

**Purchasing & Contracting Department**

May 1, 2026

VIA EMAIL TO: [ncone@hdlccpropertytax.com](mailto:ncone@hdlccpropertytax.com)

Ms. Nichole Cone-Morishita, CFP  
HdL Coren & Cone  
120 S. State College Blvd., Suite 200  
Brea, CA 92821

Reference: Request for Proposal (RFP) 10090451-26-L, Consultant for Property Tax Audits and Reporting Services

Dear Ms. Cone-Morishita:

Subject: Exceptions

Exhibit A, paragraph A.2.2 of the subject RFP, states, in pertinent part: “Any exceptions to the Contract that have not been accepted by the City in writing are deemed rejected. The City, in its sole discretion, may accept some or all of proposers’ exceptions, reject proposer’s exceptions and deem the proposal non-responsive, or award the Contract without proposer’s proposed exceptions.”

This letter confirms our agreement to clarify and modify the terms of the Contract relating to the above-referenced solicitation. The Parties agree as follows:

1. Article I, Section 1.3 shall be deleted in its entirety and replaced with the following:

**1.3 Contract Administrator.** The Department of Finance (Department) is the Contract Administrator for this Agreement. Contractor shall provide the Services under the direction of a designated representative of the Department as follows:

Ambar Gutierrez, Financial Operations Manager  
City of San Diego, Department of Finance  
202 C Street, 7<sup>th</sup> Floor  
San Diego, CA 92101  
619-533-6297  
[aagutierrez@sandiego.gov](mailto:aagutierrez@sandiego.gov)

2. Article II, Section 2.1 shall be deleted in its entirety and replaced with the following:

**2.1 Term.** This Contract shall be for a period of five (5) years beginning on May 18, 2026. The term of this Contract shall not exceed five years unless approved by the City Council by ordinance.

Ms. Nichole Cone-Morishita, CFO  
May 1, 2026

3. Article II, Section 2.2 shall be deleted in its entirety and replaced with the following:

**2.2 Effective Date.** This Contract shall be effective on May 18, 2026.

4. Article III, Section 3.1 shall be deleted in its entirety and replaced with the following:

**3.1 Amount of Compensation.** City shall pay Contractor for performance of all Services rendered in accordance with this Contract in an amount not to exceed \$239,000.

5. Exhibit C, Section 3.1 shall be deleted in its entirety and replaced with the following:

**3.1 Manner of Payment.** Contractor will be paid quarterly, in arrears, for goods and/or services provided in accordance with the terms and provisions specified in the Contract.

Please indicate your agreement with the above by signing the bottom of this letter. Thank you for your assistance.

Sincerely,



Taylor Cox  
Senior Procurement Contracting Officer

This Letter is executed by the City and Contractor acting by and through their authorized officers.

CONTRACTOR  
HdL Coren & Cone

By: *Nichole Cone-Morishita*  
Nichole Cone-Morishita (May 5, 2026 06:50:53 PDT)

Name: Nichole Cone-Morishita

Title: CFO

Date: 05/05/2026

THE CITY OF SAN DIEGO

By: *CAbarca*

Name: Claudia Abarca

Title: Director, Purchasing & Contracting

Date: 05/12/2026

**CONTRACT RESULTING FROM REQUEST FOR PROPOSAL NUMBER 10090451-26-L,  
CONSULTANT FOR PROPERTY TAX AUDITS AND REPORTING SERVICES**

This Contract (Contract) is entered into by and between the City of San Diego, a municipal corporation (City), and the successful proposer to Request for Proposal (RFP) # 10090451-26-L, CONSULTANT FOR PROPERTY TAX AUDITS AND REPORTING SERVICES (Contractor).

**RECITALS**

On or about 1/13/2026, City issued an RFP to prospective proposers on services to be provided to the City. The RFP and any addenda and exhibits thereto are collectively referred to as the "RFP." The RFP is attached hereto as Exhibit A.

City has determined that Contractor has the expertise, experience, and personnel necessary to provide the services.

City wishes to retain Contractor to provide consulting services for property tax audits and reporting services as further described in the Scope of Work, attached hereto as Exhibit B. (Services).

For good and valuable consideration, the sufficiency of which is acknowledged, City and Contractor agree as follows:

**ARTICLE I  
CONTRACTOR SERVICES**

**1.1 Scope of Work.** Contractor shall provide the Services to City as described in Exhibit B which is incorporated herein by reference. Contractor will submit all required forms and information described in Exhibit A to the Purchasing Agent before providing Services.

**1.2 General Contract Terms and Provisions.** This Contract incorporates by reference the General Contract Terms and Provisions, attached hereto as Exhibit C.

**1.3 Contract Administrator.** The Department of Finance Department (Department) is the Contract Administrator for this Agreement. Contractor shall provide the Services under the direction of a designated representative of the Department as follows:

Tyler Woods, Financial Operations Manager  
City of San Diego, Department of Finance  
202 C Street, 7<sup>th</sup> Floor  
San Diego, CA 92101  
619-533-3434  
TAWoods@sandiego.gov

**ARTICLE II  
DURATION OF CONTRACT**

**2.1 Term.** This Contract shall be for a period of five (5) years beginning on the Effective Date. Unless otherwise terminated, this Contract shall be effective until completion of the Scope of

Services. The term of this Contract shall not exceed five years unless approved by the City Council by ordinance.

**2.2 Effective Date.** This Contract shall be effective on the date it is executed by the last Party to sign the Contract, and approved by the City Attorney in accordance with San Diego Charter Section 40.

### **ARTICLE III COMPENSATION**

**3.1 Amount of Compensation.** City shall pay Contractor for performance of all Services rendered in accordance with this Contract in an amount not to exceed \$250,000.

### **ARTICLE IV WAGE REQUIREMENTS**

**4.1 Reserved.**

### **ARTICLE V CONTRACT DOCUMENTS**

**5.1 Contract Documents.** The following documents comprise the Contract between the City and Contractor: this Contract and all exhibits thereto, the RFP; the Notice to Proceed; and the City's written acceptance of exceptions or clarifications to the RFP, if any.

**5.2 Contract Interpretation.** The Contract Documents completely describe the Services to be provided. Contractor will provide any Services that may reasonably be inferred from the Contract Documents or from prevailing custom or trade usage as being required to produce the intended result whether or not specifically called for or identified in the Contract Documents. Words or phrases which have a well-known technical or construction industry or trade meaning and are used to describe Services will be interpreted in accordance with that meaning unless a definition has been provided in the Contract Documents.

**5.3 Precedence.** In resolving conflicts resulting from errors or discrepancies in any of the Contract Documents, the Parties will use the order of precedence as set forth below. The 1<sup>st</sup> document has the highest priority. Inconsistent provisions in the Contract Documents that address the same subject, are consistent, and have different degrees of specificity, are not in conflict and the more specific language will control. The order of precedence from highest to lowest is as follows:

- 1<sup>st</sup> Any properly executed written amendment to the Contract
- 2<sup>nd</sup> The Contract
- 3<sup>rd</sup> The RFP and the City's written acceptance of any exceptions or clarifications to the RFP, if any
- 4<sup>th</sup> Contractor's Proposal

**5.4 Counterparts.** This Contract may be executed in counterparts which, when taken together, shall constitute a single signed original as though all Parties had executed the same page.

**5.5 Public Agencies.** Other public agencies, as defined by California Government Code section 6500, may choose to use the terms of this Contract, subject to Contractor's acceptance. The City is not liable or responsible for any obligations related to a subsequent Contract between Contractor and another public agency.

IN WITNESS WHEREOF, this Contract is executed by City and Contractor acting by and through their authorized officers.

CONTRACTOR

**HdL Coren & Cone**

Proposer

120 S. State College Blvd, Suite 200

Street Address

**Brea, CA 92821**

City

**(714) 879-5000**

Telephone No.

**ncone@hdlccpropertytax.com**

E-Mail

CITY OF SAN DIEGO  
A Municipal Corporation

BY:



Print Name: **Claudia Abarca**

Director, Purchasing & Contracting

Title

**05/12/2026**

Date Signed

BY:

Nichole Cone-Morishita

Nichole Cone-Morishita (May 5, 2026 06:50:53 PDT)

Signature of  
Proposer's Authorized  
Representative

**Nichole Cone-Morishita**

Print Name

**CFO**

Title

**05/05/2026**

Date

Approved as to form this 12 day of  
May, 2026.

HEATHER FERBERT, City Attorney

BY: Bret A. Bartolotta

Bret A Bartolotta (May 12, 2026 14:35:25 PDT)

Deputy City Attorney

**EXHIBIT A  
PROPOSAL SUBMISSION AND REQUIREMENTS**

**A. PROPOSAL SUBMISSION**

**1. Timely Proposal Submittal.** Proposals must be submitted as described herein to the Purchasing & Contracting Department (P&C).

**1.1 Reserved.**

**1.2 Paper Proposals.** The City will accept paper proposals in lieu of eProposals. Paper proposals must be submitted in a sealed envelope to the Purchasing & Contracting Department (P&C) located at 1200 Third Avenue, Suite 200, San Diego, CA 92101. The Solicitation Number and Closing Date must be referenced in the lower left-hand corner of the outside of the envelope. Faxed proposals will not be accepted.

**1.3 Proposal Due Date.** Proposals must be submitted prior to the Closing Date indicated on the eBidding System. E-mailed and/or faxed proposals will not be accepted.

**1.4 Pre-Proposal Conference.** No pre-proposal conference will be held for RFP.

**1.4.1 Reserved.**

**1.5 Questions and Comments.** Written questions and comments must be submitted electronically via the eBidding System no later than the date specified on the eBidding System. Only written communications relative to the procurement shall be considered. The City's eBidding System is the only acceptable method for submission of questions. All questions will be answered in writing. The City will distribute questions and answers without identification of the inquirer(s) to all proposers who are on record as having received this RFP, via its eBidding System. No oral communications can be relied upon for this RFP. Addenda will be issued addressing questions or comments that are determined by the City to cause a change to any part of this RFP.

**1.6 Contact with City Staff.** Unless otherwise authorized herein, proposers who are considering submitting a proposal in response to this RFP, or who submit a proposal in response to this RFP, are prohibited from communicating with City staff about this RFP from the date this RFP is issued until a contract is awarded.

**2. Proposal Format and Organization.** Unless electronically submitted, all proposals should be securely bound and must include the following completed and executed forms and information presented in the manner indicated below:

**Tab A - Submission of Information and Forms.**

**2.1 Completed and signed Contract Signature Page.** If any addenda are issued, the latest Addendum Contract Signature Page is required.

**2.2 Exceptions requested by proposer, if any.** The proposer must present written factual or legal justification for any exception requested to the Scope of Work, the Contract, or the Exhibits thereto. Any exceptions to the Contract that have not been accepted

by the City in writing are deemed rejected. The City, in its sole discretion, may accept some or all of proposer's exceptions, reject proposer's exceptions, and deem the proposal non-responsive, or award the Contract without proposer's proposed exceptions. The City will not consider exceptions addressed elsewhere in the proposal.

2.3 The Contractor Standards Pledge of Compliance Form.

2.4 Equal Opportunity Contracting forms including the Work Force Report and Contractors Certification of Pending Actions.

2.5 Reserved.

2.6 Reserved.

2.7 Reserved.

2.8 Additional Information as required in Exhibit B.

2.9 Reserved.

**Tab B - Executive Summary and Responses to Specifications.**

2.10 A title page.

2.11 A table of contents.

2.12 An executive summary, limited to one typewritten page, that provides a high-level description of the proposer's ability to meet the requirements of the RFP and the reasons the proposer believes itself to be best qualified to provide the identified services.

2.13 Proposer's response to the RFP.

**Tab C - Cost/Price Proposal (if applicable).** Proposers shall submit a cost proposal in the form and format described herein. Failure to provide cost(s) in the form and format requested may result in proposal being declared non-responsive and rejected.

**3. Proposal Review.** Proposers are responsible for carefully examining the RFP, the Specifications, this Contract, and all documents incorporated into the Contract by reference before submitting a proposal. If selected for award of contract, proposer shall be bound by same unless the City has accepted proposer's exceptions, if any, in writing.

**4. Addenda.** The City may issue addenda to this RFP as necessary. All addenda are incorporated into the Contract. The proposer is responsible for determining whether addenda were issued prior to a proposal submission. Failure to respond to or properly address addenda may result in rejection of a proposal.

**5. Quantities.** The estimated quantities provided by the City are not guaranteed. These quantities are listed for informational purposes only. Quantities vary depending on the demands of the City. Any variations from the estimated quantities shall not entitle the proposer to an adjustment in the unit price or any additional compensation.

**6. Quality.** Unless otherwise required, all goods furnished shall be new and the best of their kind.

**6.1 Items Offered.** Proposer shall state the applicable trade name, brand, catalog, manufacturer, and/or product number of the required good, if any, in the proposal.

**6.2 Brand Names.** Any reference to a specific brand name in a solicitation is illustrative only and describes a component best meeting the specific operational, design, performance, maintenance, quality, or reliability standards and requirements of the City. Proposer may offer an equivalent or equal in response to a brand name referenced (Proposed Equivalent). The City may consider the Proposed Equivalent after it is subjected to testing and evaluation which must be completed prior to the award of contract. If the proposer offers an item of a manufacturer or vendor other than that specified, the proposer must identify the maker, brand, quality, manufacturer number, product number, catalog number, or other trade designation. The City has complete discretion in determining if a Proposed Equivalent will satisfy its requirements. It is the proposer's responsibility to provide, at their expense, any product information, test data, or other information or documents the City requests to properly evaluate or demonstrate the acceptability of the Proposed Equivalent, including independent testing, evaluation at qualified test facilities, or destructive testing.

**7. Modifications, Withdrawals, or Mistakes.** Proposer is responsible for verifying all prices and extensions before submitting a proposal.

**7.1 Modification or Withdrawal of Proposal Before Proposal Opening.** Prior to the Closing Date, the proposer or proposer's authorized representative may modify or withdraw the proposal by providing written notice of the proposal modification or withdrawal to the City Contact via the eBidding System. E-mail or telephonic withdrawals or modifications are not permissible.

**7.2 Proposal Modification or Withdrawal of Proposal After Proposal Opening.** Any proposer who seeks to modify or withdraw a proposal because of the proposer's inadvertent computational error affecting the proposal price shall notify the City Contact identified on the eBidding System no later than three working days following the Closing Date. The proposer shall provide worksheets and such other information as may be required by the City to substantiate the claim of inadvertent error. Failure to do so may bar relief and allow the City recourse from the bid surety. The burden is upon the proposer to prove the inadvertent error. If, as a result of a proposal modification, the proposer is no longer the apparent successful proposer, the City will award to the newly established apparent successful proposer. The City's decision is final.

**8. Incurred Expenses.** The City is not responsible for any expenses incurred by proposers in participating in this solicitation process.

**9. Public Records.** By submitting a proposal, the proposer acknowledges that any information submitted in response to this RFP is a public record subject to disclosure unless the City determines that a specific exemption in the California Public Records Act (CPRA) applies. If the proposer submits information clearly marked confidential or proprietary, the City may protect such information and treat it with confidentiality to the extent permitted by law. However, it will be the responsibility of the proposer to provide to the City the specific legal grounds on which the City can rely in withholding information requested under the CPRA should the City choose to withhold such information. General references to sections of

the CPRA will not suffice. Rather, the proposer must provide a specific and detailed legal basis, including applicable case law, that clearly establishes the requested information is exempt from the disclosure under the CPRA. If the proposer does not provide a specific and detailed legal basis for requesting the City to withhold proposer's confidential or proprietary information at the time of proposal submittal, City will release the information as required by the CPRA and proposer will hold the City, its elected officials, officers, and employees harmless for release of this information. It will be the proposer's obligation to defend, at proposer's expense, any legal actions or challenges seeking to obtain from the City any information requested under the CPRA withheld by the City at the proposer's request. Furthermore, the proposer shall indemnify and hold harmless the City, its elected officials, officers, and employees from and against any claim or liability, and defend any action brought against the City, resulting from the City's refusal to release information requested under the CPRA which was withheld at proposer's request. Nothing in the Contract resulting from this proposal creates any obligation on the part of the City to notify the proposer or obtain the proposer's approval or consent before releasing information subject to disclosure under the CPRA.

**10. Right to Audit.** The City Auditor may access proposer's records as described in San Diego Charter section 39.2 to confirm contract compliance.

