and other travel purposes not directly related to District activities but more likely utilizing Burlingame Avenue as a collector street to feed to one of the adjacent arterial streets. This non-District related traffic count represents approximately 31.20% of the total observed traffic counts and is considered to be general benefit from the District Improvement Project.

Pedestrian Traffic Activity

As result of the sidewalk improvements and beautification provided by the District Improvement Project, there is a level of benefit to those pedestrians not involved with any of the shopping, dining, or other commerce activities provided by the District properties. People walk for a variety of reasons; work, errands, shopping, recreation, health, and many others. Further, pedestrians will seek out and utilize sidewalk facilities that provide a safe place to walk as well as an environment that provides a certain amount of visual interest. Again, the 2009 NHTS analyzed the annual number of walking trips and the purpose of the walking trips made by individuals surveyed. Of the annual total 40,962 (in millions) walking trips, 30,129 of those walking trips were for travel, work, shopping, errands, business obligations, and meals; the remaining 10,833 walking trips were for social, recreational, and other purposes. The social, recreational, and other purpose walking trips represented 26.5% of the total walking trips reported. Therefore, to account for that portion of the Burlingame Avenue pedestrian activity utilizing the improvements provided by the District Improvement Project for non-District related activities, 26.50% of pedestrian traffic activity is considered to be of general benefit.

Since the District Improvement Project provides a blend of both vehicular and pedestrian activity the two categories must be addressed in a collective form rather than independently. Therefore, to appropriately quantify the overall level of general benefit provided by the District Improvement Project the arithmetic mean

of the general benefit percentages from the vehicular traffic activity and the pedestrian traffic activity has been calculated. This general benefit result is provided in the table below.

Description	Percentage
General Benefit	28.85%

Accordingly, 71.15% of the benefits from the District Improvement Project are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

5.5. Apportioning of Special Benefit

As outlined above, each of the parcels within the District is deemed to receive special benefit from the District Improvement Project. Each parcel that has a special benefit conferred upon it as a result of the District Improvement Project is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the entire cost of the District Improvement Project.

Benefit Point Assignment

Aesthetic Benefit Points

Aesthetic benefit points are assigned based upon not only the property's location to the District Improvement Project, but also the property's zoning designation. All District parcels are located within the Burlingame Avenue Commercial District, which has a commercial zoning designation. Additionally, since the District Improvement Project is provided uniformly throughout the District all properties within the District are within the same proximity to the location of the infrastructure provided by the District Improvement Project. Therefore, the aesthetic benefit to each parcel in the District is deemed to be the same. Each property within the District is assigned one (1.00) benefit point for the aesthetic benefits received from the District Improvement Project.

Safety Benefit Points

The safety benefit points are assigned based upon not only the property's location to the District Improvement Project, but also the property's zoning designation. All District parcels are located within the Burlingame Avenue Commercial District, which has a commercial zoning designation. Additionally, since the District Improvement Project is provided uniformly throughout the District all properties within the District are within the same proximity to the location of the infrastructure provided by the District Improvement Project. Therefore, the safety benefit to each parcel in the District is deemed to be the same. Each property within the District is assigned one (1.00) benefit point for the safety benefits received from the District Improvement Project.

Economic Activity Benefit Points

The economic activity benefit points are assigned based upon not only the property's location to the District Improvement Project, but also the property's zoning designation. All District parcels are located within the Burlingame Avenue Commercial District, which has a commercial zoning designation. Additionally, since the District Improvement Project is provided uniformly throughout the District all properties within the District are within the same proximity to the location of the infrastructure provided by the District Improvement Project. Therefore, the economic activity benefit to each parcel in the District is deemed to be the same. The Burlingame Avenue Commercial District is already a well-established commercial district with a strong economic activity presence. The Burlingame Avenue area features a mixture of restaurants, national retail stores, and many locally based retailers. Marketing and promotional efforts to increase the economic presence of an expanded area that includes the District boundaries is currently being funded by the Burlingame Avenue Downtown Business Improvement District ("DBID"). In an effort to increase the economic presence, business owners within the DBID pay an annual assessment to fund various activities that aid in the promotion, advertising and image building of the businesses within the DBID boundaries. Existing marketing and promotional activities throughout the District area have resulted in higher tenant lease rates. According to Loopnet.com on March 23, 2012, the average lease rate along Burlingame

Avenue was approximately 45% higher than the average lease rate along the City's Broadway Avenue, another commercial area. Retail sales are also strong within the District, according to City Economic Development data, with sales per square foot generally ranging from \$300 to \$800+ per square foot. Further, there were a few new buildings constructed in the downtown around the time of formation of the District and several major remodels of existing buildings to accommodate new retail uses generally limited to tenant improvements. Given this already existing strong economic activity presence throughout the District, as well as the potential for property to further develop and enhance their economic presence, each property within the District is assigned one-half (0.50) benefit point for the economic activity benefits received from the District Improvement Project.

