

**ENGINEER'S REPORT**

**CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1**

City of Albany  
Alameda County, California

(Pursuant to the Landscaping and Lighting Act of 1972)

on the



**LEVY OF THE ANNUAL ASSESSMENT**

for the

2012/13 FISCAL YEAR



Prepared by

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## **PART A DESCRIPTION OF IMPROVEMENTS**

### **BACKGROUND**

On November 5, 1996, the voters of the City of Albany approved Measure “R,” an advisory measure that ratified the prior formation of an assessment district created for the purpose of funding the acquisition of open space on Albany Hill, creating recreational play fields and restoring creeks. On January 4, 1999 the Albany City Council adopted Resolution 99-1. This resolution determined that the estimated cost of the land to be acquired and the improvements to be made was greater than could be conveniently raised from a single annual assessment and provided for annual assessments to be collected in installments over a period not to exceed 21 years. In February 1999 the City issued bonds in the amount of \$6,230,000. The bond sale yielded \$5,456,347, which was deposited into the improvement fund.

Measure R provides that the assessment district revenues be allocated as follows:

- One half (50%) to the acquisition and improvement of open space
- One fourth (25%) to the acquisition and improvement of recreational playfields
- One fourth (25%) to the acquisition and improvement of creek restoration projects.

Accordingly, the initial amounts available in the respective improvement funds were:

- Open Space, \$2.782 million
- Playfields, \$1.364 million
- Creek Restoration, \$1.364 million

### **GENERAL DESCRIPTION OF IMPROVEMENTS**

Assessment District 1996-1 provides, in general, for the following improvements:

1. **Albany Hill Open Space.** The acquisition of interests in real property for permanent open space on Albany Hill together with studies and projects that will serve to maximize the value of the open space to the property owners in Albany.

According to the Staff report prepared by the City’s Planning Manager on February 8, 1996, the proposed projects for Albany Hill open space will “expand opportunities for environmental outreach and educational programming involving schools, service organizations, neighborhoods, and volunteers.” Projects will in general serve to:

- Protect, maintain and enhance the natural features, native vegetation and wildlife habitats of the site;
- Protect cultural resources, improve basic services to make the site safe and accessible; and
- Provide simple amenities that respect the character of the site, educate the user and allow for the appreciation and enjoyment of the site.

The Albany Hill Master Plan contains the following series of components and projects that will focus on the following:

- Cultural Resource Protection
- Wildlife Management Vegetation Management
- Access and Circulation
- Services/Amenities

Specific projects and priorities are as contained in the Albany Hill Creekside Master Plan and Staff report dated June 23, 1996.

Included in the Hill Master Plan are goals for protection of the recorded archeological site within and around the park site including site borings and laboratory analysis of the site relative to the former habitation of the Costamoan Tribe.

The vegetation zones and wildlife diversity will also be protected. This includes the Monarch butterfly roosting area. A study by a Monarch Butterfly Specialist is also provided for in the Master Plan.

Construction projects identified in the current Master Plan include vegetation management, minor grading, trails, roads, fencing, benches, rails, trash containers, signs, restrooms, a pedestrian bridge, irrigation, and planting. Additional projects consistent with the goals of the master plan will be identified as specific sites are acquired.

**2. Recreational Playfield**

Playfield improvements will consist of constructing baseball, softball, soccer or other recreational fields. The work will include but not be limited to clearing, grading, planting, constructing backstops and goals, restroom facilities, parking improvements, curb gutters, paving, planting, irrigation, lighting and fencing improvements and include the maintenance of the foregoing.

**3. Creek Restoration**

Creek restoration improvements will include the demolition and removal of existing culverts and drainage improvements and replacement with open channels lined with vegetation. The work will include demolition, excavation, grading, planting, irrigation, constructing trails or pathways and lighting system together with the maintenance of the improvements.

**DESCRIPTION OF PROPERTY ACQUISITIONS AND PROJECTS**

The following paragraphs briefly describe fund uses since formation of the District.

Developments which received during the 2011/12 and planned activities for the 2012/13 fiscal years are indicated in italics.

**1. Albany Hill Open Space**

The following parcels of land on the southerly and easterly slopes of Albany Hill have been acquired to date:

APN	Description	Approx. Area	Purchased	Approx. Cost
66-2758-_____	End of Madison St.	1 Acre	1997/98	\$ 0.27 million
66-2756-5-2 thru 66-2756-64	Between Jackson and Taft	4 Acres	1998/99	\$ 1.36 million
66-2755-097-00	Between Jackson and Taft	1 Acre	1999/00	\$ 0.28 million
Totals		6 Acres		\$ 2.00 million

In 1998 the City purchased 1 acre at the end of Madison (the Willis property) for \$270,000 and 4 acres between Taft and Jackson (the Burke property) for \$1,350,000 plus \$10,000 for environmental analysis. In 1999 the City purchased an additional acre between Taft and Jackson in the amount of \$270,000 plus \$10,000 environmental analysis from Lands Ends.

Other sites that have been considered include approximately 11 acres located near Pierce Street at the end of Gateview and Hillside Avenues (assessor's parcel number 66-2760-10-7). Approximately 5 acres that are contiguous with existing public or private open space, contiguous with parcels subject to purchase as open space, are in private ownership and considered private open space, or are located in the public right of way. The location of the open space on Albany Hill that has been acquired to date and sites that may be considered for acquisition in the future are shown on Figure 1.

Consideration was given to expending some funds for repairs to Catherine's Walk (formerly Sunset Walk). This project consisted of replacing the old patchwork of wood and concrete stairs and bare soil with a new pedestrian walkway and landscaping between Washington Street and Hillside Avenue near Polk Street. A survey was completed and the architect (Beals Group) prepared a conceptual design and budget estimate.

In 2002/03 the Council authorized \$20,000 for the design and construction of a new ADA compliant driveway at the trailhead on Pierce Street. Primary funding for this project was through a Safe Routes to School grant for the construction of a sidewalk on Pierce Street.

Consideration may be given in the future to using some of the funds for the acquisition of a portion of the former freeway and off-ramp for passive park and open space use.

Overall, there remains \$1.1 million in the open space fund and approximately 15 acres of undeveloped, potential open space land on Albany Hill.