## **B. PRICING**

**1. Fixed Price.** All prices shall be firm, fixed, fully burdened, FOB destination, and include any applicable delivery or freight charges, and any other costs required to provide the requirements as specified in this RFP. The lowest total estimated contract price of all the proposals that meet the requirements of this RFP will receive the maximum assigned points to this category as set forth in this RFP. The other price schedules will be scored based on how much higher their total estimated contract prices compare with the lowest:

$$(1 - \frac{\text{contract price} - \text{lowest price}}{\text{lowest price}}) \times \text{maximum points} = \text{points received}$$

For example, if the lowest total estimated contract price of all proposals is \$100, that proposal would receive the maximum allowable points for the price category. If the total estimated contract price of another proposal is \$105 and the maximum allowable points is 60 points, then that proposal would receive  $(1 - ((105 - 100) / 100)) \times 60 = 57$  points, or 95% of the maximum points. The lowest score a proposal can receive for this category is zero points (the score cannot be a negative number). The City will perform this calculation for each Proposal.

**2. Taxes and Fees.** Taxes and applicable local, state, and federal regulatory fees should not be included in the price proposal. Applicable taxes and regulatory fees will be added to the net amount invoiced. The City is liable for state, city, and county sales taxes but is exempt from Federal Excise Tax and will furnish exemption certificates upon request. All or any portion of the City sales tax returned to the City will be considered in the evaluation of proposals.

**3. Escalation.** An escalation factor is not allowed unless called for in this RFP. If escalation is allowed, proposer must notify the City in writing in the event of a decline in

market price(s) below the proposal price. At that time, the City will make an adjustment in the Contract or may elect to re-solicit.

**4. Unit Price.** Unless the proposer clearly indicates that the price is based on consideration of being awarded the entire lot and that an adjustment to the price was made based on receiving the entire proposal, any difference between the unit price correctly extended and the total price shown for all items shall be offered shall be resolved in favor of the unit price.

## **C. EVALUATION OF PROPOSALS**

**1. Award.** The City shall evaluate each responsive proposal to determine which proposal offers the City the best value consistent with the evaluation criteria set forth herein. The proposer offering the lowest overall price will not necessarily be awarded a contract.

**2. Sustainable Materials.** Consistent with Council Policy 100-14, the City encourages use of readily recyclable submittal materials that contain post-consumer recycled content.

### **3. Evaluation Process.**

**3.1 Process for Award.** A City-designated evaluation committee (Evaluation Committee) will evaluate and score all responsive proposals. The Evaluation Committee may require proposer to provide additional written or oral information to clarify responses. Upon completion of the evaluation process, the Evaluation Committee will recommend to the Purchasing Agent that award be made to the proposer with the highest scoring proposal.

**3.2 Reserved.**

**3.3 Reserved.**

**3.4 Discussions/Negotiations.** The City has the right to accept the proposal that serves the best interest of the City, as submitted, without discussion or negotiation. Contractors should, therefore, not rely on having a chance to discuss, negotiate, and adjust their proposals. The City may negotiate the terms of a contract with the winning proposer based on the RFP and the proposer's proposal, or award the contract without further negotiation.

**3.5 Inspection.** The City reserves the right to inspect the proposer's equipment and facilities to determine if the proposer is capable of fulfilling this Contract. Inspection will include, but not limited to, survey of proposer's physical assets and financial capability. Proposer, by signing the proposal agrees to the City's right of access to physical assets and financial records for the sole purpose of determining proposer's capability to perform the Contract. Should the City conduct this inspection, the City reserves the right to disqualify a proposer who does not, in the City's judgment, exhibit the sufficient physical and financial resources to perform this Contract.

**3.6 Evaluation Criteria.** The following elements represent the evaluation criteria that will be considered during the evaluation process:

	MAXIMUM EVALUATION POINTS
<b>A. Responsiveness to the RFP.</b>	<b>25</b>
1. Requested information included and thoroughness of response	
2. Understanding of the project and ability to deliver as exhibited in the Executive Summary.	
3. Technical Aspects - clear, organized and concise proposal presented in response to the requirements set forth in the RFP	
4. Exceptions to the RFP	
<b>B. Approach.</b>	<b>30</b>
1. Approach aligns with City's expected successful outcome	
2. Clearly defined pathway indicated in proposal	
<b>C. Firm's Capability to provide the services and expertise and Past Performance.</b>	<b>35</b>
1. Relevant experience of the Firm with another municipal agency	
2. Previous work on similar projects with successful outcomes	
3. Demonstrated expertise in this field	
4. Capacity/Capability to meet The City of San Diego needs in a timely manner	
5. References which support information demonstrated in proposal	
<b>D. Price: Fee Structure</b>	<b>10</b>
SUB TOTAL MAXIMUM EVALUATION POINTS:	
	<b>100</b>
<b>F. Participation by Small Local Business Enterprise (SLBE) or Emerging Local Business Enterprise (ELBE) Firms*</b>	<b>12</b>
FINAL MAXIMUM EVALUATION POINTS INCLUDING SLBE/ELBE:	
	<b>112</b>

\*The City shall apply a maximum of an additional 12 percentage points to the proposer's final score for SLBE OR ELBE participation. Refer to Equal Opportunity Contracting Form, Section V.

**4. Rejection of All Proposals.** The City may reject any and all proposals when to do so is in the City's best interests.

**D. ANNOUNCEMENT OF AWARD**

**1. Award of Contract.** The City will inform all proposers of its intent to award a Contract in writing.

**2. Obtaining Proposal Results.** No solicitation results can be obtained until the City announces the proposal or proposals best meeting the City's requirements. Proposal results may be obtained by: (1) e-mailing a request to the City Contact identified on the eBidding System or (2) visiting the P&C eBidding System to review the proposal results. To ensure an accurate response, requests should reference the Solicitation Number. Proposal results will not be released over the phone.

**3. Multiple Awards.** City may award more than one contract by awarding separate items or groups of items to various proposers. Awards will be made for items, or combinations of items, which result in the lowest aggregate price and/or best meet the City's requirements. The additional administrative costs associated with awarding more than one Contract will be considered in the determination.

**E. PROTESTS.** The City's protest procedures are codified in Chapter 2, Article 2, Division 30 of the San Diego Municipal Code (SDMC). These procedures provide unsuccessful proposers with the opportunity to challenge the City's determination on legal and factual grounds. The City will not consider or otherwise act upon an untimely protest.

**F. SUBMITTALS REQUIRED UPON NOTICE OF INTENT TO AWARD.** The successful proposer is required to submit the following documents to P&C **within ten (10) business days** from the date on the Notice of Intent to Award letter:

**1. Insurance Documents.** Evidence of all required insurance, including all required endorsements, as specified in Article VII of the General Contract Terms and Provisions.

**2. Taxpayer Identification Number.** Internal Revenue Service (IRS) regulations require the City to have the correct name, address, and Taxpayer Identification Number (TIN) or Social Security Number (SSN) on file for businesses or persons who provide goods or services to the City. This information is necessary to complete Form 1099 at the end of each tax year. To comply with IRS regulations, the City requires each Contractor to provide a Form W-9 prior to the award of a Contract.

**3. Business Tax Certificate.** Unless the City Treasurer determines a business is exempt, all businesses that contract with the City must have a current business tax certificate.

**4. Reserved.**

**5. Reserved.**

The City may find the proposer to be non-responsive and award the Contract to the next highest scoring responsible and responsive proposer if the apparent successful proposer fails to timely provide the required information or documents.

**EXHIBIT B  
SCOPE OF WORK**

**A. INTRODUCTION.** The City of San Diego's (City) Department of Finance (DOF) is seeking proposals from qualified consultant firms to provide the City with a Consultant for Property Tax Audits and Reporting Services. The DOF is currently using a consultant firm that provides these services to assist with property tax auditing and reporting.

**B. BACKGROUND.** The DOF is a department within the City of San Diego that budgets, forecasts and monitors the City's four major General Fund revenues. Property Tax revenue is the largest source of revenue for the City's General Fund. The City's General Fund revenues are used for providing City services such as public safety, libraries, parks and recreation, and transportation. Therefore, it is critical for the City to receive pertinent information that may have a fiscal impact on property tax revenue performance and proactively perform revenue audits to protect these revenues.

**C. SPECIFICATIONS,** Listed below are the requirements for property tax audits and reporting services. The successful proposer shall identify and correct reporting errors and recover revenue for the City, along with other services as listed below.

**Property Tax Audits and Reporting Services:**

1. Establish the county data set and reconcile the county annual property assessed valuation report to the County Assessor's lien date rolls and identify discrepancies.
2. Identify and correct errors through the performance of secured parcel and unsecured property audits.
3. Provide written property tax reports on a quarterly basis to the City. The reports should at a minimum include:
  - 3.1 Analysis of property taxes receipts and data
  - 3.2 Comparisons to other local, county and state jurisdictions.
  - 3.3 Multi fiscal year property tax forecast (at least 5 years) incorporating growth assumptions for the City. The forecast should include conservative, most likely, and optimistic scenarios.
  - 3.4 Year over year changes and trending
4. Provide quarterly meetings and consulting.
5. Ongoing analysis, appeal updates, transfer of ownership updates, remittance advance review, and budget projections.
6. Other written property tax reports, and property tax information and analysis, as mutually agreed upon.

**D. TECHNICAL REPRESENTATIVE.** The Technical Representative for this Contract is identified in the notice of award and is responsible for overseeing and monitoring this Contract.

**E. PRICE SCHEDULE.**

Proposers are required to submit their bid prices on the City’s Price Schedule. The Price Schedule must be completed in full. Only the City’s Price Schedule will be accepted. Failure to complete the Price Schedule in full or any deviations from the Price Schedule may be considered non-responsive and unacceptable.

Pricing is to be inclusive of all costs, including but not limited to travel, and overhead to provide the required services and reporting.

Any variation from the estimates given below shall not entitle the Contractor to an adjustment in the unit price or any additional compensation.

**Section 1. Property Tax Reporting Services**

<b>Item No.</b>	<b>Description of Service Provided</b>	<b>Consecutive Audit Recovery Quarters</b>	<b>Quarterly Fee</b>	<b>Total Annual Fee (Consecutive Audit Recovery Quarters X Quarterly Fee)</b>
<b>1.</b>	<b>Quarterly Property Tax Reporting per Exhibit B, Section C, items 1 thru 6.</b>	<b>4</b>	<b>\$ 11,950</b>	<b>\$ 47,800</b>

**EXHIBIT C**



**THE CITY OF SAN DIEGO**  
**GENERAL CONTRACT TERMS AND PROVISIONS**  
**APPLICABLE TO GOODS, SERVICES, AND CONSULTANT CONTRACTS**

## ARTICLE I SCOPE AND TERM OF CONTRACT

**1.1 Scope of Contract.** The scope of contract between the City and a provider of goods and/or services (Contractor) is described in the Contract Documents. The Contract Documents are comprised of the Request for Proposal, Invitation to Bid, or other solicitation document (Solicitation); the successful bid or proposal; the letter awarding the contract to Contractor; the City's written acceptance of exceptions or clarifications to the Solicitation, if any; and these General Contract Terms and Provisions.

**1.2 Effective Date.** A contract between the City and Contractor (Contract) is effective on the last date that the contract is signed by the parties and approved by the City Attorney in accordance with Charter section 40. Unless otherwise terminated, this Contract is effective until it is completed or as otherwise agreed upon in writing by the parties, whichever is the earliest. A Contract term cannot exceed five (5) years unless approved by the City Council by ordinance.

**1.3 Contract Extension.** The City may, in its sole discretion, unilaterally exercise an option to extend the Contract as described in the Contract Documents. In addition, the City may, in its sole discretion, unilaterally extend the Contract on a month-to-month basis following contract expiration if authorized under Charter section 99 and the Contract Documents. Contractor shall not increase its pricing in excess of the percentage increase described in the Contract.

## ARTICLE II CONTRACT ADMINISTRATOR

**2.1 Contract Administrator.** The Purchasing Agent or designee is the Contract Administrator for purposes of this Contract, and has the responsibilities described in this Contract, in the San Diego Charter, and in Chapter 2, Article 2, Divisions 5, 30, and 32.

**2.1.1 Contractor Performance Evaluations.** The Contract Administrator will evaluate Contractor's performance as often as the Contract Administrator deems necessary throughout the term of the contract. This evaluation will be based on criteria including the quality of goods or services, the timeliness of performance, and adherence to applicable laws, including prevailing wage and living wage. City will provide Contractors who receive an unsatisfactory rating with a copy of the evaluation and an opportunity to respond. City may consider final evaluations, including Contractor's response, in evaluating future proposals and bids for contract award.

**2.2 Notices.** Unless otherwise specified, in all cases where written notice is required under this Contract, service shall be deemed sufficient if the notice is personally delivered or deposited in the United States mail, with first class postage paid, attention to the Purchasing Agent. Proper notice is effective on the date of personal delivery or five (5) days after deposit in a United States postal mailbox unless provided otherwise in the Contract. Notices to the City shall be sent to:

Purchasing Agent  
City of San Diego, Purchasing and Contracting Division  
1200 3rd Avenue, Suite 200  
San Diego, CA 92101-4195

### ARTICLE III COMPENSATION

**3.1 Manner of Payment.** Contractor will be paid monthly, in arrears, for goods and/or services provided in accordance with the terms and provisions specified in the Contract.

**3.2 Invoices.**

**3.2.1 Invoice Detail.** Contractor's invoice must be on Contractor's stationary with Contractor's name, address, and remittance address if different. Contractor's invoice must have a date, an invoice number, a purchase order number, a description of the goods or services provided, and an amount due.

**3.2.2 Service Contracts.** Contractor must submit invoices for services to City by the 10<sup>th</sup> of the month following the month in which Contractor provided services. Invoices must include the address of the location where services were performed and the dates in which services were provided.

**3.2.3 Goods Contracts.** Contractor must submit invoices for goods to City within seven days of the shipment. Invoices must describe the goods provided.

**3.2.4 Parts Contracts.** Contractor must submit invoices for parts to City within seven calendar (7) days of the date the parts are shipped. Invoices must include the manufacturer of the part, manufacturer's published list price, percentage discount applied in accordance with Pricing Page(s), the net price to City, and an item description, quantity, and extension.

**3.2.5 Extraordinary Work.** City will not pay Contractor for extraordinary work unless Contractor receives prior written authorization from the Contract Administrator. Failure to do so will result in payment being withheld for services. If approved, Contractor will include an invoice that describes the work performed and the location where the work was performed, and a copy of the Contract Administrator's written authorization.

**3.2.6 Reporting Requirements.** Contractor must submit the following reports using the City's web-based contract compliance portal. Incomplete and/or delinquent reports may cause payment delays, non-payment of invoice, or both. For questions, please view the City's online tutorials on how to utilize the City's web-based contract compliance portal.

**3.2.6.1 Monthly Employment Utilization Reports.** Contractor and Contractor's subcontractors and suppliers must submit Monthly Employment Utilization Reports by the fifth (5<sup>th</sup>) day of the subsequent month.

**3.2.6.2 Monthly Invoicing and Payments.** Contractor and Contractor's subcontractors and suppliers must submit Monthly Invoicing and Payment Reports by the fifth (5<sup>th</sup>) day of the subsequent month.

**3.3 Annual Appropriation of Funds.** Contractor acknowledges that the Contract term may extend over multiple City fiscal years, and that work and compensation under this Contract is contingent on the City Council appropriating funding for and authorizing such work and compensation for those fiscal years. This Contract may be terminated at the end of the fiscal year for which sufficient funding is not appropriated and authorized. City is not obligated to pay Contractor for any amounts not duly appropriated and authorized by City Council.

**3.4 Price Adjustments.** Based on Contractor's written request and justification, the City may approve an increase in unit prices on Contractor's pricing pages consistent with the amount requested in the justification in an amount not to exceed the increase in the Consumer Price Index, San Diego Area, for All Urban Customers (CPI-U) as published by the Bureau of Labor Statistics, or 5.0%, whichever is less, during the preceding one year term. If the CPI-U is a negative number, then the unit prices shall not be adjusted for that option year (the unit prices will not be decreased). A negative CPI-U shall be counted against any subsequent increases in the CPI-U when calculating the unit prices for later option years. Contractor must provide such written request and justification no less than sixty days before the date in which City may exercise the option to renew the contract, or sixty days before the anniversary date of the Contract. Justification in support of the written request must include a description of the basis for the adjustment, the proposed effective date and reasons for said date, and the amount of the adjustment requested with documentation to support the requested change (e.g. CPI-U or 5.0%, whichever is less). City's approval of this request must be in writing.