The following table provides a summary of the special benefit points assigned to each parcel within the District.

Parcel Land Use Classification	Aesthetic Benefit Point Assignment	Safety Benefit Point Assignment	Economic Activity Benefit Point Assignment
All District Parcels	1.00	1.00	0.50

Parcel Factors

The method of apportioning the benefit to the parcels within the District reflects the proportional special benefit assigned to each property from the District Improvement Project based upon the various property characteristics for each parcel as compared to other properties within the District. As part of the special benefit analysis, various property characteristics were analyzed including parcel size, street frontage, building size, land use, trip generation etc. Given that the special benefits provided by the District Improvement Project focuses on aesthetic benefit, safety benefit, and economic activity benefits it was determined that linear frontage and lot square footage are the most appropriate parcel factors. Each parcel's linear frontage and lot square footage have been used as the primary assessment variables for the calculation and assignment of parcel factors.

By adjusting the assigned special benefit points set forth above by parcel factors, a more complete picture of the proportional special benefits received by each parcel from the District Improvement Project is presented. Therefore, linear and lot parcel factors were calculated for each parcel in the District according to the formulas below:

Linear Factor

Pursuant to Section 25.32.050 of the City's Zoning Code for the Burlingame Avenue Commercial District, each lot shall have a street frontage of at least 50 feet. Utilizing the prescribed street frontage as set forth in the City's Zoning code, a linear factor is calculated for each parcel based upon the assigned linear frontage for the parcel divided by 50.00:

Linear Factor	=	Parcel's Assigned Linear Street Frontage	/	50.00
---------------	---	--	---	-------

There are several parcels located at street intersections within the District. The District Improvement Project partially extends along the side streets at these intersections with Burlingame Avenue. To account for the partial extension of the District Improvement Project at each street intersection, the side street linear frontage of the improvement has been added to each corner parcel to account for this increased linear frontage adjacent to the District Improvement Project.

Lot Factor

Pursuant to Section 25.32.050 of the City's Zoning Code for the Burlingame Avenue Commercial District, each lot shall have an area of at least 5,000 square feet. Utilizing the prescribed lot square footage as set forth in the City's Zoning code, a lot factor is calculated for each parcel based upon the assigned lot square footage for the parcel divided by 5,000:

Lot Factor	=	Parcel's Assigned Lot Square Footage	/	5,000
------------	---	--------------------------------------	---	-------

Total Special Benefit Point Calculation

Parcel's Total Special Benefit Points	=	Parcel's Total Aesthetics Points	+	Parcel's Total Safety Points	+	Parcel's Total Economic Activity Points
---------------------------------------	---	----------------------------------	---	------------------------------	---	---

Parcel's Total Aesthetic Points

The District Improvement Project, as well as the store and property fronts that are adjacent to those linear improvements provide an enhanced level of interest and "curb appeal" that add to the overall experience along Burlingame Avenue. Since the improvements and furnishings are uniform throughout the District, the "curb appeal" is consistent for the front of each parcel located within the District. Additionally, the uniform landscaping aids in softening the surrounding edges of each parcel's front exposure to the District Improvement Project by adding life, color, and texture to the property's appearance, and overall pedestrian experience. Given the linear nature of the aesthetic benefits provided by the District Improvement Project, the aesthetic benefit that each property receives is also perceived on a linear basis. To appropriately quantify and assign the aesthetic benefit received by each parcel within the District, the aesthetic benefit point is further adjusted according to the formula below:

Parcel's Total Aesthetic Points	=	Aesthetic Benefit Points Assigned	x	Linear Factor
---------------------------------	---	-----------------------------------	---	---------------