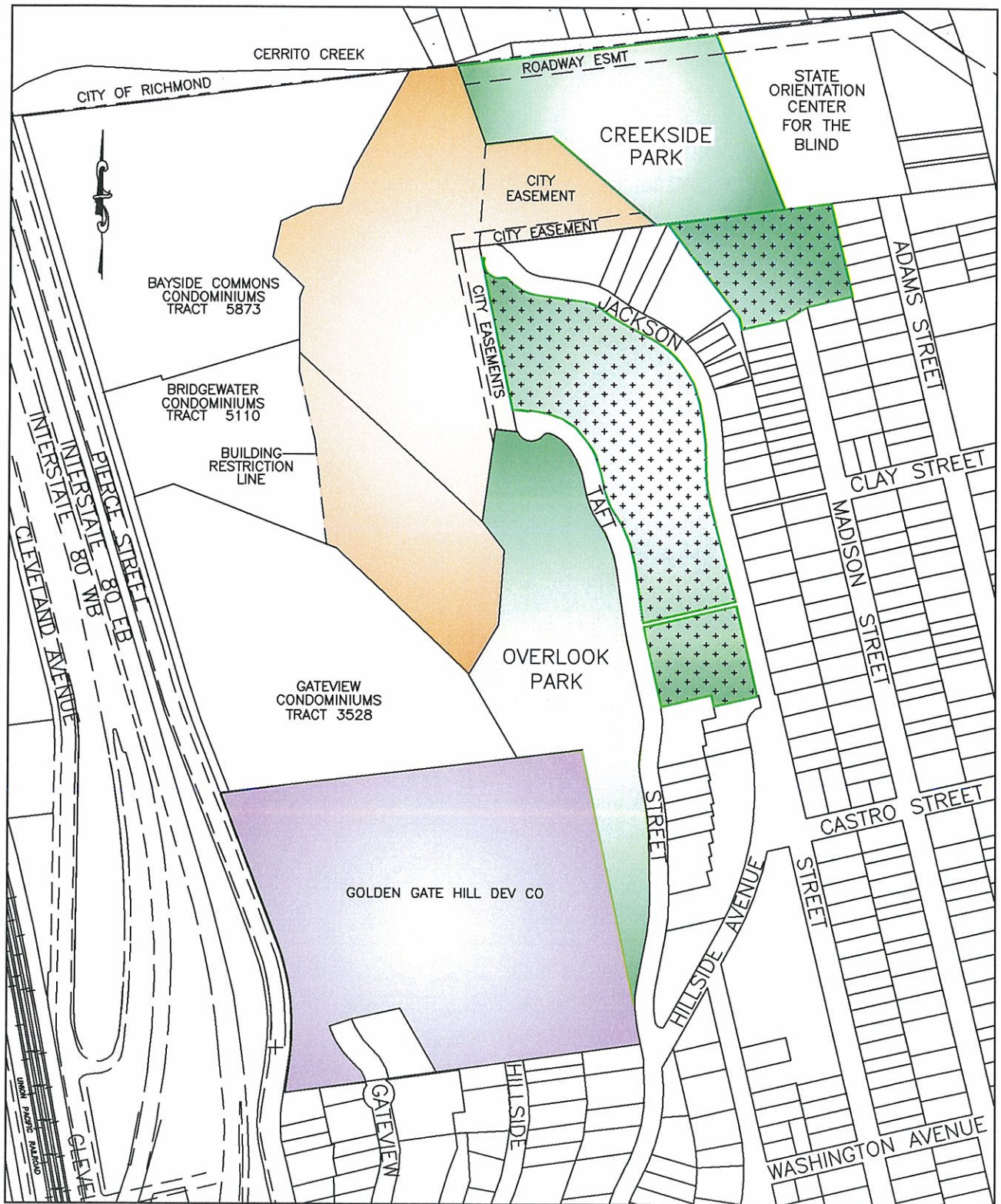
In 2010-11 \$50,000 was allocated for updating the Albany Hill Master Plan. The update was completed in 2011/12 and on February 6, 2012 the Council approved the Albany Hill Creekside Master Plan.

The updated plan provides a long-term vegetation management plan with an emphasis on fire prevention as well as trail maintenance and improvement plan. The draft plan also takes into consideration the city's adopted Integrated Pest Management (IPM) Policy.

The overall objectives of the updated access and circulation portion of the plan are to maintain the existing trails (with no additional trails recommended), improve circulation with relatively minor trail improvements, and develop a maintenance plan that includes an annual inspection of the trails and trail amenities such as benches, steps, and signs. Nearly all of the recommendations from the 1991 Albany Hill Creekside Master Plan remain in the 2012 updated Plan with the addition of more detailed trail maintenance and erosion control recommendations.






The budget for the 2012/13 and 2013/14 indicate the proposed maintenance activities and projects according to the priority indicated in the Master Plan Update.

The Albany Hill Creekside master Plan will provide a long-term plan that emphasizes fire prevention, removal of invasive/non-native plants, and protection of sensitive habitat and will improve the trail experience through improved access and circulation.



City of Albany  
Assessment District No. 1996-1

Albany Hill Open Space  
& Park Acquisition Sites

-  City Trail/Open Space Easements( = 2 acres)
-  City Open Space - Measure R ( = 6.6 acres)
-  City Park - Prior to Measure R ( = 9 acres)
-  Private Open Space ( = 11 acres)
-  Private Undeveloped Parcel ( = 11 acres)

MAY 2012

A (4)

FIGURE 1



## 2. Recreational Play fields

- a. **Pierce Street Park.** In the late 1990's the City Council authorized, with a vote of the neighbors of the Pierce Street area, to eliminate the building of a soundwall and small pocket park and proceed with phase one design for a 4.5-acre park located on the former freeway on and off ramps at Pierce Street, north of Washington Avenue and east of Cleveland Avenue. In FY 2000/01 the City prepared conceptual plans and preliminary right of way documents for the acquisition and construction of play fields, parking and open space at this location. In the winter of 2001 the State of California Department of Transportation (Caltrans) prepared the grading and drainage plans for phase one of the project. The City obtained additional funding through Caltrans to cover unanticipated construction costs for the earthwork project. Earthwork commenced with funds from the freeway project (i.e., at no cost to the City) in the summer of 2002. The City and Caltrans executed a cooperative agreement for purchase / lease of the park area and an additional lease of airspace for a parking lot under the existing I-80 interchange along Cleveland Ave.

In February of 2003 the City introduced AB 929 which would have required Caltrans to transfer the land as originally intended. The Senate Transportation Committee directed Caltrans to negotiate with the City. In the spring of 2011 the City successfully completed negotiating with Cal Trans and on May 12, 2011 the State Transportation Commission authorized the land to be dedicated to the City. The City acquired fee title to the property in June of 2011. The City in 2011/12 selected a consultant to prepare a preliminary design of a maintenance center, park and path on this site.

- b. **University Village.** In 1998/99 the City began discussions with officials from the University of California, the City of Berkeley and local youth sports organizations regarding the possible acquisition, development and maintenance of recreational playfields on University owned property in Albany and Berkeley. The site is bounded by the University Village on the east, the Union Pacific railroad tracks on the west, the City of Berkeley (and Codornices Creek) on the south and the USDA property on the north.

