



**BERKELEY CITY COUNCIL BUDGET & FINANCE COMMITTEE
REGULAR MEETING**

**Thursday, November 12, 2020
10:00 AM**

Committee Members:

Mayor Jesse Arreguin, Councilmembers Cheryl Davila and Lori Droste
Alternate: Councilmember Kate Harrison

**PUBLIC ADVISORY: THIS MEETING WILL BE CONDUCTED EXCLUSIVELY THROUGH
VIDEOCONFERENCE AND TELECONFERENCE**

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, this meeting of the City Council Budget & Finance Committee will be conducted exclusively through teleconference and Zoom videoconference. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, there will not be a physical meeting location available.

To access the meeting remotely using the internet: Join from a PC, Mac, iPad, iPhone, or Android device: Use URL - <https://us02web.zoom.us/j/88377352400>. If you do not wish for your name to appear on the screen, then use the drop down menu and click on "rename" to rename yourself to be anonymous. To request to speak, use the "raise hand" icon on the screen.

To join by phone: Dial **1-669-900-9128 or 1-877-853-5257 (Toll Free)** and Enter Meeting ID: **883 7735 2400**. If you wish to comment during the public comment portion of the agenda, press *9 and wait to be recognized by the Chair.

Written communications submitted by mail or e-mail to the Budget & Finance Committee by 5:00 p.m. the Friday before the Committee meeting will be distributed to the members of the Committee in advance of the meeting and retained as part of the official record. City offices are currently closed and cannot accept written communications in person.

AGENDA

Roll Call

Public Comment on Non-Agenda Matters

Minutes for Approval

Draft minutes for the Committee's consideration and approval.

1. Minutes - October 22, 2020

Committee Action Items

The public may comment on each item listed on the agenda for action as the item is taken up. The Chair will determine the number of persons interested in speaking on each item. Up to ten (10) speakers may speak for two minutes. If there are more than ten persons interested in speaking, the Chair may limit the public comment for all speakers to one minute per speaker. Speakers are permitted to yield their time to one other speaker, however no one speaker shall have more than four minutes.

Following review and discussion of the items listed below, the Committee may continue an item to a future committee meeting, or refer the item to the City Council.

2. Department Budget Presentations:

a. Timeline

Contact: Dee-Williams Ridley, City Manager, (510) 981-7000;
Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

b. Police Department – Overtime

Contact: Andrew Greenwood, Police, (510) 981-5900

c. Parks, Recreation & Waterfront – Marina Fund

Contact: Scott Ferris, Parks, Recreation and Waterfront, (510) 981-6700

d. Parks, Recreation & Waterfront – Measure T1

Contact: Scott Ferris, Parks, Recreation and Waterfront, (510) 981-6700

e. City Manager's Office – Encampment Management

Contact: Erin Steffen, City Manager's Office, (510) 981-7000

f. Public Works – Parking Funds

Contact: Liam Garland, Public Works, (510) 981-6300

g. Public Works – Building Purchase & Maintenance Fund

Contact: Liam Garland, Public Works, (510) 981-6300

Committee Action Items

3. FY 2020 and FY 2021 Budget Update:

a. FY 2020 General Fund Year-End Excess Equity

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

b. FY 2021 Amendment to the Annual Appropriations Ordinance

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

c. FY 2021 General Fund Revenues Update

Contact: Henry Oyekanmi, Finance, (510) 981-7300

4. General Fund Reserves Replenishment Discussion

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

5. Assignment of Unassigned General Fund Balance to Reserves

From: Councilmember Hahn (Author)

Referred: October 26, 2020

Due: March 28, 2021

Recommendation: Refer to the Budget Committee and City Manager to:

1. Consider a recommendation that the City Council allocate no less than 80% of remaining FY2020 unassigned General Fund Balance to General Fund Reserves, with 55% going to the Stabilization Reserve Fund and 45% to the Catastrophic Reserve Fund, to replenish and increase reserves available for the current and future years to address the COVID-19 crisis and possible additional Catastrophic Events and/or Economic Downturns.

2. Carefully scrutinize and minimize all non-COVID/ Emergency-related funding requests to the November Annual Appropriations Ordinance (AAO) update, to maximize funds available to be allocated to Reserves and available for Reserves purposes.

Financial Implications: See Report

Contact: Sophie Hahn, Councilmember, District 5, (510) 981-7150

Unscheduled Items

These items are not scheduled for discussion or action at this meeting. The Committee may schedule these items to the Action Calendar of a future Committee meeting.

6. **Amend Berkeley's Property Tax Measures and Restore Tax Equity by Changing the Square Footage Tax Imposition through a Comprehensive Verification Process**

From: Councilmember Bartlett (Author)

Referred: August 31, 2020

Due: February 15, 2021

Recommendation: In order to correct inequitable and inconsistently applied rates of property tax assessments, and to ensure that outstanding revenues due to the City are paid, the Finance Department should conduct a comprehensive verification analysis. This process will update and bring the city's taxable square footage database into alignment with Planning's building area database. Through this verification, the City shall also reconcile with the Alameda County Assessor's Public Roll to ensure that the City's tax database is up-to-date and accurate. This reconciliation will restore tax equity, which has been desired by Berkeley voters, while also unifying standards, protocols and terminology between departments. The City should adopt the following habitability criteria for taxation purposes:

1. Taxable space must have manufactured flooring. If the understory has dirt base, it shall not be taxed (Uniform Building Code R502 – floor material requirement).

(Acceptable proof: photo)

2. Taxable basement space must be of required height clearance. If understory has proper flooring and is of limited height, 6' 8" or less, with 6'4" allowance for ducting, then it shall not be taxed (Uniform Building Code R305 – basement height requirement) (Acceptable proof: photo with measuring tape)

3. Taxable attic space must have required height clearance. If finished attic, only areas of 6'4" height or more is taxed for city assessments (Acceptable proof: photo with measuring tape)

4. City of Berkeley shall post the property's taxable square footage in at least 12 point font on the City's Parcel Viewer page. City of Berkeley shall disclose the potential increase to taxable square footage liability for the taxpayer when application for building addition is made.

5. City of Berkeley shall make public the taxable square footage liability of the proposed finished building to the community when a Zoning Adjustments Board application is made.

6. City of Berkeley shall disclose a property's taxable square footage in writing to a property owner or interested buyer, upon request.

7. If the taxpayer requests a correction on the square footage assessments, and the space in question does not align with the above taxability requirements, the taxpayer shall be entitled to a refund on all 9 city and schools assessments for the previous four full years of taxes (Civil Code 5097). Requests for correction shall be allowed at any time.

Financial Implications: See report

Contact: Ben Bartlett, Councilmember, District 3, (510) 981-7130

Unscheduled Items

- 7. “Step Up Housing” Initiative: Allocation of Measure P Funds to Lease and Operate a New Permanent Supportive Housing Project at 1367 University Avenue**
From: Councilmember Bartlett (Author), Councilmember Kesarwani (Co-Sponsor), Councilmember Wengraf (Co-Sponsor), Mayor Arreguin (Co-Sponsor)
Referred: October 13, 2020
Due: March 15, 2021
Recommendation: Adopt a resolution allocating approximately \$900,000 per year for 10 years, as well as a one-time allocation of approximately \$32,975 from Measure P transfer tax receipts to support the lease and operation of a new permanent supportive housing project for the homeless at 1367 University Avenue. This resolution is put forward out of consideration that the City Council has already approved in its FY 2020-21 budget—on June 30, 2020—an allocation of \$2.5 million for permanent housing subsidy, a portion of which is available to be spent on the 1367 University Avenue project.
Refer to the next meeting of the Budget and Finance Policy Committee to confirm the availability of requested funding for the 1367 University project and to set priorities for other Measure P-funded programs and services as part of the mid-year budget process.
Financial Implications: See report
Contact: Ben Bartlett, Councilmember, District 3, (510) 981-7130
- 8. Housing Trust Fund Resources**
From: City Manager
Contact: Lisa Warhuus, Housing and Community Services, (510) 981-5400
- 9. Declare Juneteenth as a City Holiday for the City of Berkeley**
From: Councilmember Davila (Author)
Referred: June 29, 2020
Due: December 14, 2020
Recommendation: 1. Adopt a resolution declaring Juneteenth as a City Holiday for the City of Berkeley
2. Send copies of this resolution to State Assemblywoman Buffy Wicks, State Senator Nancy Skinner, and United States Congresswoman Barbara Lee.
Financial Implications: See report
Contact: Cheryl Davila, Councilmember, District 2, (510) 981-7120
- 10. Cash v. Accrual Basis Accounting**
From: City Manager
Contact: Henry Oyekanmi, Finance, (510) 981-7300
- 11. Review of Council's Fiscal Policies**
From: City Manager
Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

Items for Future Agendas

- Discussion of items to be added to future agendas

Adjournment

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*Written communications addressed to the Budget & Finance Committee and submitted to the City Clerk Department will be distributed to the Committee prior to the meeting.*

*This meeting will be conducted in accordance with the Brown Act, Government Code Section 54953. Members of the City Council who are not members of the standing committee may attend a standing committee meeting even if it results in a quorum being present, provided that the non-members only act as observers and do not participate in the meeting. If only one member of the Council who is not a member of the committee is present for the meeting, the member may participate in the meeting because less than a quorum of the full Council is present. Any member of the public may attend this meeting. Questions regarding this matter may be addressed to Mark Numainville, City Clerk, (510) 981-6900.*



### COMMUNICATION ACCESS INFORMATION:

To request a disability-related accommodation(s) to participate in the meeting, including auxiliary aids or services, please contact the Disability Services specialist at (510) 981-6418 (V) or (510) 981-6347 (TDD) at least three business days before the meeting date.

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I hereby certify that the agenda for this meeting of the Standing Committee of the Berkeley City Council was posted at the display case located near the walkway in front of the Maudelle Shirek Building, 2134 Martin Luther King Jr. Way, as well as on the City's website, on November 5, 2020.



Mark Numainville, City Clerk

Communications

Communications submitted to City Council Policy Committees are on file in the City Clerk Department at 2180 Milvia Street, 1st Floor, Berkeley, CA.

**BERKELEY CITY COUNCIL BUDGET & FINANCE COMMITTEE
REGULAR MEETING MINUTES**

**Thursday, October 22, 2020
10:00 AM**

Committee Members:

Mayor Jesse Arreguin, Councilmembers Cheryl Davila and Lori Droste
Alternate: Councilmember Kate Harrison

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AGENDA

Roll Call: 10:01 a.m. All present.

Public Comment on Non-Agenda Matters: 1 speaker

Minutes for Approval

Draft minutes for the Committee's consideration and approval.

1. Minutes - October 8, 2020

Action: M/S/C (Droste/Arreguin) to approve the minutes of October 8, 2020.

Vote: All Ayes.

Committee Action Items

The public may comment on each item listed on the agenda for action as the item is taken up. The Chair will determine the number of persons interested in speaking on each item. Up to ten (10) speakers may speak for two minutes. If there are more than ten persons interested in speaking, the Chair may limit the public comment for all speakers to one minute per speaker. Speakers are permitted to yield their time to one other speaker, however no one speaker shall have more than four minutes.

Following review and discussion of the items listed below, the Committee may continue an item to a future committee meeting, or refer the item to the City Council.

2. Presentation of Police Department Budget

From: City Manager

Contact: Andrew Greenwood, Police, (510) 981-5900

Action: 6 speakers. Presentation made and discussion held.

3. Annual Appropriation Ordinance Discussion

From: City Manager

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

Action: 1 speaker. Presentation made and discussion held.

Item continued to next meeting on November 12, 2020.

4. General Fund Reserve Replenishment Discussion

From: City Manager

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

Item continued to next meeting on November 12, 2020.

Committee Action Items

5. General Fund Revenues Update

From: City Manager

Contact: Henry Oyekanmi, Finance, (510) 981-7300

Action: 2 speakers (public comment combined with item #6). Presentation made and discussion held.

Item continued to next meeting on November 12, 2020.

6. FY 2020 Year-End Excess Equity Discussion

From: City Manager

Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

Action: Presentation made and discussion held.

Item continued to next meeting on November 12, 2020.

7. Amend Berkeley's Property Tax Measures and Restore Tax Equity by Changing the Square Footage Tax Imposition through a Comprehensive Verification Process

From: Councilmember Bartlett (Author)

Referred: August 31, 2020

Due: February 15, 2021

Recommendation: In order to correct inequitable and inconsistently applied rates of property tax assessments, and to ensure that outstanding revenues due to the City are paid, the Finance Department should conduct a comprehensive verification analysis. This process will update and bring the city's taxable square footage database into alignment with Planning's building area database. Through this verification, the City shall also reconcile with the Alameda County Assessor's Public Roll to ensure that the City's tax database is up-to-date and accurate. This reconciliation will restore tax equity, which has been desired by Berkeley voters, while also unifying standards, protocols and terminology between departments. The City should adopt the following habitability criteria for taxation purposes:

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Committee Action Items

potential increase to taxable square footage liability for the taxpayer when application for building addition is made.

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Financial Implications: See report

Contact: Ben Bartlett, Councilmember, District 3, (510) 981-7130

Action: 3 speakers. Presentation made and discussion held.

Item continued to next meeting on November 12, 2020.

8. **“Step Up Housing” Initiative: Allocation of Measure P Funds to Lease and Operate a New Permanent Supportive Housing Project at 1367 University Avenue**

From: Councilmember Ben Bartlett (Author), Councilmember Kesarwani (Co-Sponsor), Councilmember Wengraf (Co-Sponsor), Mayor Arreguin (Co-Sponsor)

Referred: October 13, 2020

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Financial Implications: See report

Contact: Ben Bartlett, Councilmember, District 3, (510) 981-7130

Item continued to next meeting on November 12, 2020.

Unscheduled Items

These items are not scheduled for discussion or action at this meeting. The Committee may schedule these items to the Action Calendar of a future Committee meeting.

- 9. Housing Trust Fund Resources**
From: City Manager
Contact: Lisa Warhuus, Housing and Community Services, (510) 981-5400
- 10. Declare Juneteenth as a City Holiday for the City of Berkeley**
From: Councilmember Davila (Author)
Referred: June 29, 2020
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2. Send copies of this resolution to State Assemblywoman Buffy Wicks, State Senator Nancy Skinner, and United States Congresswoman Barbara Lee.
Financial Implications: See report
Contact: Cheryl Davila, Councilmember, District 2, (510) 981-7120
- 11. Cash v. Accrual Basis Accounting**
From: City Manager
Contact: Henry Oyekanmi, Finance, (510) 981-7300
- 12. Review of Council's Fiscal Policies**
From: City Manager
Contact: Teresa Berkeley-Simmons, Budget Manager, (510) 981-7000

Items for Future Agendas

- **Discussion of items to be added to future agendas**

Adjournment

Action: M/S/C (Davila/Droste) to adjourn the meeting.
Vote: All Ayes.


Adjourned at 12:45 p.m.

I hereby certify that this is a true and correct record of the Budget & Finance Committee meeting held on October 22, 2020.

April Richardson, Assistant City Clerk

Communications

Communications submitted to City Council Policy Committees are on file in the City Clerk Department at 2180 Milvia Street, 1st Floor, Berkeley, CA.




No Material
Available for
this Item

There is no material for this item.

City Clerk Department
2180 Milvia Street
Berkeley, CA 94704
(510) 981-6900

The City of Berkeley Budget & Finance Policy Committee Webpage:
https://www.cityofberkeley.info/Clerk/Home/Policy_Committee_Budget_Finance.aspx




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SOPHIE HAHN
Berkeley City Council, District 5
2180 Milvia Street, 5th Floor
Berkeley, CA 94704
(510) 981-7150
shahn@cityofberkeley.info

ACTION CALENDAR
November 10, 2020

To: Honorable Members of the City Council
From: Vice Mayor Sophie Hahn (Author)
Subject: Assignment of Unassigned General Fund Balance to Reserves

RECOMMENDATION

Refer to the Budget Committee and City Manager to:

1. Consider a recommendation that the City Council allocate no less than 80% of remaining FY2020 unassigned General Fund Balance to General Fund Reserves, with 55% going to the Stabilization Reserve Fund and 45% to the Catastrophic Reserve Fund, to replenish and increase reserves available for the current and future years to address the COVID-19 crisis and possible additional Catastrophic Events and/or Economic Downturns.
2. Carefully scrutinize and minimize all non-COVID/ Emergency-related funding requests to the November Annual Appropriations Ordinance (AAO) update, to maximize funds available to be allocated to Reserves and available for Reserves purposes.

BACKGROUND

NOTE: This item was prepared prior to City Staff presenting relevant information to the Budget Committee on Thursday, October 22. Since late August, our office has been asking staff for accurate or, if not possible, estimated numbers to inform development of this item, which ultimately had to be finalized prior to receiving any numbers or estimates. It is hoped that the intent of this item will be considered by the Budget Committee as they prepare recommendations for the final FY2020 AAO update.

Due to the COVID-19 pandemic and the effects of necessary Shelter-In-Place orders that have shut down much of the local, state, and national economies, the City of Berkeley is simultaneously managing a major health crisis and facing an unprecedented economic shock from which it will likely take several years to recover.

Such conditions are what the Council had in mind when the City's first formally designated General Fund Catastrophic and Stability Reserves were created in 2017. Assigned General Fund Reserves were first funded at 13.8% of adopted 2017 General Fund Revenues and have increased every year since. At the end of FY2019, the City

had approximately \$36.6M in assigned General Fund Reserves, representing approximately 18.2% of the FY2019 adopted General Fund budget.

