



**REVISED AGENDA
(UPDATED MEETING START TIME)
BERKELEY CITY COUNCIL BUDGET & FINANCE COMMITTEE
SPECIAL MEETING**

**Thursday, October 8, 2020
11:00 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/85279471667>. 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** and Enter Meeting ID: **852 7947 1667**. 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.

REVISED AGENDA

Roll Call

Public Comment on Non-Agenda Matters

Minutes for Approval

Draft minutes for the Committee's consideration and approval.

1. Minutes - June 29, 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. **Open West Campus Pool and Martin Luther King Jr. Pool (King pool) to implement the City of Berkeley Shower Program at these locations, and provide the ability for our community to shower during the COVID 19 Pandemic** *(Item contains revised material)*

From: Councilmember Davila (Author)

Referred: March 30, 2020

Due: October 11, 2020

Recommendation: Direct the City Manager to open the West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening the West Campus Pool and Martin Luther King Jr. Middle School (King pool) pool will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.

Financial Implications: \$270,100

Contact: Cheryl Davila, Councilmember, District 2, (510) 981-7120

3. **Housing Trust Fund Resources**

From: City Manager

Contact: Lisa Warhuus, Housing and Community Services, (510) 981-5400

Committee Action Items

- 4. 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

- 5. 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.

Committee Action Items

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

6. Update from Public Works regarding the financial status of the on-street and off-street parking funds

From: City Manager

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

7. Annual Appropriation Ordinance Discussion

From: City Manager

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

8. General Fund Reserve Replenishment Discussion

From: City Manager

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

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. Review of Council's Fiscal Policies

From: City Manager

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

10. Cash v. Accrual Basis Accounting

From: City Manager

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

Items for Future Agendas

- Discussion of items to be added to future agendas

Adjournment

~~~~~  
*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.

~~~~~  
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 October 2, 2020.

A handwritten signature in black ink that reads "Mark Numainville".

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
SPECIAL MEETING MINUTES**

01

**Monday, June 29, 2020
10:30 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

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AGENDA

Roll Call: 10:32 a.m. All present.

Public Comment on Non-Agenda Matters – 2 speakers

Minutes for Approval

Draft minutes for the Committee's consideration and approval.

1. Minutes - June 25, 2020

Action: M/S/C (Davila/Arreguin) to approve the minutes of June 25, 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.

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. Fiscal Year 2021 Budget Update

From: City Manager

Recommendation: Request that the Budget & Finance Policy Committee:

1. Discuss the City Manager's Fiscal Year 2021 deferral recommendations, balancing measures, and subsequent Councilmembers' budget recommendations.
2. Discuss and approve a Fiscal Year 2021 Budget Update.
3. Authorize staff to present the approved Fiscal Year 2021 Budget Update to the City Council on June 30, 2020, for consideration and adoption.

Financial Implications: See report

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

Action: 9 speakers. Presentation made and discussion held. M/S/C (Droste/Arreguin) to move the Mayor's Fiscal Year 2021 Budget Amendments as amended during the meeting to the City Council with a positive recommendation.

Vote: All Ayes.

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.

- 3. Open West Campus Pool and Martin Luther King Jr. Pool (King pool) to implement the City of Berkeley Shower Program at these locations, and provide the ability for our community to shower during the COVID 19 Pandemic**
(Item contains revised materials)
From: Councilmember Davila (Author)
Referred: March 30, 2020
Due: September 27, 2020
Recommendation: Direct the City Manager to open the West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening the West Campus Pool and Martin Luther King Jr. Middle School (King pool) pool will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.
Financial Implications: \$270,100
Contact: Cheryl Davila, Councilmember, District 2, (510) 981-7120
- 4. Housing Trust Fund Resources**
From: City Manager
Contact: Lisa Warhuus, Housing and Community Services, (510) 981-5400
- 5. 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 (Droste/Davila) to adjourn the meeting.

Vote: All Ayes.

Adjourned at 12:11 p.m.

I hereby certify that this is a true and correct record of the Budget & Finance Committee meeting held on June 29, 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.



Cheryl Davila
Councilmember
District 2

CONSENT CALENDAR

April 14, 2020

To: Honorable Mayor and Members of the City Council

From: Councilmember Cheryl Davila

Subject: Open Pathways (including laundry services), West Campus Pool and Martin Luther King Jr. Pool (King pool) to implement the City of Berkeley Shower Program at these locations and provide the ability for our community to shower during the COVID 19 pandemic.

~~Subject: Open West Campus Pool and Martin Luther King Jr. Pool (King pool) to implement the City of Berkeley Shower Program at these locations, and provide the ability for our community to shower during the COVID 19 Pandemic.~~

RECOMMENDATION

Direct the City Manager to open the Pathways (including laundry services), West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening these locations will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.

~~Direct the City Manager to open the West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening the West Campus Pool and Martin Luther King Jr. Middle School (King pool) pool will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.~~

FINANCIAL IMPLICATIONS

To operate a year-round shower program that duplicates the program at the Willard Pool would cost to establish a shower program would be approximately \$270,100 plus for the two locations.