The goal is to lease land from the University of California and relocate two existing little league fields currently located near San Pablo Avenue. Land used by the existing little league field is proposed for commercial development and student housing. Because of the need to preserve Albany's playfields, this project involves a lease arrangement, development and maintenance of new playfields. Some of the issues surrounding the project include funding; negotiating with UC Berkeley for land lease; and user schedules and conditions on field operations and maintenance.

In fall of 2001 the University elected to open up the Gill Tract for development and to relocate the ball fields to this new location. In January 2003, the University selected a development team to design and build the commercial portion, new student housing, and community facilities. A schematic plan for this site has been prepared in conjunction with the UC Village development project. Formal negotiations with UC Berkeley are underway. In late 2004 the University of California placed this project on hold. In 2005 the Council approved the reallocation of \$650,000 from the contingency for sports fields' projects that could have potentially helped to fund this project. The funds were earmarked for field rehabilitation at Memorial and Ocean View Parks. Construction began in the summer of 2007 and was completed in 2009.

- c. **Ocean View Park.** Since 2004 the Ocean View Park playfield has been maintained by the Albany Little League. In 2006-07 this service began being funded by the City under Landscape and Lighting Assessment District 1988-1.

### 3. Creek Restoration

- a. **Codornices Creek Restoration Plan.** This project is located along the south side of the University Village between San Pablo Avenue and the Union Pacific Railroad right of way. The goal of this project is to return this segment of Codornices Creek to as natural a condition as possible. Features would include a meandering stream, removal of culverts, planting of native vegetation, installation of a bicycle/pedestrian path and bridges.

In 1999 the Codornices Creek and Recreational Playfields Schematic Master Plan was approved by technical committee. In late 1999, and then again in early 2001, the City Council authorized a total of \$41,500 toward preparation of a report for “Lower Codornices Creek – Evaluation of Design Alternatives” by Waterways Restoration Institute. Equal contributions were made by the City of Berkeley and the University of California, Berkeley. In May of 2001, a field review was conducted by Caltrans as a prerequisite for grant funding. In February 2001, the environmental document was begun through a contract with Design, Communities and Environment. Because of modifications in 2002, to the University Village plans (e.g., relocation of ball fields to Gill Tract, changes to creek right-of-way), this delayed the environmental document. In the spring of 2004, the draft was completed and on May 17, 2004, the Albany City Council certified the Mitigated Negative Declaration.

A grant of \$97,000 was received from Caltrans for trail planning and \$100,000 from the Coastal Conservancy for project management, design and hydrology studies. In fiscal years 2012-13 and 2013-14 work will continue on the planning process.

In the fall of 2002, a grant for \$985,000 was received from the Department of Water Resources to complete engineered drawings and begin construction of the project. The improvements between Fifth Street and the Railroad were constructed in the fall of 2004 and between Fifth and Sixth Streets in 2006-07. In 2007-08, a contract was approved for improvements along the U.S. Post Office property. In 2010-11 for the Phase III improvements between Sixth and Eighth Street were successfully completed. These improvements included a multi use trail along the Post Office property.

In 2011-12 a grant application was submitted for the Phase IV project between San Pablo Avenue and Eighth Street. Also in 2011-12 an As Built survey was commissioned as required for grant certification.

#### b. **Codornices Creek Restoration – Creekside Apartments**

In April 1998, the Planning and Zoning Commission approved a 16-unit affordable housing project called Creekside Apartments. As a condition of approval, Resources for Community Development (RCD), the non-profit developer agreed to grant an easement to the City for access and restoration of the adjoining creek between Kains Avenue and San Pablo Avenue. The apartments were occupied in February 2000. RCD offered for dedication, the easement for creek conservation, flood control and public access as required. The offer of dedication has since been recorded. The offer of dedication was obtained at no cost to the City. City staff and the City Engineer prepared the right of way documents for this transaction.

The goal of the creek project is to realign and restore this open concrete channel segment of Codornices Creek to as natural a condition as possible. Features would include: removal of the concrete channel (bottom and sides); meander the stream where possible; plant native vegetation; and provide public access.

A Contract has been entered into with WRI (\$31,000) for survey, landscape plans, structural engineering, geotechnical engineering review, landscape architecture, construction plans, permitting, and project management.

Plans were prepared in the spring of 2002. Construction of the improvements and acceptance of the offer of dedication of the easement is pending verification of full funding for the project and final agreement with the City of Berkeley regarding public access, maintenance, and the maintenance road design.

The City of Berkeley was approached in 2003/04 regarding providing conceptual approval of the creek enhancement plan. An estimate for design services was obtained in 2007 and funding was discussed with Berkeley. A contract has been entered into with Restoration Design Group in 2008 and design has begun.

Negotiation with the City of Berkeley regarding shared responsibility for construction and maintenance are ongoing. Correspondence received in May of 2011 indicated a willingness on the part of Berkeley to proceed with this project.

Pre-design studies and grant applications are planned for FY 2012/13 for Phase IV of the Codornices Creek restoration project.

### **c. Cerrito Creek Pathway and Creek Restoration**

The stretch of Cerrito Creek, between San Pablo Avenue and Pierce Street, including the parallel path and portions of Albany Hill, were subject to significant disturbance when the Berkeley sewer replacement project replaced the main sewer line that runs parallel to the creek. The City of Berkeley restoration activities have been initiated on the creek side of the existing pathway, per their original mitigation plans and agreement with the City of Albany.

During this time a Working Group was initiated by the Albany City Administrator to investigate the potential opportunities offered by this work. The Working Group included representatives from the cities of Albany, Berkeley, El Cerrito and Richmond, Friends of Albany Hill, Friends of Five Creeks, Bayside Commons, Orientation Center for the Blind, and the Albany Park and Recreation Commission. The Working Group's goal, as stated in the final report, is to:

Restore Cerrito Creek and design a means of access between Pierce Street and San Pablo Avenue that recognizes the competing needs of natural habitat, both aquatic and terrestrial, pedestrian and bicycle access, and safety considerations.

Preliminary recommendations, a listing of opportunities and constraints, and a map illustrating some alternative pathways are included in the Final Report of the Working Group.

In early 2002, a \$100,000 ABAG Bay Trail grant was received from the California Coastal Conservancy to determine an acceptable bicycle/pedestrian route from El Cerrito Plaza to the



Bay Trail. A consultant was hired to prepare a set of alternatives. Three joint community workshops were held by the cities of Albany, El Cerrito and Richmond. In late 2002, the consultant finalized a set of alternative routes which were then presented to various city commissions. In December 2003, the City Council accepted the feasibility study and authorized follow-up studies, including the connection along Pierce Street and adjacent to Bayside Commons. The follow-up studies for Pierce Street was completed and approved in late 2004. In 2011 the portion of the trail along the 500 Block of Pierce Street was completed>

In spring of 2004 a representative of the Bayside Commons Homeowners Association (HOA) contacted the City staff with regard to the City's acquiring fee title to the creek right of way. A survey of the property to be transferred was performed in 2004/05 and legal description was prepared in 2005-06.