This Spring, the City instituted a hiring freeze and adopted other measures to address FY2021 anticipated revenue shortfalls as compared to revenues adopted in the original 2021 Budget. Addressing this shortfall required the City to apply a portion of both Catastrophic and Stability Reserves as well as reducing previously adopted FY2021 expenditures through a hiring freeze and deferrals. On June 30, 2020, the City Council allocated \$11,385,000 from Reserves to help close the projected FY2021 deficit caused by the COVID-19 economic downturn.

The City's General Fund Reserves policy has a long-term goal of establishing Reserves equal to 30% of General Fund Revenues.¹ Further, the policy requires the City to replenish all monies appropriated from General Fund Reserves. While the policy recognizes that repayment may be postponed during an economic downturn, it is nevertheless essential that the City maximize replenishment of Reserves as quickly as possible.

To support the City's recovery from COVID-19 and its impacts on both health and the local and national economy, and to ensure the City has funds to meet the potential for several simultaneous emergencies, this recommendation proposes to replenish and fund General Fund Reserves with at least 80% of the remainder of the FY2020 unassigned General Fund Balance.

Berkeley bases its annual budgets on estimated income and expenditures over the same year. Over the past decade, Berkeley's estimated income has far surpassed estimates, while expenses have fallen below budgeted expenditures, leading to the build-up of very large "unassigned General Fund Balances." These balances represent amounts the City accumulates over the course of the year through savings and extra income. Traditionally, the vast majority of General Fund Balance was unassigned; when the City Council created a formal Reserves policy, a portion of unassigned General Fund Balance was assigned to Reserves.

Equity/savings accumulated each year, and then allocated through the budget adjustments process, has risen dramatically over the past decade, and has generally represented an additional 25-30% of the originally adopted General Fund budget. In 2014, for example, the City's unassigned General Fund Balance was approximately \$39M, with an originally adopted General Fund budget of \$150.8M.² In 2015, the unassigned General Fund Balance was approximately \$46M, with an adopted General Fund budget of \$153M, and in 2016 it jumped to approximately \$58M, with an adopted General Fund budget of \$159.9M. In 2017, the unassigned General Fund Balance was \$56.4M with an adopted General Fund budget of \$161.4M. In 2018, the unassigned

¹ <https://www.cityofberkeley.info/uploadedFiles/Finance/Home/Reports/GFReservePolicy.pdf>

² https://www.cityofberkeley.info/Finance/Home/Financial_Reports.aspx;
<https://www.cityofberkeley.info/citybudget/>

General Fund Balance was \$46.6M with an adopted General Fund budget of \$172.9M (even with a large assignment to General Fund Reserves). In 2019, the unassigned General Fund Balance was \$46.9M with an adopted General Fund budget of \$175.3M (with an additional assignment made to General Fund Reserves).

These growing unassigned General Fund Balances, built up each year and then spent down in the same year via budget adjustments processes, reflect systematic underestimation of revenues and overestimation of costs. While these practices can be characterized as prudent, they also mean our City has allocated larger and larger sums through the less formal adjustments process, rather than planning for and presenting potential expenditures up front as annual budgets are developed.

In 2018, the City Council allocated a portion of that year's unassigned General Fund Balance to General Fund Reserves, effectively restricting use of that portion of General Fund Balance to the purposes outlined in the Reserves Policy, and in 2019 additional amounts were allocated to Reserves. Reserves are now shown as part of "assigned" General Fund Balance (some additional small sums -- \$2-3M -- are included in that number, but the bulk is Reserves). By 2019, the unassigned and assigned General Fund Balance was a total of approximately \$90M; approximately \$43M assigned (mostly to General Fund Reserves) and about \$47M remaining unassigned.

These numbers represented a blockbuster economy that pumped out more revenues than were anticipated year after year, as well as, among other things, savings realized through vacancies/salary savings, reflecting a tight labor market, and some positions that remained unfilled over many years. Ultimately, "Unassigned General Fund Balance" during these boom years (savings/excess equity) equaled yearly sums of approximately 1/4 to 1/3 of General Fund budgeted revenues. The total amount allocated via the budget update process over the last ten years - as opposed to via the initial budgeting process - is between a quarter and a half billion dollars.

Unassigned General Fund Balance accumulated over the full 12 months of FY2020 had not yet been formally reported at the time of this writing. Although Vice Mayor Hahn's office requested figures on unassigned FY2020 excess equity on multiple occasions through the summer and fall,³ staff explained that such figures were not available. Therefore, this item constitutes a conceptual proposal.

Assuming the first three quarters were as good as, or better than 2019, Berkeley was on track to accumulate somewhere in the neighborhood of \$100M in assigned and

³ In mid-August, Vice Mayor Hahn's office asked City Staff to provide the amount of unassigned excess equity that would be available for reallocation during the November AAO process. Staff responded that it would take until the end of September to finalize financials that would appear in the CAFR. Vice Mayor Hahn then asked for an approximation of the unassigned excess equity, and was told by staff that the figures were not available. On October 19, Vice Mayor Hahn again requested "ballpark numbers" on excess equity, but was told by Staff that the figure was not quite ready. Without reliable figures from Staff, Vice Mayor Hahn moved forward to introduce this item as a conceptual proposal in order to have it considered as part of the November AAO process.

unassigned General Fund Balance, with a little less than a half likely “assigned” (most to General Fund Reserves), and the other portion “unassigned.” Even with likely weaker FY2020 fourth quarter revenues due to the COVID-19 economic shock, it is likely that the City will have accumulated a total of \$40-\$45M in unassigned General Fund Balance in FY2020. Some of the FY2020 unassigned General Fund Balance has already been appropriated through previous budget update processes. *Whatever remainder exists should be prioritized to replenish and/or increase Reserves.*

Traditionally the remainder of the City’s end-of-year equity/savings/unassigned balances are presented to Council for final allocation in the November AAO adjustment – with most of the excess funds already programmed or recommended for allocation by the City Manager or through Council action on City Manager or Council proposals introduced during the course of the year. Many small and medium-sized allocations consume these positive balances. More recently, since Reserves were established, Council has allocated portions of unassigned fund balance to Reserves.

Given the likelihood of shortfalls in the coming years, at least 80% of remaining FY2020 savings/equity/unassigned General Fund Balance should be directed to General Fund Reserves, to make more funds available to meet likely General Fund revenue shortfalls for FY2022 and subsequent years. Allocating remaining General Fund Balance to a variety of small and medium-sized Council and City Manager “add-ons” may have been possible in good times, but is no longer appropriate when the City is facing the kind of economic outlook we are facing at this time.

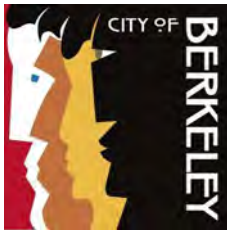
FY2020 positive General Fund Balance is our last “bonus” from the boom years that preceded the current crisis; there likely won’t be another of similar size, if any, for many years to come. Allocating 80% or more of the remainder of FY2020 unassigned General Fund Balance to replenish and increase General Fund Reserves is the most prudent course the City can take.

FISCAL IMPACTS

Allocating 80% or more of the remainder of FY2020 unassigned General Fund Balance to General Fund Reserves will place the City in a stronger fiscal position for emergency response and to address current and future economic downturns.

CONTACT INFORMATION

Vice Mayor Sophie Hahn, Council District 5, 510-682-5905 (cell)



Councilmember Ben Bartlett
City of Berkeley, District 3

06

CONSENT CALENDAR
September 15th, 2020

To: Honorable Mayor and Members of the City Council

From: Councilmember Ben Bartlett

Subject: Amend Berkeley's Property Tax Measures and Restore Tax Equity by Changing the Square Footage Tax Imposition through a Comprehensive Verification Process

RECOMMENDATION

In order to correct inequitable and inconsistently applied rates of property tax assessments, and to ensure that outstanding revenues due to the City are paid, the Finance Department should conduct a comprehensive verification analysis. This process will update and bring the city's taxable square footage database into alignment with Planning's building area database. Through this verification, the City shall also reconcile with the Alameda County Assessor's Public Roll to ensure that the City's tax database is up-to-date and accurate. This reconciliation will restore tax equity, which has been desired by Berkeley voters, while also unifying standards, protocols and terminology between departments. The City should adopt the following habitability criteria for taxation purposes:

1. Taxable space must have manufactured flooring. If the understory has dirt base, it shall not be taxed (Uniform Building Code R502 – floor material requirement). (Acceptable proof: photo)
2. Taxable basement space must be of required height clearance. If understory has proper flooring and is of limited height, 6' 8" or less, with 6'4" allowance for ducting, then it shall not be taxed (Uniform Building Code R305 – basement height requirement) (Acceptable proof: photo with measuring tape)
3. Taxable attic space must have required height clearance. If finished attic, only areas of 6'4" height or more is taxed for city assessments (Acceptable proof: photo with measuring tape)
4. City of Berkeley shall post the property's taxable square footage in at least 12 point font on the City's Parcel Viewer page. City of Berkeley shall disclose the potential increase to taxable square footage liability for the taxpayer when application for building addition is made.
5. City of Berkeley shall make public the taxable square footage liability of the proposed finished building to the community when a Zoning Adjustments Board application is made.
6. City of Berkeley shall disclose a property's taxable square footage in writing to a property owner or interested buyer, upon request.

7. If the taxpayer requests a correction on the square footage assessments, and the space in question does not align with the above taxability requirements, the taxpayer shall be entitled to a refund on all 9 city and schools assessments for the previous four full years of taxes (Civil Code 5097). Requests for correction shall be allowed at any time.

BACKGROUND

In 1965, the Berkeley Municipal Code was amended to state *“The following duties are hereby transferred to the appropriate officers and employees of the County of Alameda: (a) The assessment of City of Berkeley property for City of Berkeley taxes. (b) The equalization and correction of the assessment”* (BMC 7.24.010). Instead of using County standards and measures, however, the City has its own unique method of measuring taxes and assessing property within the City.

BMC 7.56.030A allows the Finance Department to impose taxes on the dwelling unit square feet. Specifically, BMC 7.56.020C defines dwelling as “designed for human occupancy.” However, the City has used an expansive interpretation of what shall be included in a dwelling area. For example, many Berkeley families have been charged for non-conforming spaces and areas not designed for human occupancy under their homes. The Berkeley for Assessment Tax Equity organization has sent the Finance Department a letter. See Attachment 1 and 2. The letter highlights examples of constituents who are currently and inequitably impacted by the City’s tax method.

The City’s expansive interpretation of the BMC has led to the taxation of unfinished understory areas, including spaces that are of a reduced height and are not of adequate height to be a basement according to the Uniform Building Code. Such spaces cannot be used for dwelling without substantially rebuilding the foundation, yet many of these areas continue to be improperly taxed. At the same time, dozens of properties with true basements (with floors and sufficient height to walk around in) are not taxed for those spaces.

At the same time, there are homeowners who experience windfall because they are not being taxed for new additions to their properties. According to the Berkeley for Assessment Tax Equity, hundreds of properties escape these assessments for their permitted additions each year because some Berkeley property owners who build onto their property are often not reassessed in square footage by the City of Berkeley or in ad valorem value by Alameda County. The inconsistencies in taxation, along with the imposition of taxes on non-dwelling spaces, is an equity issue that must be addressed.

Incorrect dwelling space assessments place a huge burden on many Berkeley homeowners--several of whom are seniors, persons of color, and/or have fixed-income.

These individuals experience economic hardship by paying hundreds of dollars more in taxes for unfinished understories on top of their already pricey assessments. All while other homeowners are experiencing windfall because they are not similarly taxed. As a result, those who pay taxes on their unfinished understory area subsidize those who do not pay for what should be their new additions' fair tax increase.

CURRENT SITUATION

The voters of the City of Berkeley have approved various Tax Assessments to benefit the Berkeley Public Schools and City Programs and Districts. The intent of the voters was equitable taxation through calculation based on the size of the dwelling or business. Instead, the City's tax assessments have been calculated in a way that allows escaped assessments for those who have added on to their home with or without permits. In addition, the City's interpretation of 1950s and 1960s building cards has led the City to charge homeowners for non-conforming spaces, which are not part of their dwelling, at varying rates of tax assessments for similarly sized properties.

Community members, including individuals from Berkeley for Assessment Tax Equity (BATE), have asked the Council to rationalize this process of paying property taxes. BATE and past auditors have already identified problems with the tax records, including:

1. The failure of the city to capture square footage at the intersection of planning/building and finance/assessor
2. The inequitable imposition of taxes on non-conforming spaces for some properties, and not for others

In the past four decades, City auditors have identified assessment discrepancies many times and have made suggestions that echoes the recommendations of this proposal. For example, a 2005 City audit recommended the implementation of a comprehensive verification analysis, in which tax procedures should include a comparison of the building square footage (BSFT) and lot square footage (LSFT) to the County's assessed values. In 2012, another auditor recommended that the City Manager should consider aligning the tax definition of BSFT with the Planning Department's. In this case, the City's aim of using square footage for more equitable distribution of the special tax would not change. See Attachment 3.

However, the City's current method of taxation does not reflect these changes or recommendations made by past auditors. As a result, the flawed imposition of tax continues to broaden the tax burden of some and the total escaped taxes of others. In this respect, the tax equity problem results from a lack of internal controls between City Departments. .

Currently, BATE has identified 700 properties with square footage-related lost revenue errors. See Attachment 4. In addition, there are at least 40 properties with understories/basements that are not charged for these dwelling areas, while there are at least 11 confirmed homeowners who have been charged for non-conforming spaces. See Attachment 5. To effectively address the significant impacts of the City's special tax assessment method on all property owners in Berkeley, the Council should utilize the recommendations of past auditors and BATE's research to directly change the City's method of taxation.

ACTIONS/ALTERNATIVES CONSIDERED

The District 3 Office also considered hiring an outside consultant to conduct their own individual analysis and impact study on Berkeley's property tax measures and special assessments. This third-party consultant would analyze the impacts of the City's tax measures on homeowners and City revenues. In addition, the consultant would compare the impacts between the tax methodologies of (1) Alameda County, (2) Berkeley's Finance Department, and (3) Berkeley's Planning Department. The consultant would use this information to help the City determine the best method and practice for taxing property and ensuring tax equity. However, the City has already hired past auditors who have suggested some of the recommendations in this item. Rather than spend additional funds to hire a consultant to perform another analysis, the City should implement direct changes to the method of adherence to tax code when imposing taxes.

OUTREACH OVERVIEW AND RESULTS

The District 3 Office has consulted with the Berkeley for Assessment Tax Equity (BATE) and impacted constituents on the ways in which Berkeley's tax measures have significantly affected their lives and communities. The constituents have collected background materials, observed BATE community actions, and discovered findings from research on underassessed properties and experiences with City departments. The Office's communication with these constituents has informed this Council recommendation.

RATIONALE FOR RECOMMENDATION

This recommendation aims to restore tax equity by updating the tax records to align with habitability standards. Failing to tax habitable dwelling spaces while imposing taxes on inhabitable spaces places an economic burden on taxpayers due to the inconsistent and unequal practice of taxation assessments. Enforcing equitable taxation in the law and in practice is important to ensure homeowners are being fairly and accurately taxed based on reasonable legal standards regarding their dwelling units. Taxpayers should

not be overcharged on units that are not designed for human occupancy, noting that legal considerations of “dwelling” do not always comply with the reality of these spaces.

To enforce tax equity, these recommendations outline a standard for taxable dwelling units and inform the taxpayer of the taxation assessment method. If there is a discrepancy in the assessment, the taxpayer may request a correction to ensure tax compliance. Former city auditors have recommended these guidelines in the past, but unfortunately, there has been no action to follow through with their recommendations. Not only would these code changes ensure that homeowners are not being overly taxed, but by modifying the tax code to align with the Planning Department’s square footage database, the City can gain money from the previously unassessed, untaxed dwelling spaces. These recommendations would ensure that tax equity is properly enforced to align with habitable standards.

FISCAL IMPACTS OF RECOMMENDATION

Staff time to check the tax records and update the tax database to ensure that tax assessments correctly match the relevant properties that must be charged. Past auditors have found that aligning the tax code with the Planning Department’s code would make these interdepartmental tasks and updates easier. The aim of levying tax with equity in mind would not change either. In addition, removing non-conforming, non-dwelling spaces from the taxable database will not have a significant impact on revenue. Instead, changing the tax code will allow the City to capture the hundreds of thousands of dollars of unassessed dwelling space, resulting in increased cash flow.

All true basements and other non-conforming, but developed, spaces would remain taxed upon implementation of this proposed policy. Most homes that are taxed by the City at a higher square footage level than the County's value would remain this way. As a result, the City would not face rampant future applications for refunds.

CONTACT PERSON

Councilmember Ben Bartlett
Katie Ly

510-981-7130
510-981-7131

ATTACHMENTS

1. Berkeley for Assessment Tax Equity Group Letter (BATE) to the Finance Department
2. Signatures on BATE’s Letter
3. 2005 and 2012 City Audit on Assessment Discrepancies
4. List of the 700 Properties with Square Footage-Related Lost Revenue
5. List of the 40 Basements/Understories Not Charged

ATTACHMENT 1

Berkeley for Assessment Tax Equity

2215 Stuart St.

Berkeley, CA 94705

July 1, 2020

City of Berkeley Finance Department

1947 Center St.

Berkeley, CA 94704

Dear Finance Department,

We, the undersigned, saw the Finance Department's response to the Berkeley Neighborhood's Request for a public hearing about the numerous requests from the community for tax bill corrections. Despite your claim to the contrary, we know that the City's square footage database is rife with errors. We are urging you to take action now to correct the square footage value you use to bill us for City and Schools parcel taxes. Berkeley Municipal Code 7.56.030A (referenced in the Library and Schools taxes) allows Finance to impose tax on the dwelling unit square feet. BMC 7.56.020C defines dwelling as "designed for human occupancy". You are imposing tax on areas that are NOT designed for human occupancy, in our cases. This is unfair and burdens us with a greater liability for City Services than others who are not similarly taxed, as each instance will show.