#### **ARTICLE IV SUSPENSION AND TERMINATION**

**4.1 City's Right to Suspend for Convenience.** City may suspend all or any portion of Contractor's performance under this Contract at its sole option and for its convenience for a reasonable period of time not to exceed six (6) months. City must first give ten (10) days' written notice to Contractor of such suspension. City will pay to Contractor a sum equivalent to the reasonable value of the goods and/or services satisfactorily provided up to the date of suspension. City may rescind the suspension prior to or at six (6) months by providing Contractor with written notice of the rescission, at which time Contractor would be required to resume performance in compliance with the terms and provisions of this Contract. Contractor will be entitled to an extension of time to complete performance under the Contract equal to the length of the suspension unless otherwise agreed to in writing by the Parties.

**4.2 City's Right to Terminate for Convenience.** City may, at its sole option and for its convenience, terminate all or any portion of this Contract by giving thirty (30) days' written notice of such termination to Contractor. The termination of the Contract shall be effective upon receipt of the notice by Contractor. After termination of all or any portion of the Contract, Contractor shall: (1) immediately discontinue all affected performance (unless the notice directs otherwise); and (2) complete any and all additional work necessary for the orderly filing of

documents and closing of Contractor's affected performance under the Contract. After filing of documents and completion of performance, Contractor shall deliver to City all data, drawings, specifications, reports, estimates, summaries, and such other information and materials created or received by Contractor in performing this Contract, whether completed or in process. By accepting payment for completion, filing, and delivering documents as called for in this section, Contractor discharges City of all of City's payment obligations and liabilities under this Contract with regard to the affected performance.

**4.3 City's Right to Terminate for Default.** Contractor's failure to satisfactorily perform any obligation required by this Contract constitutes a default. Examples of default include a determination by City that Contractor has: (1) failed to deliver goods and/or perform the services of the required quality or within the time specified; (2) failed to perform any of the obligations of this Contract; and (3) failed to make sufficient progress in performance which may jeopardize full performance.

**4.3.1** If Contractor fails to satisfactorily cure a default within ten (10) calendar days of receiving written notice from City specifying the nature of the default, City may immediately cancel and/or terminate this Contract, and terminate each and every right of Contractor, and any person claiming any rights by or through Contractor under this Contract.

**4.3.2** If City terminates this Contract, in whole or in part, City may procure, upon such terms and in such manner as the Purchasing Agent may deem appropriate, equivalent goods or services and Contractor shall be liable to City for any excess costs. Contractor shall also continue performance to the extent not terminated.

**4.4 Termination for Bankruptcy or Assignment for the Benefit of Creditors.** If Contractor files a voluntary petition in bankruptcy, is adjudicated bankrupt, or makes a general assignment for the benefit of creditors, the City may at its option and without further notice to, or demand upon Contractor, terminate this Contract, and terminate each and every right of Contractor, and any person claiming rights by and through Contractor under this Contract.

**4.5 Contractor's Right to Payment Following Contract Termination.**

**4.5.1 Termination for Convenience.** If the termination is for the convenience of City an equitable adjustment in the Contract price shall be made. No amount shall be allowed for anticipated profit on unperformed services, and no amount shall be paid for an as needed contract beyond the Contract termination date.

**4.5.2 Termination for Default.** If, after City gives notice of termination for failure to fulfill Contract obligations to Contractor, it is determined that Contractor had not so failed, the termination shall be deemed to have been effected for the convenience of City. In such event, adjustment in the Contract price shall be made as provided in Section 4.3.2. City's rights and remedies are in addition to any other rights and remedies provided by law or under this Contract.

**4.6 Remedies Cumulative.** City's remedies are cumulative and are not intended to be exclusive of any other remedies or means of redress to which City may be lawfully entitled in case of any breach or threatened breach of any provision of this Contract.

## **ARTICLE V ADDITIONAL CONTRACTOR OBLIGATIONS**

**5.1 Inspection and Acceptance.** The City will inspect and accept goods provided under this Contract at the shipment destination unless specified otherwise. Inspection will be made and acceptance will be determined by the City department shown in the shipping address of the Purchase Order or other duly authorized representative of City.

**5.2 Responsibility for Lost or Damaged Shipments.** Contractor bears the risk of loss or damage to goods prior to the time of their receipt and acceptance by City. City has no obligation to accept damaged shipments and reserves the right to return damaged goods, at Contractor's sole expense, even if the damage was not apparent or discovered until after receipt.

**5.3 Responsibility for Damages.** Contractor is responsible for all damage that occurs as a result of Contractor's fault or negligence or that of its' employees, agents, or representatives in connection with the performance of this Contract. Contractor shall immediately report any such damage to people and/or property to the Contract Administrator.

**5.4 Delivery.** Delivery shall be made on the delivery day specified in the Contract Documents. The City, in its sole discretion, may extend the time for delivery. The City may order, in writing, the suspension, delay or interruption of delivery of goods and/or services.

**5.5 Delay.** Unless otherwise specified herein, time is of the essence for each and every provision of the Contract. Contractor must immediately notify City in writing if there is, or it is anticipated that there will be, a delay in performance. The written notice must explain the cause for the delay and provide a reasonable estimate of the length of the delay. City may terminate this Contract as provided herein if City, in its sole discretion, determines the delay is material.

**5.5.1** If a delay in performance is caused by any unforeseen event(s) beyond the control of the parties, City may allow Contractor to a reasonable extension of time to complete performance, but Contractor will not be entitled to damages or additional compensation. Any such extension of time must be approved in writing by City. The following conditions may constitute such a delay: war; changes in law or government regulation; labor disputes; strikes; fires, floods, adverse weather or other similar condition of the elements necessitating cessation of the performance; inability to obtain materials, equipment or labor; or other specific reasons agreed to between City and Contractor. This provision does not apply to a delay caused by Contractor's acts or omissions. Contractor is not entitled to an extension of time to perform if a delay is caused by Contractor's inability to obtain materials, equipment, or labor unless City has received, in a timely manner, documentary proof satisfactory to City of Contractor's inability to obtain materials, equipment, or labor, in which case City's approval must be in writing.

**5.6 Restrictions and Regulations Requiring Contract Modification.** Contractor shall immediately notify City in writing of any regulations or restrictions that may or will require Contractor to alter the material, quality, workmanship, or performance of the goods and/or services to be provided. City reserves the right to accept any such alteration, including any resulting reasonable price adjustments, or to cancel the Contract at no expense to the City.

**5.7 Warranties.** All goods and/or services provided under the Contract must be warranted by Contractor or manufacturer for at least twelve (12) months after acceptance by City, except automotive equipment. Automotive equipment must be warranted for a minimum of 12,000 miles or 12 months, whichever occurs first, unless otherwise stated in the Contract. Contractor is responsible to City for all warranty service, parts, and labor. Contractor is required to ensure that warranty work is performed at a facility acceptable to City and that services, parts, and labor are available and provided to meet City's schedules and deadlines. Contractor may establish a warranty service contract with an agency satisfactory to City instead of performing the warranty service itself. If Contractor is not an authorized service center and causes any damage to equipment being serviced, which results in the existing warranty being voided, Contractor will be liable for all costs of repairs to the equipment, or the costs of replacing the equipment with new equipment that meets City's operational needs.

**5.8 Industry Standards.** Contractor shall provide goods and/or services acceptable to City in strict conformance with the Contract. Contractor shall also provide goods and/or services in accordance with the standards customarily adhered to by an experienced and competent provider of the goods and/or services called for under this Contract using the degree of care and skill ordinarily exercised by reputable providers of such goods and/or services. Where approval by City, the Mayor, or other representative of City is required, it is understood to be general approval only and does not relieve Contractor of responsibility for complying with all applicable laws, codes, policies, regulations, and good business practices.

**5.9 Records Retention and Examination.** Contractor shall retain, protect, and maintain in an accessible location all records and documents, including paper, electronic, and computer records, relating to this Contract for five (5) years after receipt of final payment by City under this Contract. Contractor shall make all such records and documents available for inspection, copying, or other reproduction, and auditing by authorized representatives of City, including the Purchasing Agent or designee. Contractor shall make available all requested data and records at reasonable locations within City or County of San Diego at any time during normal business hours, and as often as City deems necessary. If records are not made available within the City or County of San Diego, Contractor shall pay City's travel costs to the location where the records are maintained and shall pay for all related travel expenses. Failure to make requested records available for inspection, copying, or other reproduction, or auditing by the date requested may result in termination of the Contract. Contractor must include this provision in all subcontracts made in connection with this Contract.

**5.9.1** Contractor shall maintain records of all subcontracts entered into with all firms, all project invoices received from Subcontractors and Suppliers, all purchases of materials and services from Suppliers, and all joint venture participation. Records shall show name, telephone number including area code, and business address of each Subcontractor and Supplier, and joint venture partner, and the total amount actually paid to each firm. Project relevant records, regardless of tier, may be periodically reviewed by the City.

**5.10 Quality Assurance Meetings.** Upon City's request, Contractor shall schedule one or more quality assurance meetings with City's Contract Administrator to discuss Contractor's performance. If requested, Contractor shall schedule the first quality assurance meeting no later than eight (8) weeks from the date of commencement of work under the Contract. At the quality assurance meeting(s), City's Contract Administrator will provide Contractor with feedback, will note any deficiencies in Contract performance, and provide Contractor with an opportunity to address and correct such deficiencies. The total number of quality assurance meetings that may be required by City will depend upon Contractor's performance.

**5.11 Duty to Cooperate with Auditor.** The City Auditor may, in his sole discretion, at no cost to the City, and for purposes of performing his responsibilities under Charter section 39.2, review Contractor's records to confirm contract compliance. Contractor shall make reasonable efforts to cooperate with Auditor's requests.

**5.12 Safety Data Sheets.** If specified by City in the solicitation or otherwise required by this Contract, Contractor must send with each shipment one (1) copy of the Safety Data Sheet (SDS) for each item shipped. Failure to comply with this procedure will be cause for immediate termination of the Contract for violation of safety procedures.

**5.13 Project Personnel.** Except as formally approved by the City, the key personnel identified in Contractor's bid or proposal shall be the individuals who will actually complete the work. Changes in staffing must be reported in writing and approved by the City.

**5.13.1 Criminal Background Certification.** Contractor certifies that all employees working on this Contract have had a criminal background check and that said employees are clear of any sexual and drug related convictions. Contractor further certifies that all employees hired by Contractor or a subcontractor shall be free from any felony convictions.

**5.13.2 Photo Identification Badge.** Contractor shall provide a company photo identification badge to any individual assigned by Contractor or subcontractor to perform services or deliver goods on City premises. Such badge must be worn at all times while on City premises. City reserves the right to require Contractor to pay fingerprinting fees for personnel assigned to work in sensitive areas. All employees shall turn in their photo identification badges to Contractor upon completion of services and prior to final payment of invoice.

**5.14 Standards of Conduct.** Contractor is responsible for maintaining standards of employee competence, conduct, courtesy, appearance, honesty, and integrity satisfactory to the City.

**5.14.1 Supervision.** Contractor shall provide adequate and competent supervision at all times during the Contract term. Contractor shall be readily available to meet with the City. Contractor shall provide the telephone numbers where its representative(s) can be reached.

**5.14.2 City Premises.** Contractor's employees and agents shall comply with all City rules and regulations while on City premises.

**5.14.3 Removal of Employees.** City may request Contractor immediately remove from assignment to the City any employee found unfit to perform duties at the City. Contractor shall comply with all such requests.

**5.15 Licenses and Permits.** Contractor shall, without additional expense to the City, be responsible for obtaining any necessary licenses, permits, certifications, accreditations, fees and approvals for complying with any federal, state, county, municipal, and other laws, codes, and regulations applicable to Contract performance. This includes, but is not limited to, any laws or regulations requiring the use of licensed contractors to perform parts of the work.

**5.16 Contractor and Subcontractor Registration Requirements.** Prior to the award of the Contract or Task Order, Contractor and Contractor's subcontractors and suppliers must register with the City's web-based vendor registration and bid management system. The City may not award the Contract until registration of all subcontractors and suppliers is complete. In the event this requirement is not met within the time frame specified by the City, the City reserves the right to rescind the Contract award and to make the award to the next responsive and responsible proposer of bidder.

## **ARTICLE VI INTELLECTUAL PROPERTY RIGHTS**

**6.1 Rights in Data.** If, in connection with the services performed under this Contract, Contractor or its employees, agents, or subcontractors, create artwork, audio recordings, blueprints, designs, diagrams, documentation, photographs, plans, reports, software, source code, specifications, surveys, system designs, video recordings, or any other original works of authorship, whether written or readable by machine (Deliverable Materials), all rights of Contractor or its subcontractors in the Deliverable Materials, including, but not limited to publication, and registration of copyrights, and trademarks in the Deliverable Materials, are the sole property of City. Contractor, including its employees, agents, and subcontractors, may not use any Deliverable Material for purposes unrelated to Contractor's work on behalf of the City without prior written consent of City. Contractor may not publish or reproduce any Deliverable Materials, for purposes unrelated to Contractor's work on behalf of the City, without the prior written consent of the City.

**6.2 Intellectual Property Rights Assignment.** For no additional compensation, Contractor hereby assigns to City all of Contractor's rights, title, and interest in and to the content of the Deliverable Materials created by Contractor or its employees, agents, or subcontractors, including copyrights, in connection with the services performed under this Contract. Contractor

shall promptly execute and deliver, and shall cause its employees, agents, and subcontractors to promptly execute and deliver, upon request by the City or any of its successors or assigns at any time and without further compensation of any kind, any power of attorney, assignment, application for copyright, patent, trademark or other intellectual property right protection, or other papers or instruments which may be necessary or desirable to fully secure, perfect or otherwise protect to or for the City, its successors and assigns, all right, title and interest in and to the content of the Deliverable Materials. Contractor also shall cooperate and assist in the prosecution of any action or opposition proceeding involving such intellectual property rights and any adjudication of those rights.

**6.3 Contractor Works.** Contractor Works means tangible and intangible information and material that: (a) had already been conceived, invented, created, developed or acquired by Contractor prior to the effective date of this Contract; or (b) were conceived, invented, created, or developed by Contractor after the effective date of this Contract, but only to the extent such information and material do not constitute part or all of the Deliverable Materials called for in this Contract. All Contractor Works, and all modifications or derivatives of such Contractor Works, including all intellectual property rights in or pertaining to the same, shall be owned solely and exclusively by Contractor.

**6.4 Subcontracting.** In the event that Contractor utilizes a subcontractor(s) for any portion of the work that comprises the whole or part of the specified Deliverable Materials to the City, the agreement between Contractor and the subcontractor shall include a statement that identifies the Deliverable Materials as a “works for hire” as described in the United States Copyright Act of 1976, as amended, and that all intellectual property rights in the Deliverable Materials, whether arising in copyright, trademark, service mark or other forms of intellectual property rights, belong to and shall vest solely with the City. Further, the agreement between Contractor and its subcontractor shall require that the subcontractor, if necessary, shall grant, transfer, sell and assign, free of charge, exclusively to City, all titles, rights and interests in and to the Deliverable Materials, including all copyrights, trademarks and other intellectual property rights. City shall have the right to review any such agreement for compliance with this provision.

**6.5 Intellectual Property Warranty and Indemnification.** Contractor represents and warrants that any materials or deliverables, including all Deliverable Materials, provided under this Contract are either original, or not encumbered, and do not infringe upon the copyright, trademark, patent or other intellectual property rights of any third party, or are in the public domain. If Deliverable Materials provided hereunder become the subject of a claim, suit or allegation of copyright, trademark or patent infringement, City shall have the right, in its sole discretion, to require Contractor to produce, at Contractor’s own expense, new non-infringing materials, deliverables or works as a means of remedying any claim of infringement in addition to any other remedy available to the City under law or equity. Contractor further agrees to indemnify, defend, and hold harmless the City, its officers, employees and agents from and against any and all claims, actions, costs, judgments or damages, of any type, alleging or threatening that any Deliverable Materials, supplies, equipment, services or works provided under this contract infringe the copyright, trademark, patent or other intellectual property or proprietary rights of any third party (Third Party Claim of Infringement). If a Third Party Claim

of Infringement is threatened or made before Contractor receives payment under this Contract, City shall be entitled, upon written notice to Contractor, to withhold some or all of such payment.