In 2011-12 the City and the Bayside Commons HOA Board working cooperatively, negotiated and subsequently approved an easement agreement which clarified and perfected the rights, responsibilities and locations of the City Trail and Sanitary sewer Easement over this property.

Beginning in 2006/07, removal of non-native species by Friends of Five Creeks is being funded by Measure R. A line item was included in the budget for 2007-08 and 2008-09 and this activity continues to be funded by the Assessment District.

*Planning concerning a pedestrian bridge is pending completion of the new Master Plan.*

#### **d. Codornices Creek and Village Creek – Target Development**

In 2003/04 the City conditioned Target, the developer of the former Union Pacific parcel along Eastshore Highway, to dedicate to public use conservation easements over Codornices and Village Creeks between the railroad right of way and Eastshore Hwy. Construction of public access improvements and habitat enhancement is possible for this segment of the creek, pending environmental report, review and availability of funding. Target also was required to fund a creek management plan. The City of Berkeley has been approached about enhancing the Berkeley side of Codornices Creek. The two Cities are working on a long term plan for this segment of the creek. The City entered into an agreement with Resources Design Group in 2007 and the plans are nearly complete. 100% Draft plans are expected to be completed by August of 2008. Funding for construction is proposed to be accomplished by a grant. In 2011 the City of Berkeley requested to take the lead on this project.

## **PLANS AND SPECIFICATIONS**

The conceptual plans, and the detailed plans and specifications where they exist, for the projects described in this Part A, are available for review in the office of the Community Development Director and are incorporated into this report by reference.

CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1

PART B  
COST ESTIMATE  
SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Estimate	2013/14 Estimate
<b>Bond Fund Balance (780,781,782 - July 1)</b>	2,959,859	2,906,854	2,906,854	2,860,358	2,607,622
<b>Less Reserve Fund Requirement</b>	(477,676)	(477,676)	(477,676)	(477,676)	(477,676)
<b>Income:</b>	500,100	505,800	505,800	505,800	505,800
<b>Fund Uses:</b>					
Bond Payments:	476,105	478,296	478,296	479,536	474,797
Projects:	48,000	55,000	55,000	210,000	125,000
Maintenance:	29,000	29,000	19,000	69,000	69,000
<b>Total Expenses</b>	553,105	562,296	552,296	758,536	668,797
<b>Ending Balance Available</b>	\$ 2,429,178	\$ 2,372,682	\$ 2,382,682	\$ 2,129,946	\$ 1,966,949
<b>Bond Fund Reserve</b>	\$ 477,676	\$ 477,676	\$ 477,676	\$ 477,676	\$ 477,676
<b>Bond Fund Balance (780,781,782 - June 30)</b>	\$ 2,906,854	\$ 2,850,358	\$ 2,860,358	\$ 2,607,622	\$ 2,444,625
	(Assumes revenue and expense as noted in budget)				

CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1

PART B  
COST ESTIMATE  
OPEN SPACE FUND 780

	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Estimate	Estimate
Bond Fund Balance	1,931,714	1,933,661	1,933,661	1,898,013	1,811,745
Less Reserve Fund Requirement	(239,100)	(239,100)	(239,100)	(239,100)	(239,100)
Revenue Funds	-	-	-	-	-
<b>INCOME:</b>					
Assessments	240,000	240,000	240,000	240,000	240,000
Bond Fund Interest	9,000	12,000	12,000	12,000	12,000
Revenue Fund Interest	3,000	3,500	3,500	3,500	3,500
Miscellaneous Revenue	-	-	-	-	-
Total Income	252,000	255,500	255,500	255,500	255,500
<b>FUND USES:</b>					
Bond Payments	238,053	239,148	239,148	239,768	237,399
<b>PROJECTS:</b>					
Planning and Design	-	50,000	50,000	-	-
Priority #3 Master Plan Implantation	-	-	-	-	-
Fuel Removal	-	-	-	15,000	5,000
Butterfly Monitoring	-	-	-	6,000	6,000
Native Plant Protection	-	-	-	1,000	500
Integrated Pest Management	-	-	-	5,000	3,000
Sinage	-	-	-	500	500
Invasive Plant Reduction	-	-	-	10,000	5,000
Trail Improvements	-	-	-	12,500	30,000
Total Projects	-	50,000	50,000	50,000	50,000
<b>MAINTENANCE:</b>					
Priority #1 Fire Management	-	-	-	10,000	10,000
Priority #2 Hazard Abatement	-	-	-	40,000	40,000
Maintenance	10,000	10,000	-	-	-
Administration	2,000	2,000	2,000	2,000	2,000
Engineering, legal & notice	-	-	-	-	-
Total Maintenance	12,000	12,000	2,000	52,000	52,000
Total Expenses	250,053	301,148	291,148	341,768	339,399
Ending Balance Available	\$ 1,694,561	\$ 1,648,913	\$ 1,658,913	\$ 1,572,645	\$ 1,488,746
Bond Fund Reserve	239,100	239,100	239,100	239,100	239,100
<b>Ending Bond Fund Balance</b>	<b>\$ 1,933,661</b>	<b>\$ 1,888,013</b>	<b>\$ 1,898,013</b>	<b>\$ 1,811,745</b>	<b>\$ 1,727,846</b>

CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1

PART B  
COST ESTIMATE  
RECREATIONAL PLAYFIELD FUND 781

	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Estimate	Estimate
Bond Fund Balance	329,854	323,578	323,578	317,754	311,620
Less Reserve Fund Requirement	(119,026)	(119,026)	(119,026)	(119,026)	(119,026)
<b>INCOME:</b>					
Assessments	120,000	120,000	120,000	120,000	120,000
Bond Fund Interest	2,250	3,000	3,000	3,000	3,000
Revenue Fund Interest	1,500	1,750	1,750	1,750	1,750
Miscellaneous Revenue			-		
Total Income	123,750	124,750	124,750	124,750	124,750
<b>FUND USES:</b>					
Bond Payments	119,026	119,574	119,574	119,884	118,699
<b>PROJECTS:</b>					
Planning and Design	-	-	-	-	-
Construction	-	-	-	-	-
Total Projects	-	-	-	-	-
<b>MAINTENANCE:</b>					
Maintenance	10,000	10,000	10,000	10,000	10,000
Administration	1,000	1,000	1,000	1,000	1,000
Engineering, legal & notice					
Total Maintenance	11,000	11,000	11,000	11,000	11,000
Total Expenses	130,026	130,574	130,574	130,884	129,699
Ending Balance Available	\$ 204,552	\$ 198,728	\$ 198,728	\$ 192,594	\$ 187,645
Bond Fund Reserve	\$ 119,026	\$ 119,026	\$ 119,026	\$ 119,026	\$ 119,026
Ending Bond Fund Balance	\$ 323,578	\$ 317,754	\$ 317,754	\$ 311,620	\$ 306,671

CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1

PART B  
COST ESTIMATE  
CREEK RESTORATION FUND 782

	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Estimate	Estimate
Bond Fund Balance	698,291	649,615	649,615	644,591	484,257
Less Reserve Fund Requirement	(119,550)	(119,550)	(119,550)	(119,550)	(119,550)
<b>INCOME:</b>					
Assessments	120,000	120,000	120,000	120,000	120,000
Bond Fund Interest	2,850	3,800	3,800	3,800	3,800
Revenue Fund Interest	1,500	1,750	1,750	1,750	1,750
Miscellaneous Revenue	-	-	-	-	-
Total Income	124,350	125,550	125,550	125,550	125,550
<b>FUND USES:</b>					
Bond Payments	119,026	119,574	119,574	119,884	118,699
<b>PROJECTS:</b>					
Planning and Design (others)	-	5,000	5,000	50,000	50,000
Construction Creek Restoration	48,000 *	-	-	-	-
Cordornices Creekside P21	-	-	-	85,000	-
Lower Codornices P22	-	-	-	25,000	25,000
Total Projects	48,000	5,000	5,000	160,000	75,000
<b>MAINTENANCE:</b>					
Maintenance	5,000	5,000	5,000	5,000	5,000
Administration	1,000	1,000	1,000	1,000	1,000
Engineering, legal & notice	-	-	-	-	-
Total Maintenance	6,000	6,000	6,000	6,000	6,000
Total Expenses	173,026	130,574	130,574	285,884	199,699
Ending Balance Available	\$ 530,065	\$ 525,041	\$ 525,041	\$ 364,707	\$ 290,558
Plus Bond Reserve	119,550	119,550	119,550	119,550	119,550
Ending Bond Fund Balance	\$ 649,615	\$ 644,591	\$ 644,591	\$ 484,257	\$ 410,108
			Cordornices Creek Phase III *		

CITY OF ALBANY OPEN SPACE, RECREATIONAL PLAYFIELD AND CREEK  
RESTORATION ASSESSMENT DISTRICT NO. 1996-1

**PART C**  
**METHOD OF ASSESSMENT**

The estimated net cost of the improvements has been divided among the parcels of land within the assessment district in proportion to the estimated benefits to be received by a parcel, respectively, from the improvements.

**DISCUSSION OF BENEFIT**

**Proximity Benefits**

Benefits from open space, playfield and creek restoration improvements may be said to be proportionate to the proximity of the improvement to a parcel. However, there are offsetting factors which diminish the significance of this parameter. While benefits tend to increase with diminishing distance to the open space or park facility there is an inverse relationship created by the nuisance factor (increased traffic, etc.) which grows when living or working close to these improvements. Thus the benefit of living close to the park or open space tends to be offset by the increased pedestrian and vehicle traffic that results. In terms of "view", parcels further from the Hill benefit more from the acquisition and maintenance of open space than do parcels that are close to the Hill. Albany is 1.5 miles square. The proposed improvements in the aggregate are reasonably distributed throughout the City. For example, the five creeks(Codornices, Village, Marin, Middle and Cerrito) traverse the City from east to west and upon development could form linear "greenways" across the City. In summary, the location of a parcel has not been considered as a factor in determining benefit received from creek, open space and playfield improvements in this report.

**Active and Passive Benefits**

The benefits to be received from the acquisition, maintenance of open space on Albany Hill, and of recreational playfields throughout the City and of the restoration of creeks may be classified as "passive" and "active". Passive benefit in this report indicates the increase in value of the land that will accrue to a parcel irrespective of its use. This passive benefit is a function of the land area. Active benefits in this report refers to the improved quality of life that will be derived from the improvements on a day to day basis. In general the variation in active benefits received by a parcel, respectively, from the various improvements may be said to be proportional to building area. Building area is generally proportionate to the use of the land by either the number of persons who inhabit the parcel or the number of persons employed. The opportunity to benefit from the open space on Albany Hill, the recreational playfields or the benefits associated with creek restoration is proportionate to the number of persons who dwell or work at the site.



In order to determine the relative value of passive (land) benefit to active (user) benefit it is helpful to list the benefits to be gained. The following table lists the improvement, the benefits estimated to be received from that improvement. The table further identifies the benefit as being either passive (land) or active (user) For simplicity we assign equal value to each category.

<b>Improvement</b>	<b>Benefit</b>	<b>Passive</b>	<b>Active</b>
Albany Hill Open Space	• preserves open space including cultural artifacts, plants and animals as a permanent feature of the land	x	
	• provides educational opportunities for studies of historical artifacts, native plants, wildflowers, monarch butterflies, birds and other animals		x
	• serves as an important environmental feature in which the community will be known for	x	
	• maintains a high standard of livability and sound economic conditions by increasing open space, park and rec. opportunities		x
	• increases underlying property values	x	
	• makes the City a more attractive place to live and locate businesses, and enhances quality of life		x
	• provides recreational opportunities to all residents and employees		x
	• improves overall quality of communities-safe places for children to play, provides relief from traffic and urban congestion		x
	• improves air quality		x
Playfield	• provides recreational opportunities (especially for children)		x
	• maintains high standard of livability		x
	• increases property values	x	
	• makes the City a more attractive place to live and locate business, and enhances quality of life		x
	• improves environmental quality of life on a day to day basis		x
	• provides safe places for children to play, increases recreational opportunities, improving overall quality of community and provides pleasant places for residents to enjoy		x
Creek Restoration	• permanent restoration of and preservation of creeks to a clean, healthy	x	

- condition
- minimizes daily pollution in the San Francisco Bay and creeks by opening underground pipes to achieve clean water in creeks and the Bay x
- maintains a high standard of livability by increasing property values and recreational opportunities x
- increases attractiveness of District as place to locate businesses, including improvement commercial sites located near creeks, thereby increasing the City's local tax base and providing pleasant creekside pedestrian-oriented shopping areas. x
- confers a direct and special benefit to all parcels within the District, including without limitation increased attractiveness, improved environmental quality, enhanced recreational activities, each resulting in maintained or enhanced property values. x
- provides recreational opportunities to all residents of District and protects water quality x
- improves overall quality of our communities, provides pleasant places for residents to enjoy and increase recreational opportunities x

**Total No. of "x"s:**      6      18

The determination as to whether or not a benefit is passive or active is admittedly subjective and simply represents the Engineer's opinion. Others may categorize the benefits differently. On balance however, it is reasonable to say that approximately 1/4 or 25% of the improvements benefit the underlying land and 3/4 or 75% are more related to the day to day use of the property.