Willa Willis Jacobs in the 1700 block of 62nd - I pay for 820 ft² of unfinished non-conforming space under my home. Near me, at 1823 62nd, a duplex owner pays 772 ft² less than they should. Also, the duplex at 1536 62nd pays 609 ft² less than they should after their 1993 basement renovation. I, Ms. Jacobs, pay \$820 a year more than I legally should pay, the landlords at 1823 and 1536 62nd pay \$800 and \$625 less a year than they should.

Roxanne Schwartz in the 1300 block of 66th – I pay assessment taxes for 1077 ft² of unfinished, non-dwelling space less than 6 ft in height. The unfinished understories at 1619 Julia and 1623 Tyler are not charged assessment taxes on their similar spaces. Near me, at 1406 66th, the landlord owner pays for 655 ft² less building area than that showing in the public record. Why should I, a retiree on fixed income pay more for city services than that landlord whose tenants should be paying adequately for city services through their rent?

Paul Gumpel in the 1100 block of Carleton – I pay for 733 ft² of sloped dirt understory. Near me, the landlord at 1115 Carleton, only pays for half the square footage (1118 ft²) they have available to rent to tenants (2524 ft²). The landlord at 1215 Carleton pays tax on 1175 ft² less than they should for their 2587 ft² building. I, Mr. Gumpel, pay extra \$750 a year and the landlords save \$1400 and \$1200 a year, respectively.

ATTACHMENT 1

Mrs. Doris Smith in the 1700 block of Carleton – I pay for 384 ft² of unfinished, non-conforming space. The law says and voters approved a tax on dwelling space. A couple of blocks over at 1731 Channing, they don't pay for their cavernous non-conforming space. Neither do they pay for unfinished space at 1933 Yolo and 76 Codornices and 1136 Fresno. Also close by, the owners at 2319 California don't pay tax on their beautiful 2nd story they added. Why should they receive discounts on dwelling space for years, while I am penalized for non-dwelling space? I, Mrs. Doris Smith, pay an extra \$400/year and the other owners don't have to pay this illegal tax. Many, like the owners of 2319 California don't even have to pay for dwelling space when they add it on.

Merryl Dashiell in the 1700 block of Carleton – I pay for 525 ft² of unfinished attic. City of Berkeley councilmembers, Harrison and Droste do not pay for their finished and usable attics. I, Ms. Dashiell, pay an extra \$550 a year and Councilmembers Harrison and Droste save \$500 a year each.

Colleen Miller in the 2100 block of Essex - I pay extra for unfinished understory of 1024ft². My neighbors at 2121 Essex don't pay for their understory of 1083 ft² and the landlord of the duplex at 2117 Essex underpays for rentable, dwelling space by 1485 ft² each year. I, Colleen Miller, pay an extra unlawful \$1025 a year and the others save \$1100 and \$1500 respectively on their tax bill.

Mrs. Berrigher in the 1900 block of Fairview - we pay for 1094 ft² of unfinished understory. My neighbor at 1930 Fairview does not pay for their basement or finished attic. Also nearby, the landlord owner of the duplex at 1631 Woolsey pays for 682 ft² less space than they actually have to rent to their tenants. The owner of the nearby house, 3107 Deakin, recently on the market avoids paying for a 1000 square foot finished apartment in their untaxed basement. Fairview Family pays \$1300 more than they lawfully should be forced to pay. The landlord at 1631 Woolsey saves \$700/year. The owners at 3107 Deakin save \$1000 a year.

Wolf and Amanda Arnold in the 1600 block of Josephine - We recently bought our home and were not told that the 686 ft² of non-conforming height understory would be taxed. Down the street, the owners at 1405 Josephine don't pay assessments on their basement, even after they developed it with permits in 1997. Also on our street, 1206 Josephine underpays for permitted dwelling space by 1245 ft² (around \$1300) a year. The home at 1410 Josephine underpays by 1686 ft² or around \$1700 a year. 1315 and 1226 underpay by around \$1000/year, all for dwelling space. We will be burdened even more unfairly when taxes increase soon.

Chris Catletts in the 1700 block of Parker – I pay extra for 1119 ft² understory not tall enough to walk in without hunching over. My neighbors at 1825 Parker don't pay for the space they created in 2002 when they did a \$200,000 house raise to increase their building area by 1141 ft². The triplex landlord owner up the street at 2120 Parker doesn't pay for the 926 ft² area of a 2006 \$253,845 ft² 3rd story. 1736 Channing doesn't pay for their understory at all. I, a retiree, pay an extra unlawful \$1119 a year and the others save an unlawful \$1150 and \$950 a year.

The Tharp/Menard family in the 1600 block of Stuart St – we pay 916 ft² extra for unfinished, dirt, non-conforming space. Our backdoor neighbor at 1618 Ward doesn't pay for the 975 ft² area of the downstairs unit they developed in the 1990s. Another duplex owner at 1508 Ward doesn't pay for the 1006 ft² they renovated in 2002, before or after the renovation! We, the Tharp/Menard family, pay \$920 a year more than we should, while the duplex owners at 1508 and 1618 pay \$1000 and \$1050 less than their share a year for city services.

ATTACHMENT 1

Ms. Dengler in the 2200 block of Stuart – I pay for 2286 ft2 of basement that I don't have. Meanwhile, the 4plex owner at 1939 Stuart pays for only 2700 ft2, even though it is a 3800 ft2 building. I, Mrs. Dengler, lose \$2300 a year in unlawful tax assessments while the landlord down the street saves \$1100 a year.

We beseech you to do the right thing and correct our dwelling space assessments before the new tax bills are mailed out.

Berkeley for Assessment Tax Equity

Cc: Mayor Jesse Arreguin, City Manager Dee Williams-Ridley, City Auditor Jenny Wong,
Councilmembers Kesarwani, Davila, Bartlett, Harrison, Hahn, Wengraf, Robinson, Droste,
Alameda County Tax Collector Henry Levy, Alameda County Assessor Phong La,
Alameda County Board of Supervisor Keith Carson,
Alameda County District Attorney Jeff Israel,
Berkeley Neighborhood Council, Berkeley School Board
Sharon Parker, Ca State Controller Office (Betty Yee)

See Attachment 2 for signatures.

ATTACHMENT 32

Willa Willis Jacobs at ~~████~~ 62nd Willa Willis Jacobs

Roxanne Schwartz at ~~████~~ 66th Roxanne Schwartz

Paul Gumpel at ~~████~~ 6 Carleton Paul Gumpel

Mrs. Smith at ~~████~~ Carleton Doris M. Smith

Merryl Dashiell at ~~████~~ Carleton Merryl Dashiell

Colleen Miller ~~████~~ Essex Colleen Miller

~~1909 Fairview~~

Wolf Arnold at ~~████~~ Josephine Wolf Arnold

~~Steve Klucavich at 1689 Parker~~

Chris Catletts at ~~████~~ Parker Chris Catletts

~~Elgie Scott at 1514 Prince~~

Laura Menard at ~~████~~ Stuart Laura Menard

Barbara Dengler at ~~████~~ Stuart Barbara Dengler

~~1914 Ward~~

~~Mr. Julius at 2001 Woolsey~~

Mrs. Beatrice Barrigher at ~~████~~ Fairview Mrs. Beatrice Barrigher Pasig Pasig

ATTACHMENT 3

Parcel Based Special Taxes, Fees, and Assessments, Presented to Council March 15, 2005

Audit Prepared by: Ann-Marie Hogan, City Auditor, CIA, CGAP, Teresa Berkeley-Simmons, Audit Manager, CIA, CGAP, Jocelyn Nip, Auditor II, CPA

From Background: Our Landscape and Park Maintenance Assessment Fund Review report issued in November 1994 and our Clean Storm Water (CSW) Assessment Audit issued in October 1995 identified many internal control weaknesses in the assessment processes. One finding in the Landscape and Park audit stated, "Changes in improvement square footage are not always entered into the assessment data base timely." One finding in the CSW audit stated, "Due to internal control weaknesses, procedures do not provide a reasonable assurance that all parcels which can be assessed CSW Fees are properly assessed."

In late 2003, members of the public revealed that several properties, including the Gaia Building, were not billed for parcel taxes. Subsequently, Finance conducted investigations of 339 parcels with zero BSFT and identified properties that had escaped assessments.

2.2 Finding 3: There is likelihood that the taxable BSFT for some parcels might have been understated or overstated, resulting in improper assessments. There is no systematic plan in place to capture such parcels, forgoing the opportunities for recovering revenue related to underassessed properties.

The discovery of an underassessment is not a one-time windfall. Additional BSFT brings a future stream of revenues as long as the property remains

There was awareness that overassessments exist, which may include exempt areas such as garages, patios and balconies. Checking for these overcharged and undercharged discrepancies was called a **comprehensive verification exercise**

5.1 On a quarterly basis, the Revenue Collection Manager should on a sample basis review and verify that the BSFT posted to the Land Management System is supported and accurate. This review should be documented.

5.2 Formalize and document the review procedures performed by the Land Management Analyst. **Procedures should include a comparison of the BSFT and LSFT to the County's assessed values.** When a property of high assessed value is assigned a zero square footage or low square footage, it should trigger a concern that the property may not be properly taxed.

July 24, 2012 Information Calendar: Audit Status Report: Improved workflow systems

Finding 3: Finance and Planning have not clearly assigned responsibilities for capturing taxable building square footage. Recommendation 3.5: City Manager should consider whether increased accuracy and efficiency of special tax calculations is worth the cost of a special election to simplify the Berkeley Municipal Code Definition of building square footage. The City Manager, with input from Planning, should consider aligning the definition with Planning's. The City's practice of using square footage for more equitable distribution of the special tax would not change.

ATTACHMENT 4

Address	SqFt Escaped	City sqft	type	Year of Addn	Cost of Addn	Addition type	City Tax Loss-la Cnty	Loss-last 10 yr
5th	642	3028	4plx			error in sf2 tx	5259	
5th	418	1098				error in sf2 tx	3424	
6th	921	2334	triplx			error in sf2 tx	\$7,545	
6th	539	832				error in sf2 tx	\$4,415	
6th		1463		2007	\$80,000	562 ft2 addition		\$9,896
6th	547	1945	duplx			error in sf2 tx	\$4,481	
6th	421	1699		1995	\$22,960	remod lower flr	\$3,449	
6th	326	2442	triplx			error in sf2 tx	\$2,671	\$107K/yr ir
6th	2698	3322	8 unit			error in sf2 tx	\$22,101	only reass \$
6th	485	1360		2006/15	\$65,000	485 ft2 2nd str/bsmt	\$3,973	
6th	439	1108		2002	\$60,000	addn	\$3,596	
6th	2578	1340	duplx	1996	\$78,400	raise hse/add unit	\$21,118	
6th	477	1666	duplx			error on sf2 tax	\$3,907	
7th	496	1563		1999	\$43,966	fam room	\$4,063	
7th	644	604	duplx			error on sf2 tx	\$5,276	
7th	1405	2384	triplx	1997/07	\$90,000	addn/add meters	\$11,509	
7th	1200	1244		2007	\$39,000	develp bsmt	\$9,830	
7th	988	953		2011	\$80,000	add famrm/wkshp	\$8,093	\$9,896
7th	500	762				error on sf2 tax	\$4,096	
8th	413	1157		2000/08	\$51,000	239 ft2/kitchen	\$3,383	
8th	510	1563		1992/05	\$49,760	addition	\$4,178	
8th	322	884		1995	\$19,000	addition	\$2,638	\$2,350
8th	641	2290	triplx			error on sf2 tax	\$5,250	
8th	490	993		1999	\$47,000	bed/ba/study	\$4,014	
8th	500	1268	duplx			error on sf2 tax	\$4,096	
8th	544	1191	duplx	1999	\$90,000	544ftconv to duplx	\$4,456	
8th	726	1796				error on sf2 tax	\$5,947	
8th	694	450				error on sf2 tax	\$5,685	
8th	1490	882				error on sf2 tax	\$12,206	sold 2018
8th	4900	1612		2016	\$800,000	sfr to 4plex	\$4,900	\$54K done
9th	483	880		2003	\$80,000	addition 483 ft2	\$3,956	\$0 Done
9th	773	1436		2005	\$121,000	addn/fire repair	\$6,332	\$10K only
9th		2793		2003	\$214,370	addn 2 story		\$24,785

9th	500	1394			2 story addn	\$4,096	
9th	762	944	1994	\$152,190	manf hom1716 ft2	\$6,324	\$3,092
9th	610	1439	1994	\$61,000	attic/stair	\$4,997	
9th	653	1057			error on sf2 tax	\$5,349	bsmt not cl
9th	1247	991 duplx	1998	\$86,686	2 story cott/bsmt	\$10,215	
9th	690	1400 duplx			error on sf2 tax	\$5,652	
10th	426	916			error on sf2 tax	\$3,490	
10th	896	883 duplex			2 homes/1 lot	\$7,340	
10th	1318	1409	2003	\$15,000	permit 2 new furnc	\$10,797	
10th	465	1439			in-law downstairs	\$3,809	
10th	580	1234 duplx			error on sf2 tax	\$4,751	
10th	455	2983 triplex			error on sf2 tax	\$3,727	
62nd	609	1885 duplx	2003	\$6,000	renov bsmt	\$4,989	
62nd	1000	3148 duplx			cottage in rear	\$8,918	unknown
62nd	520	1967 duplx			error on sf2 tax	\$4,260	
63rd	403	2374 duplx			error on sf2 tax	\$3,301	
63rd	477	2119 duplx			error on sf2 tax	\$3,907	
63rd	497	1026	2004	\$52,791	addition	\$4,071	done at \$31K
63rd	620	1387	2017	91500	addn	\$5,078	unknown
66th	655	2009			error on sf2 tax	\$5,366	
Acton	467	2533	2003	45000	remodel/addit	\$3,826	\$ 5,565.00
Acton	508	2137			error on sf2 tax	\$4,161	
Acton	373	1746	2002	20000	garg convers	\$3,055	\$ 2,474.00
Acton	923	976			2nd story	\$7,561	unknown
Acton	847	1652 duplx			2nd unit not chg	\$6,938	unknown
Acton	680	1008 duplx		1999	gas meter unit2	\$5,570	
Acton	871	992			error on sf2 tax	\$7,135	
Acton	611	1066	2012	81000	addition 2 story	\$5,005	
Acton	629	1140			error on sf2 tax	\$5,153	
Adeline	464	1040			error on sf2 tax	\$3,801	?
Adeline	739	911 triplx	1961	unknown	addition	\$6,054	\$1,000
Addison	335	985	1994	40000	raise house	\$2,744	sold 2004
Addison	2150	3514	1992	unknown	new duplex	\$17,612	
Addison	493	2680			error on sf2 tax	\$4,039	
Allston Way		1890	2002	\$76,000	raised house addition		\$9,401

Allston Way	1162	1362	1993	\$78,140	2nd story	\$9,519	\$9,665
Allston Way	552	1098	1994	\$40,000	2nd story	\$4,522	
Alcatraz	1435	2235 triplex			error on sf2 tax	\$11,755	
Alcatraz	482	1836 duplx			error on sf2 tax	\$3,948	
Alcatraz	616	2786			error on sf2 tax	\$5,046	
Arch	417	2127	2011	\$204,041	kitch/ba remodel	\$3,416	
Arch	600	1289	1997		develp bsmt	\$4,915	
Arch	1200	540	1992	\$108,180	new 3 bd/2 ba hous	\$9,830	\$13,382
Arch	736	1176 duplx	2010	\$15,000	unit A repairs	\$6,029	
Arch	448	4012 triplx	2001	\$133,500	2nd story	\$3,670	\$16,514 no rnt bd re
Arch	2705	4588 multi			error on sf2 tax	\$22,159	
Arch	375	3475 duplx			error on sf2 tax	\$3,072	
Arch	493	1289 triplx	1998		3 meters install	\$4,039	
Arch	740	3603	2011/17	\$390,000	remodel/ADU ?		\$19,680
Arlington	1758	1652	1995		home rebuild	\$14,401	
Arlington	1397	2430	2002	\$150,000	home rebuild	\$11,444	
Arlington	1399	1650	1997/12		addn/sunrooms	\$11,460	
Arlington	145	1585	2000 ?		ADU size error	\$1,187 ?	
Arlington	541	1790	2006	\$322,000	new 2300 ft2 home	\$4,432	
Arlington	920	2228 duplx	1993	\$32,000	attic conversion	\$7,536	
Arlington	1079	1828	1999/02	\$102,500	bsmt remd/2nd stor	\$8,839	
Arlington	616	2144	1992	\$11,000	bsmt conv	\$5,046	
Arlington	883	2207	2002		error on sf2 tax	\$7,233	
Arlington	572	2181	2013	\$68,700	2nd stor addn	\$4,686	
Ashby	928	1810 4plx	2003		many upgrades		
Ashby	536	4525 5plx			error on sf2 tx	\$4,391	
Ashby	416	1143			several inspections	\$3,408	
Ashby	671	1501	2009	\$210,500	renov/addn	\$5,497	
Ashby	363	1690			few prmts 07-11	\$2,974	
Ashby	1055	1074 duplx	1980		Victrian hse lift	\$8,642	
Ashby	542	1086			error on sf2 tax	\$4,440	
Ashby	446	2311 duplx			error on sf2 tx		
Ashby	372	6540 8unts	2016		Hsng Rpt-06675		
Ashby	291	1880 duplx	1999	\$20,000	Rm addn/kit rmd		
Ashby	1000	2960 5plx	2001	\$100,000	conv bsmt to apt	\$8,192	