**6.6 Software Licensing.** Contractor represents and warrants that the software, if any, as delivered to City, does not contain any program code, virus, worm, trap door, back door, time or clock that would erase data or programming or otherwise cause the software to become inoperable, inaccessible, or incapable of being used in accordance with its user manuals, either automatically, upon the occurrence of licensor-selected conditions or manually on command. Contractor further represents and warrants that all third party software, delivered to City or used by Contractor in the performance of the Contract, is fully licensed by the appropriate licensor.

**6.7 Publication.** Contractor may not publish or reproduce any Deliverable Materials, for purposes unrelated to Contractor's work on behalf of the City without prior written consent from the City.

**6.8 Royalties, Licenses, and Patents.** Unless otherwise specified, Contractor shall pay all royalties, license, and patent fees associated with the goods that are the subject of this solicitation. Contractor warrants that the goods, materials, supplies, and equipment to be supplied do not infringe upon any patent, trademark, or copyright, and further agrees to defend any and all suits, actions and claims for infringement that are brought against the City, and to defend, indemnify and hold harmless the City, its elected officials, officers, and employees from all liability, loss and damages, whether general, exemplary or punitive, suffered as a result of any actual or claimed infringement asserted against the City, Contractor, or those furnishing goods, materials, supplies, or equipment to Contractor under the Contract.

## **ARTICLE VII INDEMNIFICATION AND INSURANCE**

**7.1 Indemnification.** To the fullest extent permitted by law, Contractor shall defend (with legal counsel reasonably acceptable to City), indemnify, protect, and hold harmless City and its elected officials, officers, employees, agents, and representatives (Indemnified Parties) from and against any and all claims, losses, costs, damages, injuries (including, without limitation, injury to or death of an employee of Contractor or its subcontractors), expense, and liability of every kind, nature and description (including, without limitation, incidental and consequential damages, court costs, and litigation expenses and fees of expert consultants or expert witnesses incurred in connection therewith and costs of investigation) that arise out of, pertain to, or relate to, directly or indirectly, in whole or in part, any goods provided or performance of services under this Contract by Contractor, any subcontractor, anyone directly or indirectly employed by either of them, or anyone that either of them control. Contractor's duty to defend, indemnify, protect and hold harmless shall not include any claims or liabilities arising from the sole negligence or willful misconduct of the Indemnified Parties.

**7.2 Insurance.** Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or

in connection with the performance of the work hereunder and the results of that work by Contractor, his agents, representatives, employees or subcontractors.

Contractor shall provide, at a minimum, the following:

**7.2.1 Commercial General Liability.** Insurance Services Office Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury, and personal and advertising injury with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

**7.2.2 Commercial Automobile Liability.** Insurance Services Office Form Number CA 0001 covering Code 1 (any auto) or, if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.

**7.2.3 Workers' Compensation.** Insurance as required by the State of California, with Statutory Limits, and Employer’s Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.

**7.2.4 Professional Liability (Errors and Omissions).** For consultant contracts, insurance appropriate to Consultant’s profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

If Contractor maintains broader coverage and/or higher limits than the minimums shown above, City requires and shall be entitled to the broader coverage and/or the higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to City.

**7.2.5 Other Insurance Provisions.** The insurance policies are to contain, or be endorsed to contain, the following provisions:

**7.2.5.1 Additional Insured Status.** The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to Contractor’s insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

**7.2.5.2 Primary Coverage.** For any claims related to this contract, Contractor's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by City, its officers, officials, employees, or volunteers shall be excess of Contractor's insurance and shall not contribute with it.

**7.2.5.3 Notice of Cancellation.** Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to City.

**7.2.5.4 Waiver of Subrogation.** Contractor hereby grants to City a waiver of any right to subrogation which the Workers' Compensation insurer of said Contractor may acquire against City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

**7.2.5.5 Claims Made Policies (applicable only to professional liability).** The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

**7.3 Self Insured Retentions.** Self-insured retentions must be declared to and approved by City. City may require Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

**7.4 Acceptability of Insurers.** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A-VI, unless otherwise acceptable to City.

City will accept insurance provided by non-admitted, "surplus lines" carriers only if the carrier is authorized to do business in the State of California and is included on the List of Approved Surplus Lines Insurers (LASLI list). All policies of insurance carried by non-admitted carriers are subject to all of the requirements for policies of insurance provided by admitted carriers described herein.

**7.5 Verification of Coverage.** Contractor shall furnish City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive Contractor's obligation to provide them. City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

**7.6 Special Risks or Circumstances.** City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

**7.7 Additional Insurance.** Contractor may obtain additional insurance not required by this Contract.

**7.8 Excess Insurance.** All policies providing excess coverage to City shall follow the form of the primary policy or policies including but not limited to all endorsements.

**7.9 Subcontractors.** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that City is an additional insured on insurance required from subcontractors. For CGL coverage, subcontractors shall provide coverage with a format at least as broad as the CG 20 38 04 13 endorsement.

## **ARTICLE VIII BONDS**

**8.1 Payment and Performance Bond.** Prior to the execution of this Contract, City may require Contractor to post a payment and performance bond (Bond). The Bond shall guarantee Contractor's faithful performance of this Contract and assure payment to contractors, subcontractors, and to persons furnishing goods and/or services under this Contract.

**8.1.1 Bond Amount.** The Bond shall be in a sum equal to twenty-five percent (25%) of the Contract amount, unless otherwise stated in the Specifications. City may file a claim against the Bond if Contractor fails or refuses to fulfill the terms and provisions of the Contract.

**8.1.2 Bond Term.** The Bond shall remain in full force and effect at least until complete performance of this Contract and payment of all claims for materials and labor, at which time it will convert to a ten percent (10%) warranty bond, which shall remain in place until the end of the warranty periods set forth in this Contract. The Bond shall be renewed annually, at least sixty (60) days in advance of its expiration, and Contractor shall provide timely proof of annual renewal to City.

**8.1.3 Bond Surety.** The Bond must be furnished by a company authorized by the State of California Department of Insurance to transact surety business in the State of California and which has a current A.M. Best rating of at least "A-, VIII."

**8.1.4 Non-Renewal or Cancellation.** The Bond must provide that City and Contractor shall be provided with sixty (60) days' advance written notice in the event of non-renewal, cancellation, or material change to its terms. In the event of non-renewal, cancellation, or material change to the Bond terms, Contractor shall provide City with evidence of the new source of surety within twenty-one (21) calendar days after the date of the notice of non-renewal, cancellation, or material change. Failure to maintain the Bond, as required herein, in full force

and effect as required under this Contract, will be a material breach of the Contract subject to termination of the Contract.

**8.2 Alternate Security.** City may, at its sole discretion, accept alternate security in the form of an endorsed certificate of deposit, a money order, a certified check drawn on a solvent bank, or other security acceptable to the Purchasing Agent in an amount equal to the required Bond.

## **ARTICLE IX CITY-MANDATED CLAUSES AND REQUIREMENTS**

**9.1 Contractor Certification of Compliance.** By signing this Contract, Contractor certifies that Contractor is aware of, and will comply with, these City-mandated clauses throughout the duration of the Contract.

**9.1.1 Drug-Free Workplace Certification.** Contractor shall comply with City's Drug-Free Workplace requirements set forth in Council Policy 100-17, which is incorporated into the Contract by this reference.

**9.1.2 Contractor Certification for Americans with Disabilities Act (ADA) and State Access Laws and Regulations:** Contractor shall comply with all accessibility requirements under the ADA and under Title 24 of the California Code of Regulations (Title 24). When a conflict exists between the ADA and Title 24, Contractor shall comply with the most restrictive requirement (i.e., that which provides the most access). Contractor also shall comply with the City's ADA Compliance/City Contractors requirements as set forth in Council Policy 100-04, which is incorporated into this Contract by reference. Contractor warrants and certifies compliance with all federal and state access laws and regulations and further certifies that any subcontract agreement for this contract contains language which indicates the subcontractor's agreement to abide by the provisions of the City's Council Policy and any applicable access laws and regulations.

### **9.1.3 Non-Discrimination Requirements.**

**9.1.3.1 Compliance with City's Equal Opportunity Contracting Program (EOCP).** Contractor shall comply with City's EOCP Requirements. Contractor shall not discriminate against any employee or applicant for employment on any basis prohibited by law. Contractor shall provide equal opportunity in all employment practices. Prime Contractors shall ensure that their subcontractors comply with this program. Nothing in this Section shall be interpreted to hold a Prime Contractor liable for any discriminatory practice of its subcontractors.

**9.1.3.2 Non-Discrimination Ordinance.** Contractor shall not discriminate on the basis of race, gender, gender expression, gender identity, religion, national origin, ethnicity, sexual orientation, age, or disability in the solicitation, selection, hiring or treatment of subcontractors, vendors or suppliers. Contractor shall provide equal opportunity for subcontractors to participate in subcontracting opportunities. Contractor understands and agrees that violation of this clause shall be considered a material breach of the Contract and may result

in Contract termination, debarment, or other sanctions. Contractor shall ensure that this language is included in contracts between Contractor and any subcontractors, vendors and suppliers.

**9.1.3.3 Compliance Investigations.** Upon City's request, Contractor agrees to provide to City, within sixty calendar days, a truthful and complete list of the names of all subcontractors, vendors, and suppliers that Contractor has used in the past five years on any of its contracts that were undertaken within San Diego County, including the total dollar amount paid by Contractor for each subcontract or supply contract. Contractor further agrees to fully cooperate in any investigation conducted by City pursuant to City's Nondiscrimination in Contracting Ordinance. Contractor understands and agrees that violation of this clause shall be considered a material breach of the Contract and may result in Contract termination, debarment, and other sanctions.

**9.1.4 Equal Benefits Ordinance Certification.** Unless an exception applies, Contractor shall comply with the Equal Benefits Ordinance (EBO) codified in the San Diego Municipal Code (SDMC). Failure to maintain equal benefits is a material breach of the Contract.

**9.1.5 Contractor Standards.** Contractor shall comply with Contractor Standards provisions codified in the SDMC. Contractor understands and agrees that violation of Contractor Standards may be considered a material breach of the Contract and may result in Contract termination, debarment, and other sanctions.

**9.1.6 Noise Abatement.** Contractor shall operate, conduct, or construct without violating the City's Noise Abatement Ordinance codified in the SDMC.

**9.1.7 Storm Water Pollution Prevention Program.** Contractor shall comply with the City's Storm Water Management and Discharge Control provisions codified in Division 3 of Chapter 4 of the SDMC, as may be amended, and any and all applicable Best Management Practice guidelines and pollution elimination requirements in performing or delivering services at City owned, leased, or managed property, or in performance of services and activities on behalf of City regardless of location.

Contractor shall comply with the City's Jurisdictional Urban Runoff Management Plan encompassing Citywide programs and activities designed to prevent and reduce storm water pollution within City boundaries as adopted by the City Council on January 22, 2008, via Resolution No. 303351, as may be amended.

Contractor shall comply with each City facility or work site's Storm Water Pollution Prevention Plan, as applicable, and institute all controls needed while completing the services to minimize any negative impact to the storm water collection system and environment.

**9.1.8 Service Worker Retention Ordinance.** If applicable, Contractor shall comply with the Service Worker Retention Ordinance (SWRO) codified in the SDMC.

**9.1.9 Product Endorsement.** Contractor shall comply with Council Policy 000-41 which requires that other than listing the City as a client and other limited endorsements, any advertisements, social media, promotions or other marketing referring to the City as a user of a product or service will require prior written approval of the Mayor or designee. Use of the City Seal or City logos is prohibited.

**9.1.10 Business Tax Certificate.** Unless the City Treasurer determines in writing that a contractor is exempt from the payment of business tax, any contractor doing business with the City of San Diego is required to obtain a Business Tax Certificate (BTC) and to provide a copy of its BTC to the City before a Contract is executed.

**9.1.11 Equal Pay Ordinance.** Unless an exception applies, Contractor shall comply with the Equal Pay Ordinance codified in San Diego Municipal Code sections 22.4801 through 22.4809. Contractor shall certify in writing that it will comply with the requirements of the EPO.

**9.1.11.1 Contractor and Subcontract Requirement.** The Equal Pay Ordinance applies to any subcontractor who performs work on behalf of a Contractor to the same extent as it would apply to that Contractor. Any Contractor subject to the Equal Pay Ordinance shall require all of its subcontractors to certify compliance with the Equal Pay Ordinance in its written subcontracts.

## **ARTICLE X CONFLICT OF INTEREST AND VIOLATIONS OF LAW**

**10.1 Conflict of Interest Laws.** Contractor is subject to all federal, state and local conflict of interest laws, regulations, and policies applicable to public contracts and procurement practices including, but not limited to, California Government Code sections 1090, *et. seq.* and 81000, *et. seq.*, and the Ethics Ordinance, codified in the SDMC. City may determine that Contractor must complete one or more statements of economic interest disclosing relevant financial interests. Upon City's request, Contractor shall submit the necessary documents to City.

**10.2 Contractor's Responsibility for Employees and Agents.** Contractor is required to establish and make known to its employees and agents appropriate safeguards to prohibit employees from using their positions for a purpose that is, or that gives the appearance of being, motivated by the desire for private gain for themselves or others, particularly those with whom they have family, business or other relationships.

**10.3 Contractor's Financial or Organizational Interests.** In connection with any task, Contractor shall not recommend or specify any product, supplier, or contractor with whom Contractor has a direct or indirect financial or organizational interest or relationship that would violate conflict of interest laws, regulations, or policies.

**10.4 Certification of Non-Collusion.** Contractor certifies that: (1) Contractor's bid or proposal was not made in the interest of or on behalf of any person, firm, or corporation not identified; (2) Contractor did not directly or indirectly induce or solicit any other bidder or proposer to put in a sham bid or proposal; (3) Contractor did not directly or indirectly induce or

solicit any other person, firm or corporation to refrain from bidding; and (4) Contractor did not seek by collusion to secure any advantage over the other bidders or proposers.

**10.5 Hiring City Employees.** This Contract shall be unilaterally and immediately terminated by City if Contractor employs an individual who within the twelve (12) months immediately preceding such employment did in his/her capacity as a City officer or employee participate in negotiations with or otherwise have an influence on the selection of Contractor.

## **ARTICLE XI DISPUTE RESOLUTION**

**11.1 Mediation.** If a dispute arises out of or relates to this Contract and cannot be settled through normal contract negotiations, Contractor and City shall use mandatory non-binding mediation before having recourse in a court of law.

**11.2 Selection of Mediator.** A single mediator that is acceptable to both parties shall be used to mediate the dispute. The mediator will be knowledgeable in the subject matter of this Contract, if possible.

**11.3 Expenses.** The expenses of witnesses for either side shall be paid by the party producing such witnesses. All other expenses of the mediation, including required traveling and other expenses of the mediator, and the cost of any proofs or expert advice produced at the direct request of the mediator, shall be borne equally by the parties, unless they agree otherwise.

**11.4 Conduct of Mediation Sessions.** Mediation hearings will be conducted in an informal manner and discovery will not be allowed. The discussions, statements, writings and admissions will be confidential to the proceedings (pursuant to California Evidence Code sections 1115 through 1128) and will not be used for any other purpose unless otherwise agreed by the parties in writing. The parties may agree to exchange any information they deem necessary. Both parties shall have a representative attend the mediation who is authorized to settle the dispute, though City's recommendation of settlement may be subject to the approval of the Mayor and City Council. Either party may have attorneys, witnesses or experts present.

**11.5 Mediation Results.** Any agreements resulting from mediation shall be memorialized in writing. The results of the mediation shall not be final or binding unless otherwise agreed to in writing by the parties. Mediators shall not be subject to any subpoena or liability, and their actions shall not be subject to discovery.

## **ARTICLE XII MANDATORY ASSISTANCE**

**12.1 Mandatory Assistance.** If a third party dispute or litigation, or both, arises out of, or relates in any way to the services provided to the City under a Contract, Contractor, its agents, officers, and employees agree to assist in resolving the dispute or litigation upon City's request. Contractor's assistance includes, but is not limited to, providing professional consultations,

attending mediations, arbitrations, depositions, trials or any event related to the dispute resolution and/or litigation.