~~To operate a year-round shower program that duplicates the program at the Willard Pool would cost to establish a shower program would be approximately \$270,100 for both locations.~~

BACKGROUND

Berkeley, now impacted by the COVID19 pandemic crisis, a housing affordability crisis, and a homelessness crisis. COVID 19 requires one to have good personal hygiene and washing one's

hands multiple times during the day for 20+ seconds, wiping surfaces, and enhanced cleanliness. Currently, there are no shower programs in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers. The contract with Project WeHope / Dignity on Wheels that provides homeless individual access to clean showers, laundry service and bathroom facilities is pending. Therefore, Project WeHope / Dignity on Wheels is not available at this time. We are in a pandemic which requires ways for our community to be cleaner to prevent further community spread transmissions.

~~The Coronavirus or COVID 19 pandemic requires cleanliness, washing our hands, often for twenty seconds or longer, washing our face, etc. Currently, there is no shower program in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers. The contract with Project WeHope / Dignity on Wheels that provides homeless individual access to clean showers, laundry service and bathroom facilities is pending. Therefore, Project WeHope / Dignity on Wheels is not available at this time. We are in a pandemic which requires ways for our community to be cleaner to prevent further community transmissions.~~

The Willard Shower program is operated by the Parks, Recreation and Waterfront Department (PRW) at the Willard Recreation Administration office, 2701 Telegraph Avenue. The Telegraph location is not convenient for the curbside community in West and South Berkeley. Pathways, West Campus Pool and the Martin Luther King Jr. Middle School pool will enable the curbside community in West and South Berkeley access to showers closer to their location.

~~The Willard Shower program is operated by the Parks, Recreation and Waterfront Department (PRW) at the Willard Recreation Administration office, 2701 Telegraph Avenue. The Telegraph location is not convenient for the curbside community in West and South Berkeley. West Campus Pool and the Martin Luther King Jr. Middle School pool will enable the curbside community in West and South Berkeley access to showers closer to their location.~~

Pathways should open their showers and laundry facilities to be utilized, as well during the COVID 19 pandemic.

In January 2018, the City Council considered Council Item¹⁴. "Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool". Months later, the City Manager provided a response ² to the City Council in June 2018, where it identified the cost to establish a shower program similar to the Willard Shower Program at West Campus pool. The COVID 19 Pandemic is upon us we must do all that we can to mitigate the dire consequences. We need to ensure that the shower program is also accessible and equitable to all residents.

~~In January 2018, the City Council considered Council Item¹⁴"Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool". Months later, the City Manager provided a response ² to the City Council in June 2018, where it identified the cost to establish a shower program similar to the Willard Shower Program at West Campus pool. The COVID 19 Pandemic is upon us we must do all that we can to mitigate the dire consequences. We need to ensure that the shower program is also accessible and equitable to all residents.~~

ENVIRONMENTAL SUSTAINABILITY

Access to the West Campus pool and Martin Luther King Jr. Middle School Pool is an important part of a healthy living lifestyle for the residents in West, South and all of Berkeley.

REFERENCES

1. Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool
2. https://www.cityofberkeley.info/uploadedFiles/Clerk/Level_3_-_General/Shower%20Referral%20Response%20061218.pdf

CONTACT PERSON

Cheryl Davila
Councilmember District 2
510.981.7120
cdavila@cityofberkeley.info

ATTACHMENTS:

1. Resolution

CONTACT PERSON

Cheryl Davila
Councilmember District 2
510.981.7120, cdavila@cityofberkeley.info

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

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BERKELEY DIRECTING THE CITY MANAGER TO OPEN PATHWAYS (INCLUDING LAUNDRY SERVICES), WEST CAMPUS POOL AND MARTIN LUTHER KING JR. POOL (KING POOL) TO IMPLEMENT THE CITY OF BERKELEY SHOWER PROGRAM AT THESE LOCATIONS, AND PROVIDE THE ABILITY FOR OUR COMMUNITY TO SHOWER DURING THE COVID 19 PANDEMIC, A HUMANE ACTION REQUIRED DURING THIS CRISIS.

~~A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BERKELEY DIRECTING THE CITY MANAGER TO OPEN THE WEST CAMPUS POOL AND MARTIN LUTHER KING JR. MIDDLE SCHOOL POOL TO IMPLEMENT THE CITY OF BERKELEY SHOWER PROGRAM AT THESE LOCATIONS, AND PROVIDING THE ABILITY FOR OUR COMMUNITY TO SHOWER DURING THE COVID 19 PANDEMIC, A HUMANE ACTION REQUIRED DURING THIS CRISIS.~~

WHEREAS, Berkeley, now impacted by the COVID19 pandemic crisis, a housing affordability crisis, and a homelessness crisis; and

WHEREAS, the Coronavirus or COVID 19 pandemic requires cleanliness, washing our hands, often for twenty seconds or longer, washing our face, etc.; and

~~WHEREAS, The Coronavirus or COVID 19 pandemic requires cleanliness, washing our hands, often for twenty seconds or longer, washing our face, etc., and~~

WHEREAS, there is no shower program in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers; and

~~WHEREAS, There is no shower program in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers and,~~

WHEREAS, The Telegraph location is not convenient for the curbside community in West and South Berkeley. West Campus Pool and the Martin Luther King Jr. Middle School pool will enable the curbside community in West and South Berkeley access to showers closer to their location; and

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~~enable the curbside community in West and South Berkeley access to showers closer to their location, and,~~

WHEREAS, In January 2018, the City Council considered Council Item: “Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool”.