## **EQUIVALENT RESIDENTIAL UNITS**

### **Single Family Residential**

Table I indicates that the average lot area and building area for a detached single family residential (SFR) parcels in Albany are 5,140 square feet and 1,242 square feet, respectively. Approximately 65% of the parcels in the City are detached SFR parcels. Although the individual lot and building areas for SFR parcels vary, it is reasonable to assume that the benefit received by these parcels is essentially the same. SFR parcels have been assigned a single unit of benefit. This single unit is referred to in this report as an Equivalent Residential Unit (ERU).

Study of Residential Lot and Building Areas and  
Derivation of E.R.U.'s per Use Code

6/25/2012

City of Albany Assessment District 1996-1

County Use Codes \*

	SFR 1100	SFR + 2100	DUPLEX 2200	TRIPLEX 2300	FOURPLEX 2400	FIVE + 7200	CONDO 7300	MULTI 7700
No. of Parcels	3,683	51	128	38	61	3	971	90
No. of Units	3,696	96	255	111	234	12	957	954
Lot Area	18,999,043	191,675	494,125	116,445	245,572	26,250	2,126,761	585,736
Pcls	3,645	39	111	27	48	3	951	81
Building Area	4,589,484	84,777	209,322	88,074	194,912	11,500	1,026,365	1,045,108
Pcls	3,682	51	126	38	61	3	949	90
Avg. Lot Area (per Parcel)	5,212	4,915	4,452	4,313	5,116	8,750	2,236	7,231
Avg. Bldg. Area (per Parcel)	1,246	1,662	1,661	2,318	3,195	3,833	1,082	11,612
Avg Lot area (per Unit)	5,140	1,997	1,938	1,049	1,049	2,188	2,222	614
Avg. Bldg Area (per Parcel)	1,242	883	821	793	833	958	1,072	1,096
Lot Area Factor	1.00	0.39	0.38	0.20	0.20	0.43	0.43	0.12
Bldg Area Factor	1.00	0.71	0.66	0.64	0.67	0.77	0.86	0.88
LA Fact x .25	0.25	0.10	0.09	0.05	0.05	0.11	0.11	0.03
BA Fact x .75	0.75	0.53	0.50	0.48	0.50	0.58	0.65	0.66
Area Factor	1.00	0.63	0.59	0.53	0.55	0.69	0.76	0.69
Avg. Pop./unit	2.33	2.21	2.21	2.21	2.21	2.21	2.33	2.21
BA /avg. pop.	533	400	371	359	377	434	460	496
Pop. Factor	1.00	1.33	1.43	1.48	1.41	1.23	1.16	1.08
E.R.U.		0.84	0.85	0.79	0.78	0.84	0.88	0.74
Adj. E.R.U.	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75 x n +0.50 x m

n = number of units 0 to 20

m = number of units >20

\* = 1996/97 FY Assessor's Current Ownership Roll

TABLE I

C (4)

An ERU is comprised of two factors lot area and building area. These factors have been weighted 25% and 75%, respectively, according to the proceeding discussion on the passive and active benefits. This rationale may be extended to determine ERUs for multifamily, commercial and other land use as follows:

### **Multi-family Residential**

Table I lists the average lot and building areas for Multi-family Residential (MFR) parcels (apartments) and condominiums. The table also lists average number of persons for each type of land use per the 1990 census. A lot area and building factor was determined for each use by dividing the respective area for each by the corresponding value for an average SFR unit. A total factor called the "area factor" was then computed by adding the weighted lot and building factors. Because multifamily residential parcels have less lot area per unit than do SFR units it is assumed that a corresponding increase in need for recreation and open space results. This need for open space is measured by a factor called the "population factor" which is the ratio of the average population of an SFR unit to a MFR unit per the census. ERU(s) for the various categories of MFR use were computed by multiplying the area factor by the population factor. These values varied from 0.88 ERU for a condominium to 0.74 for apartments containing five or more units.

It was then noted that Table I represents average values for the various types of residential land use. The considerable variation with each category is not disclosed on this table. Additionally MFR units may be said to benefit the same despite small variation in lot or building areas. Table I therefore recommends that all MFR's and condominiums be assessed 0.75 ERU's for the first 20 units. Additionally, the table recommends that because apartment complexes tend to experience vacancies from time to time, that units above 20 be assessed at 0.50 ERU.

### **Commercial and Other Land Use**

Commercial and industrial land also benefits from the open space, playfield and creek restoration improvements. These properties share in the increase in underlying land values that may be attributed to these enhancements. Albany Hill has been and will continue to be a landmark for which the community will be known. It is conceivable that the creek restoration and enhancement program will have similar benefits. These land marks are and will continue to be of value to the business as well as the residential community.

The availability and opportunity to use recreational playfields, greenways for hiking, biking, relaxing, and cohabiting with nature are of significant value. They make Albany a better place to live and work. This increase in the day to day quality of life is of significant value in attracting top quality candidates for employment to live and work in Albany. Recreation and playfields will provide employees with the opportunity to participate in adult baseball and soccer programs. They will provide fields for the children of employees. Moreover, these fields will provide diversions for children in general, who if otherwise, unoccupied, might roam the streets and adversely impact the quality of the business districts. Finally, sponsorship of soccer and baseball programs by local businesses is a unique means for businesses to advertise and invest in the community at the same time.

The estimated benefits to be received from the improvements by commercial and other non-residential land use with the exceptions noted below has been determined by computing ERU's for each parcel. Commercial ERU's have been calculated by 1) dividing a parcel's land area by 5,140 square feet and

multiplying this value by 0.25 and 2) dividing the parcel's building area by 1,242 square feet and multiplying this value by 0.75 and then summing these two values.

### **Exceptional Parcels**

Parcels owned by the Public Agencies were not assessed. Utilities were assessed only to the degree that they benefit. The following parcels were assumed not to benefit and were not assessed: railroad tracks and churches. The assessment for condominium common areas was considered as included in the assessment for the individual condominiums and common areas were not assessed. The land area (LA) for non-residential parcels of 1 acre or more was discounted by 20% for an equivalent public (street) use." Parcels having less than 0.50 unit of assessment were assessed for 0.50 unit. The Golden Gate Fields Racetrack and owned by Magna Entertainment Corporation (MEC) was considered to be an exceptional parcel and was assessed according to judgment of the Engineer as discussed below.