**12.2 Compensation for Mandatory Assistance.** City will compensate Contractor for fees incurred for providing Mandatory Assistance. If, however, the fees incurred for the Mandatory Assistance are determined, through resolution of the third party dispute or litigation, or both, to be attributable in whole, or in part, to the acts or omissions of Contractor, its agents, officers, and employees, Contractor shall reimburse City for all fees paid to Contractor, its agents, officers, and employees for Mandatory Assistance.

**12.3 Attorneys' Fees Related to Mandatory Assistance.** In providing City with dispute or litigation assistance, Contractor or its agents, officers, and employees may incur expenses and/or costs. Contractor agrees that any attorney fees it may incur as a result of assistance provided under Section 12.2 are not reimbursable.

### **ARTICLE XIII MISCELLANEOUS**

**13.1 Headings.** All headings are for convenience only and shall not affect the interpretation of this Contract.

**13.2 Non-Assignment.** Contractor may not assign the obligations under this Contract, whether by express assignment or by sale of the company, nor any monies due or to become due under this Contract, without City's prior written approval. Any assignment in violation of this paragraph shall constitute a default and is grounds for termination of this Contract at the City's sole discretion. In no event shall any putative assignment create a contractual relationship between City and any putative assignee.

**13.3 Independent Contractors.** Contractor and any subcontractors employed by Contractor are independent contractors and not agents of City. Any provisions of this Contract that may appear to give City any right to direct Contractor concerning the details of performing or providing the goods and/or services, or to exercise any control over performance of the Contract, shall mean only that Contractor shall follow the direction of City concerning the end results of the performance.

**13.4 Subcontractors.** All persons assigned to perform any work related to this Contract, including any subcontractors, are deemed to be employees of Contractor, and Contractor shall be directly responsible for their work.

**13.5 Covenants and Conditions.** All provisions of this Contract expressed as either covenants or conditions on the part of City or Contractor shall be deemed to be both covenants and conditions.

**13.6 Compliance with Controlling Law.** Contractor shall comply with all applicable local, state, and federal laws, regulations, and policies. Contractor's act or omission in violation of applicable local, state, and federal laws, regulations, and policies is grounds for contract

termination. In addition to all other remedies or damages allowed by law, Contractor is liable to City for all damages, including costs for substitute performance, sustained as a result of the violation. In addition, Contractor may be subject to suspension, debarment, or both.

**13.7 Governing Law.** The Contract shall be deemed to be made under, construed in accordance with, and governed by the laws of the State of California without regard to the conflicts or choice of law provisions thereof.

**13.8 Venue.** The venue for any suit concerning solicitations or the Contract, the interpretation of application of any of its terms and conditions, or any related disputes shall be in the County of San Diego, State of California.

**13.9 Successors in Interest.** This Contract and all rights and obligations created by this Contract shall be in force and effect whether or not any parties to the Contract have been succeeded by another entity, and all rights and obligations created by this Contract shall be vested and binding on any party's successor in interest.

**13.10 No Waiver.** No failure of either City or Contractor to insist upon the strict performance by the other of any covenant, term or condition of this Contract, nor any failure to exercise any right or remedy consequent upon a breach of any covenant, term, or condition of this Contract, shall constitute a waiver of any such breach of such covenant, term or condition. No waiver of any breach shall affect or alter this Contract, and each and every covenant, condition, and term hereof shall continue in full force and effect without respect to any existing or subsequent breach.

**13.11 Severability.** The unenforceability, invalidity, or illegality of any provision of this Contract shall not render any other provision of this Contract unenforceable, invalid, or illegal.

**13.12 Drafting Ambiguities.** The parties acknowledge that they have the right to be advised by legal counsel with respect to the negotiations, terms and conditions of this Contract, and the decision of whether to seek advice of legal counsel with respect to this Contract is the sole responsibility of each party. This Contract shall not be construed in favor of or against either party by reason of the extent to which each party participated in the drafting of the Contract.

**13.13 Amendments.** Neither this Contract nor any provision hereof may be changed, modified, amended or waived except by a written agreement executed by duly authorized representatives of City and Contractor. Any alleged oral amendments have no force or effect. The Purchasing Agent must sign all Contract amendments.

**13.14 Conflicts Between Terms.** If this Contract conflicts with an applicable local, state, or federal law, regulation, or court order, applicable local, state, or federal law, regulation, or court order shall control. Varying degrees of stringency among the main body of this Contract, the exhibits or attachments, and laws, regulations, or orders are not deemed conflicts, and the most stringent requirement shall control. Each party shall notify the other immediately upon the identification of any apparent conflict or inconsistency concerning this Contract.

**13.15 Survival of Obligations.** All representations, indemnifications, warranties, and guarantees made in, required by, or given in accordance with this Contract, as well as all continuing obligations indicated in this Contract, shall survive, completion and acceptance of performance and termination, expiration or completion of the Contract.

**13.16 Confidentiality of Services.** All services performed by Contractor, and any sub-contractor(s) if applicable, including but not limited to all drafts, data, information, correspondence, proposals, reports of any nature, estimates compiled or composed by Contractor, are for the sole use of City, its agents, and employees. Neither the documents nor their contents shall be released by Contractor or any subcontractor to any third party without the prior written consent of City. This provision does not apply to information that: (1) was publicly known, or otherwise known to Contractor, at the time it was disclosed to Contractor by City; (2) subsequently becomes publicly known through no act or omission of Contractor; or (3) otherwise becomes known to Contractor other than through disclosure by City.

**13.17 Insolvency.** If Contractor enters into proceedings relating to bankruptcy, whether voluntary or involuntary, Contractor agrees to furnish, by certified mail or electronic commerce method authorized by the Contract, written notification of the bankruptcy to the Purchasing Agent and the Contract Administrator responsible for administering the Contract. This notification shall be furnished within five (5) days of the initiation of the proceedings relating to bankruptcy filing. This notification shall include the date on which the bankruptcy petition was filed, the identity of the court in which the bankruptcy petition was filed, and a listing of City contract numbers and contracting offices for all City contracts against which final payment has not been made. This obligation remains in effect until final payment is made under this Contract.

**13.18 No Third Party Beneficiaries.** Except as may be specifically set forth in this Contract, none of the provisions of this Contract are intended to benefit any third party not specifically referenced herein. No party other than City and Contractor shall have the right to enforce any of the provisions of this Contract.

**13.19 Actions of City in its Governmental Capacity.** Nothing in this Contract shall be interpreted as limiting the rights and obligations of City in its governmental or regulatory capacity.

## 2.3 CONTRACTOR STANDARDS PLEDGE OF COMPLIANCE

### City of San Diego CONTRACTOR STANDARDS Pledge of Compliance

The City of San Diego has adopted a Contractor Standards Ordinance (CSO) codified in section 22.3004 of the San Diego Municipal Code (SDMC). The City of San Diego uses the criteria set forth in the CSO to determine whether a contractor (bidder or proposer) has the capacity to fully perform the contract requirements and the business integrity to justify the award of public funds. This completed Pledge of Compliance signed under penalty of perjury must be submitted with each bid and proposal. If an informal solicitation process is used, the bidder must submit this completed Pledge of Compliance to the City prior to execution of the contract. All responses must be typewritten or printed in ink. If an explanation is requested or additional space is required, Contractors must provide responses on Attachment A to the Pledge of Compliance and sign each page. Failure to submit a signed and completed Pledge of Compliance may render a bid or proposal non-responsive. In the case of an informal solicitation or cooperative procurement, the contract will not be awarded unless a signed and completed Pledge of Compliance is submitted. A submitted Pledge of Compliance is a public record and information contained within will be available for public review except to the extent that such information is exempt from disclosure pursuant to applicable law.

By signing and submitting this form, the contractor is certifying, to the best of their knowledge, that the contractor and any of its Principals have not within a five (5) year period – preceding this offer, been convicted of or had a civil judgement rendered against them for commission of a fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) contract or subcontract.

“Principal” means an officer, director, owner, partner or a person having primary management or supervisory responsibilities within the firm. The Contractor shall provide immediate written notice to the Procurement Contracting Officer handling the solicitation, at any time prior to award should they learn that this Representations and Certifications was inaccurate or incomplete.

**This form contains 10 pages, additional information may be submitted as part of Attachment A.**

#### A. BID/PROPOSAL/SOLICITATION TITLE:

Request for Proposal (RFP) for Consultant for Property Tax Audits and Reporting Services  
10090451-26-L

#### B. BIDDER/PROPOSER INFORMATION:

HdL Coren & Cone

Legal Name	Brea	DBA	
120 S. State College Blvd., Suite 200		CA	92821
Street Address	City	State	Zip
Nichole Cone-Morishita, CFO	(714) 879-5000	(714) 845-7364	
Contact Person, Title	Phone	Fax	

Provide the name, identity, and precise nature of the interest\* of all persons who are directly or indirectly involved\*\* in this proposed transaction (SDMC § 21.0103). Use additional pages if necessary.

\* The precise nature of the interest includes:

- the percentage ownership interest in a party to the transaction,
- the percentage ownership interest in any firm, corporation, or partnership that will receive funds from the transaction,
- the value of any financial interest in the transaction,
- any contingent interest in the transaction and the value of such interest should the contingency be satisfied, and
- any philanthropic, scientific, artistic, or property interest in the transaction.

\*\* Directly or indirectly involved means pursuing the transaction by:

- communicating or negotiating with City officers or employees,
- submitting or preparing applications, bids, proposals or other documents for purposes of contracting with the City, or
- directing or supervising the actions of persons engaged in the above activity.

Paula Cone	President
Name	Title/Position
Harbor City, California	
City and State of Residence	Employer (if different than Bidder/Proposer)
27% stock ownership in Corporation	
Interest in the transaction	

HdL Coren & Cone ESOP	ESOP
Name	Title/Position
Brea, California	
City and State of Residence	Employer (if different than Bidder/Proposer)
73% of stock ownership in Corporation	
Interest in the transaction	

Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	

Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	

Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	

Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	

Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	
Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	
Name	Title/Position
City and State of Residence	Employer (if different than Bidder/Proposer)
Interest in the transaction	

**C. OWNERSHIP AND NAME CHANGES:**

1. In the past five (5) years, has your firm changed its name?  
 Yes       No

If **Yes**, use Attachment A to list all prior legal and DBA names, addresses, and dates each firm name was used. Explain the specific reasons for each name change.

2. Is your firm a non-profit?  
 Yes       No

If **Yes**, attach proof of status to this submission.

3. In the past five (5) years, has a firm owner, partner, or officer operated a similar business?  
 Yes       No

If **Yes**, use Attachment A to list names and addresses of all businesses and the person who operated the business. Include information about a similar business only if an owner, partner, or officer of your firm holds or has held a similar position in another firm.

**D. BUSINESS ORGANIZATION/STRUCTURE:**

Indicate the organizational structure of your firm. Fill in only one section on this page. Use Attachment A if more space is required.

**Corporation** Date incorporated: 10/22/1992 State of incorporation: California

List corporation's current officers: President: Paula Cone  
Vice Pres: \_\_\_\_\_  
Secretary: David Schey  
Treasurer: Nichole Cone-Morishita

Type of corporation: C  Subchapter S

Is the corporation authorized to do business in California:  **Yes**       **No**

If **Yes**, after what date: 10/22/1992

Is your firm a publicly traded corporation?  Yes  No

If **Yes**, how and where is the stock traded? \_\_\_\_\_

If **Yes**, list the name, title and address of those who own ten percent (10 %) or more of the corporation's stocks:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do the President, Vice President, Secretary and/or Treasurer of your corporation have a third party interest or other financial interests in a business/enterprise that performs similar work, services or provides similar goods?  Yes  No

If **Yes**, please use Attachment A to disclose.

Please list the following:	Authorized	Issued	Outstanding
a. Number of voting shares:	_____	_____	_____
b. Number of nonvoting shares:	_____	_____	_____
c. Number of shareholders:			_____
d. Value per share of common stock:		Par	\$ _____
		Book	\$ _____
		Market	\$ _____

**Limited Liability Company** Date formed: \_\_\_\_\_ State of formation: \_\_\_\_\_

List the name, title and address of members who own ten percent (10%) or more of the company:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Partnership** Date formed: \_\_\_\_\_ State of formation: \_\_\_\_\_

List names of all firm partners:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Sole Proprietorship** Date started: \_\_\_\_\_

List all firms you have been an owner, partner or officer with during the past five (5) years. Do not include ownership of stock in a publicly traded company:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Joint Venture** Date formed: \_\_\_\_\_

List each firm in the joint venture and its percentage of ownership:

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**Note:** To be responsive, each member of a Joint Venture or Partnership must complete a separate *Contractor Standards form*.

**E. FINANCIAL RESOURCES AND RESPONSIBILITY:**

1. Is your firm preparing to be sold, in the process of being sold, or in negotiations to be sold?

Yes  No

If **Yes**, use Attachment A to explain the circumstances, including the buyer's name and principal contact information.

2. In the past five (5) years, has your firm been denied bonding?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances; include bonding company name.

3. In the past five (5) years, has a bonding company made any payments to satisfy claims made against a bond issued on your firm's behalf or a firm where you were the principal?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

4. In the past five (5) years, has any insurance carrier, for any form of insurance, refused to renew the insurance policy for your firm?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

5. Within the last five years, has your firm filed a voluntary petition in bankruptcy, been adjudicated bankrupt, or made a general assignment for the benefit of creditors?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

6. Are there any claims, liens or judgements that are outstanding against your firm?

Yes  No

If **Yes**, please use Attachment A to provide detailed information on the action.

7. Please provide the name of your principal financial institution for financial reference. By submitting a response to this Solicitation Contractor authorizes a release of credit information for verification of financial responsibility.

Name of Bank: California Bank and Trust

Point of Contact: \_\_\_\_\_

Address: 1200 S. Diamond Bar Boulevard, Diamond Bar, CA 91765

Phone Number: (909) 861-9664

8. By submitting a response to a City solicitation, Contractor certifies that he or she has sufficient operating capital and/or financial reserves to properly fund the requirements identified in the solicitation. At City's request, Contractor will promptly provide to City

a copy of Contractor's most recent balance sheet and/or other necessary financial statements to substantiate financial ability to perform.

9. In order to do business in the City of San Diego, a current Business Tax Certificate is required. Business Tax Certificates are issued by the City Treasurer's Office. If you do not have one at the time of submission, one must be obtained prior to award.

Business Tax Certificate No.: \_\_\_\_\_ Year Issued: \_\_\_\_\_

**F. PERFORMANCE HISTORY:**

1. In the past five (5) years, has your firm been found civilly liable, either in a court of law or pursuant to the terms of a settlement agreement, for defaulting or breaching a contract with a government agency?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

2. In the past five (5) years, has a public entity terminated your firm's contract for cause prior to contract completion?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances and provide principal contact information.

3. In the past five (5) years, has your firm entered into any settlement agreement for any lawsuit that alleged contract default, breach of contract, or fraud with or against a public entity?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

4. Is your firm currently involved in any lawsuit with a government agency in which it is alleged that your firm has defaulted on a contract, breached a contract, or committed fraud?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

5. In the past five (5) years, has your firm, or any firm with which any of your firm's owners, partners, or officers is or was associated, been debarred, disqualified, removed, or otherwise prevented from bidding on or completing any government or public agency contract for any reason?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances.

6. In the past five (5) years, has your firm received a notice to cure or a notice of default on a contract with any public agency?

Yes  No

If **Yes**, use Attachment A to explain specific circumstances and how the matter resolved.

7. Performance References:

Please provide a minimum of three (3) references familiar with work performed by your firm which was of a similar size and nature to the subject solicitation within the last five (5) years.

Please note that any references required as part of your bid/proposal submittal are in addition to those references required as part of this form.

Company Name: City of Beverly Hills

Contact Name and Phone Number: Jeff Muir / (310) 285-2447  
Contact Email: jmuir@beverlyhills.org  
Address: 455 N. Rexford Drive, Beverly Hills, CA 90210  
Contract Date: July 1, 2023  
Contract Amount: \$ 20,800.00  
Requirements of Contract: Property tax information, audit, budget forecasting

Company Name: City of Long Beach  
Contact Name and Phone Number: Geraldine Alejo / (562) 570-5478  
Contact Email: Geraldine.Alejo@longbeach.gov  
Address: 411 W Ocean Blvd 6th Floor, Long Beach, CA 90802  
Contract Date: May 1, 2023  
Contract Amount: \$ 25,800.00  
Requirements of Contract: Property tax information, audit, budget forecasting

Company Name: City of Oceanside  
Contact Name and Phone Number: Jill Moya / (760) 435-3887  
Contact Email: JMoya@oceansideca.org  
Address: 300 North Coast Highway, Oceanside, CA 92054  
Contract Date: August 1, 2024  
Contract Amount: \$ 28,000.00  
Requirements of Contract: Property tax information, audit, budget forecasting

**G. COMPLIANCE:**

1. In the past five (5) years, has your firm or any firm owner, partner, officer, executive, or manager been criminally penalized or found civilly liable, either in a court of law or pursuant to the terms of a settlement agreement, for violating any federal, state, or local law in performance of a contract, including but not limited to, laws regarding health and safety, labor and employment, permitting, and licensing laws?