Parcel's Total Safety Points

The District Improvement Project provides enhanced lines of travel and sight along Burlingame Avenue, which increases the level of safety by mitigating potential accidents and crime by having the additional exposure to property and traffic. The lighting improvements also increase the visual sight line by providing additional exposure to property fronts, especially during the evening hours. This additional exposure reduces the potential for crime and vandalism to the front of property throughout the District. Further, the sidewalk and parking zone along Burlingame Avenue provides a buffer for traffic and the property frontage. Again, given the linear nature of the safety benefits provided by the District Improvement Project, the safety benefit that each property receives is also perceived on a linear basis. To appropriately quantify and assign the safety benefit received by each parcel within the District, the safety benefit point is further adjusted according to the formula below:

Parcel's Total Safety Points	=	Safety Benefit Points Assigned	x	Linear Factor
------------------------------	---	--------------------------------	---	---------------

Parcel's Total Economic Activity Points

The District Improvement Project creates a more pedestrian friendly and inviting Burlingame Avenue environment that supports and encourages additional commerce activity throughout the District. The improvements allow parcels within the District to develop and redevelop to their highest and best use in accordance with City zoning and development regulations. However, the one limiting property characteristic that constrains a parcel from developing to the highest and best use is the size of the parcel itself. The size of a parcel limits the amount of development and redevelopment that may occur on the footprint of the parcel. Larger parcels allow for greater area to develop and redevelop than do smaller

parcels, which corresponds to larger parcels receiving proportionally greater economic activity benefit when compared to smaller parcels within the District. Therefore, the economic activity benefit for parcels in the District is in direct proportion to the size of the parcel. Since the economic activity benefits are in direct relation to the size of a parcel, then the economic activity benefits provided by the District Improvement Project is also perceived on a parcel size basis. To appropriately quantify and assign the economic activity benefit received by each parcel within the District, the economic activity benefit point is further adjusted according to the formula below:

Parcel's Total Economic Activity Points	=	Economic Activity Benefit Points Assigned	x	Lot Factor
---	---	---	---	------------

Data Considerations and Parcel Changes

The use of the latest San Mateo County Assessor's Secured Roll information served as the basis in determining each parcel's linear frontage and lot square footage, unless better data was available to the City. In addition, if any parcel within the District is identified by the San Mateo County Auditor/Controller to be an invalid parcel number, the linear frontage and lot square footage of the subsequent valid parcel shall be the basis for assigning the future total special benefit points. If a single parcel subdivides into multiple parcels, the total special benefit points shall be apportioned based on the linear frontage and lot square footage of the newly created parcels.

Total Special Benefit Points

The total special benefit points assigned to the parcels at formation of the District were 183.28. The following table provides a breakdown of the total special benefit point assignment for each parcel in the District:

Assessor's Parcel Number	ID	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Linear Frontage	Linear Factor	Lot Square Footage	Lot Factor	Total Aesthetic Benefit Points	Total Safety Benefit Points	Total Economic Activity Benefit Points	Total Special Benefit Points
029-122-190	1*	1.00	1.00	0.50	70.00	1.40	2,123	0.42	1.40	1.40	0.21	3.01
029-122-220	2	1.00	1.00	0.50	50.50	1.01	10,776	2.16	1.01	1.01	1.08	3.10
029-122-230	3	1.00	1.00	0.50	50.00	1.00	10,286	2.06	1.00	1.00	1.03	3.03
029-122-240	4	1.00	1.00	0.50	50.00	1.00	9,791	1.96	1.00	1.00	0.98	2.98
029-122-250	5	1.00	1.00	0.50	50.00	1.00	9,971	1.99	1.00	1.00	1.00	3.00
029-122-260	6	1.00	1.00	0.50	50.10	1.00	6,195	1.24	1.00	1.00	0.62	2.62
029-122-270	7	1.00	1.00	0.50	49.90	1.00	13,897	2.78	1.00	1.00	1.39	3.39
029-122-280	8	1.00	1.00	0.50	55.00	1.10	10,879	2.18	1.10	1.10	1.09	3.29
029-122-330	9	1.00	1.00	0.50	50.00	1.00	6,829	1.37	1.00	1.00	0.69	2.69
029-122-360	10	1.00	1.00	0.50	116.00	2.32	16,786	3.36	2.32	2.32	1.68	6.32
029-122-999	11	1.00	1.00	0.50	147.00	2.94	28,296	5.66	2.94	2.94	2.83	8.71
029-152-110	12	1.00	1.00	0.50	80.00	1.60	5,748	1.15	1.60	1.60	0.58	3.78
029-152-120	13	1.00	1.00	0.50	25.00	0.50	2,853	0.57	0.50	0.50	0.29	1.29
029-152-160	14	1.00	1.00	0.50	60.00	1.20	9,596	1.92	1.20	1.20	0.96	3.36
029-152-190	15*	1.00	1.00	0.50	65.00	1.30	8,134	1.63	1.30	1.30	0.82	3.42
029-152-200	16	1.00	1.00	0.50	65.82	1.32	8,237	1.65	1.32	1.32	0.83	3.47
029-152-210	17	1.00	1.00	0.50	60.00	1.20	7,200	1.44	1.20	1.20	0.72	3.12
029-152-220	18	1.00	1.00	0.50	41.57	0.83	4,988	1.00	0.83	0.83	0.50	2.16
029-152-230	19	1.00	1.00	0.50	65.00	1.30	6,000	1.20	1.30	1.30	0.60	3.20
029-152-270	20	1.00	1.00	0.50	60.00	1.20	7,508	1.50	1.20	1.20	0.75	3.15
029-152-310	21*	1.00	1.00	0.50	60.00	1.20	8,322	1.66	1.20	1.20	0.83	3.23
029-152-320	22	1.00	1.00	0.50	104.58	2.09	27,590	5.52	2.09	2.09	2.76	6.94
029-152-330	23	1.00	1.00	0.50	75.00	1.50	8,572	1.71	1.50	1.50	0.86	3.86
029-153-090	24	1.00	1.00	0.50	91.50	1.83	3,726	0.75	1.83	1.83	0.38	4.04
029-153-120	25	1.00	1.00	0.50	88.33	1.77	3,781	0.76	1.77	1.77	0.38	3.92
029-153-150	26	1.00	1.00	0.50	95.50	1.91	10,347	2.07	1.91	1.91	1.04	4.86
029-201-030	27	1.00	1.00	0.50	40.00	0.80	5,000	1.00	0.80	0.80	0.50	2.10
029-201-040	28	1.00	1.00	0.50	50.00	1.00	6,250	1.25	1.00	1.00	0.63	2.63
029-201-060	29	1.00	1.00	0.50	108.08	2.16	14,823	2.96	2.16	2.16	1.48	5.80
029-201-070	30*	1.00	1.00	0.50	54.00	1.08	9,069	1.81	1.08	1.08	0.91	3.07
029-201-080	31	1.00	1.00	0.50	54.08	1.08	9,643	1.93	1.08	1.08	0.97	3.13
029-201-100	32	1.00	1.00	0.50	50.00	1.00	3,750	0.75	1.00	1.00	0.38	2.38
029-201-110	33	1.00	1.00	0.50	86.00	1.72	3,750	0.75	1.72	1.72	0.38	3.82
029-201-320	34	1.00	1.00	0.50	159.39	3.19	13,316	2.66	3.19	3.19	1.33	7.71
029-201-360	35	1.00	1.00	0.50	100.00	2.00	18,000	3.60	2.00	2.00	1.80	5.80
029-201-370	36	1.00	1.00	0.50	25.00	0.50	3,125	0.63	0.50	0.50	0.32	1.32
029-201-380	37	1.00	1.00	0.50	25.00	0.50	3,125	0.63	0.50	0.50	0.32	1.32
029-202-010	38	1.00	1.00	0.50	136.00	2.72	12,675	2.54	2.72	2.72	1.27	6.71
029-202-020	39	1.00	1.00	0.50	60.50	1.21	7,086	1.42	1.21	1.21	0.71	3.13