The method utilized to calculate ERU's for commercial and other non-residential land use is difficult to apply to the large parcels owned by MEC which comprise and surround the Golden Gate Fields Race Track. Strict application of the 25% lot area of 75% building area formula to these properties yielded 1177 ERU's. Assigning zero value to those portions of the lots which were submerged reduced the number of ERU's to 517. The assessment formula computes a relatively low assessment for the race track because of the relatively low proportion of building area. The race track facilities generate significant land use, however, as evidenced by a June 1995 Traffic Study which indicates that the peak hour traffic volume on Buchanan Street is approximately 1,800 trips. This volume is attributed primarily to the track and is roughly equivalent to traffic generated by 1,800 single family homes. Land area alone is clearly not a suitable indicator of the user benefits derived by the track.

An equivalent building area may be assigned to the grandstand, track and infield based on the number of parking stalls. It is estimated that there are approximately 2,500 parking stalls in the complex. A 400 square foot requirement per stall for general commercial use is required by the Albany municipal Code. The building area represented by 2,500 stalls using this ratio is 1,000,000 square feet. Applying the formula  $0.75 \text{ BA} / 1242$  yields 603 ERUs. According to records obtained from City Planning the non submerged land area is approximately 149.6 acre. Using the formulae  $0.20 \text{ LA} / 5140$  this land area represents 254 ERUs. The total ERUs for land area plus the equivalent building area is 857.

The total MEC assessment was assigned to the three parcels identified with a use code of 9900 (racetrack) in proportion to land area. The remaining MEC lands were assigned a zero assessment.

### **ASSESSMENT**

Table II which follows lists the formulas used to compute ERU's for each County Use Code. The asterisk in the table denoted the exceptions noted above for the Catellus properties. Table III lists the resulting "rates" of assessment for the broad categories of land use.

The assessment for each parcel has been calculated using formulas contained in Table II and the respective lot and building areas from the County Assessor. The assessment for each parcel is contained in Part D of this report. Table IV is a summary of assessments by County Use Code.

The areas used in this report to determine relative benefit are approximations only and are based upon information available with the County Assessor. The amount assessed reflects the Engineer's judgment of the relative benefit received.

Any property owner who feels that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file an appeal with the City Administrator. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the City Administrator shall promptly review the information provided by the property owner and if he/she finds that the assessment should be modified, he/she shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the City Administrator is authorized to refund to the property owner the amount of any approved reduction.



**CITY OF ALBANY  
ASSESSMENT DISTRICT 1996-1  
Equivalent Residential Units**

6/25/2012

**by County Use Code**

<b>COUNTY USE CODE</b>	<b>DESCRIPTION</b>	<b>ERU</b>
0300	Exempt public agencies	0.00
0500	Property owned by a public utility	0.00
0800	Vacant residential tract lot	0.50
1000	Vacant residential land zoned for < four units	0.50
1100	Single family residential home used as such	1.00
1110	SFR - split TRA's	1.00
1130	SFR - cooperative housing projects	1.00
1200	Single family residential home w/ 2nd living unit	1.00
1300	Single family residential home w/slight comm. use	1.00
1500	Planned development (townhouse type)	1.00
1590	Planned development common area (townhouse type)	0.00
1800	Planned development (tract type) with common area	1.00
1810	Planned development TRA's split	1.00
1890	Planned development common area (tract type)	0.00
2100	Two, three or four single family homes	0.75 x n
2200	Double or duplex	1.50
2300	Triplex; double or duplex w/ Single Fam Res home	2.25
2400	Four living units, eg fourplex,triplex w/S F Res	3.00
2500	Residential property of 2 living units val<code 22	1.50
2600	Residential property of 3 living units val<code 23	2.25
2800	Residential property w/2,3 or 4 units w/boardg use	0.75 x n
3000	Vacant commercial land (may include misc. imps)	*
3100	One - story store	0.25(LA/5140)+0.75(BA/1242)
3110	One-story store split TRA's	0.25(LA/5140)+0.75(BA/1242)
3200	Store on 1st fl w/office or apts on 2nd or 3rd fls	0.25(LA/5140)+0.75(BA/1242)
3300	Miscellaneous commercial (improved)	0.25(LA/5140)+0.75(BA/1242)
3310	Miscellaneous commercial Imp'd (split TRA's)	0.25(LA/5140)+0.75(BA/1242)
3510	Discount House (split TRA's)	0.25(LA/5140)+0.75(BA/1242)
3600	Restaurant	0.25(LA/5140)+0.75(BA/1242)
3610	Restaurant (split TRA's)	0.25(LA/5140)+0.75(BA/1242)
3700	Shopping Center	0.25(LA/5140)+0.75(BA/1242)
3800	Supermarket	0.25(LA/5140)+0.75(BA/1242)
3900	Commercial or industrial condominium to sale of 1unit	0.25(LA/5140)+0.75(BA/1242)
4000	Vacant industrial land (may include misc imps)	*
4200	Light Industrial	0.25(LA/5140)+0.38(BA/1242)
4300	Heavy industrial(factories batching plants etc)	0.25(LA/5140)+0.38(BA/1242)
4500	Nurseries	0.25(LA/5140)+0.75(BA/1242)
6400	Schools	0.00
6600	Churches	0.00
6800	Lodgehalls and clubhouses	0.00
7000	Vacant apt land capable of 5 or more units	(0.75 x n) x 0.50 + (0.50 x m) x 0.50

**TABLE II  
C(8)**

**CITY OF ALBANY**  
**ASSESSMENT DISTRICT 1996-1**  
**Equivalent Residential Units**

6/25/2012

**by County Use Code**

<b>COUNTY USE CODE</b>	<b>DESCRIPTION</b>	<b>ERU</b>
7200	Residential property converted to 5 or more units	$(0.75 \times n) + (0.50 \times m)$
7300	Condominiums	0.75
7390	Common area of condominium or planned development	0.00
7500	Restricted income properties	$(0.75 \times n) \times 0.50 + (0.50 \times m) \times 0.50$
7700	Multiple residential properties > 5 units	$(0.75 \times n) + (0.50 \times m)$
7790	Common area of condominium or planned development	0.00
8000	Car washes	$0.25(LA/5140)+0.75(BA/1242)$
8100	Commercial garages (repair)	$0.25(LA/5140)+0.75(BA/1242)$
8200	Automobile dealerships	$0.25(LA/5140)+0.75(BA/1242)$
8210	Auto Dealerships split TRA's	$0.25(LA/5140)+0.75(BA/1242)$
8300	Parking Lots	$0.25(LA/5140)+0.75(BA/1242)$
8500	Service stations	$0.25(LA/5140)+0.75(BA/1242)$
8510	Service Stations split TRA's	$0.25(LA/5140)+0.75(BA/1242)$
8610	Funeral Homes split TRA's	$0.25(LA/5140)+0.75(BA/1242)$
8700	Nursing or boarding homes	$0.25(LA/5140)+0.75(BA/1242)$
9010	Motel split TRA's	$0.25(LA/5140)+0.75(BA/1242)$
9200	Banks	$0.25(LA/5140)+0.75(BA/1242)$
9300	Medical- Dental	$0.25(LA/5140)+0.75(BA/1242)$
9400	1 to 5 story offices	$0.25(LA/5140)+0.75(BA/1242)$
9600	Bowling alleys	$0.25(LA/5140)+0.75(BA/1242)$
9710	Theaters (walk-in) split TRA's	$0.25(LA/5140)+0.75(BA/1242)$
9900	Other recreational: rinks, stadiums, race tracks	*