Yes       No

If **Yes**, use Attachment A to explain specific circumstances surrounding each instance. Include the name of the entity involved, the specific infraction(s) or violation(s), dates of instances, and outcome with current status.

2. In the past five (5) years, has your firm been determined to be non-responsible by a public entity?

Yes       No

If **Yes**, use Attachment A to explain specific circumstances of each instance. Include the name of the entity involved, the specific infraction, dates, and outcome.

**H. BUSINESS INTEGRITY:**

1. In the past five (5) years, has your firm been convicted of or found liable in a civil suit for making a false claim or material misrepresentation to a private or public entity?  
 **Yes**       **No**

If **Yes**, use Attachment A to explain specific circumstances of each instance. Include the entity involved, specific violation(s), dates, outcome and current status.

2. In the past five (5) years, has your firm or any of its executives, management personnel, or owners been convicted of a crime, including misdemeanors, or been found liable in a civil suit involving the bidding, awarding, or performance of a government contract?  
 **Yes**       **No**

If **Yes**, use Attachment A to explain specific circumstances of each instance; include the entity involved, specific infraction(s), dates, outcome and current status.

3. In the past five (5) years, has your firm or any of its executives, management personnel, or owners been convicted of a federal, state, or local crime of fraud, theft, or any other act of dishonesty?  
 **Yes**       **No**

If **Yes**, use Attachment A to explain specific circumstances of each instance; include the entity involved, specific infraction(s), dates, outcome and current status.

4. Do any of the Principals of your firm have relatives that are either currently employed by the City or were employed by the City in the past five (5) years?  
 **Yes**       **No**

If **Yes**, please disclose the names of those relatives in Attachment A.

**I. BUSINESS REPRESENTATION:**

1. Are you a local business with a physical address within the County of San Diego?  
 **Yes**       **No**

2. Are you a certified Small and Local Business Enterprise certified by the City of San Diego?  
 **Yes**       **No**

Certification # \_\_\_\_\_

3. Are you certified as any of the following:  
a. Disabled Veteran Business Enterprise Certification # \_\_\_\_\_  
b. Woman or Minority Owned Business Enterprise Certification # \_\_\_\_\_  
c. Disadvantaged Business Enterprise Certification # \_\_\_\_\_

**J. WAGE COMPLIANCE:**

In the past five (5) years, has your firm been required to pay back wages or penalties for failure to comply with the federal, state or local **prevailing, minimum, or living wage laws**?  **Yes**       **No**      If **Yes**, use Attachment A to explain the specific circumstances of each instance. Include the entity involved, the specific infraction(s), dates, outcome, and current status.

By signing this Pledge of Compliance, your firm is certifying to the City that you will comply with the requirements of the Equal Pay Ordinance set forth in SDMC sections 22.4801 through 22.4809.

**K. STATEMENT OF SUBCONTRACTORS & SUPPLIERS:**

Please provide the names and information for all subcontractors and suppliers used in the performance of the proposed contract, and what portion of work will be assigned to each subcontractor. Subcontractors may not be substituted without the written consent of the City. Use Attachment A if additional pages are necessary. If no subcontractors or suppliers will be used, please write "Not Applicable."

Company Name: N/A

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Contractor License No.: \_\_\_\_\_ DIR Registration No.: \_\_\_\_\_

Sub-Contract Dollar Amount: \$ \_\_\_\_\_ (per year) \$ \_\_\_\_\_ (total contract term)

Scope of work subcontractor will perform: \_\_\_\_\_

Identify whether company is a subcontractor or supplier: \_\_\_\_\_

Certification type (check all that apply): DBE DVBE ELBE MBE SLBE WBE Not Certified

Contractor must provide valid proof of certification with the response to the bid or proposal to receive participation credit.

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Contractor License No.: \_\_\_\_\_ DIR Registration No.: \_\_\_\_\_

Sub-Contract Dollar Amount: \$ \_\_\_\_\_ (per year) \$ \_\_\_\_\_ (total contract term)

Scope of work subcontractor will perform: \_\_\_\_\_

Identify whether company is a subcontractor or supplier: \_\_\_\_\_

Certification type (check all that apply): DBE DVBE ELBE MBE SLBE WBE Not Certified

Contractor must provide valid proof of certification with the response to the bid or proposal to receive participation credit.

**L. STATEMENT OF AVAILABLE EQUIPMENT:**

A full inventoried list of all necessary equipment to complete the work specified may be a requirement of the bid/proposal submission.

By signing and submitting this form, the Contractor certifies that all required equipment included in this bid or proposal will be made available one week (7 days) before work shall commence. In instances where the required equipment is not owned by the Contractor, Contractor shall explain how the equipment will be made available before the commencement of work. The City of San

Diego reserves the right to reject any response, in its opinion, if the Contractor has not demonstrated he or she will be properly equipped to perform the work in an efficient, effective matter for the duration of the contract period.

**M. TYPE OF SUBMISSION:** This document is submitted as:

- Initial submission of *Contractor Standards Pledge of Compliance*
- Initial submission of *Contractor Standards Pledge of Compliance* as part of a Cooperative agreement
- Initial submission of *Contractor Standards Pledge of Compliance* as part of a Sole Source agreement
- Update of prior *Contractor Standards Pledge of Compliance* dated \_\_\_\_\_.


**Complete all questions and sign below.**

Under penalty of perjury under the laws of the State of California, I certify that I have read and understand the questions contained in this Pledge of Compliance, that I am responsible for completeness and accuracy of the responses contained herein, and that all information provided is true, full and complete to the best of my knowledge and belief. I agree to provide written notice to the Purchasing Agent within five (5) business days if, at any time, I learn that any portion of this Pledge of Compliance is inaccurate. Failure to timely provide the Purchasing Agent with written notice is grounds for Contract termination.

I, on behalf of the firm, further certify that I and my firm will comply with the following provisions of SDMC section 22.3004:

- (a) I and my firm will comply with all applicable local, State and Federal laws, including health and safety, labor and employment, and licensing laws that affect the employees, worksite or performance of the contract.
- (b) I and my firm will notify the Purchasing Agent in writing within fifteen (15) calendar days of receiving notice that a government agency has begun an investigation of me or my firm that may result in a finding that I or my firm is or was not in compliance with laws stated in paragraph (a).
- (c) I and my firm will notify the Purchasing Agent in writing within fifteen (15) calendar days of a finding by a government agency or court of competent jurisdiction of a violation by the Contractor of laws stated in paragraph (a).
- (d) I and my firm will notify the Purchasing Agent in writing within fifteen (15) calendar days of becoming aware of an investigation or finding by a government agency or court of competent jurisdiction of a violation by a subcontractor of laws stated in paragraph (a).
- (e) I and my firm will cooperate fully with the City during any investigation and to respond to a request for information within ten (10) working days.

**Failure to sign and submit this form with the bid/proposal shall make the bid/proposal non-responsive. In the case of an informal solicitation, the contract will not be awarded unless a signed and completed *Pledge of Compliance* is submitted.**

Nichole Cone-Morishita, CFO	 <small>Digitally signed by Nichole Cone-Morishita Date: 2026.02.03 09:59:50 -08'00'</small>	<b>02/03/2026</b>
Name and Title	Signature	Date

**City of San Diego  
CONTRACTOR STANDARDS  
Attachment "A"**

Provide additional information in space below. Use additional Attachment "A" pages as needed. Each page must be signed. Print in ink or type responses and indicate question being answered.

I have read the matters and statements made in this Contractor Standards Pledge of Compliance and attachments thereto and I know the same to be true of my own knowledge, except as to those matters stated upon information or belief and as to such matters, I believe the same to be true. I certify under penalty of perjury that the foregoing is true and correct.

Nichole Cone-Morishita, CFO

Print Name, Title



Signature

Digitally signed by Nichole Cone-Morishita  
Date: 2026.02.03 09:59:59 -08'00'

02/03/2026

Date

## 2.4 EQUAL OPPORTUNITY CONTRACTING

### EQUAL OPPORTUNITY CONTRACTING PROGRAM (EOCP)

#### GOODS AND SERVICES CONTRACTOR REQUIREMENTS

##### I. City's Equal Opportunity Contracting Commitment.

The City of San Diego (City) promotes equal employment and subcontracting opportunities. The City is committed to ensuring that taxpayer dollars spent on public contracts are not paid to businesses that practice discrimination in employment or subcontracting. The City encourages all companies seeking to do business with the City to share this commitment. Contractors are encouraged to take positive steps to diversify and expand their subcontractor and supplier solicitation base and to offer opportunities to all eligible business firms.

*Contractors must submit the required EOCP documentation indicated below with their proposals. Contractors who fail to provide the required EOCP documentation are considered non-responsive.*

##### II. Definitions.

**Commercially Useful Function:** a Small Local Business Enterprise or Emerging Local Business Enterprise (SLBE/ELBE) performs a commercially useful function when it is responsible for execution of the work and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a commercially useful function, the SLBE/ELBE shall also be responsible, with respect to materials and supplies used on the contract, for negotiating price, determining quantity and quality, ordering the material, and installing (where applicable) and paying for the material itself.

To determine whether an SLBE/ELBE is performing a commercially useful function, an evaluation will be performed of the amount of work subcontracted, normal industry practices, whether the amount the SLBE/ELBE firm is to be paid under the contract is commensurate with the work it is actually performing and the SLBE/ELBE credit claimed for its performance of the work, and other relevant factors. Specifically, an SLBE/ELBE does not perform a commercially useful function if its role is limited to that of an extra participant in a transaction, contract, or project through which funds are passed in order to obtain the appearance of meaningful and useful SLBE/ELBE participation, when in similar transactions in which SLBE/ELBE firms do not participate, there is no such role performed.

**Disadvantaged Business Enterprise (DBE):** a certified business that is (1) at least fifty-one (51%) owned by socially and economically Disadvantaged Individuals, or, in the case of a publicly owned business at least fifty-one percent (51%) of the stock is owned by one or more socially and economically Disadvantaged Individuals; and (2) whose daily business operations are managed and directed by one or more socially and economically disadvantaged owners. Disadvantaged Individuals include Black Americans, Hispanic Americans, Asian Americans, and other minorities, or individual found to be disadvantaged by the Small Business Administration pursuant to Section 8 of the Small Business Reauthorization Act.

**Disabled Veteran Business Enterprise (DVBE):** a certified business that is (1) at least fifty-one percent (51%) owned by one or more Disabled Veterans; and (2) business operations must be managed and controlled by one or more Disabled Veterans. A Disabled Veteran is a veteran of the U.S. military, naval, or air service who resides in California and has a service-connected disability of at least 10% or more. The firm shall be certified by the State of California's Department of General Services, Office of Small and Minority Business.

**Emerging Business Enterprise (EBE):** a business whose gross annual receipts do not exceed the amount set by the City Manager, and which meets all other criteria set forth in the regulations implementing the City's Small and Local Business Preference Program. The City Manager shall review the threshold amount for EBEs on an annual basis, and adjust as necessary to reflect changes in the marketplace.

**Emerging Local Business Enterprise (ELBE):** a Local Business Enterprise that is also an Emerging Business Enterprise.

**Local Business Enterprise (LBE):** a business that has both a principal place of business and a significant employment presence in the County of San Diego, and that has been in operation for twelve (12) consecutive months.

**Minority Business Enterprise (MBE):** a certified business that is (1) at least fifty-one percent (51%) owned by one or more minority individuals, or, in the case of a publicly owned business at least fifty-one percent (51%) of the stock is owned by one or more minority individuals; and (2) whose daily business operations are managed and directed by one or more minorities owners. Minorities include the groups with the following ethnic origins: African, Asian Pacific, Asian Subcontinent, Hispanic, Native Alaskan, Native American, and Native Hawaiian.

**Other Business Enterprise (OBE):** any business which does not otherwise qualify as Minority, Woman, Disadvantaged, or Disabled Veteran Business Enterprise.

**Principal Place of Business:** a location wherein a business maintains a physical office and through which it obtains no less than fifty percent (50%) of gross annual receipts.

**Significant Employee Presence:** no less than twenty-five percent (25%) of a business's total number of employees.

**Small Business Enterprise (SBE):** a business whose gross annual receipts do not exceed the amount set by the City Manager, and that meets all other criteria set forth in regulations implementing the City's Small and Local Business Preference Program. The City Manager shall review the threshold amount for SBEs on an annual basis, and adjust as necessary to reflect changes in the marketplace. A business certified as a DVBE by the State of California, and that has provided proof of such certification to the City manager, shall be deemed to be an SBE.

**Small Local Business Enterprise (SLBE):** a Local Business Enterprise that is also a Small Business Enterprise.

**Women Business Enterprise (WBE):** a certified business that is (1) at least fifty-one percent (51 %) owned by a woman or women, or, in the case of a publicly owned business at least fifty-one percent (51%) of the stock is owned by one or more women; and (2) whose daily business operations are managed and directed by one or more women owners.

### **III. Disclosure of Discrimination Complaints.**

As part of its proposal, Contractor shall provide to the City a list of all instances within the past ten (10) years where a complaint was filed or pending against Contractor in a legal or administrative proceeding alleging that Contractor discriminated against its employees, subcontractors, vendors, or suppliers, and a description of the status or resolution of that complaint, including any remedial action taken. (Attachment AA).

### **IV. Work Force Report and Equal Opportunity Outreach Plan.**

- A. Work Force Report. Contractors shall submit with their proposal a Work Force Report (WFR) for approval by the City. (Attachment BB). If the City determines that there are under representations when compared to County Labor Force Availability data, then the Contractor will also be required to submit an Equal Employment Opportunity Plan (EEOP) to the City for approval. Questions regarding the WFR should be directed to the Equal Opportunity Contracting Department.
- B. Duty to Comply with Equal Opportunity Outreach Plan. A Contractor for whom an EEOP has been approved by the City shall use best efforts to comply with that EEOP.

### **V. Small and Local Business Program Requirements.**

The City has adopted a Small and Local Business Enterprise program for goods, services, and consultant contracts. The SLBE requirements are set forth in Council Policy 100-10. For contracts in which the Purchasing Agent is required to advertise for sealed proposals in the City's official newspaper or consultant contracts valued over \$50,000, the City shall:

- A. Apply a maximum of an additional 12% of the total possible evaluation points to the Contractor's final score for SLBE or ELBE participation. Additional points will be awarded as follows:
  - a. If the Contractor achieves 20% participation, apply 5% of the total possible evaluation points to the Contractor's score; or
  - b. If the Contractor achieves 25% participation, apply 10% of the total possible evaluation points to the Contractor's score; or
  - c. If the prime contractor is a SLBE or an ELBE, apply 12% of the total possible evaluation points to the Contractor's score.

## **VI. Maintaining Participation Levels.**

- A. Additional points are based on the Contractor's level of participation proposed prior to the award of the goods, services, or consultant contract. Contractors are required to achieve and maintain the SLBE or ELBE participation levels throughout the duration of the goods, services, or consultant contract.
- B. If the City modifies the original specifications, the Contractor shall make reasonable efforts to maintain the SLBE or ELBE participation for which the additional points were awarded. The City must approve in writing a reduction in SLBE or ELBE participation levels.
- C. Contractor shall notify and obtain written approval from the City in advance of any reduction in subcontract scope, termination, or substitution for a designated SLBE or ELBE subcontractor.
- D. Contractor's failure to maintain SLBE or ELBE participation levels as specified in the goods, services, or consultant contract shall constitute a default and grounds for debarment under Chapter 2, Article 2, Division 8, of the San Diego Municipal Code.
- E. The remedies available to the City under Council Policy 100-10 are cumulative to all other rights and remedies available to the City.