Bancroft	1430	1276			adu/downtairs	\$11,714	unknown	
Bancroft	468	1513			error on card	\$3,834	unknown	
Bancroft	644	1544	2002	\$3,220	gar conv to living	\$5,276	\$398	
Bay Tree	755	2300			ADU	\$6,184	?	
Benvenue	950	3463	4plex		residence/cotta	13 bdrms/7 bath	\$7,782	
Berkeley W	335	966			error on sf2 tax	\$2,744		
Berkeley W	210	888	2000	\$6,200	Sunroom	\$1,720	\$767	
Berkeley W	911	864	1994	\$71,000	2nd story addn	\$7,463	unknown	
Belvedere	206	801	1007	?	error on sf2 tax	\$1,687	?	
Berryman	480	1133	2009	\$35,000	ADU	\$3,932	\$2,066	
Blake	817	1105	1995	unkown	error on sf2 tax	\$6,693	unknown	
Blake	1740	1154	unknown	unknown	addition	\$14,253		
Blake	584	1216			error on sf2 tax	\$4,784		
Blake	600	1422			error on sf2 tax	\$4,915		
Blake	612	1319	2000	\$75,000	house raise	\$5,013		
Blake	889	1550	duplx	2012	raise bldg duplx	\$7,283		
Blake	968	2274			error on sf2 tax	\$7,930		
Blake	382	1831	2004	\$18,000	addition	\$0	\$2,227	
Blake	711	2842			error on sf2 tax	\$5,824		
Blake	216	1087			error on sf2 tax	\$1,769	?	
Bonita	693	2003	duplx	2003	\$66,759	addition	\$5,677	
Bonita	1445	2173	duplx	1992	\$47,406	addition	\$11,837	
Bonita	788	2352	triplx	1995/2017	20000/105000	conv bsmt/attic	\$6,455	\$13,057
Bridge	700	2709			\$25,000	addn:0810832712	\$5,734	\$3,092
Browning	498	1062				error on sf2 tax	\$4,080	
Browning	2647	720	2015	\$50,000	renovation	\$21,684	\$6,185	
Browning	433	1591				error on sf2 tax	\$3,547	
California	337	1454	duplx			addition	\$2,761	
California	516	1244	duplx			addition	\$4,227	
California	532	1078	2005	\$53,400	addn 2nd story	\$4,358	\$6,605	
California	1099	1444	duplx			error on sf2 tax	\$9,003	
California	658	2066	2002	\$189,000	2nd story addn		\$23,379	
California	536	2105	duplx	1995	\$8,000	conv SFR to duplx	\$4,391	
California	672	942				error on sf2 tax	\$5,505	
California	545	1208	duplx	1994	\$67,195	ADU	\$4,465	

California	843	4913 triplex	2002	\$245,013	add 2 units	\$6,906	
California	1062	1137	1997	\$40,000 plus	2nd story addn	\$8,699	unknown
California	674	966	2013	\$31,500	stor conversion	\$5,521	
California	504	1360	1994	\$35,000	attic conversion	\$4,128	unknown
California	370	944	2002	\$40,000	addition	\$3,031	\$4,948
California	808	2382 duplx			error on sf2 tax	\$6,619	
California	399	1625	1994	\$19,000	addition	\$3,268	unknown
California	827	1037	1993	\$48,793	872 ft2 addn	\$7,143	
Camelia	1114	1094	1998		bsmnt made usable	\$9,126	
Camelia	451	1224				\$3,695	
Camelia	495	1553 duplx				\$4,055	
Camelia	1005	1005	2002	\$97,365	2nd story addn	\$8,233	
Campus Dr.	949	2930			error on sf2 tax	\$7,774	?
Campus Dr.	1231	1769	2003	\$115,000	addition	\$10,084	
Capistrano	185	2603	2006	\$57,873	addition	\$1,516	
Carleton	1118	1336 duplx			error on sf2 tax	\$10,944	
Carleton	774	1446	2017	\$400,000	2nd story addn	\$6,340	reass \$93K
Carleton	253	1604 1857	2012	\$3,000	basement convers	\$2,074	\$371
Carleton	1175	1412 trplx			error on sf2 tax		96.6K income
Carleton	715	517			error on sf2 tax	\$5,857	
Carleton	1023	1504 duplx		\$2,002	inspect	\$8,380	
Carleton	1284	1614 duplx			error on sf2 tax	\$10,518	
Carleton	314	1348	1995	\$28,000	addition	\$2,572	unknown
Carleton	500	1087	1993	\$10,000	2nd story addn	\$4,095	\$1,237
Cedar	554	1092			error on sf2 tax	\$4,538	?
Cedar	480	844	1999		addition	\$3,932	?
Cedar	433	1466	2005	\$154,700	raised house additio	\$3,547	?
Cedar	984	1440			error on sf2 tax	\$8,060	?
Cedar	1186	1116			duplex added	\$9,715	?
Cedar	844	2209 duplx			error on sf2 tax	\$6,914	
Cedar	939	1231 duplx			error on sf2 tax	\$7,692	
Cedar	2789	2103 triplex	1999	\$75,000	reconstr to triplx	\$22,847	
Cedar	763	1948	1993	\$100,000	add cottage/remode	\$6,250	\$12,970
Channing	794	3194	1998/2014	\$103,620	2nd story addn		\$12,818
Channing	736	752	1996	\$67,000	addition	\$6,029	unknown

Channing	838	1377	duplx			error on sf2 tax	\$6,865	
Channing	831	1013		1996	\$84,000	addition	\$6,807	unknown
Channing	649	2263		2009	\$53,000	addition		\$6,556
Channing	810	1600		2002	\$125,000	2 bed/1 ba	\$6,635	\$15,462
Channing	621	1205		2010	\$8,500	remodel 2nd stor	\$5,087	\$1,051
Channing	1032	1371		2003	\$20,000	bsmt to liv space	\$8,454	\$2,474
Chestnut	408	960				erro on sf2 tax	\$3,342	
Chestnut	1014	1198				error on sf2 tax	\$8,306	
Chestnut	489	1705				error on sf2 tax	\$3,932	
Codornices	492	1875				sunroom	\$4,030	?
Contra Costa	480	2082		1997	75000	int/ext remdl	\$3,932	
Contra Costa	1903	2077				error on sf2 tax	\$15,600	
Contra Costa	620	2171		2002	208000	add master/ba	\$5,079	
Contra Costa	625	1669				error on sf2 tax	\$5,120	
Contra Costa	484	2058	2008/2015		175000	bsmt conv/bedr add	\$3,965	
Contra Costa	701	2198				error on sf2 tax	\$5,742	
College	902	3218	Bdg Hs	2000	\$9,360	build 17th bedrm	\$7,389	stdnt rooming hse
College	662	1860	condo			error on sf2 tx	\$5,423	Is bsmt chgd?
College	589	851	condo			error on sf2 tx	\$4,825	
College	545	3351	duplx			error on sf2 tax	\$4,465	comm'l too
Cornell	1072	648				2nd story	\$8,782	
Cornell	755	746				2 story	\$6,184	
Cornell	775	780				2 story	\$6,349	
Cornell	400	1062				back house addn	\$3,277	
Cornell	503	504				back addn	\$4,120	
Cornell	400	1003				rear 2nd story	\$3,277	
Cornell	640	1100			sf2 from zillow	2nd story	\$5,243	
Cornell	1240	811				2nd story	\$10,158	
Cornell	1224	552				2nd story	\$10,027	
Cornell	425	1080				2 story	\$3,482	
Cornell	655	1069				full walkable bsmt	\$5,366	
Cornell	613	1275				2nd story	\$5,022	
Cornell	1000	1326				2nd story	\$8,192	
Cornell	1580	1360		2009	\$270,000	second unit addn	\$12,943	\$33,399
Cornell	1000	1360				2nd story	\$8,192	

Curtis	1160	1415 duplx	1992	\$68,440	2nd story	\$9,502	
Curtis	336	1120			ADU	\$2,752	
Curtis	670	1317			error on sf2 tx	\$5,489	
Curtis	773	2135 triplx				\$6,332	
Curtis	803	969	2000	\$43,525	remodel	\$6,578	
Curtis	763	1559 duplx			error on sf2 tx	\$6,250	
Curtis	1420	1112			rear 2 styt addn	\$11,632	
Curtis	417	1971 duplx			legalize unit/attc	\$3,415	
Curtis	377	1500			error on sf2 tx	\$3,088	
Curtis	1804	828	1994	\$150,000	1300ft2 addn	\$14,778	
Curtis	492	1184	1993	\$40,000	2nd story addn	\$4,030	
Dana	472	2702 multi	2012	\$3,000	attic conversion	\$3,867	\$371
Dana	2154	1229	1998	\$12,000	bsmt conv	\$7,577	unknown
Dana	782	1208 duplx			error on sf2 tax	\$6,406	
Deakin	608	1252			error on sf2 tax	\$4,981	
Deakin	1331	1340	2002	\$75,000	bsmt to liv space	\$10,903	\$9,278
Delaware	2092	2800 4plex			error on sf2 tax	\$17,137	
Delaware	655	1740 duplx	1992		create duplex	\$5,366	
Delaware	1865	1359 duplx			error on sf2 tax	\$15,278	
Delaware	930	1062			error on sf2 tax	\$7,618	
Delaware	331	1551			error on sf2 tax	\$2,711	
Delaware	331	1551			error on sf2 tax	\$2,711	
Delaware	937	1933 triplex	1996	\$152,170	raise house/studio	\$7,676	unknown
Delaware	1146	1244	2004	\$130,000	bsmt to liv space	\$9,388	\$30K reass
Derby	560	1122	2007	\$150,000	2nd flr addition	\$4,587	
Derby	1675	739 duplx			error on sf2 tax	\$13,721	
Derby	771	987	2013/15	\$35,000	bsmt conv/addn	\$6,316	\$4,330
Derby	1148	1288	1941	unknown	2nd story addn	\$9,404	
Derby	449	1313	2002	\$90,000	addition	\$3,678	\$11,133
Derby	892	4033			error on sf2 tax	\$7,307	?
Derby		1774	2011	\$35,000	ADU		\$4,330
Dohr	1451	878			error on sf2 tax	\$11,886	unknown
Dohr	452	1506	2006	\$75,000	whole hse remod	\$3,703	
Dohr	673	1100	2018	\$139,160	gar conversion	\$673	\$3,479
Dwight	677	926			2nd story addn	\$5,546	

Dwight	418	2311 duplex			error on sf2 tax	\$3,425	
Dwight	275	1775 triplex	2007		add 4th meter	\$2,253	
Dwight	1504	4678 units	1992	\$125,546	add bldg	\$12,320	
Dwight	1806	5776 units	2009	\$60,000	bsmt conversion	\$14,794	
Edith	1000	1300			art warehouse	\$8,192	?
Edith	463	2179	2011		2nd story addn	\$3,793	
Edith	644	984			error on sf2 tax	\$5,276	
Edith	920	1990 duplex	1990	unknown	2nd story	\$7,536	bsmt/cottg not charged
Edith	1248	1878	1994	\$ 200,000.00	4 bed 2nd story	\$10,223	
Edith		2399	2005	\$ 137,800.00	2 story addn		\$ 17,045.00
Edith		3646	1998	\$ 49,000.00	bsmt addn		\$ 6,061.00 \$6K reassoi
Edith	480	1459	2000	\$ 51,000.00	garg conver ADU	\$3,932	\$ 2,802.00
Edith	540	1408			sunrm/gar conv	\$4,424	?
Edwards	687	1317	1994	\$65,328	2nd story addn	\$5,628	\$8,081
Ellis	577	888 duplex	1995	\$45,000	1 story addn	\$4,727	
Ellis	913	2092 duplex	1993		error on sf2 tax	\$7,479	
Ellis	962	993 duplex			error on sf2 tax	\$7,881	
Ellsworth	498	2420	2006/12	\$83,000	bsmt conv/addn	\$4,080	sold in '13
Ellsworth	1015	2957 triplex			error on sf2 tax	\$8,315	
Emerson	1282	1304			error on sf2 tax	\$10,502	
Essex	1831	1649 duplex	2002	\$127,626	remod bsmt	\$14,999	
Essex	1083	1428	1992	\$73,000	addition	\$8,872	
Euclid	913	1741	2000	\$75,000	fam rm addition	\$7,479	
Eunice	1346	1768	2005	\$120,000	2 story addition	\$11,026	
Eunice	1357	1767	2004	\$180,000	addition	\$11,116	
Fairlawn	1386	570			error on sf2 tax	\$11,354	
Fairlawn	724	1646	2004	\$350,000	addn 1212 ft2	\$5,931	
Fairlawn	728	876	2006	\$60,000	remodel/addn	\$5,964	
Fairlawn	1254	1117			error on sf2 tax	\$10,273	
Fairlawn	527	1105			error on sf2 tax	\$4,317	
Fairlawn	704	1154			error on sf2 tax	\$5,767	
Fairlawn	397	1248	1994/95/96	\$44,900	permits not final	\$3,252	very low txs
Fairlawn	413	1643			2019 AUP	\$3,383	
Fairview	400	3333 4plex	1997	\$95,481	renovate flat	\$3,277	advert 96K income
Forest	150	2780			error on sf2 tax	\$1,229	?

Forest	3076	3817 duplx	2015	\$276,972	remodel	\$25,197	
Francisco	621	1142			error on sf2 tax	\$5,087	
Francisco	344	1189	1999	\$12,200	addition	\$2,818	
Francisco	2060	1512	1997	\$260,000	raise house	\$16,875	
Francisco	1421	1183	2006	\$150,940	basement convers	\$5,825	\$3,151
Francisco	453	2016 triplex			error on sf2 tax	\$3,711	
Francisco	1373	1397	1998	\$30,000	2nd story	\$11,247	
Francisco	984	1415	2002	\$63,000	fire dmg exist triplx	\$8,061	
Francisco	658	2704 duplx	1994	\$210,000	new carriage hs	\$5,390	
Francisco	798	2453 triplex	1997	\$93,094	add 2nd unit	\$6,536	
Francisco	948	2743 4plex			error on sf2 tax	\$7,766	
Fresno	448	1728 no cty	2011 AUP		448ft2 2nd story	\$3,670	
Fulton	608	1843	2003	\$85,000	basement convers	\$4,981	reass. \$40K
Glen	512	1488	1995		ADU and Addtn	\$4,194	\$2,845
Grant	800	3750	2005	\$47,300	addtn	\$0	\$5,851
Grant	761	2716 duplx	2005	\$45,000	foundt work	\$6,234	
Grant	559	1854			error on sf2 tax	\$4,579	
Grant	1209	1343	1998	\$5,500	1st floor convers	\$9,904	
Grant	668	3629 duplx	1999		hsg viol - 3 H2O heat	\$5,472	
Grizzly Peak		2490	2014	\$300,000	663 ft2 addn		\$18,555 rent ad for \$
Grizzly Peak	868	1511			in law unit	\$7,110	
Grizzly Peak	792	1828	2013	\$55,000	792 ft2 bsmt remodel	\$6,488	
Grizzly Peak	898	2617	1998,06,10	\$60,000	bath/laundry crwl	\$7,356	
Grizzly Peak	925	2285			error on sf2 tax	\$7,577	
Grizzly Peak		2863	2011	\$125,000	364 ft2/remodel		\$15,463
Grizzly Peak	200	2234	2003/13	\$80K/\$37K	kitchen/sunroom	\$1,638	\$9,896
Grizzly Peak		9043	2005	\$190,000	remodel		\$23,503
Grizzly Peak	400	1636	2005/2011	\$80,000	Gar conv/kitch remd	\$3,277	\$9,896
Grizzly Peak		5191	2018	\$200,000	whole hse remodel		\$24,740
Grizzly Peak	1278	2012	1996	\$176,060	2nd story	\$10,469	
Grizzly Peak	1708	1938	1994	\$80,000	addition	\$13,992	
Grizzly Peak	888	3256	1986 unknown		major remodel	\$7,273	
Grizzly Peak	341	1972	1993	\$17,000	gar. Conv	\$2,793	
Grizzly Peak	1131	2032	1996	\$153,000	3rd story	\$9,265	
Grizzly Peak	632	1784	2006	\$173,000	2nd flr addition	\$5,177	