Assessor's Parcel Number	ID	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Linear Frontage	Linear Factor	Lot Square Footage	Lot Factor	Total Aesthetic Benefit Points	Total Safety Benefit Points	Total Economic Activity Benefit Points	Total Special Benefit Points
029-202-030	40*	1.00	1.00	0.50	25.00	0.50	2,552	0.51	0.50	0.50	0.26	1.26
029-202-040	41	1.00	1.00	0.50	25.00	0.50	2,403	0.48	0.50	0.50	0.24	1.24
029-202-080	42	1.00	1.00	0.50	75.06	1.50	4,453	0.89	1.50	1.50	0.45	3.45
029-202-090	43	1.00	1.00	0.50	51.24	1.02	4,770	0.95	1.02	1.02	0.48	2.52
029-204-030	44	1.00	1.00	0.50	55.00	1.10	5,500	1.10	1.10	1.10	0.55	2.75
029-204-040	45	1.00	1.00	0.50	45.00	0.90	4,500	0.90	0.90	0.90	0.45	2.25
029-204-050	46	1.00	1.00	0.50	45.00	0.90	4,500	0.90	0.90	0.90	0.45	2.25
029-204-060	47	1.00	1.00	0.50	94.00	1.88	5,850	1.17	1.88	1.88	0.59	4.35
029-204-270	48	1.00	1.00	0.50	116.50	2.33	8,100	1.62	2.33	2.33	0.81	5.47
029-211-010	49	1.00	1.00	0.50	103.33	2.07	4,417	0.88	2.07	2.07	0.44	4.58
029-211-260	50	1.00	1.00	0.50	169.00	3.38	15,400	3.08	3.38	3.38	1.54	8.30
Totals:		50.00	50.00	25.00	3,527.93	70.56	420,488	84.13	70.56	70.56	42.16	183.28

* Indicates assessment has been prepaid.

6. METHOD ASSESSMENT

6.1. Assessment Budget

In order to assess the parcels within the District for the special benefits received from the District Improvement Project, the general and special benefits must be separated. As previously quantified in Section 5.4 of this Engineer’s Report, the general benefit received from the District Improvement Project is 28.85%. Accordingly, 71.15% of the benefits from the District Improvement Project are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein. However, as shown below, because of contributions from various funds available to the City, including the sewer, water, and parking enterprise funds, Measure A funds, and grant funds, only 53.11% of the District Improvement Project costs are being specially assessed. Reducing the District Improvement Project costs by these contributions, the total District Improvement Project costs to be specially assessed are as follows:

Description	Amount
Total Net District Improvement Project Costs	\$11,227,015
Less: General Benefit Contribution (28.85%)	(3,238,994)
Subtotal – Portion of Budget Assessable for Special Benefit	\$7,988,021
Less: Sewer and Water Enterprise Fund Contribution	(\$922,000)
Less: TLC Grant	(301,000)
Less: Additional Contribution from Parking Enterprise Fund	(782,432)
Less: Additional City Contribution	(20,195)
Total District Improvement Project Costs Assessed for Special Benefit(1)	\$5,962,394
Total Amount Pre-Paid During 30 Day Collection Period	\$341,582
Annual Assessable Budget:	
Average Annual Debt Service Payment for District Improvement Project Costs	\$310,156
Total Annual Assessable Budget	\$310,156

(1) \$5,620,812 of the District Improvement Project costs have been financed over a period of 30 years.

The City issued bonds for the total District Improvement Project costs assessed for special benefit and will use the assessment revenues to repay the bonds, over a period of 30 years, for the District’s portion of that cost, \$5,620,812, plus the City’s estimated financing and interest costs. Section 6.3 of this Engineer’s Report provides the basis of the average annual debt service payment used to establish the annual assessments.

Assessment Rate per Special Benefit Point

The assessment rate per special benefit point is calculated by dividing the total annual assessable budget by the total special benefit points assigned to the parcels in the District. The following formula provides the assessment rate per special benefit point calculation:

**Total Annual Assessable Budget / Total Special Benefit Points =
Assessment Rate per Special Benefit Point**

\$310,156 / 169.29 = \$1,832.10

The total amount of financed District Improvement Project costs, which has been determined to provide special benefit to parcels within the District, will be assessed over a period of 30 years. The individual assessments are shown on the assessment roll in Section 8 of this Engineer's Report.

6.2. Method of Assessment Spread

The method of assessment is based upon a formula that assigns the special benefit to each parcel, with special benefit points being adjusted by parcel linear and lot factors. The formulas below provide a summary of the annual assessment calculation for each parcel in the District.

(A) Parcel's Total Aesthetic Points	=	Parcel's Assigned Aesthetic Benefit Points (1.00)	x	(D) Linear Factor
(B) Parcel's Total Safety Points	=	Parcel's Assigned Safety Benefit Points (1.00)	x	(D) Linear Factor
(C) Parcel's Total Economic Activity Points	=	Parcel's Assigned Economic Activity Benefit Points (0.50)	x	(E) Lot Factor
(D) Linear Factor	=	Parcel's Assigned Linear Frontage	/	50.00
(E) Lot Factor	=	Parcel's Assigned Lot Square Footage	/	5,000
(F) Parcel's Total Special Benefit Points	=	(A) Parcel's Total Aesthetics Points	+	(B) Parcel's Total Safety Points
			+	(C) Parcel's Total Economic Activity Points
Parcel's Annual Assessment	=	Assessment Rate: \$1,832.10	x	(F) Parcel's Total Special Benefit Points