WHEREAS, The COVID 19 Pandemic is upon us we must do all that we can to mitigate the dire consequences. We need to ensure that the shower program is also accessible and equitable to all residents; and

~~WHEREAS, The COVID 19 Pandemic is upon us we must do all that we can to mitigate the dire consequences. We need to ensure that the shower program is also accessible and equitable to all residents.~~

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley, hereby directs the City Manager to open the Pathways, West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening these locations will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.

~~NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley, hereby directs the City Manager to open the West Campus Pool and Martin Luther King Jr Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening the West Campus Pool and Martin Luther King Jr. Middle School (King Pool) pool will the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.~~



Cheryl Davila
Councilmember
District 2

CONSENT CALENDAR
April 14, 2020

To: Honorable Mayor and Members of the City Council
From: Councilmember Cheryl Davila

Subject: Open West Campus Pool and Martin Luther King Jr. Pool (King pool) to implement the City of Berkeley Shower Program at these locations, and provide the ability for our community to shower during the COVID 19 Pandemic.

RECOMMENDATION

Direct the City Manager to open the West Campus Pool and Martin Luther King Jr. Middle School (King pool) Pool to implement the City of Berkeley Shower Program at these locations. Opening the West Campus Pool and Martin Luther King Jr. Middle School (King pool) pool will provide the ability for our community to shower during the COVID 19 Pandemic, a humane action required during this crisis.

FINANCIAL IMPLICATIONS

To operate a year-round shower program that duplicates the program at the Willard Pool would cost to establish a shower program would be approximately \$270,100 for both locations.-

BACKGROUND

The Coronavirus or COVID 19 pandemic requires cleanliness, washing our hands, often for twenty seconds or longer, washing our face, etc. Currently, there is no shower program in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers. The contract with Project WeHope / Dignity on Wheels that provides homeless individual access to clean showers, laundry service and bathroom facilities is pending. Therefore, Project WeHope / Dignity on Wheels is not available at this time. We are in a pandemic which requires ways for our community to be cleaner to prevent further community transmissions.

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In January 2018, the City Council considered Council Item⁻¹: “Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool”. Months later, the City Manager provided a response ² to the City Council in June 2018, where it identified the cost to establish a shower program similar to the Willard Shower Program at West Campus pool. The COVID 19 Pandemic is upon us we must do all that we can to mitigate the dire consequences. We need to ensure that the shower program is also accessible and equitable to all residents.

ENVIRONMENTAL SUSTAINABILITY

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REFERENCES

1. Open the West Campus Pool All Year Round and Start the Shower Program at the West Campus Pool
2. [https://www.cityofberkeley.info/uploadedFiles/Clerk/Level_3 -
_General/Shower%20Referral%20Response%20061218.pdf](https://www.cityofberkeley.info/uploadedFiles/Clerk/Level_3_-_General/Shower%20Referral%20Response%20061218.pdf)

CONTACT PERSON

Cheryl Davila
Councilmember District 2
510.981.7120
cdavila@cityofberkeley.info

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

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BERKELEY DIRECTING THE CITY MANAGER TO OPEN THE WEST CAMPUS POOL AND MARTIN LUTHER KING JR. MIDDLE SCHOOL POOL TO IMPLEMENT THE CITY OF BERKELEY SHOWER PROGRAM AT THESE LOCATIONS, AND PROVIDING THE ABILITY FOR OUR COMMUNITY TO

Page 8 of 8
SHOWER DURING THE COVID 19 PANDEMIC, A HUMANE ACTION REQUIRED DURING THIS CRISIS.

WHEREAS, The Coronavirus or COVID 19 pandemic requires cleanliness, washing our hands, often for twenty seconds or longer, washing our face, etc., and

WHEREAS, There is no shower program in West or South Berkeley where there are high concentrations of our curbside communities who do not have access to showers and,

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Health Housing and
Community Services Department
Office of the Director

03

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

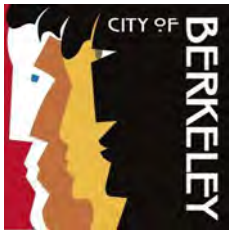
WHEREAS, The official emancipation of African Americans throughout the United States literally and figuratively opened doors of opportunity that enabled following generations to contribute immeasurably to our nation's richness, equality of citizens, and global leadership, and today communities across 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.



Councilmember Ben Bartlett
City of Berkeley, District 3

05

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 2001 Ward P.O. Parkway

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	unknown 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	attc 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
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
Keith	922	2189		2002	\$92,200	\$7,553	bsmt remodel
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
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
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
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				\$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 add	
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	




No Material
Available for
this Item

There is no material for this item.

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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



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