Grizzly Peak	1510	2215	2005	\$145,000	addn	\$12,370	
Grizzly Peak	250	1800	2018	23500	basement convers	\$488	\$588
Grizzly Peak	434	1999	2010	\$20,979	legalz bsmt unit	\$3,555	
Grizzly Peak	769	1413	2005	\$150,000	769ft2 addn	\$6,439	
Grizzly Peak	786	2494	2019	\$286,750	786 ft2 addn	\$786	
Grizzly Peak	1050	1076			error on sf2 tax	\$8,601	
Grizzly Peak	1136	4087	2000/06	\$336,429	1327/470 ft2 add	\$9,306	?
Harmon	600	1130	1723		error on sf2 tax	\$4,915	?
Haste	497	1524	triplex		1999 - 3 meters	\$4,071	
Haste	1100	1368	BrdgHse		2 story Board	\$9,011	
Haste	16929	2670	multi		error on sf2 tax	\$138,679	
Hearst	870	1176		unknown	error on sf2 tax	\$7,127	
Hearst	855	1569	duplx	2000	125000 duplex renov	\$12,853	
Hearst	1554	1241	2001/02	138000	addn/ADU	\$12,730	
Hearst	90	2246	1350	1995	\$30,000 basemt conv/add	\$0	\$3,711
Hearst	636	910		1949	unknown 2nd story addn	\$7,455	
Hearst	667	1208		1992	\$45,000 addition	\$5,464	
Hearst	819	1833		2002	\$105,000 addition	\$6,709	
Hearst	373	3709	triplex	1994	\$264,000 conv to triplex	\$3,056	
Hearst	897	1791	duplx		error on sf2 tax	\$7,348	
Henry	928	1134	condo	2001	\$19,000 bsmt excav/rnov	\$7,602	
Hilgard	2157	7176	multi	2015	18 bd, renov	\$17,670	
Hilgard	2435	2228	units		various pmts	\$19,947	
Hilgard	1934	1153	trplx	2000	\$140,000 renovations	\$15,843	
Hillcrest	446	2020		1995	\$39,400 addition	\$3,654	\$4,874
Hilldale	110	2589		2006	\$410,000 roof/attic/entry	\$901	\$50,717
Hilldale	225	1525		2003	\$100,000 2nd stry	\$1,843	
Hilldale	546	1446			error on sf2 tax	\$4,473	
Hilldale	849	1615		1997	bsmt conv dwllg	\$6,955	
Hilldale	406	2102		2010	\$20,000 remodel	\$3,326	
Hilldale	1131	1540		2000	\$30,000 addn/kitch rmdl	\$1,073	
Hilldale	1261	1889	2000/10	\$58,800	seism/renov	\$10,330	
Hilldale	319	1830		1998	\$80,000 addn	\$2,613	
Hilldale	330	2281		2013	\$100,000 kitchen/remdl	\$2,701	
Hilldale	845	2792		2014	\$45,000 basement remodel	\$4,499	\$0

Hillegass	2924	15492 multi			error on sf2 tax	\$23,953	
Hillegass	270	3409			error on sf2 tax	\$2,212	
Hillegass	348	4468 multi			error on sf2 tax	\$2,851	
Hillegass	186	1338			error ft2 tax	\$1,524	?
Hillegass	400	2290 duplx			ADU	\$3,277	
Hillegass	1850	2130 duplx			addn of duplx	\$15,155	
Hillegass	273	2577	2002	\$100,000	minor addtn	\$2,236	\$12,370
Hopkins	895	2010			ADU/2nd story	\$7,332	?
Hopkins	1022	868	2002	\$70,000	2nd story	\$8,372	
Hopkins	288	1544		\$100,000	Access struct	\$0	\$12,370
Hopkins	510	1683 duplx	2012	??		\$4,178	
Indian Rock	1121	2294	2003	\$150,000	addn	\$9,183	only reass. \$19K
Indian Rock	338	1938		\$60,000	bsmt renov	\$2,769	\$7,422
Indian Rock	633	4229	1995	\$30,000	patio walls/elect	\$5,185	\$3,711 unreass b4
Jaynes	1160	1344	1997	\$107,000	house raise	\$9,502	sold 2011
Jaynes	452	2872	2012	\$137,000	bsmt excav 452 ft2	\$3,702	\$0
Jones	536	1052			bsmt renov	\$4,391	
Jones	566	1141			2nd story	\$4,637	
Jones	951	841			2nd story addn	\$7,790	
Jones	220	862			gar. Conv	\$1,802	
Josephine	334	2355		\$230,000	addition	\$0	\$28,451
Josephine	1245	1432	1999/2002	\$35,000	addtn	\$10,199	
Josephine	592	1584	1998	\$78,204	addition	\$4,850	
Josephine	1038	2008	1995	\$100,000	2nd story addn	\$8,503	
Josephine			1998	\$9,000	basement renov		\$1,113
Josephine	1686	962	1999	\$163,000	addition	\$13,811	
Josephine	580	2234	2017	\$283,000	addition	\$4,751	
Josephine	345	1815	1995	\$40,000	2 story addn	\$2,826	
Julia	1599	1476 duplx			error on sf2 tax	\$13,099	
Kains	300	1092	2006	\$60,000	bsmt conv	\$2,458	
Kains	318	830	2002	\$67,000	addn/kitch/ba	\$2,605	
Kains	591	828	2007	\$200,000	2nd story addn	\$6,783	
Kains	704	1658			error on sf2 tax	\$5,767	
Kains	1426	1515	2018	\$250,000	raise house	\$1,426	
Kains	935	1824 triplx	2011	\$23,000	fire renovation	\$7,659	

Kains	87	1175	plus attic/basmnt			\$713	?
Kains	1004	1716	duplx	2007/2013		\$8,225	bsmt renov/remod
Kains	363	1280		2004	\$25,500	\$2,974	addition
Kains	767	1224		1998/2003	\$65,000		bsmt(545)/ADU(767)
Keeler	559	1027		1998	\$17,000	\$4,579	basement remodel sold 2011
Keith	502	1814				\$4,112	error on sf2 tax
Keith	2927	1088	triplx	2007	\$248,000	\$23,977	2 story added
Keith	596	1196		1994/2018	\$72,000	\$4,882	bsmt/ whole remodel
Keith	823	2614		1998	\$20,000	\$6,742	raise hse/legalize
Keith	760	2009	duplx	1994	\$70,000	\$6,226	add 2nd unit
Keith	368	1560		2006/2008	\$75,000	\$3,015	remodels \$9,278
Keith	922	2189		2002	\$92,200	\$7,553	bsmt remodel \$11,405
Keith	761	1256		2002	\$58,000	\$6,234	addn
Keith	2127	1005		1994	\$26,000	\$17,424	addn
Keith	900	2301		1995/2005	\$15,000	\$7,372	bsmt/major remodel \$1,856
Keith	1166	1844		1993/1995	\$20,000	\$9,552	seismic/mstr addn
Keith	1311	2793		1995		\$10,739	work MAY req pmt
Keith	538	2356		1996	\$148,000	\$4,407	fam rm addition
Keith	568	1850		1997	\$45,000	\$4,653	2nd story addn
King	415	1689	duplx			\$3,400	error on sf2 tax
King	482	1684				\$3,948	error on sf2 tax
King	436	2285		2002	\$75,420	\$3,572	bsmt/2 story addn
King	806	4630	duplx	2016	\$105,000	\$2,201	lift house add 806 \$4,948
King	504	2131	duplx			\$4,129	error on sf2 tax
King	686	3380	4plx			\$5,620	see rent bd report
La Loma	662	1192	1854	2005	\$41,000	\$5,443	addition \$5,072
La Loma	973	3240		1999	\$55,000	\$7,971	2 bed/fam rm
La Loma	1018	2790		2005	\$80,000	\$8,339	renovations
La Loma	667	3105		2007	\$35,000	\$5,464	seismic/other pmt
La Loma	480	1664	duplx	2002	\$6,000	\$3,932	seismic/error
Lewiston	908	3194		2008	\$307,000	\$7,438	addn/remdl
Lewiston	470	3181	duplx	2008	?	\$3,850	instl 2 meters
Lewiston	466	2316		1993	\$100,000	\$3,817	conv sunrm bkfst nk
Le Roy	660	2246		1993	\$25,000	\$5,407	bsmt renov
Le Roy	457	2557				\$3,744	error on sf2 tx

Le Roy	824	1353	1992	\$23,000	conv attc to dwllg	\$6,750	
Le Roy	1598	4340 5plx	1997	\$43,000	fncln upgrade	\$13,090	student minidorm
Lincoln	408	1696 4plx		\$23,000	basement convers	\$3,342	\$2,845
Linden	394	1893	2003	\$15,000	gar. Conv	\$3,228	
Linden	688	1843			error on sf2 tax	\$5,636	
Linden	400	1523			error on sf2 tax	\$3,277	
Lorina	1385	1599 duplx			error	\$11,346	
Marin	825	2109			error on sf2 tax	\$6,758	
Mariposa	548	2464 duplx			error on sf2 tax	\$4,489	
M L King	865	2764	1998	\$58,910	raise bldg, add room	\$0	\$7,287
M L King	1537	2298 duplx	2005	\$125,000	raise bldg, add room	\$12,590	sold 2009
M L King	500	1594 duplx	1996	\$20,000	bsmt renovation	\$4,096	
Mathews	765	1141 duplx			ADU	\$6,267	?
McGee	549	1009 duplx			ADU/basement conv	\$4,497	?
McGee	495	1754	2004	\$275,000	2nd story addn	\$4,055	reass. \$68K
McGee		1823	2009	\$130,000	basement convers	\$0	\$16,081
McGee	390	1571	2006	\$50,000	powder room	\$3,195	sold in 2006
McGee	763	1453	2016	\$175,000	basement convers	\$6,250	\$6,404
McGee	161	1350	2005	\$4,236	basement convers	\$1,318	\$535
McGee	1026	1026	unknown	unknown	attic conv/AccStruct	\$8,405	?
McGee	540	1742 duplx		\$1,998	bsmt raise ceiling	\$4,424	
McGee	1100	1881	2011	\$100,500	addition	\$9,018	\$12,432
McKinley	453	2621 triplx			error on sf2 tax	\$3,711	
McKinley	576	1635				\$4,718	
McKinley	689	2437	1997		convers habit space	\$5,644	
McKinley	360	1643	1998	\$85,272	garg convers	\$2,949	unknown
Michigan	332	2116	1993/1999	\$4,000	finish bsmt	\$2,720	
Michigan	395	2708	2005	\$300,000	remodel	\$3,236	also has bsmt
Michigan	532	3853	1991		major remodel zill	\$4,358	\$300K-\$29
Miller	806	4077	2002	\$300,000	addition		\$33,523
Milvia	805	1207			2nd story addn	\$6,594	
Milvia	860	2765 duplx			error on sf2 tax	\$7,045	
Milvia	1584	1050 triplx	1995	\$15,000	renovate flat	\$12,976	
Monterrey	966	2476	2011	\$75,000	addition	\$7,913	\$9,278
Oak Knoll	2608	4291			error on sf2 tax	\$21,364	

Ordway	920	864	1996	COB syst dwn	bsmt to liv space	\$7,536		
Ordway	644	1664	2006	?	addition	\$5,439		
Ordway	489	1139		?	error on sf2 tax	\$4,006		
Ordway	383	1192	1996	?	addition	\$3,137	unknown	
Oregon	557	1337	2001	\$30,000	addition	\$4,563		
Oregon	992	1182			duplx error on sf2 tax	\$8,126		
Otis	140	1168			error on tax	\$1,147	unknown	
Oxford	521	1514	2001	7500	conv garage	\$4,268		
Oxford	540	2707	2004	\$95,000	addition		\$11,751	more sf2
Oxford	417	926	1997		triplx bsmt conv	\$3,416		
Oxford			2009	\$23,300	bsmt conv		\$2,882	only 3k add
Oxford		2622	2009	\$205,000	add 550 ft2			
Oxford			2013	\$27,000	multi remod/addn		\$3,340	
Oxford	1263	1576	2000	\$35,000	finsh attc/stairs	\$10,346		
Oxford				\$55,000	lowr unt addn		\$6,804	
Oxford	720	2641	2019	50000	rebuild sunroom	\$5,898		7 units
Oxford	1110	3884			multi error on sf2 tax	\$9,093		
Page	301	1528			duplx	\$2,466		
Page	500	1341				\$4,096		
Page	442	1334			2nd story	\$3,621		
Page		1780	2016	\$160,500	addition		\$7,827	
Parker		2447	2010	\$68,000	bsmt to liv space		\$7,422	
Parker	609	1733	2012	\$91,000	addition	4989	reass \$14K	
Parker	unknown	2123	2004	\$72,000	ADU	unknown	\$8,758	
Parker	329	1505	2000	unkown	duplx Access struct	\$2,695		
Parker	327	2751	1994	unknown	duplx cottage in rear	\$2,679		
Parker	613	1998			duplx ADU untaxed	\$5,022	?	
Parker	1989	1255	99/'04	\$33,500	gar conv/attic	\$6,013		sold 2007
Parker	1141	1160	2002	\$200,000	house raise	\$9,347		reass \$44K
Parker	687	2633	2009	\$68,000	duplx add 687 ft2cottage	\$5,628		
Parker	926	3588	2006	\$253,845	triplx 3rd flr addition	\$7,586	\$31,400	
Parker	565	2049	2009	\$38,750	duplx 2nd unit	\$4,628		
Parker	462	1274	2010	\$75,000	addition	\$3,785		reass \$8K
Parker	584	5896			5plex error on sf2 tax	\$4,784		
Parker		3140	2005	\$70,000	2nd floor addtn		\$8,659	

Parker	870	3387	2010	\$38,000	build ADU		\$4,700
Piedmont	1357	2956 5plx			error on sf2 tax	\$1,116	
Piedmont	717	6398 Bdg Hse			SFR conv bdgHse	\$5,874	
Piedmont	1369	2421 triplx			error on sf2 tax	\$11,215	
Piedmont	641	3068	1994		addition	\$5,251 ?	
Piedmont	1734	1589			error on sf2 tax	\$14,204	
Peralta	440	908	1993	\$13,000	addition	\$3,604	\$1,608
Peralta	480	860	1997	COB syst dwn	fam rm/bed/ba	\$3,932	
Peralta	800	857			2nd story	\$6,553	
Peralta	606	1038	2004		addition	\$4,964	
Peralta	318	1329	1995		2nd story addn	\$2,605	
Peralta	1043	1084	1995/03		studio/addn	\$8,544	
Peralta	505	1403	2004		addition	\$4,137	
Pine	386	1728			addition	\$3,162	
Pine	497	1592	2008	\$45,000	addition/porch	\$4,071	\$5,567
Prince	989	1421 duplx			error on sf2 tax	\$8,102	
Prince	836	2122 4plx			error on sf2 tax	\$6,848	
Prince	435	2461 triplx			error on sf2 tax	\$3,563	
Prince	618	3162		\$53,337	addition		\$6,598
Prince	603	1981	2001	\$45,000	addition	\$4,940	
Prince	670	1266 duplx			error on sf2 tax	\$5,489	
Prince	314	1210 duplx	1994	unknown	addition	\$2,572	
Prince	744	1916 duplx			error on sf2 tax	\$6,095	
Queens	882	1454			error on sf2 tax	\$7,225	
Queens	407	1840			plus storage	error on sf2 tax	\$3,334
Queens	600	1865			has workshp/util rm	error on sf2 tax	\$4,915
Queens	555	2448			error on sf2 tax	\$4,546	
Roosevelt	352	1527			error on sf2 tax	\$2,662	
Roosevelt	398	1224			error on sf2 tax	\$3,260	
Roosevelt	724	1491 triplx			error on sf2 tax	\$5,931	
Rose	532	1499	1994	\$49,000	2nd stor/master	\$4,358	
Rose	324	1420	1994	\$23,548	addition	\$2,654	
Rose	1150	1720	1996	\$102,350	2nd story	\$9,421	
Rose	488	1551	1993	\$75,000	2nd story	\$3,998	
Rose	457	2803	2014		install 4 meters	\$3,744	

Rose	410	3696	2000/07	\$405,000	storage convers	\$3,359	\$30,925
Rose	197	2609			error on sf2 tax	\$1,613	\$0
Rose	105	1616	2005	\$100,000	error on sf2 tax	\$860	unknown
Russell	784	2001 duplx	2007	\$96,076	raise bldg/conv bst	\$6,422	
Russell	302	3478 duplx			2nd bldg not incl	\$2,474	
Russell	1000	1038 triplex	2009		convert util to 3	\$8,192	
Russell		2258 duplx	2003	\$8,000	sid. 3 flr dwell/cott	\$5,063	
Russell	545	3013			error on sf2 tax	\$4,465	
Russell	657	1773	1993	\$36,000	add guest/bath	\$5,382	
sacramento	709	1577	2007	\$90,000	add 2nd story	\$5,808	62K added
sacramento	900	1309			2nd story/addn	\$7,373	
sacramento	822	1228			2nd story addn	\$6,734	
sacramento	1000	1321			basement devel	\$8,192	
sacramento	1000	1225			basement devel	\$8,192	
sacramento			2017	\$170,000	2 story addn		\$4,205
sacramento	210	655 855	2003	\$14,340	gar conversion	\$1,720	\$1,774
sacramento	400	1379	1994	\$42,097	fam rm/bed/ba	\$3,277	
sacramento	427	1218	1993	\$19,116	2nd story	\$3,498	only \$16K r
sacramento	509	851	2008	\$80,000	din/fam rm addn	\$4,170	
sacramento	1152	843	1993	\$71,748	2nd story	\$9,437	
sacramento	1700	1904			triplex w/nonconf	\$13,926	
sacramento	468	908	1997	\$30,000	addition	\$3,834	
sacramento	906	1251	1994	\$56,366	906 ft2 2nd stry	\$7,422	
sacramento	910	4030			error on sf2 tax	\$7,455	?
san Luis	700	1537			ADU not charged	\$5,734	?
san Luis	1152	1473	1994	\$95,658	bed/ba addn	\$9,437	
Santa Barbara	325	2417			error on sf2 tax	\$2,662	?
Santa Barbara	1069	2969			error on sf2 tax	\$8,757	
Santa Barbara	1007	1495			error on sf2 tax	\$8,249	
Santa Barbara	368	2183			error on sf2 tax	\$3,015	
Santa Barbara	403	1757			error on sf2 tax	\$3,301	
Santa Barbara		2947	2015	\$ 87,000.00	kitch/ba		5381
Santa Barbara	1375	3390			error on sf2 tax	\$11,264	
Santa Barbara	900	1861	2016	\$ 53,000.00	kitch/ba/garconv	\$7,373	3278
Santa Barbara	372	2656			ADU	\$3,047	