6.3. District Improvement Project Debt Financing

The \$5,620,812 portion of District Improvement Project costs assessed to property within the District has been financed over a period of 30 years. In addition to the amount of financed District Improvement Project costs, any financing costs related to the issuance of debt such as the cost of issuance, original issue discount, and contingencies were included as part of the total amount financed. The City has calculated the annual assessment based on its costs of financing the District's portion of the District Improvement

Project assessed for special benefit costs over a 30 year period, and has determined that it requires an annual assessment amount of \$310,156 from the District. The difference between the original estimated financing costs and the actual financing costs will not affect the annual assessments shown in this Engineer's Report.

6.4. Assessment Prepayment Formula

Assessment Prepayment Formula During the 30 Days Following District Formation

In the 30 days after the formation of the District, property owners had the option to prepay and permanently satisfy their portion of the total District Improvement Project costs assessed for special benefit, without interest, and without financing costs, according to the following formula:

$$\begin{array}{rcccl} \text{Parcel's 30 Day} & & \text{Total District} & & \\ \text{Prepayment Amount} & = & \text{Improvement Project} & \times & \left(\begin{array}{r} \text{Parcel's Total} \\ \text{Special} \\ \text{Benefit Points} \end{array} \div \begin{array}{r} \text{District's Total} \\ \text{Special} \\ \text{Benefit Points} \end{array} \right) \\ & & \text{Costs Assessed for} & & \\ & & \text{Special Benefit} & & \end{array}$$

$$\begin{array}{rcccl} \text{Parcel's 30 Day} & & & & \\ \text{Prepayment Amount} & = & \$4,475,000 & \times & \left(\begin{array}{r} \text{Parcel's Total} \\ \text{Special} \\ \text{Benefit Points} \end{array} \div 183.28 \right) \end{array}$$

Assessment Prepayment Formula After the 30 Day Period Following District Formation

Property owners within the District may prepay and permanently satisfy their entire portion (no partial prepayments) of the total annual assessment of an assessor's parcel, provided that a prepayment may be made only if there are no delinquent assessments with respect to such assessor's parcel at the time of prepayment. An owner of an assessor's parcel intending to prepay the ongoing annual assessment obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City shall notify such owner of the prepayment amount of such assessor's parcel. The assessment prepayment amount shall be calculated by the following steps:

Step 1: Compute the special benefit points that could be assigned to the assessor's parcel prepaying the annual assessment obligation in the fiscal year in which the prepayment would be received by the City.

Step 2: Divide the special benefit points computed pursuant to Step 1 for such assessor's parcel by the total special benefit points that could be assigned in that fiscal year to property in the entire District.

Step 3: Multiply the quotient computed pursuant to Step 2 by the total annual assessment to compute that portion of the total annual assessment to be prepaid ("Parcel's Annual Assessment Amount").

Step 4: Calculate the revenue stream produced by the Parcel's Annual Assessment Amount from the date of prepayment up to and including the maturity date of the District, June 30, 2042, except that this assumed final maturity date may be amended by the City no later than the time of the calculation of the prepayment.

Step 5: Calculate the present value of the annual revenue stream determined in Step 4. The present value shall be calculated using that discount rate which, when the prepayment is invested in City approved available investments earning a rate of interest equal to the discount rate, would produce annual revenues equal to the amount calculated in Step 4.

Step 6: Determine the prepayment amount by adding to the present value calculated in Step 5 any fees or expenses incurred by the City in connection with the prepayment calculation or the application of the proceeds of the prepayment.