**NOTES:**

- 1 ERU = Equivalent Residential Unit.
- 2 n = number of residential units less than or equal to 20.
- 3 m = number of residential units greater than 20.
- 4 LA = approximate lot area (as determined by the Engineer from the County Assessor or other public record).
- 5 BA = approximate building area (as determined by the Engineer from the County Assessor or other public record).
- 6 Parcels having less than 0.50 unit of assessment are assigned 0.50 unit.
- 7 The assessment for condominium common areas is considered as included in the assessment for the individual condominiums and common areas are not assessed.
- 8 The parcels identified with an asterisk are assessed according to the judgment of the Engineer.
- 9 Non residential land areas over 2 acres are discounted by 20% as an allowance for equivalent public (street) use.
- 10 For non residential parcels with a building area greater than or equal to lot area the lot area is substituted for the building area.

**TABLE II**  
**C(9)**

**CITY OF ALBANY  
ASSESSMENT DISTRICT 1996-1**

**SUMMARY OF RATES BY LAND USE**

LAND USE	ANNUAL ASSESSMENT
SFR	\$69.00
CONDOMINIUMS	\$51.75
MFR 0-20 units	\$51.75 per unit
MFR >20 units	\$1,035.00 + \$34.50 per unit over 20
OTHER > 2 acres	$\$69.00 \times (0.25 (LA/5140)) + (0.75 (BA/1242))$
INDUSTRIAL	$\$69.00 \times (0.25 (LA/5140)) + (0.38 (BA/1242))$
INDUSTRIAL > 2 acres	$\$69.00 \times (0.20 (LA/5140)) + (0.38 (BA/1242))$

- SFR= SINGLE FAMILY RESIDENTIAL (DETACHED)  
MFR= MULTIFAMILY RESIDENTIAL UNITS (includes 2nd units, dupliex, triplex, fourplex, apartments)  
OTHER= COMMERCIAL, INDUSTRIAL & OTHER LAND USE NOT INCLUDING PUBLIC OR TAX EMEMPT PROPEF E.G. CHURCHES, LODGEHALLS & SCHOOLS.  
LA= LOT AREA  
BA= BUILDING AREA

Assessments are rounded to the nearest even cent.  
Minimum annual assessment for any parcel is \$34.50

**TABLE III  
C(10)**

## Summary of Assessments

COUNTY USE CODE	DESCRIPTION	NUMBER OF PARCELS	ASESS RES UNITS	ASESS AREA UNITS	TOTAL AMOUNT
0300	Exempt public agencies	166			
0500	Property owned by a public utility	17			
1000	Vacant residential land zoned for < four units	24	12.50		\$862.50
1100	Single family residential home used as such	3,663	3,669.75		\$253,213.00
1200	Single family residential home w/ 2nd living unit	28	28.50		\$1,966.50
1300	Single family residential home w/slight comm. use	1	1.00		\$69.00
1500	Planned development (townhouse type)	7	7.00		\$483.00
1590	Planned development common area (townhouse type)	1			
1800	Planned development (tract type) with common area	10	10.00		\$690.00
1890	Planned development common area (tract type)	6			
2100	Two, three or four single family homes	55	79.00		\$5,451.00
2200	Double or duplex	129	193.75		\$13,368.80
2300	Triplex; double or duplex w/ Single Fam Res home	39	87.75		\$6,055.14
2400	Four living units, eg fourplex,triplex w/S F Res	61	179.50		\$12,385.50
2500	Residential property of 2 living units val<code 22	23	34.50		\$2,380.50
2600	Residential property of 3 living units val<code 23	6	13.50		\$931.56
3000	Vacant commercial land (may include misc. imps)	10		4.50	\$310.50
3100	One - story store	78		208.76	\$14,404.60
3200	Store on 1st fl w/office or apts on 2nd or 3rd fls	34	0.62	92.69	\$6,438.52
3300	Miscellaneous commercial (improved)	15		22.76	\$1,570.48
3500	Discount House	8		138.86	\$9,581.36
3600	Restaurant	15		19.99	\$1,379.40
3800	Supermarket	1		17.08	\$1,178.52
3900	Commercial or industrial condominium to sale of 1 unit	6	3.00	2.18	\$357.46
4000	Vacant industrial land (may include misc imps)	2		1.08	\$74.52
4100	Warehouse	1		11.44	\$789.36
4200	Light Industrial	5		35.36	\$2,439.86
4300	Heavy industrial(factories batching plants etc)	3		43.52	\$3,002.90
4500	Nurseries	1		1.27	\$87.64
6400	Schools	3			
6600	Churches	6			
6800	Lodgehalls and clubhouses	2			
7200	Residential property converted to 5 or more units	4	12.75		\$879.78
7300	Condominiums	1,077	807.75		\$55,745.52
7390	Common area of condominium or planned development	31			
7500	Restricted income properties	1	4.63		\$319.46
7700	Multiple residential properties >5 units	88	671.25	2.53	\$46,491.00
8000	Car washes	1		3.13	\$215.98
8100	Commercial garages (repair)	19		42.56	\$2,936.66
8200	Automobile dealerships	2		13.99	\$965.32
8300	Parking Lots	16		10.82	\$746.60
8500	Service stations	5		4.86	\$335.34
8700	Nursing or boarding homes	1		2.20	\$151.80
9200	Banks	5		17.43	\$1,202.68
9300	Medical- Dental	29		47.15	\$3,253.48
9400	1 to 5 story offices	25	4.00	33.28	\$2,572.34
9600	Bowling alleys	1		22.08	\$1,523.52
9700	Theaters (walk-in)	3		4.69	\$323.62
9900	Other recreational: rinks, stadiums, race tracks	4		676.00	\$46,644.00
		5,738	5,820.75	1,480.21	\$503,778.72
<b>NOTES:</b>					
I.	Third digit code xx9 is a common area of a condominium or planned development				