Santa Barbara	484	2480	2013	\$ 50,000.00	bsmt au pair	\$3,965	4123	
Scenic	802	2384	2006	\$ 23,500.00	bath/kitch	\$6,570		
Scenic	715	2188	2009/11	\$ 170,000.00	bsmt renov	\$5,857	\$21,029	
Scenic	636	4465	1999	\$20,000	den/bath/bsmt	\$5,209		
Scenic	1014	2104	1994	\$7,500	convert garage/bath	\$8,306		
Shattuck	720	1711	duplx		error on sf2 tax	\$5,898		
Shattuck	1308	3843	1993/2000	\$45,000	Bsmt conv/ADU	\$10,715	\$115K adde	
Shattuck	674	1618	2008	\$305,000	bsmt to master	\$5,521		
Shattuck	545	2567	2000/07	\$63,000	conv strg, sunrm	\$4,465	\$7,793	
Shattuck	1208	3383	1993/6/2010	\$120,000	solarium/kitch/bath	\$9,896	\$14,844 list as SFR	
Shattuck	9969	9969	multi		error on sf2 tax	\$81,664	zumpr ad	
Shattuck	1197	1198	5unit		error on sf2 tax	\$9,806		
Sierra	228	2378	duplx	2012	\$9,500	ADU	\$1,868	
Sonoma	620	2757	duplx	2012	???	ADU	\$5,079	sold in 2000
Spaulding	364	1521			\$14,000	bsmt conversion	\$2,982	unknown
Spaulding	1221	1338			unknown	bsmt/2nd story	\$10,002	
Spaulding	1393	1221				duplex added	\$11,411	
Spruce	534	672	1995/97	\$44,000	addn/encls porch	\$4,374	? vry lw txs	
Spruce	875	1892	2012	\$95,000	2 story addn	\$7,168	\$11,752	
Spruce	750	2389	1995/96	\$75,000	additions	\$6,144		
Spruce	756	506				error on sf2 tax	\$6,193	
Spruce		2799	2008/12	\$112,300	kitch/ba/fin bsmt		\$11,257	
Spruce	726	3699	2003	\$49,000	finish bsmt	\$5,947		
Spruce	152	3555				error on sf2 tax	\$1,245	?
Spruce	646	2212				error on sf2 tax	\$3,768	
Spruce	633	1746	2018	\$150,000	addition	\$633		
Spruce	794	2142	1992/2001	\$121,000	art studio/attic ren	\$6,504		
Spruce	493	1327				error on sf2 tax	\$4,039	fin bsmt/att
Spruce	747	1357	1998	\$2,450	seismic foundn	\$6,119		
Spruce	1014	1224				error on sf2 tax	\$8,306	
Spruce	702	513				error on sf2 tax	\$5,751	
Stannage	295	930				error on sf2 tax	\$2,417	
Stannage	800	1043				2nd story added	\$6,553	
Stannage	252	874				2nd story added	\$2,064	
Stannage	502	886				addition	\$4,112	

Stannage	982	694			2 story	\$8,044		
Stannage	392	936			addition	\$3,211		
Stannage	416	1367			2nd story blt	\$3,408		
Stannage	653	1515 triplx			units developed	\$5,349		
Stannage	676	676			bsmt developed	\$5,538		
Stuart	655	1807 duplx			error on sf2 tax	\$5,366		
Stuart	373	1670			error on sf2 tax	\$3,055	?	
Stuart	1075	2686 duplx			error on sf2 tax	\$8,806		
Stuart	842	1009	1994	\$16,000	addtn	\$6,897		sold 2017
Tamalpais	1350	4353	2012	\$400,000	addition 3600ft2	\$11,059		
Talbot	160	2494			workshp fullhght	\$1,311	?	
The Alameda	1431	1869	1997	\$100,000	addition	\$11,722	\$12,370	
The Alameda	257	2250	2002	\$116,000	third floor add'n	\$2,105		
The Alameda	779	1510	1992	\$23,838	2 bd addition	\$6,381		
The Alameda	1025	1791			error on sf2 tax	\$8,421		nd to chg b:
The Alameda		3803	2016	\$36,000	breakfast nook		\$2,227	vry lw txs
The Alameda	510	1902	2012	\$110,000	ADU/garage	\$4,178	only \$11K	
The Alameda		2805	2002	\$100,000	kitchn/bsmt ren		\$12,370	
The Alameda	647	2545	2007	\$30,000	remod/addition	\$5,300		
The Alameda		3131	2014	\$160,000	2 bedrm addn		\$19,792	
The Alameda	868	2727	1998	\$45,000	bath/attic renov	\$7,110	\$5,567	
The Alameda	590	1238	2010	\$49,428	bsmt renovation	\$4,833	\$6,114	
The Alameda	421	2013	2004	\$160,000	attic convsn	\$3,448		
The Alameda	640	1530	1998	\$25,000	gar. Conv	\$5,243		
The Alameda	126	1698	2016	\$65,000	addn	\$504	\$4,020	
Tyler	1990	1992 4plex			error on sf2 tax	\$16,318		
Vassar	1030	3042	2011		AUP App 4270ft2	\$8,438		
Vallejo	1300	2770			finish bsmt	\$10,649		
Vallejo	874	2167			addn	\$7,160		
Vicente	4582	1264	2002	PRA 6/25	new home/pool	\$37,534		
Vicente	372	1960	2014	\$47,500	addn	\$2,271		
Vicente	1327	2824	2001	\$45,000	bsmt conv to dwll	\$10,871		
Vicente	374	2792	1998	\$300,000	new 3166ft SFR	\$3,064		
Vicente	1072	1698	1996	\$300,000	new SFR	\$8,782		
Vicente	1029	1617	1995	\$241,760	new SFR	\$8,429		

Vincente	570	1684	2011	\$78,400	addn/remod	\$4,669	only \$7500 rea inspc 2x 20
Vincente	1226	1436			seismic 2004	\$10,043	very low txs
Vincente	416	2559	2010	\$175,000	addn/remod	\$3,408	\$21,648
Vincente	867	1408	2001/2006/1	\$65,800	addn/seism/rmdl	\$7,102	\$2,474
Vincente	567	1469	1998	\$65,000	rmdl	\$4,645	
Vincente	362	2578			error on sf2 tax	\$2,965	
Vincente	463	1607	2002	\$150,000	whle hse rmdl	\$3,792	\$20K reass
Vincente	448	1287	1999	\$42,000	bsmt renov	\$3,670	
Vine	1000	1105			error on sf2 tax	\$8,192	reass. \$71K
Virginia	760	1272	2014	\$115,000	addtn	\$8,226	
Virginia	350	1218	2014	\$18,000	basement convers	\$1,434	\$1,080
Virginia	553	1857 duplx	1997	\$110,000	conversion duplx	\$4,530	
Virginia	385	1004	1993	\$21,394	addtn	\$3,154	\$2,646
Virginia	630	1408	1996	\$71,016	raise house	\$5,161	
Virginia	1080	2146	1992	\$68,000	3rd flr addition	\$8,847	\$8,412
Virginia	383	2385 duplx			error on sf2 tax	\$3,137	
Virginia	242	2812			error on sf2 tax	\$1,982	\$0
Virginia	638	3989 4plex	2009	\$108,966	2 story addn	\$5,226	
Virginia	775	2630	1999	\$35,300	bsmt/kitchen	\$6,349	sold 2013
wallace	525	1227	2013	\$100,000	addition	\$4,301	
wallace	525	1140	1988	\$30,000	addition	\$4,301	
Walnut	1055	1560	1997	\$44,411	2nd story	\$8,642	
Walnut	400	1392	2011		ADU	\$3,277	
Walnut	437	1759	2012	\$4,000	2nd story	\$3,580	
Walnut	682	1908			error on sf2 tax	\$5,586	
Walnut	437	1434			error on sf2 tax	\$3,580	
Walnut	1053	1444	2005	\$90,000	gar conv rec rm	\$8,626	
Walnut	716	1061	1996	\$45,000	attic conv/bath	\$5,865	
Walnut	655	1972			error on sf2 tax	\$5,366	
Walnut	905	2471 duplx			error on sf2 tax	\$7,414	unknown
Ward	492	1022	1997	\$43,788	addition	\$4,030	
Ward	700	1083			bsmt developed	\$5,734	
Ward	1173	2303 duplx			error on sf2 tax	\$9,609	\$0
Ward	1006	1216 duplx	2002	\$47,600	bsmt conversion	\$8,241	
Ward	643	1614 duplx			error on sf2 tax	\$5,267	unknown

Ward	975	1153	duplx 1990s		variance	raise bldg	\$7,987		unknown
Ward	695	1140		1993	84252	rebuilt/addition	\$5,693		
Ward	1290	2329		2004	\$137,024	new cottage	\$10,567		0 sold in 200
Ward	424	948		1998	\$28,000	bsmt/loft	\$3,473		
Ward	558	1558		2004	\$78,000	add mstr bdrm	\$4,571		
Ward	148	1803		2002	\$21,000	new sunroom	\$1,212	\$2,598	
Ward	1150	3100	duplx	2003/12	\$142,000	convert attic/bsmt	\$9,421	\$0	
Ward	986	1750		2010	\$123,000	addition	\$8,077	\$15,215	
Ward	1080	2020	4plx	2017	\$60,500	bsmt renovation	\$8,847		
Warring	5106	11440	frat			error on sf2 tax			
warring	918	4980	Bdg Hse			error on sf2 tax	\$7,520		
Webster	848	1561				error on sf2 tax	\$6,947		
Webster	651	1966		1996/2007	\$116,000	remodel/ADU	\$5,332		
Webster	413	3357		2013	\$650,000	addition	\$3,383	\$9,892	
Webster		2220		2015	\$140,000	new mstr bath		\$8,659	only \$60K r
Webster		2542		2006	\$340,000	sunrm/bsmt/ADU			\$40K done
Webster	444	2056		2012	\$35K permitted	major remodel	\$3,637		
West	341	900				error	\$2,793		sold 2019
West	409	1414		2019	\$151,000	space conversion	\$410		
Woodmont	1499	1181				error on sf2 tax	\$12,280		
Woodmont	544	1964		2019	\$207,000	add 544 ft2	\$544		
Woodmont	292	2502		2004		addn			2012 AUP s
Woodmont	1166	3461		2001		pmt 112890-41865	\$9,552		
Woodmont	604	1600				error on sf2 tax	\$4,948		
Woolsey	682	3397	duplx	2017	\$250,000	conver to duplx	\$5,587		
Woolsey	650	1629	triplx	1994		instll 3 meters	\$5,325		
Woolsey	314	1590		2007	\$80,000	addition	\$2,572	\$9,896	
Woolsey	306	1749		2001	\$67,000	addition	\$2,507		
Woolsey	1000	551		2004	\$83,000	2nd story addn	\$8,199	\$10,267	
Yolo	551	1872		2006	\$4,700	basement convers	\$4,514	\$581	
Yosemite	179	2762		2012		addn 780ft2	\$1,466		
Yosemite	335	2625		1993	\$82,300	2nd/3rd flr remodel	\$2,744		
Yosemite	357	1765				untax unfin bsmt	\$2,924		
Yosemite	646	3764		1998/2003	\$89,000	add unit/738 ftaddn	\$6,046		
Yosemite	570	1597		2004	\$125,000	add ba crawlspc	\$4,669		

Yosemite	665	2788	1992	\$15,340	bsmt ba/seismic	\$5,448	
Yosemite	1206	2629			sferr/bsmt untx	\$9,879	
	549069					\$4,120,013	\$1,063,556

Key: County tax rate last 10 years

(Year 10/11) 1.2555%, (Y11/12) 1.2563%, (Y12/13) 1.2472%, (Y13/14) 1.2717%, (Y14/15) 1.2447%,
 (Y15/16) 1.2218%, (Y16/17) 1.2168%, (Y17/18) 1.2136%, (Y18/19) 1.2279%, (Y19/20) 1.2184%

10 year Total 12.37%

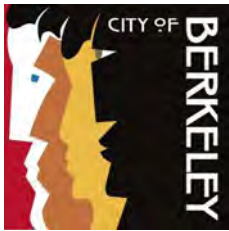
City Rate for last 10 years

(Year 10/11) 0.642%, (Y11/12) 0.7211%, (Y12/13) 0.7412%, (Y13/14) 0.7617%, (Y14/15) 0.7752%,
 (Y15/16) 0.81%, (Y16/17) 0.8325%, (Y17/18) 0.9365%, (Y18/19) 0.9666%, (Y19/20) 1.00558%

10 year Total multiplier 8.19179

Basements/understories in Berkeley that are not charged

2125 6 th	2043 Lincoln
2337 9 th	459 Michigan
1019 Addison	2832 Milvia
30 Bay Tree	1344 McGee
1915 Berryman	1925 McGee
808 Camelia	1157 Oxford
1731 Channing	2909 Pine
76 Codornices	2565 Rose
620 Colusa	1147 Spruce
1440 Cornell	1609 Stannage
1448 Cornell	716 The Alameda
3107 Deakin	1623 Tyler
1637 Delaware	787 Vincente
1508 Edith	551 Woodmont
1930 Fairview	
1205 Francisco	
1136 Fresno	
1507 Grant	
2819 Grant	
1526 Henry	
2943 Hillegass	
1405 Josephine	
1619 Julia	
1175 Kains	
1209 Kains	
1414 Kains	



Councilmember Ben Bartlett
City of Berkeley, District 3

07

CONSENT CALENDAR

October 13, 2020

To: Honorable Mayor and Members of the City Council

From: Councilmember Ben Bartlett (Author), Councilmember Rashi Kesarwani (Co-Sponsor), Councilmember Susan Wengraf (Co-Sponsor) and Mayor Jesse Arreguin (Co-Sponsor)

Subject: “Step Up Housing” Initiative: Allocation of Measure P Funds to Lease and Operate a New Permanent Supportive Housing Project at 1367 University Avenue

RECOMMENDATION

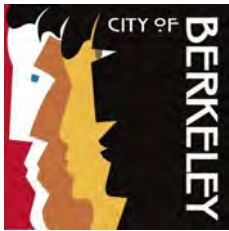
Adopt a resolution allocating approximately \$900,000 per year for 10 years, as well as a one-time allocation of approximately \$32,975 from Measure P transfer tax receipts to support the lease and operation of a new permanent supportive housing project for the homeless at 1367 University Avenue. This resolution is put forward out of consideration that the City Council has already approved in its FY 2020-21 budget—on June 30, 2020—an allocation of \$2.5 million for permanent housing subsidy, a portion of which is available to be spent on the 1367 University Avenue project.

Refer to the next meeting of the Budget and Finance Policy Committee to confirm the availability of requested funding for the 1367 University project and to set priorities for other Measure P-funded programs and services as part of the mid-year budget process.

CURRENT SITUATION

Homelessness is increasing in the City of Berkeley and throughout the Bay Area. Berkeley currently has 1,108 homeless residents, of whom 813 were living on the street as of a point-in-time count in January 2019. This represents a 14% increase in two years.

To help address the need for supportive housing, Building Opportunities for Self-Sufficiency (BOSS) has proposed to operate the Step Up Housing initiative, a new permanent supportive housing project for individuals experiencing homelessness. BOSS is a 501c3 nonprofit organization that will serve as the master tenant and provide supportive services to the residents of the project at 1367 University Avenue.



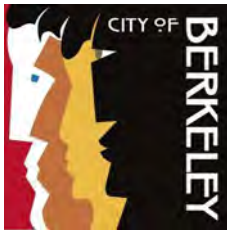
Councilmember Ben Bartlett
City of Berkeley, District 3

BOSS has partnered with Panoramic Interests to develop the new permanent housing project, which was unanimously approved by the Berkeley Zoning Adjustments Board on July 9, 2020 and can be built on an accelerated 16-week timeline. As a result, the project will result in huge savings both for costs of and time of development. While Panoramic Interests will be responsible for obtaining building permits, financing construction, and building the project, BOSS will be responsible for all operations and property management.

The project will include 39 fully furnished studio apartments, private bathrooms for each studio, a 400-square-foot community room, a community kitchen, two offices for support staff and services, permanent on-site property management, and 24/7 security. The building will be constructed with modular units built around an approximately 615-square-foot private central courtyard.

BOSS will provide services for Step-Up Supportive Housing including connecting residents to mental health resources, substance abuse recovery services, employment, education, and legal services and will accompany them to service providers when appropriate. The program will ensure participants obtain health insurance coverage and connect them to primary care providers. Opportunities for socialization and peer support will be provided through the organization of on-site support groups, learning workshops, social activities, community meals, and service visits by outside providers. BOSS will also manage an on-site food pantry in collaboration with Alameda County Community Food Bank. These services will help residents maintain stable housing, improve mental and physical health, and decrease social isolation. On-site service hours will be provided Monday-Friday, 9 am-5 pm, but the case manager or another designated staff member will be on-call as needed at all times.

The program will be staffed by a number of employees, including a program manager, housing manager, property manager, cook, maintenance worker, and overnight monitor. Roughly two-thirds of the expenses are related to program operations and delivering supportive services for the residents. The balance of the expense is for housing. The total operating budget is \$1,844,515 annually. This resolution would cover \$900,000 of the annual operating costs over a 10-year period and a one-time \$32,975 allocation for start-up costs, including purchasing household items for the units, kitchen supplies, groceries, office furniture, security cameras, etc.



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The remaining \$944,515 is being requested from the County of Alameda. The City's commitment is contingent upon the funding of the balance of the project.

BACKGROUND

California has the highest real world poverty rate of any state, 17.2% over the previous three years and much higher than the national rate.¹ A major contributing factor to the state's high poverty indices is that many California residents spend much of their income on housing due to high construction costs.² Throughout the state, many affordable housing development projects are stalled, burdened, and have incurred higher than the median costs for development.