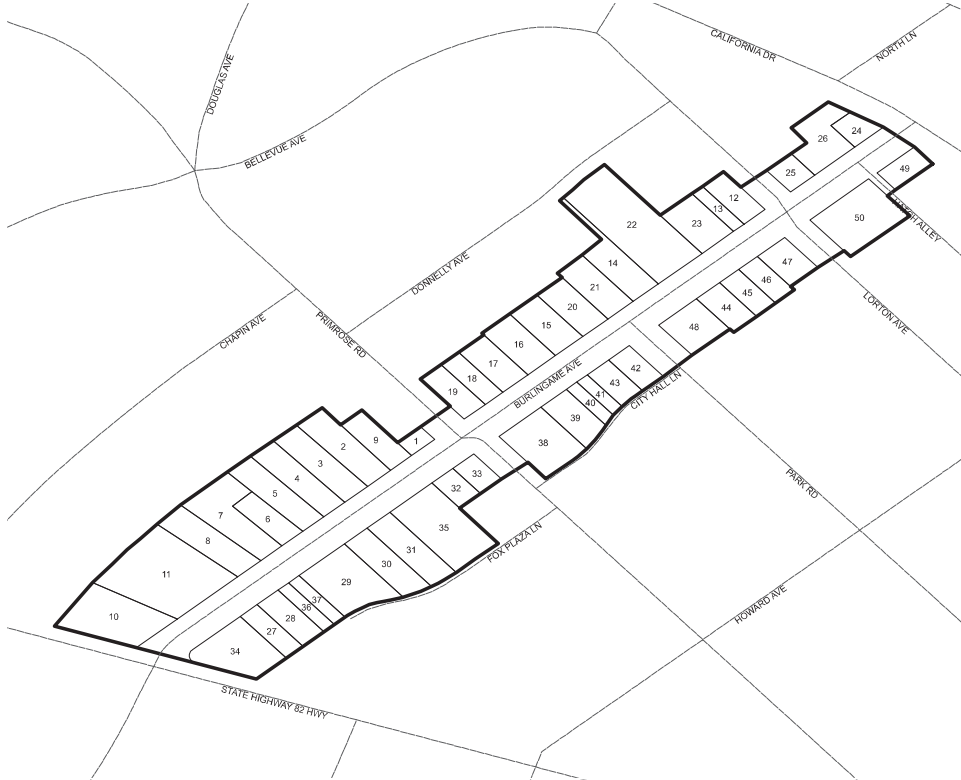
7. ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor of the County of San Mateo, at the time this report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

ASSESSMENT DIAGRAM CITY OF BURLINGAME ASSESSMENT DISTRICT NO. 2012-1 DOWNTOWN BURLINGAME AVENUE STREETScape IMPROVEMENT PROJECT

CITY OF BURLINGAME
COUNTY OF SAN MATEO
STATE OF CALIFORNIA

ASSESSMENT ID	APN
1	029-122-190
2	029-122-220
3	029-122-230
4	029-122-240
5	029-122-250
6	029-122-260
7	029-122-270
8	029-122-280
9	029-122-330
10	029-122-360
11	029-122-999
12	029-152-110
13	029-152-120
14	029-152-160
15	029-152-190
16	029-152-200
17	029-152-210
18	029-152-220
19	029-152-230
20	029-152-270
21	029-152-310
22	029-152-320
23	029-152-330
24	029-153-090
25	029-153-120
26	029-153-150
27	029-201-030
28	029-201-040
29	029-201-060
30	029-201-070
31	029-201-080
32	029-201-100
33	029-201-110
34	029-201-320
35	029-201-360
36	029-201-370
37	029-201-380
38	029-202-010
39	029-202-020
40	029-202-030
41	029-202-040
42	029-202-060
43	029-202-070
44	029-204-030
45	029-204-040
46	029-204-050
47	029-204-060
48	029-204-270
49	029-211-010
50	029-211-260



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF BURLINGAME THIS ____ DAY OF ____, 2012.

CITY CLERK
CITY OF BURLINGAME
SAN MATEO COUNTY, CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF BURLINGAME ON THE LOTS, PIECES AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE ____ DAY OF ____, 2012. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

CITY CLERK
CITY OF BURLINGAME
SAN MATEO COUNTY, CALIFORNIA

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF BURLINGAME, THIS ____ DAY OF ____, 2012.

SUPERINTENDENT OF STREETS
CITY OF BURLINGAME
SAN MATEO COUNTY, CALIFORNIA

FILED THIS ____ DAY OF ____, 2012, AT THE HOUR OF ____ O'CLOCK ____ M, IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN MATEO, STATE OF CALIFORNIA.

COUNTY RECORDER
SAN MATEO COUNTY, CALIFORNIA

NOTES: FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSORS PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE COUNTY OF SAN MATEO.