## **VII. Certifications.**

The City accepts certifications of MBE, WBE, DBE, or DVBE from the following certifying agencies:

- A. Current certification by the State of California Department of Transportation (CALTRANS) as DBE.
- B. Current MBE or WBE certification from the California Public Utilities Commission.
- C. DVBE certification is received from the State of California's Department of General Services, Office of Small and Minority Business.
- D. Current certification by the City of Los Angeles as DBE, WBE, or MBE.

Subcontractors' valid proof of certification status e.g., copy of MBE, WBE, DBE, or DVBE certification must be submitted with the proposal or contract documents. MBE, WBE, DBE, or DVBE certifications are listed for informational purposes only.

## **VIII. List of Attachments.**

- AA. Contractors Certification of Pending Actions
- BB. Work Force Report

**AA. CONTRACTORS CERTIFICATION OF PENDING ACTIONS**

As part of this Contract, the Contractor must provide to the City a list of all instances within the past 10 years where a complaint was filed or pending against the Contractor in a legal or administrative proceeding alleging that Contractor discriminated against its employees, subcontractors, vendors or suppliers, and a description of the status or resolution of that complaint, including any remedial action taken.


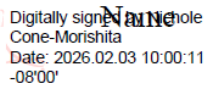
CHECK ONE BOX ONLY.

- The undersigned certifies that within the past 10 years the Contractor has NOT been the subject of a complaint or pending action in a legal administrative proceeding alleging that Contractor discriminated against its employees, subcontractors, vendors or suppliers.
- The undersigned certifies that within the past 10 years the Contractor has been the subject of a complaint or pending action in a legal administrative proceeding alleging that Contractor discriminated against its employees, subcontractors, vendors or suppliers. A description of the status or resolution of that complaint, including any remedial action taken and the applicable dates is as follows:

DATE OF CLAIM	LOCATION	DESCRIPTION OF CLAIM	LITIGATION (Y/N)	STATUS	RESOLUTION/ REMEDIAL ACTION TAKEN

Contractor Name: HdL Coren & Cone

Certified By Nichole Cone-Morishita Title CFO

  Date 02/03/2026

Signature

**EQUAL OPPORTUNITY CONTRACTING (EOC)**

1200 Third Avenue, Suite 200 • San Diego, CA 92101

Phone: (619) 236-6000 • Fax: (619) 236-5904

**BB. WORK FORCE REPORT**

The objective of the *Equal Employment Opportunity Outreach Program*, San Diego Municipal Code Sections 22.3501 through 22.3517, is to ensure that contractors doing business with the City, or receiving funds from the City, do not engage in unlawful discriminatory employment practices prohibited by State and Federal law. Such employment practices include, but are not limited to unlawful discrimination in the following: employment, promotion or upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rate of pay or other forms of compensation, and selection for training, including apprenticeship. Contractors are required to provide a completed *Work Force Report (WFR)*.

**NO OTHER FORMS WILL BE ACCEPTED  
CONTRACTOR IDENTIFICATION**

Type of Contractor:  Construction  Vendor/Supplier  Financial Institution  Lessee/Lessor  
 Consultant  Grant Recipient  Insurance Company  Other

Name of Company: HdL Coren & Cone

ADA/DBA: \_\_\_\_\_

Address (Corporate Headquarters, where applicable): 120 S. State College Blvd., Suite 200

City: Brea County: Orange State: CA Zip: 92821

Telephone Number: 714-879-5000 Fax Number: 714-845-7364

Name of Company CEO: Paula Cone

Address(es), phone and fax number(s) of company facilities located in San Diego County (if different from above):

Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_ Email: \_\_\_\_\_

Type of Business: Municipal Consultant Type of License: N/A

The Company has appointed: Nichole Cone-Morishita

As its Equal Employment Opportunity Officer (EEOO). The EEOO has been given authority to establish, disseminate and enforce equal employment and affirmative action policies of this company. The EEOO may be contacted at:

Address: 120 S. State College Blvd., Suite 200, Brea, CA 92821

Telephone Number: 714-879-5000 Fax Number: 714-845-7364 Email: ncone@hdlccpropertytax.com

- One San Diego County (or Most Local County) Work Force – Mandatory
- Branch Work Force \*
- Managing Office Work Force

Check the box above that applies to this WFR.

\*Submit a separate Work Force Report for all participating branches. Combine WFRs if more than one branch per county.

I, the undersigned representative of HdL Coren & Cone  
(Firm Name)

Orange, California hereby certify that information provided  
(County) (State)

herein is true and correct. This document was executed on this 3rd day of February, 2026



Digitally signed by Nichole Cone-Morishita  
 Date: 2026.02.03 10:00:20 -08'00'

(Authorized Signature)

Nichole Cone-Morishita

(Print Authorized Signature Name)

**WORK FORCE REPORT – Page 2**

NAME OF FIRM: HdL Coren & Cone DATE: February 2, 2026

OFFICE(S) or BRANCH(ES): Brea, CA COUNTY: Orange

INSTRUCTIONS: For each occupational category, indicate number of males and females in every ethnic group. Total columns in row provided. Sum of all totals should be equal to your total work force. Include all those employed by your company on either a full or part-time basis. The following groups are to be included in ethnic categories listed in columns below:

- (1) Black or African-American
- (2) Hispanic or Latino
- (3) Asian
- (4) American Indian or Alaska Native
- (5) Native Hawaiian or Pacific Islander
- (6) White
- (7) Other race/ethnicity; not falling into other groups

Definitions of the race and ethnicity categories can be found on Page 4

ADMINISTRATION OCCUPATIONAL CATEGORY	(1) Black or African American		(2) Hispanic or Latino		(3) Asian		(4) American Indian/ Nat. Alaskan		(5) Pacific Islander		(6) White		(7) Other Race/ Ethnicity	
	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)
Management & Financial											2	2		
Professional						2					3			
A&E, Science, Computer														
Technical						2					1			
Sales														
Administrative Support				2										
Services														
Crafts														
Operative Workers														
Transportation														
Laborers*														

\*Construction laborers and other field employees are not to be included on this page

Totals Each Column				2		4						6	2		
--------------------	--	--	--	---	--	---	--	--	--	--	--	---	---	--	--

**Grand Total All Employees** 14

Indicate by Gender and Ethnicity the Number of Above Employees Who Are Disabled:

Disabled															
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Non-Profit Organizations Only:

Board of Directors															
Volunteers															
Artists															

**WORK FORCE REPORT – Page 3**

NAME OF FIRM: \_\_\_\_\_ DATE: \_\_\_\_\_

OFFICE(S) or BRANCH(ES): \_\_\_\_\_ COUNTY: \_\_\_\_\_

INSTRUCTIONS: For each occupational category, indicate number of males and females in every ethnic group. Total columns in row provided. Sum of all totals should be equal to your total work force. Include all those employed by your company on either a full or part-time basis. The following groups are to be included in ethnic categories listed in columns below:

- (1) Black or African-American
- (2) Hispanic or Latino
- (3) Asian
- (4) American Indian or Alaska Native
- (5) Native Hawaiian or Pacific Islander
- (6) White
- (7) Other race/ethnicity; not falling into other groups

Definitions of the race and ethnicity categories can be found on Page 4

TRADE OCCUPATIONAL CATEGORY	(1) Black or African American		(2) Hispanic or Latino		(3) Asian		(4) American Indian/ Nat. Alaskan		(5) Pacific Islander		(6) White		(7) Other Race/ Ethnicity	
	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)	(M)	(F)
Brick, Block or Stone Masons														
Carpenters														
Carpet, Floor & Tile Installers Finishers														
Cement Masons, Concrete Finishers														
Construction Laborers														
Drywall Installers, Ceiling Tile Inst														
Electricians														
Elevator Installers														
First-Line Supervisors/Managers														
Glaziers														
Helpers; Construction Trade														
Millwrights														
Misc. Const. Equipment Operators														
Painters, Const. & Maintenance														
Pipelayers, Plumbers, Pipe & Steam Fitters														
Plasterers & Stucco Masons														
Roofers														
Security Guards & Surveillance Officers														
Sheet Metal Workers														
Structural Metal Fabricators & Fitters														
Welding, Soldering & Brazing Workers														
Workers, Extractive Crafts, Miners														

Totals Each Column														
--------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Grand Total All Employees**

Indicate By Gender and Ethnicity the Number of Above Employees Who Are Disabled:

Disabled														
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

## Work Force Report

### HISTORY

The Work Force Report (WFR) is the document that allows the City of San Diego to analyze the work forces of all firms wishing to do business with the City. We are able to compare the firm's work force data to County Labor Force Availability (CLFA) data derived from the United States Census. CLFA data is a compilation of lists of occupations and includes the percentage of each ethnicity we track (American Indian or Alaska Native, Asian, Black or African-American, Native Hawaiian or Pacific Islander, White, and Other) for each occupation. Currently, our CLFA data is taken from the 2010 Census. In order to compare one firm to another, it is important that the data we receive from the consultant firm is accurate and organized in the manner that allows for this fair comparison.

### WORK FORCE & BRANCH WORK FORCE REPORTS

When submitting a WFR, especially if the WFR is for a specific project or activity, we would like to have information about the firm's work force that is actually participating in the project or activity. That is, if the project is in San Diego and the work force is from San Diego, we want a San Diego County Work Force Report<sup>1</sup>. By the same token, if the project is in San Diego, but the work force is from another county, such as Orange or Riverside County, we want a Work Force Report from that county<sup>2</sup>. If participation in a San Diego project is by work forces from San Diego County and, for example, from Los Angeles County and from Sacramento County, we ask for separate Work Force Reports representing your firm from each of the three counties.

### MANAGING OFFICE WORK FORCE

Equal Opportunity Contracting may occasionally ask for a Managing Office Work Force (MOWF) Report. This may occur in an instance where the firm involved is a large national or international firm but the San Diego or other local work force is very small. In this case, we may ask for both a local and a MOWF Report<sup>1, 3</sup>. In another case, when work is done only by the Managing Office, only the MOWF Report may be necessary.<sup>3</sup>

### TYPES OF WORK FORCE REPORTS:

Please note, throughout the preceding text of this page, the superscript numbers one <sup>1</sup>, two <sup>2</sup> & three <sup>3</sup>. These numbers coincide with the types of work force report required in the example. See below:

- <sup>1</sup> One San Diego County (or Most Local County) Work Force – Mandatory in most cases
- <sup>2</sup> Branch Work Force \*
- <sup>3</sup> Managing Office Work Force

*\*Submit a separate Work Force Report for all participating branches. Combine WFRs if more than one branch per county.*

### RACE/ETHNICITY CATEGORIES

**American Indian or Alaska Native** – A person having origins in any of the peoples of North and South America (including Central America) and who maintains tribal affiliation or community attachment.

**Asian** – A person having origins in any of the peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.

**Black or African American** – A person having origins in any of the Black racial groups of Africa.

**Native Hawaiian or Pacific Islander** – A person having origins in any of the peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

**White** – A person having origins in any of the peoples of Europe, the Middle East, or North Africa.

**Hispanic or Latino** – A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin.

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## Exhibit A: Work Force Report Job Categories – Administration

Refer to this table when completing your firm's Work Force Report form(s).

### Management & Financial

Advertising, Marketing, Promotions, Public Relations, and Sales Managers  
Business Operations Specialists  
Financial Specialists  
Operations Specialties Managers  
Other Management Occupations  
Top Executives

### Professional

Art and Design Workers  
Counselors, Social Workers, and Other Community and Social Service Specialists  
Entertainers and Performers, Sports and Related Workers  
Health Diagnosing and Treating Practitioners  
Lawyers, Judges, and Related Workers  
Librarians, Curators, and Archivists  
Life Scientists  
Media and Communication Workers  
Other Teachers and Instructors  
Postsecondary Teachers  
Primary, Secondary, and Special Education School Teachers  
Religious Workers  
Social Scientists and Related Workers

### Architecture & Engineering, Science, Computer

Architects, Surveyors, and Cartographers  
Computer Specialists  
Engineers  
Mathematical Science Occupations  
Physical Scientists

### Technical

Drafters, Engineering, and Mapping Technicians  
Health Technologists and Technicians  
Life, Physical, and Social Science Technicians  
Media and Communication Equipment Workers

### Sales

Other Sales and Related Workers  
Retail Sales Workers  
Sales Representatives, Services  
Sales Representatives, Wholesale and Manufacturing  
Supervisors, Sales Workers

### Administrative Support

Financial Clerks  
Information and Record Clerks  
Legal Support Workers

Material Recording, Scheduling, Dispatching, and Distributing Workers  
Other Education, Training, and Library Occupations  
Other Office and Administrative Support Workers  
Secretaries and Administrative Assistants  
Supervisors, Office and Administrative Support Workers

### Services

Building Cleaning and Pest Control Workers  
Cooks and Food Preparation Workers  
Entertainment Attendants and Related Workers  
Fire Fighting and Prevention Workers  
First-Line Supervisors/Managers, Protective Service Workers  
Food and Beverage Serving Workers  
Funeral Service Workers  
Law Enforcement Workers  
Nursing, Psychiatric, and Home Health Aides  
Occupational and Physical Therapist Assistants and Aides  
Other Food Preparation and Serving Related Workers  
Other Healthcare Support Occupations  
Other Personal Care and Service Workers  
Other Protective Service Workers  
Personal Appearance Workers  
Supervisors, Food Preparation and Serving Workers  
Supervisors, Personal Care and Service Workers  
Transportation, Tourism, and Lodging Attendants

### Crafts

Construction Trades Workers  
Electrical and Electronic Equipment Mechanics, Installers, and Repairers  
Extraction Workers  
Material Moving Workers  
Other Construction and Related Workers  
Other Installation, Maintenance, and Repair Occupations  
Plant and System Operators  
Supervisors of Installation, Maintenance, and Repair Workers  
Supervisors, Construction and Extraction Workers  
Vehicle and Mobile Equipment Mechanics,

Installers, and Repairers  
Woodworkers

**Operative Workers**

Assemblers and Fabricators  
Communications Equipment Operators  
Food Processing Workers  
Metal Workers and Plastic Workers  
Motor Vehicle Operators  
Other Production Occupations  
Printing Workers  
Supervisors, Production Workers  
Textile, Apparel, and Furnishings Workers

**Transportation**

Air Transportation Workers  
Other Transportation Workers  
Rail Transportation Workers  
Supervisors, Transportation and Material  
Moving Workers  
Water Transportation Workers

**Laborers**

Agricultural Workers  
Animal Care and Service Workers  
Fishing and Hunting Workers  
Forest, Conservation, and Logging Workers  
Grounds Maintenance Workers  
Helpers, Construction Trades  
Supervisors, Building and Grounds Cleaning  
and Maintenance Workers  
Supervisors, Farming, Fishing, and Forestry  
Workers

**Exhibit B: Work Force Report Job Categories-Trade**

**Brick, Block or Stone Masons**

Brickmasons and Blockmasons  
Stonemasons

**Carpenters**

**Carpet, floor and Tile Installers and Finishers**

Carpet Installers  
Floor Layers, except Carpet, Wood and Hard  
Tiles  
Floor Sanders and Finishers  
Tile and Marble Setters

**Cement Masons, Concrete Finishers**

Cement Masons and Concrete Finishers  
Terrazzo Workers and Finishers

**Construction Laborers**

**Drywall Installers, Ceiling Tile Inst**

Drywall and Ceiling Tile Installers  
Tapers

**Electricians**

**Elevator Installers and Repairers**

**First-Line Supervisors/Managers**

First-line Supervisors/Managers of  
Construction Trades and Extraction Workers

**Glaziers**

**Helpers, Construction Trade**

Brickmasons, Blockmasons, and Tile and  
Marble Setters  
Carpenters  
Electricians  
Painters, Paperhangers, Plasterers and Stucco  
Pipelayers, Plumbers, Pipefitters and  
Steamfitters  
Roofers  
All other Construction Trades

**Millwrights**

Heating, Air Conditioning and Refrigeration  
Mechanics and Installers  
Mechanical Door Repairers  
Control and Valve Installers and Repairers  
Other Installation, Maintenance and Repair  
Occupations

**Misc. Const. Equipment Operators**

Paving, Surfacing and Tamping Equipment  
Operators  
Pile-Driver Operators  
Operating Engineers and Other Construction  
Equipment Operators

**Painters, Const. Maintenance**

Painters, Construction and Maintenance  
Paperhangers

**Pipelayers and Plumbers**

Pipelayers  
Plumbers, Pipefitters and Steamfitters

**Plasterers and Stucco Masons****Roofers****Security Guards & Surveillance Officers****Sheet Metal Workers****Structural Iron and Steel Workers****Welding, Soldering and Brazing Workers**

Welders, Cutter, Solderers and Brazers  
Welding, Soldering and Brazing Machine  
Setter, Operators and Tenders

**Workers, Extractive Crafts, Miners**

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# TAB B – EXECUTIVE SUMMARY AND RESPONSES TO SPECIFICATIONS

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## 2.12 EXECUTIVE SUMMARY

Thank you for the opportunity to present this proposal for HdL Coren & Cone's (HdLCC) Property Tax Audit and Reporting Services to the City of San Diego.