For example, in Alameda, CA, Everett Commons, which is a low-income development that provides housing for only 20 families, costs \$947,000 per unit.³ The notoriously high price of land and the rising cost of construction materials are contributing factors. On the other hand, the Step Up Housing Initiative uses an efficient and cost-effective modular construction model that provides 39 individuals with not only stable housing, but a safe and supportive environment where they can access critical employment, health, substance abuse, and community resources and services. Berkeley can help address the shortage of homes and effectively alleviate the City's homelessness crisis through this innovative and practical project.

REVIEW OF EXISTING POLICIES AND PLANS

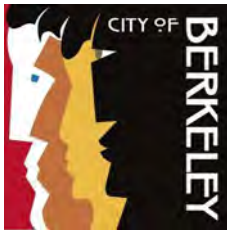
Berkeley voters overwhelmingly passed Measure P in November 2018 with 72% of the vote. The Measure raised the transfer tax on property sales over \$1.5 million from 1.5% to 2%, which is expected to generate approximately \$6-8 million annually. These funds were intended to be allocated towards various homeless services, including permanent housing, supportive services, and navigation centers.

Measure P also created an independent commission, the Homeless Services Panel of Experts, to provide recommendations on funding allocations to the City Council. In December 2019, the Homeless Services Panel of Experts published its first set of recommendations for initial investments from the General Fund to address homelessness in Berkeley. The Panel's recommendations prioritized certain categories of activities and

¹ <https://www.census.gov/content/dam/Census/library/publications/2020/demo/p60-272.pdf>

² <https://www.sacbee.com/article245815115.html>

³ <https://www.latimes.com/homeless-housing/story/2020-04-09/california-low-income-housing-expensive-apartment-coronavirus>



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set forth a percentage of funding for each category. Permanent housing was listed as the top priority, with 30% of the funds recommended to be allocated towards such projects. The remainder was recommended to be allocated towards shelter and temporary accommodations, immediate street conditions and hygiene, supportive services, flexible housing subsidies, and infrastructure. The City Council approved on June 30, 2020 Measure P allocations for FY 2020-21 that included \$2.5 million for permanent housing subsidy.

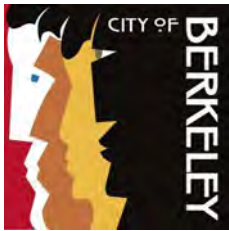
In 2017, the City Council also referred staff to create a 1000 Person Plan, which seeks to end homelessness for 1000 people in Berkeley. In 2019, City staff responded to this referral and concluded that the Council needed to provide up-front investments in targeted homelessness prevention, light-touching housing problem-solving, rapid rehousing, and permanent subsidies. This proposal to lease and operate the Step Up Housing initiative at 1367 University would help move forward the 1000 Person Plan and also accomplish the Homeless Services Panel's top priority of providing stable and permanent supportive housing for individuals experiencing homelessness.

In addition, this project also fulfills the goals of Councilmember Bartlett's original Step Up Housing initiative, which passed unanimously on February 14, 2017. See Attachment 3 for the original item.

CONSULTATION/OUTREACH OVERVIEW

Councilmember Bartlett's office collaborated with BOSS and Panoramic Interests to ensure the long-term success of this new permanent supportive housing project, the Step Up Housing initiative. By bringing together BOSS's expertise in the field of supportive services and Panoramic's efficient modular construction model, this project can be operational and begin providing stable housing to 39 individuals within twelve months of receiving this funding commitment, resulting in dramatic savings in costs and delivery time.

BOSS was founded in Berkeley in 1971 to serve severe and persistent mentally ill homeless individuals and their families, and has since expanded to serve over 3,000 families and individuals per year across Alameda County, including persons experiencing homelessness, mental illness, former incarceration/justice system involvement, domestic or community violence, unemployment, and other crises. BOSS has 49 years of experience serving the target population, and 45 years of experience operating emergency, transitional, and permanent housing programs.



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Panoramic Interests has been building high density infill development projects in the Bay Area since 1990. Its work in downtown Berkeley and San Francisco includes 15 projects, adding more than 1,000 new units of housing, and 100,000 square feet of commercial space. From 1998-2004, Panoramic built seven new mixed-use apartment buildings in downtown Berkeley. During this time, Panoramic housed more than 80 Section 8 tenants, making it the largest private provider of Section 8 housing in the City.

This collaborative effort between the City, the service provider, and the developer can serve as a regional model for future permanent supportive housing projects in Berkeley and throughout the Bay Area.

RATIONALE FOR RECOMMENDATION

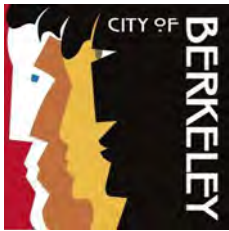
The City's funding commitment will help address the homelessness crisis by allowing for the long-term and stable housing of 39 individuals experiencing homelessness as well as the provision of on-site services to help those individuals retain housing, improve their mental and physical health, connect with employment and education opportunities, and decrease social isolation. This Step Up Housing initiative not only will result in huge cost savings through its streamlined processes, but also it can be operational within twelve months of receiving this funding commitment. In addition, this project will serve as a regional model for other jurisdictions to consider when dealing with the homelessness crisis in their cities.

FISCAL IMPACTS

The new permanent supportive housing project, known as the Step Up Housing initiative, at 1367 University is requesting a one-time \$32,975 allocation for start-up costs and \$900,000 annually for 10 years from Measure P transfer tax receipts. The remaining \$944,515, to cover the annual \$1,844,515 operating budget, is being requested from the County of Alameda. The supportive housing model will have dramatic savings of cost and delivery time.

ENVIRONMENTAL SUSTAINABILITY

The project itself was determined by the Planning Department to be categorically exempt from the provisions of the California Environmental Quality Act pursuant to Section 15332 (In-Fill Development Projects) of the CEQA Guidelines.



Councilmember Ben Bartlett
City of Berkeley, District 3

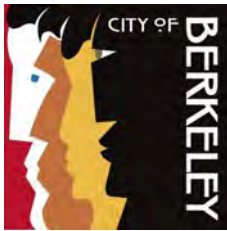
CONTACT PERSON

Councilmember Ben Bartlett:
Katie Ly
James Chang

510-981-7130
kly@cityofberkeley.info
jchang@cityofberkeley.info

ATTACHMENTS AND MATERIALS

1. Resolution
2. Project Summary Sheet
3. Step Up Housing Council Item from February 14, 2017: “Direction to City Manager: “Step Up Housing” Initiative – Supportive Housing for Homeless and Very Low-Income People”



Councilmember Ben Bartlett
City of Berkeley, District 3

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

ALLOCATING APPROXIMATELY \$900,000 ANNUALLY FOR 10 YEARS AND A ONE-TIME AMOUNT OF APPROXIMATELY \$32,975 OF MEASURE P FUNDS TO LEASE AND OPERATE THE NEW PERMANENT SUPPORTIVE HOUSING PROJECT FOR THE HOMELESS AT 1367 UNIVERSITY AVE.

WHEREAS, the City Council passed unanimously the original Step Up Housing Initiative introduced by Councilmember Bartlett on February 14, 2017; and

WHEREAS, Measure P was passed by Berkeley voters in November 2018 to raise the transfer tax on roughly the top-third of properties from 1.5% to 2% and allocate those funds towards various homeless services, including permanent housing, supportive services, and navigation centers; and

WHEREAS, Measure P designated the Homeless Services Panel of Experts to advise the Council on expenditures for homeless services; and

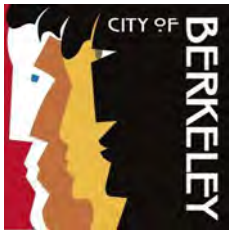
WHEREAS, in December 2019 the Homeless Services Panel of Experts published their recommendations for initial allocations under Measure P, including highlighting permanent housing as the City's top priority and recommending 30% of Measure P funds be allocated to permanent housing; and

WHEREAS, the City Council approved on June 30, 2020 Measure P allocations for FY 2020-21 that included \$2.5 million for permanent housing subsidy; and

WHEREAS, the Berkeley Zoning Adjustments Board approved the permanent supportive housing development project at 1367 University on July 9, 2020.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that it approves the following for the project at 1367 University Ave:

- A reservation of approximately \$32,975 in Measure P funds for start-up costs associated with the project.



Councilmember Ben Bartlett
City of Berkeley, District 3

- A reservation of approximately \$900,000 in ongoing funds annually for 10 years for the leasing and operation of the proposed project, with funding adjusted annually based on the Consumer Price Index for Oakland-Hayward-Berkeley, CA.
- In the event BOSS is unable to perform its function as the service provider, an alternative qualified service provider may operate the project with the review and approval of the City Manager, or her designee.
- Further, the City's commitment is contingent upon the funding of the balance of the project.

BE IT FURTHER RESOLVED that the City Manager, or her designee, is hereby authorized to execute all original or amended documents or agreements to effectuate this action; a signed copy of said documents, agreements, and any amendments will be kept on file in the Office of the City Clerk.



Step-Up Housing, 1367 University Ave. Berkeley (39 studios, community room, two offices)



1367 University Ave. entrance



Interior courtyard and community space



PROJECT SUMMARY

- Name & Location: Step-Up Housing, 1367 University Ave. (at Acton)
- Target Population: Homeless, low-income, single adults
- Number of Units: 39 studios, with community room, and mgmt. offices
- Service Provider: BOSS 24/7 presence on-site
- Services: Case management, health/mental health/employment referrals. On-site peer support/socialization and life-skills activities.

GOALS/SERVICES

- Get 39 individuals off the streets and into stable housing
- Provide safe and supportive environment for training & assistance
- Improve participants overall health by connecting them to primary care, mental health resources, substance abuse recovery services and socialization/peer support
- Reduce participant hospitalizations and use of emergency response systems
- Improve participant mental health status and daily functioning
- Support participants in increasing income and managing finances
- Support participants to obtain employment
- Increase meaningful activity and decrease social isolation among participants
- Organize on-site support groups, learning workshops, social activities, community meals and service visits by outside providers
- Manage an on-site food pantry in collaboration with Alameda County Community Food Bank

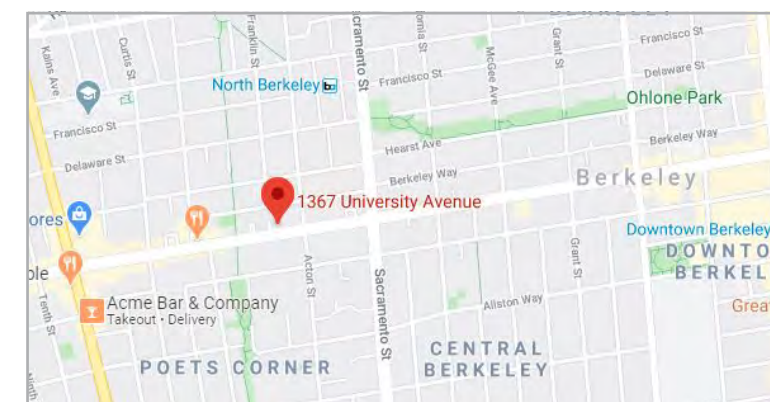
LOCATION

The Step-Up Housing project by BOSS is centrally located, close to stores, offices, and transit. It has a Walkscore of 90/100 (“Walker’s Paradise”) and a Bikescore of 98 (“Biker’s Paradise”). Residents will not need a car for daily errands, and will have easy access to BART and AC Transit.

THE HOUSING

The Step-Up Housing will consist individual studios, community space, outdoor areas, and management offices for BOSS. The project will include:

- 39 individual studios, fully furnished
- Private bath and showers for each studio
- Engineered soundproofing and HVAC for all spaces
- Direct access in each unit to outdoor space
- Private outdoor courtyard and community space
- Community kitchen, laundry, and social space
- Two private offices for support staff and client services
- Permanent on-site property management and support staff (BOSS)
- Secured entrance and 24/7 security
- Modular units. Construction time: 16 weeks



Project Location: 1367 University Ave. Berkeley (at Acton)

FOR FURTHER INFORMATION

Donald Frazier
BOSS
510.649.1930 x 1012
dfrazier@self-sufficiency.org

Patrick Kennedy
Panoramic Interests
415.701.7001
Patrick@panoramic.com



Councilmember Ben Bartlett
District 3

CONSENT CALENDAR
~~January 24~~February 14, 2017

To: Honorable Mayor and Members of the City Council

From: Councilmember Ben Bartlett & Councilmember Linda Maio & Councilmember Lori Droste

Subject: ~~Referral Direction~~ to City Manager: "Step Up Housing" Initiative ~~– Micro Units to House~~ Supportive Housing for Homeless and Very Low-Income People

RECOMMENDATION

~~Refer Direct to the City Manager~~Ad-Hoc subcommittee to discuss and facilitate implementing the following actions:

1. Identify parcels of City owned land for siting assisted-living buildings.
2. Amend the permitting and approvals process to facilitate the rapid creation of below market housing.
3. Issue requests for proposals through a competitive bidding process for a development of up to 100 units of housing. ~~Expedite the process of inviting proposals through the competitive bidding process and begin the process as soon as possible in an expedited manner. For-profit and non-profit developers can be included in the bidding process. The proposal should demonstrate partnerships with a housing non-profit and a service provider.~~
- ~~4. Assist the selected developer with obtaining zoning approval and a building permit in an expedited manner.~~
- ~~4. Select a housing non-profit to partner with. Identify potential obstacles in creating prefabricated micro-units in a timely fashion. Recommend courses of action to remove those obstacles.~~
5. The housing non-profit ~~partner, in partnership with Federally Qualified Healthcare Centers,~~ will be responsible for managing and operating the building. ~~The tenants will be required~~ Request the non-profit to work with employ a cooperative model in managing the housing non-profit to maintain and operate the building property.
6. Establish criteria for selecting individuals and determining eligibility. These need-based criteria will take into account seniors, people with disabilities, and former Berkeley natives residents who have become homeless.
7. This project shall be ~~considered a public works project and be~~ subject to the terms of athe community workforce agreement with existing prevailing wage requirements.

8. Priority consideration will be given to: (i) Proposals that most quickly provide the maximum number of units for the least amount of cost, and (ii) proposals that include locally sourced materials and construction.

FINANCIAL IMPLICATIONS

~~Minimal costs and staff~~ Staff time.

BACKGROUND

On January 14, Laura Jadwin, a homeless resident of Berkeley, was found dead of exposure. ~~This was one of several deaths~~ Deaths of homeless individuals ~~in recent weeks are tragic and preventable~~. Our City is experiencing a homelessness and housing affordability crisis. City staff estimates that there are currently between 900 and 1200 homeless people living in Berkeley. Due to high housing costs, numerous low-income members of the Berkeley community are at risk of homelessness. Furthermore, the Trump administration's anticipated funding cuts ~~will~~ may cause the City's homeless population to multiply exponentially. This is a health and safety emergency that has cost lives and degraded standards of living for all residents.

~~Councilmember Bartlett sees~~ We see this crisis as an opportunity for innovation. This item referral seeks to jumpstart innovative financing and development models for assisted and low-income housing that emphasize speed, durability, and cost efficiency.

~~Conventionally built buildings cost the City an average of \$429,400¹ per unit. This high price results from expensive land costs, costs associated with a slow and complex permitting system, and high costs of development and execution. This item~~ This referral will reduce costs by constructing the building above City owned land and by empowering the City to speed up its permitting and approvals process. Additionally, this item seeks to mitigate prohibitively high building costs by encouraging prospective. Prospective developers are encouraged to design present innovative financing and construction solutions which will result in a large number for the rapid creation of homeless individuals housed quickly for scalable assisted living models at reduced costs.

Step Up housing will foster human resiliency, leverage scarce resources, and rationalize the regulatory process. Given the urgency of the homeless crisis, the City must immediately ~~initiate the bidding process and begin exploring~~ identify and implement solutions.

¹City of Berkeley Affordable Housing Nexus Study
http://www.cityofberkeley.info/Clerk/City_Council/2015/07_Jul/City_Council__07-14-2015__Special_Meeting_Agenda.aspx

The City Council, just like all local governments, has a duty to ensure the welfare of its people. Berkeley's Step Up Housing Initiative will provide a road map for future supportive housing developments that can be replicated in other affected communities.

ENVIRONMENTAL SUSTAINABILITY

This item will result in a positive environmental impact on the community. Increasing local access to low-income housing reduces automobile dependence and tailpipe emissions.

CONTACT PERSON

Councilmember Ben Bartlett, 510-981-7130

Councilmember Linda Maio, 510-981-7110

Councilmember Lori Droste, 510-981-7180



Councilmember Ben Bartlett
District 3

CONSENT CALENDAR
February 14, 2017

To: Honorable Mayor and Members of the City Council
From: Councilmember Ben Bartlett & Councilmember Linda Maio & Councilmember Lori Droste
Subject: Direction to City Manager: “Step Up Housing” Initiative – Supportive Housing for Homeless and Very Low-Income People

RECOMMENDATION

Direct the Ad-Hoc subcommittee to discuss and facilitate implementing the following actions:

1. Identify parcels of City owned land for siting assisted-living buildings.
2. Amend the permitting and approvals process to facilitate the rapid creation of below market housing.
3. Issue requests for proposals through a competitive bidding process for a development of up to 100 units of housing in an expedited manner. For-profit and non-profit developers can be included in the bidding process. The proposal should demonstrate partnerships with a housing non-profit and a service provider.
4. Identify potential obstacles in creating prefabricated micro-units in a timely fashion. Recommend courses of action to remove those obstacles.
5. The housing non-profit, in partnership with Federally Qualified Healthcare Centers, will be responsible for managing and operating the building. Request the non-profit to employ a cooperative model in managing the property.
6. Establish criteria for selecting individuals and determining eligibility. These need-based criteria will take into account seniors, people with disabilities, and former Berkeley residents who have become homeless.
7. This project shall be subject to the terms of the community workforce agreement with existing prevailing wage requirements.
8. Priority consideration will be given to: (i) Proposals that most quickly provide the maximum number of units for the least amount of cost, and (ii) proposals that include locally sourced materials and construction.