8. ASSESSMENT ROLL

The assessment roll is a listing of the assessment apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of San Mateo. The following table summarizes the assessments for the District for Fiscal Year 2026/27:

Property Land Use Type	Parcel Count	Total Special Benefit Points	Allowable Annual Assessment	Total Annual Assessment
All Parcels	45	169.29	\$1,832.10 per special benefit point	\$310,156
Total	45	169.29		\$310,156

The assessment roll is a listing of the District assessment apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of San Mateo. The assessment roll for the District is listed on the following page.

City of Burlingame
City of Burlingame Assessment District No. 2012-1
Downtown Burlingame Avenue Streetscape Improvement Project
Fiscal Year 2026/27 Assessment Roll

Assessor's Parcel Number	Assessment ID	Site Address	Total Special Benefit Points	Annual Assessment(1)
029-122-220	2	1420 BURLINGAME AVE	3.10	\$5,679.51
029-122-230	3	1426 BURLINGAME AVE	3.03	5,551.26
029-122-240	4	1436 BURLINGAME AVE	2.98	5,459.66
029-122-250	5	1442 BURLINGAME AVE	3.00	5,496.30
029-122-260	6	1448 BURLINGAME AVE	2.62	4,800.10
029-122-270	7	1460 BURLINGAME AVE	3.39	6,210.82
029-122-280	8	1462 BURLINGAME AVE	3.29	6,027.61
029-122-330	9	1408 BURLINGAME AVE	2.69	4,928.35
029-122-360	10	1490 BURLINGAME AVE	6.32	11,578.87
029-122-999	11	1476-80 BURLINGAME AVE	8.71	15,957.59
029-152-110	12	1200 BURLINGAME AVE	3.78	6,925.34
029-152-120	13	1208 BURLINGAME AVE	1.29	2,363.41
029-152-160	14	1232 BURLINGAME AVE	3.36	6,155.86
029-152-200	16	1316 BURLINGAME AVE	3.47	6,357.39
029-152-210	17	1348 BURLINGAME AVE	3.12	5,716.15
029-152-220	18	1354 BURLINGAME AVE	2.16	3,957.34
029-152-230	19	1380 BURLINGAME AVE	3.20	5,862.72
029-152-270	20	1300 BURLINGAME AVE	3.15	5,771.12
029-152-320	22	1218 BURLINGAME AVE	6.94	12,714.77
029-152-330	23	1210 BURLINGAME AVE	3.86	7,071.91
029-153-090	24	1100 BURLINGAME AVE	4.04	7,401.68
029-153-120	25	1150-60 BURLINGAME AVE	3.92	7,181.83
029-153-150	26	1108-18 BURLINGAME AVE	4.86	8,904.01
029-201-030	27	1471 BURLINGAME AVE	2.10	3,847.41
029-201-040	28	1461 BURLINGAME AVE	2.63	4,818.42
029-201-060	29	1435 BURLINGAME AVE	5.80	10,626.18
029-201-080	31	1423 BURLINGAME AVE	3.13	5,734.47
029-201-100	32	1407 BURLINGAME AVE	2.38	4,360.40
029-201-110	33	1401 BURLINGAME AVE	3.82	6,998.62
029-201-320	34	1479-91 BURLINGAME AVE	7.71	14,125.49
029-201-360	35	1417 BURLINGAME AVE	5.80	10,626.18
029-201-370	36	1453 BURLINGAME AVE	1.32	2,418.37
029-201-380	37	1451 BURLINGAME AVE	1.32	2,418.37
029-202-010	38	1375 BURLINGAME AVE	6.71	12,293.39
029-202-020	39	1325 BURLINGAME AVE	3.13	5,734.47
029-202-040	41	1315 BURLINGAME AVE	1.24	2,271.80
029-202-080	42	1301 BURLINGAME AVE	3.45	6,375.71
029-202-090	43	1309 BURLINGAME AVE	2.52	4,561.93
029-204-030	44	1221 BURLINGAME AVE	2.75	5,038.28
029-204-040	45	1213 BURLINGAME AVE	2.25	4,122.23
029-204-050	46	1207 BURLINGAME AVE	2.25	4,122.23
029-204-060	47	1205 BURLINGAME AVE	4.35	7,969.64
029-204-270	48	1227 BURLINGAME AVE	5.47	10,021.59
029-211-010	49	1101 BURLINGAME AVE	4.58	8,391.02
029-211-260	50	1111 BURLINGAME AVE	8.30	15,206.43
TOTALS:			169.29	\$310,156.23

(1) Difference due to rounding.