FINANCIAL IMPLICATIONS

Staff time.

BACKGROUND

On January 14, Laura Jadwin, a homeless resident of Berkeley, was found dead of exposure. Deaths of homeless individuals are tragic and preventable. Our City is experiencing a homelessness and housing affordability crisis. City staff estimates that there are currently between 900 and 1200 homeless people living in Berkeley. Due to high housing costs, numerous low-income members of the Berkeley community are at risk of homelessness. Furthermore, the Trump administration's anticipated funding cuts may cause the City's homeless population to multiply exponentially. This is a health and safety emergency that has cost lives and degraded standards of living for all residents.

We see this crisis as an opportunity for innovation. This item referral seeks to jumpstart innovative financing and development models for assisted and low-income housing that emphasize speed, durability, and cost efficiency.

This referral will reduce costs by constructing the building above City owned land and by empowering the City to speed up its permitting and approvals process. Additionally, this item seeks to mitigate prohibitively high building costs. Prospective developers are encouraged to present innovative financing and construction solutions for the rapid creation of scalable assisted living models at reduced costs.

Step Up housing will foster human resiliency, leverage scarce resources, and rationalize the regulatory process. Given the urgency of the homeless crisis, the City must immediately identify and implement solutions.

The City Council, just like all local governments, has a duty to ensure the welfare of its people. Berkeley's Step Up Housing Initiative will provide a road map for future supportive housing developments that can be replicated in other affected communities.

ENVIRONMENTAL SUSTAINABILITY

This item will result in a positive environmental impact on the community. Increasing local access to low-income housing reduces automobile dependence and tailpipe emissions.

CONTACT PERSON

Councilmember Ben Bartlett, 510-981-7130

Councilmember Linda Maio, 510-981-7110

Councilmember Lori Droste, 510-981-7180



Health Housing and
Community Services Department
Office of the Director

MEMORANDUM

To: David White, Deputy City Manager

From: Kelly Wallace, Interim Director

Date: March 3, 2020

Subject: **City of Berkeley Housing Trust Fund Resources**

The purpose of this memo is to provide an overview of the City's Housing Trust Fund (HTF), the current balance of HTF program funds, and an overview of how HTF funds can be used.

The City of Berkeley created its HTF program in 1990¹. Berkeley's HTF pools funds for affordable housing development and predevelopment costs from a variety of sources with different requirements, and makes them available through one single application process to local developers. The purpose of the HTF is to develop and preserve long-term below market rate housing for low, very low, and extremely-low income households in order to maintain and enhance the ethnic and economic diversity of the City.

Revenues for the HTF come from the following sources:

- Federal HOME Partnership for Investment Program (HOME Program) annual allocations;
- Allocated Community Development Block Grant (CDBG) funds;
- Housing fees provided by development projects, demolitions and condominium conversions;
- Proceeds obtained from the sale of City-owned residential properties;
- Payments of interest and principal due to the City from borrowers of previous HTF loans;
- Funds from other sources authorized by the City Council and the voters.

Under the HTF Guidelines, the Housing Advisory Commission advises Council on HTF allocations. HTF proceeds are awarded to eligible projects as loans that must be repaid on favorable terms.

¹ <http://www.ci.berkeley.ca.us/ContentDisplay.aspx?id=6532>

Total Housing Trust Fund Resources

While the "Housing Trust Fund" name may imply that all funds are pooled together in a single fund code for accounting purposes, the City maintains each source separately. The balance of funds available for the HTF program as of this writing on March 3, 2020 is \$6,704,128.

Table 1. Housing Trust Fund Available Balance 3/3/2020	
Source of Funds	Amount
HOME (310)	\$0
Housing Mitigation Fee (Commercial) (331)	\$1,084,680
Inclusionary In Lieu Fee (122)	\$329,778
Condo Conversion Fee (123)	\$1,109,459
Housing Mitigation Fee (Residential) (120)	\$4,180,210
HTF Total	\$6,704,128

Housing Trust Fund Mitigation Fee Revenue

The majority of the funding now available for allocation in the HTF came from fees, and has accrued over time. Fee income is variable with the market and the timing difficult to predict precisely because it depends on individual development project timelines.

Table 2 provides an overview of the total HTF fees collected over time. The vast majority of the AHMF have been collected in the past year. The first AHMF was collected in 2015 with a payment of \$280,000 for the Aquatic at 800 University then \$1.58M for the Varsity on Durant. Over the next three years, \$2.9 million in AHMF were collected. Since January 2019, over \$7.8 million in AHMF have been collected.

Table 2. Housing Trust Fund Fees Collected Over Time		
Fee Program and Fund Code	First Year	Total Received
Inclusionary Housing Fund (254)	FY 2006	\$1,533,441
Condo Conversion Fund (258)	FY 2009	\$2,960,826
Affordable Housing Mitigation Fee (249)	FY 2015	\$12,604,968
Housing Mitigation Fee on Commercial Development (250)	FY 1992	\$4,486,275
Total		\$21,585,510

Housing Mitigation Fee (Commercial)

In 1993, the City established a housing linkage fee on commercial development, designed to mitigate the need for affordable housing it creates. On June 3, 2014 Council adopted Resolution 66,617 N.S. which updated this fee which applies to all new commercial construction in which the net additional, newly constructed gross floor area is over 7,500 square feet. Most commercial new construction projects in the City are below this threshold. Applicants may either 1) create one unit of housing either on site or off site within the City of Berkeley (with an average size of two bedrooms) affordable to households whose income is at or below 30% of the area median income, or 2) pay an equivalent In-Lieu Impact Fee according to a schedule. None of these funds can be used for administration.

Inclusionary In Lieu Fee [BMC 23C.12](#)

In 1986 the City adopted an Inclusionary Housing Ordinance (IHO), which required, among other things, that a percentage of all new residential rental units in projects of 5 or more units be provided at below market rates for the life of the project. The IHO only includes an in-lieu fee option for ownership units, not for rental, although it does allow for fractional unit fees for rental. A 2009 decision of the California Court of Appeal (Palmer/Sixth Street Properties v. City of Los Angeles (2009) 175 Cal. App. 4th 1396) held that the City may not require rents to be limited in rental projects unless it provides assistance to the rental project, thus invalidating the City's IHO requirements for rental projects. The City still enforces the IHO for ownership projects, but this year's Bloom project is the first new condo development since 2007. 100% of the fee must be deposited in the City's HTF; none of these funds can be used for administration.

Condominium Conversion Fee [BMC 21.28.070](#)

The Condominium Conversion Ordinance allows property owners to convert rental units to ownership units subject to certain requirements and payment of an Affordable Housing Mitigation Fee (AHMF). This fee shares a name with—but is different from—the AHMF for new construction market-rate housing in BMC 22.20.065. The ordinance went through a period of frequent revisions so previously converted properties were subject to a variety of requirements. Currently, the fee is based on the appraised value or sales price of the unit and is 4% for properties with two units and 8% for properties with three or more units. Not more than 10% of revenues can be used for HTF program delivery. Not more than 10% of revenues can be used for HTF program and project monitoring and enforcement. Not less than 80% of revenues must be placed into the City of Berkeley HTF to finance activities described as eligible in the City of Berkeley HTF Program Guidelines.

Affordable Housing Mitigation Fee (Residential)

<http://www.ci.berkeley.ca.us/ContentDisplay.aspx?id=74682>

In 2010, as a result of the Palmer court decision, the City replaced its IHO requirements for rental housing with the Affordable Housing Mitigation Fee (AHMF). Developments are subject to whichever requirement was in place at the time they obtained a Use Permit. Together these requirements are referred to as the City's Below Market Rate (BMR) program.

The AHMF requires new market rate developments to provide affordable housing units equal in number to 20% of the market rate units, or to pay a fee per market rate unit, or provide a combination of units and fee. Effective July 1, 2018, the AHMF is \$37,962 per new unit of rental housing, payable at the issuance of Certificate of Occupancy. If the AHMF is paid in its entirety no later than issuance of the building permit, the fee is \$34,884 per new unit of rental housing. Resolution 68,074-N.S. established the fee and the method to adjust the fee every other year. In most cases, developers choosing to provide units on site in lieu of paying the fee also receive credit under the state Density Bonus law, allowing them to increase the number of market rate units produced. Ten percent of the funds can be used for program delivery.

HOME Investment Partnership Program

Historically, the most consistent source of funds in the HTF has been HOME funds. From FY 2000 through FY 2012, the City received an average of nearly \$1.3M in HOME funds annually. The HOME allocation peaked in FY 2005 when the City received \$1.5M. In FY 2013, however, the allocation was cut by over one-half and has remained near this level ever since. The City's FY2020 allocation of HOME funds is \$737,273. Ninety percent of this allocation is placed in the HTF and ten percent is used for program delivery costs. HOME funds come with many federal requirements, including onerous commitment deadlines and required scopes of work, that make administering decreasing funds increasingly challenging. For at least five years each federal budget process has involved proposals to greatly reduce or eliminate HOME, though City of Berkeley HOME funding has not changed appreciably.



Cheryl Davila
Councilmember
District 2

CONSENT CALENDAR
July 14, 2020

To: Honorable Mayor and Members of the City Council
From: Councilmembers Cheryl Davila (Author)
Subject: Declare Juneteenth as a City Holiday for the City of Berkeley

RECOMMENDATION

1. Adopt a resolution declaring Juneteenth as a City Holiday for the City of Berkeley
2. Send copies of this resolution to State Assemblywoman Buffy Wicks, State Senator Nancy Skinner, and United States Congresswoman Barbara Lee.

BACKGROUND

Juneteenth, slaves received the news of their liberation more than two years after President Abraham Lincoln's Emancipation Proclamation went into effect on January 1, 1863; African Americans across the state were made aware of their right to freedom on June 19, 1865, when Major General Gordon Granger arrived in Galveston with federal troops to read General Order No. 3 announcing the end of the Civil War and that all enslaved people.

Governor Andrew M. Cuomo recently issued an [Executive Order](#) recognizing Juneteenth as a holiday for state employees, in recognition of the official emancipation of African Americans throughout the United States. The Governor will also advance legislation to make Juneteenth an official state holiday next year. The City of Berkeley should follow Governor Cuomo's lead and ask Governor Newsome to do the same. California has a tradition of acknowledging significant milestones in advancing the cause of freedom, and some of whom descend directly from those brave men and women that gained freedom on that day, join in celebrating the 155th anniversary of Juneteenth, an observance that commemorates the official announcement made in the State of Texas regarding the abolition of slavery and the freeing of some quarter-million African Americans.

The observance of Juneteenth honors the history, perseverance, and achievements of African Americans, and celebrates America's progress and continuing commitment to realizing the principles of liberty and equality upon which our nation was founded.

This observance is a reminder of the hardships and losses suffered by African Americans in their struggle to attain freedom, and we pay tribute to the memory of those who made the ultimate sacrifice in this quest; through their experiences and those of others who were successful in achieving victory, we find among the most poignant and valuable lessons of humankind that continue to resonate with people of all backgrounds.

The official emancipation of African Americans throughout the United States literally and figuratively opened doors of opportunity that enabled following generations to contribute immeasurably to our nation's richness, equality of citizens, and global leadership, and today communities across our state – from Brooklyn to Buffalo – mark the anniversary of Juneteenth with appropriate commemoration.

Juneteenth is not just a Black liberation day, but a day of American liberation in a deep sense possibly further than the Fourth of July. It is fitting that all join to commemorate such an important day in our nation's history, as we take this opportunity to reflect upon and rejoice in the freedom and civil rights that we all share as Americans.

The City of Berkeley for decades has celebrated Juneteenth on the streets on Adeline and Martin Luther King Jr. Way. Berkeley has recognized Malcolm X Birthday Day as a City Holiday, and it is time Juneteenth is added to be recognized as a City Holiday.

FISCAL IMPACTS OF RECOMMENDATION

None.

ENVIRONMENTAL SUSTAINABILITY

Protecting our communities during this climate and health crisis is an act of environmental sustainability.

CONTACT PERSON

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ATTACHMENTS

1. Resolution

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

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BERKELEY DECLARING JUNETEENTH AS A CITY HOLIDAY.

WHEREAS, Juneteenth, slaves received the news of their liberation more than two years after President Abraham Lincoln's Emancipation Proclamation went into effect on January 1, 1863; African Americans across the state were made aware of their right to freedom on June 19, 1865, when Major General Gordon Granger arrived in Galveston with federal troops to read General Order No. 3 announcing the end of the Civil War and that all enslaved people; and

WHEREAS, Governor Andrew M. Cuomo recently issued an [Executive Order](#) recognizing Juneteenth as a holiday for state employees, in recognition of the official emancipation of African Americans throughout the United States. The Governor will also advance legislation to make Juneteenth an official state holiday next year. The City of Berkeley should follow Governor Cuomo's lead and ask Governor Newsome to do the same. California has a tradition of acknowledging significant milestones in advancing the cause of freedom, and some of whom descend directly from those brave men and women that gained freedom on that day, join in celebrating the 155th anniversary of Juneteenth, an observance that commemorates the official announcement made in the State of Texas regarding the abolition of slavery and the freeing of some quarter-million African Americans; and

WHEREAS, The observance of Juneteenth honors the history, perseverance, and achievements of African Americans, and celebrates America's progress and continuing commitment to realizing the principles of liberty and equality upon which our nation was founded; and

WHEREAS, This observance is a reminder of the hardships and losses suffered by African Americans in their struggle to attain freedom, and we pay tribute to the memory of those who made the ultimate sacrifice in this quest; through their experiences and those of others who were successful in achieving victory, we find among the most poignant and valuable lessons of humankind that continue to resonate with people of all backgrounds; and

WHEREAS, This observance is a reminder of the hardships and losses suffered by African Americans in their struggle to attain freedom, and we pay tribute to the memory of those who made the ultimate sacrifice in this quest; through their experiences and those of others who were successful in achieving victory, we find among the most poignant and valuable lessons of humankind that continue to resonate with people of all backgrounds; and


WHEREAS, The official emancipation of African Americans throughout the United States literally and figuratively opened doors of opportunity that enabled following generations to contribute immeasurably to our nation's richness, equality of citizens, and global leadership, and today communities across our state – from Brooklyn to Buffalo – mark the anniversary of Juneteenth with appropriate commemoration; and

WHEREAS, Juneteenth is not just a Black liberation day, but a day of American liberation in a deep sense possibly further than the Fourth of July. It is fitting that all join to commemorate such an important day in our nation's history, as we take this opportunity to reflect upon and rejoice in the freedom and civil rights that we all share as Americans; and

WHEREAS, The City of Berkeley for decades has celebrated Juneteenth on the streets on Adeline and Martin Luther King Jr. Way. Berkeley has recognized Malcolm X Birthday Day as a City Holiday, and it is time Juneteenth is added to be recognized as a City Holiday; and

NOW, THEREFORE, BE IT RESOLVED that the City Council for the City of Berkeley recognize June 19 of every year as Juneteenth, which shall be a holiday for city employees, who if not required to work, shall be entitled to leave at full pay without charge to existing accruals and for those employees who are required to work, they shall receive one day of compensatory time.

BE IT FURTHER RESOLVED that copies of this resolution are sent to State Assemblywoman Buffy Wicks, State Senator Nancy Skinner, and United States Congresswoman Barbara Lee.



No Material
Available for
this Item

There is no material for this item.

City Clerk Department
2180 Milvia Street
Berkeley, CA 94704
(510) 981-6900

The City of Berkeley Budget & Finance Policy Committee Webpage:
https://www.cityofberkeley.info/Clerk/Home/Policy_Committee_Budget_Finance.aspx

Council's Fiscal Policies

The fiscal policies adopted by the Council include:

- ❖ Focusing on the long-term fiscal health of the City by adopting a two-year budget and conducting multi-year planning;
- ❖ Building a prudent reserve;
- ❖ Developing long-term strategies to reduce unfunded liabilities;
- ❖ Controlling labor costs while minimizing layoffs;
- ❖ Allocating one-time revenue for one-time expenses;
- ❖ Requiring enterprise and grant funds to balance and new programs to pay for themselves; and
- ❖ Any new expenditure requires new revenue or expenditure reductions.
- ❖ Transfer Tax in excess of \$12.5 million will be treated as one-time revenue to be used for the City's capital infrastructure needs (Fund 501).
- ❖ As the General Fund subsidy to the Safety Members Pension Fund declines over the next several years, the amount of the annual decrease will be used to help fund the new Police Employee Retiree Health Plan (Fund 731).
- ❖ Starting in FY 2019, staff costs as approved by the City Council that exceed the enforcement fees and penalties shall be appropriated from the short term rental taxes collected pursuant to BMC Section 23C.22.050, Section H, with the primary allocation of the rental tax to the purposes listed below:
 - Two thirds (66.7%) allocated to the Affordable Housing Trust Fund.
 - One third (33.3%) allocated to the Civic Arts Grant Fund.

Proposed new policy:

- ❖ Funding the 115 Pension Trust

Additional Information

At the meeting on January 23, 2020, the Committee stated it will continue to review and revise specific policies and added the following items to future agendas:

1. Transfer tax revenue policy amendment for Measure P
2. Provide more flexible language in policy that new programs need to pay for themselves
3. Change CIP to longer-term (possibly 5 years)
4. Short-term rental distribution – no longer use percentages for distribution; set priorities and prioritize programs
5. Community agency funding process overview – what role can the Budget & Finance committee play in this process?
6. 115 Pension Trust funding