HdLCC has the personnel, expertise, technology and databases to meet and exceed the City's stated needs. HdLCC has been recovering property tax revenues and providing comprehensive reports including trending analyses and budget estimates to local governments since 1992 and currently serves over 280 cities, successor agencies and special districts in California including 14 cities and one special district in San Diego County. The advantages that HdLCC offers San Diego include:

- HdLCC's property tax team is familiar with all aspects of property taxes and has worked with the personnel in San Diego County for more than 25 years. They thoroughly understand the needs and challenges these changing times present in forecasting revenue and accurately assessing the trends we are seeing in real estate. This ensures prompt and knowledgeable responses to City inquiries and provides relevant and timely information on issues impacting the City's revenues.
- HdL Coren & Cone maintains property tax data for 44 counties including all cities, the county, and special districts within those counties, and in many of these counties the depth of data is 20 years or more. In San Diego County we have over 30 years of historical data which allows HdLCC to provide comprehensive trend analyses for the City including comparisons of all cities within the county.
- HdL Coren & Cone's property tax software tool is available to all City personnel and is included as part of the service without a per seat cost. On-site training is available and our online support puts City staff in touch with our knowledgeable team if questions arise after the training session. All enhancements made to the product are pushed to the user seamlessly. The database is updated monthly with sale transactions and ownership changes.
- HdL Coren & Cone has the technology and ability to audit the secured and unsecured property tax roll for entire counties and has recovered millions of dollars of property tax revenue that was not found by other consultants. Our audit staff uses the most advanced technology to identify potential errors, prepares submittal materials and follows up with County staff to ensure parcels requiring corrective action are processed.
- HdLCC provides our budget forecast tools including a 5-year forecast to local governments at the beginning of February each year. The elements included in the forecast revenue projection and those that are added by City staff based on local information allow for a quantifiable estimate backed by facts. These elements include the CPI applied to non-Prop 8 reduced properties, sale transaction information for the value to be added to sales activity, an estimate of Proposition 8 value restorations in economic recovery cycles and historically added new construction as a guide for additional growth. Our estimates are within 1% of actual in 85% of our clients.

The Technical Representative for this Contract is Nichole Cone-Morishita.

## 2.13 PROPOSER'S RESPONSE TO THE RFP

### Property Tax Audits and Reporting Services

#### 1. GENERAL STRATEGY

Property taxes in California have evolved into an extremely complex system that requires experience and expertise to fully monitor. There are two broad categories of property (real and personal); three tax rolls (secured, unsecured and state assessed), and numerous peculiarities such as possessory interests, mines & mineral rights and the distribution of tax revenue from private aircraft. The revenues generated by the property tax system need to be distributed to a myriad of taxing entities including cities, counties, schools, special districts and redevelopment agencies both directly and as pooled allocations. The subtleties of the apportionment of revenues in Teeter or non-Teeter cities are often challenging and confusing. The Company's property tax information systems allow us to provide information and analysis from the city's property tax data set to city staff quickly and accurately.

The Company's historical data (32 years in San Diego County) provide a critical resource for trending, analysis and economic planning. We have developed reports that assist cities in better understanding the significance of the Proposition 8 reductions during economic downturns and the overall impact of those declines and potential recovery patterns as the real estate environment changes. Our revenue modeling for General Fund and Successor Agencies give cities tools to better forecast revenue based on data collected from transfers of ownership, successful appeals and Proposition 8 reductions, historical new construction and how those elements fit together in the overall picture of revenue forecasting.

With the adoption of SB 1096 in 2004, revenues formerly identified as Vehicle License Fees (VLF) are paid through the County Educational Revenue Augmentation Fund (ERAF). The year-to-year growth of VLF in Lieu from ERAF is now tied to gross property value growth between tax years. The monitoring of this revenue source for budget projections is a feature of our property tax services.

HdL Coren & Cone (HdLCC) annually purchases the secured, unsecured rolls and Board of Equalization (BOE) tax roll data from San Diego County and BOE respectively. This data is then updated with purchased real estate data to reflect the most current owner of record, sale prices, deed information and if necessary is used to complete the City parcel record with current situs and mailing addresses. Sale transaction history and the current and historical appeal data are additional data sets purchased to augment the Assessor's released data and is made available on our web-based property tax software. These additional datasets also provide reports for better understanding changes to the property tax roll between release dates. All data necessary to update the original lien date set from the Assessor and the procurement of the lien date rolls is purchased by HdLCC and provided to the City as a part of this service.

#### 2. OBJECTIVES AND METHODOLOGY

The methodology that the Company follows in identifying, correcting and recovering property tax errors includes the following:

- Task I Establish county data set and reconcile the annual auditor-controller assessed valuation report to the assessor's lien date rolls and identify discrepancies.
- Task II Identify and correct errors through the performance of secured parcel audit and unsecured audit review.
- Task III Prepare reports, review and analyze the data in preparation to meet with City staff to discuss year-to-year changes and trends.
- Task IV Ongoing analysis, appeal updates, transfer of ownership updates, remittance advice review, budget projections.

HdL Coren & Cone has ample staff to devote to the tasks required in this request for qualifications. Our knowledgeable staff will be assigned to ensure that the deadlines for deliverables are met and that requests placed by City staff are handled expeditiously.

### **3. TIMELINE FOR PROPERTY TAX ANALYSIS AND AUDIT SERVICES:**

- County assessment rolls are purchased annually in July.
- The property data program will be available for access via the internet within 30 days of the execution of the agreement. Parcel data will be updated monthly to include the most current ownership information due to parcel transfers.
- The secured audits for the City will be completed and submitted to the County Assessor for corrective action within 90 days of receipt of county rolls. The City will receive file copies of submittals simultaneously with submissions to the County Assessor.
- Data collection from the County Assessor's and Auditor Controller's offices for reports is performed in August and September each year and preliminary reports will be delivered to the City prior to the end of November annually. Preliminary reports will include estimates of general fund revenue for the fiscal year.
- Preparation of a General Fund Revenue Spreadsheet 5-year forecast to assist the City in its budgeting process will be provided annually in February. Reviews of Successor Agency revenue allocations and residual revenue distributions will be conducted as requested by the City/Successor Agency
- The final tax ratio percentages are available from the auditor controller's office annually in February/March. Final reports will be prepared and delivered via email prior to the end of April annually.

### **4. PROPERTY TAX REPORTING SERVICES**

Property tax rolls and the data taxed are released once a year in a July/August time frame by the assessor. These are the rolls that are turned over to the auditor for taxation and then the treasurer for the mailing of bills and collecting property tax revenues. HdLCC furnishes a variety of reports based on these rolls detailing property and revenue trends for the entire City and for custom defined geographic areas. These reports can be used for budgeting purposes, planning, economic development and public information. Among the reports available are top 25, 50, 100-property owner/taxpayer listings, multiple ownership properties, non-owner-occupied parcels, identification of property ownership transfers and completed construction projects for tracking reassessments. We also provide the City with quarterly reports of pending assessment appeals and quarterly sales transactions and trending analyses. HdLCC selects the most relevant reports to review with staff at our annual meetings, however as needed and upon request, other reports will be provided to the City. Our updated materials relating to sale transactions, budget receipts to levy and appeal updates are provided quarterly to the City in electronic formats and HdLCC staff is available by conference call or video conferencing meetings to review the materials and answer questions that may arise from these quarterly updates.

The secured and unsecured roll data is available annually from the County Assessor in July/August. The lien date rolls are reconciled to the certified value reports received by the City from the Auditor Controller in August and after verifying that the data reconciles, HdLCC processes the property data. Discrepancies between the Assessor's and Auditor Controller's data are researched and reported to the City.

The San Diego County Auditor Controller's website has historical reports available that detail the remittances received by the City with each apportionment. HdLCC has the ability to reconcile the receipts to the levy (calculated taxes to be received) and point out areas of deviation of receipts between tax years. This analysis can assist a City in budgeting where specific tax revenues may not be recurring or where receipts in one year may be inflated or reduced due to one-time aberrations.

HdLCC will provide the following reports based on the 2026-27 lien date rolls and will provide the reports annually, quarterly or monthly as appropriate: Reports are also available from prior years, if needed.

**Samples of Reports included in the portfolio of deliverables may include:**

- City/Agency Roll Summary Graph – 5-year history
- Top 40 Net Taxable Change History – summary
- Top 40 Value Change Listing – detailed history
- Category Summary Year to Year Growth- 2-year comparison
- Transfer of Ownership Summary
- Transfer of Ownership Listing
- Negative Value Change Parcels
- Median/Average Sales Price of Property Sales
- Comparison of Peak Sale Price to Current Sale Price
- Proposition 8 Historical Reductions & Recaptured Value Analysis
- City/Agency Assessment Roll Summary
- Tax Dollar Breakdown Graph
- Average Weighted Tax Share - Citywide
- Top Secured/Unsecured Property Owner/Taxpayer Summary Reports  
Top 10, 25, 50, 100 available
- Use Category Summary
- Revenue Calculation for City and Special Districts
- Non-Residential New Construction - Gann Limit -Proposition 111

**5. PROPERTY TAX FORECAST**

Beginning as soon as the lien date roll has been received and reconciled with the auditor's data, HdLCC will begin to prepare a preliminary estimate of the future five fiscal years. For the preliminary estimate, the most recent transfer of ownership, CPI and appeal data will be utilized. It is expected that the preliminary estimate will be able to be supplied prior to the end of September.

As additional transfer and CPI data is received, we are able to present a picture of the whole calendar year that impacts growth for the following fiscal year. Our final budget forecast tools including a 5-year forecast are provided to local governments at the beginning of February each year. The elements included in the forecast revenue projection and those that are added by City staff based on local information allow for a quantifiable estimate backed by facts. These elements include the CPI applied to non-Prop 8 reduced properties, sale transaction information for the value to be added to sales activity, an estimate of Proposition 8 value restorations in economic recovery cycles and historically added new construction as a guide for additional growth. Our estimates are within 1% of actual in 85% of our clients. Versions of the property tax forecast including likely, optimistic and conservative estimates will be supplied.

## 6. PROPERTY TAX AUDIT

HdLCC has been auditing and monitoring property taxes for cities for 28 years. During that time, we have recovered more than \$95 million of net property tax revenue for our client agencies. Our ability to provide this service relies on information provided by county assessors, auditor-controllers and tax collectors.

### Secured Audits

Upon approval of the contract, HdLCC will perform an analysis of the Secured Roll to identify all parcels on the secured tax roll and verify that parcel assessed valuations and the resulting taxes are correctly allocated to the City. This analysis is accomplished through the use of specialized computer software, assessor maps, city maps, GIS maps, city records, and other pertinent documents. The review will include the lien date secured data for the 2026-27 tax year as well as historical data back to the 2023-2024 tax year after excluding previous audit misallocations identified by the City or its current contractor.

HdLCC has the technology, methodology and trained staff to analyze all secured parcels within the City to identify costly errors resulting in the misallocation of property taxes. HdLCC audits the secured and property records two ways: first reviewing the entire county to find parcels miscoded to other jurisdictions; and second, reviewing the parcels within the city, county or agency to ensure that each is coded to the appropriate taxing entity.

Our advanced technology, accuracy and track record have placed us in a unique position to be hired by cities to find additional revenues after audits have been performed by prior consultants. In addition, by filing audit results with the County Assessor in a timely manner, we can assure that the repetitive errors from previous years will not re-occur. Secured audits are performed annually.

### Unsecured Audits

HdLCC's software uses the addresses connected with each unsecured tax bill to cross reference this tax bill data to secured parcels. Using this data, we can determine if business property has been properly assigned to a secured parcel. We will perform an annual unsecured review for misallocations.

## 7. WEB-BASED PROPERTY TAX SOFTWARE APPLICATION

HdLCC provides a web-based software application to clients as a user-friendly tool to access the City's property tax data. HdLCC provides updates to the data portion of the product on monthly basis to reflect changes in ownership, updated appeals filings, and deed recordings.

As modifications and enhancements are made to the program, clients receive an enhanced version of the software at no additional cost.

Training will be provided to city staff within the first two months after the execution of the agreement for property tax management and audit services and is available annually for new staff members or staff requiring a refresher course. If additional training sessions are required, the fees in the compensation section under hourly fees will be charged.

The help manual available within the program is easy to navigate and user friendly. HdLCC staff is available Monday through Friday, 8 a.m. to 5 p.m. to answer questions and assist staff on the use of the software. Assistance is available either by phone or via email.

The City will be granted a site license for the application, providing no limit to the number of users. HdLCC will not charge an annual maintenance fee for the software program. Periodically, as the program changes and product enhancements are developed, upgrades or new releases of the software are issued at no additional cost to the client.

**Secured Assessment Details**

Parcel: 345-090-59-00 Details

Is Flagged:

Use Category: Commercial

Use Code: 23

Regional Shopping Center

Owner: U T C VENTURE LLC

DBA: U T C VENTURE LLC

Mail Name: U T C VENTURE LLC

Mail Address: PO BOX 130940  
CARLSBAD, CA 92013

Absentee:  Taxable:

TRA: 008-118

Location: 4321 LA JOLLA VILLAGE DR

City: SAN DIEGO

Zip Code: 92101

Agency: San Diego General Fund

Exem Desc: Public Schools, Colleges

Net AV: \$894,095,369

HGX: \$0

General Fund Revenue: \$1,507,448.62

Successor Agency Revenue: \$0.00

Tax Bill: \$8,685,351.18

Year	Land	Imprvmnts.	Fixtures	Pers.Prop.	Subtotal	Exems	Net Total	% Change	Taxable
2025	\$106,719,117	\$796,635,110	\$0	\$0	\$903,354,227	\$9,458,858	\$894,095,369	0.93%	<input checked="" type="checkbox"/>
2024	\$104,626,586	\$781,210,893	\$0	\$0	\$885,837,479	\$0	\$885,837,479	2.00%	<input checked="" type="checkbox"/>
2023	\$102,575,085	\$765,893,033	\$0	\$0	\$868,468,118	\$0	\$868,468,118		<input checked="" type="checkbox"/>

**General**

**Sales**

Date	Doc.#	Seller	Buyer or Borrower	Type	Price
07-07-2016	338463	NORDSTROM INC	UTC VENTURE LLC	AIR F	\$30,000,000

**Overlays**

**Appeals**

No Associated Appeals.

## 8. QUALIFICATIONS AND EXPERIENCE

### Key Staff

HdL Coren & Cone's Property Tax Service team is comprised of individuals with extensive experience in property tax administration, business development, financial management, audit review, and economic development.

### Paula Cone

Paula Cone is the President of HdL Coren and Cone, the property tax arm of the HdL Companies, and has over twenty years of municipal experience in finance and city management and 30 years of property tax analysis, local agency interface and audit review experience. She joined the firm in 1990 to oversee the development of the property tax analysis, audit and software elements in use today. She developed the first cost-effective and accurate computer program for identifying, monitoring, auditing and correcting property tax misallocations. Paula oversees the company's property tax management, marketing and public outreach. She is often a speaker at conferences and chapter meetings on topics relative to trends being seen that will have an impact on property tax forecasting as well as participating in workshops reviewing the property tax and revenue allocation processes. Ms. Cone earned her Bachelor's degree from California State University at Long Beach. She is former Parks and Recreation Director and Assistant City Manager for the City of Lawndale.

### David Schey

David has over 30 years of experience with HdLCC since joining the firm in 1994. His prior experience includes service as Planning Director, Community Development Director and Deputy Director of Redevelopment as well as having provided development and consulting services to municipal clients. As a principal with HdLCC, David has provided client services in connection with tax allocations bonds; property tax and tax increment issues; tax sharing calculation; and analysis of legislative actions. David has spoken at numerous conferences and seminars sponsored by the California Redevelopment Association and the League of California Cities.

In addition to his professional work in connection with local government, David served for over six years as a member and chairman of both the Planning Commission and Parks and Recreation Commission. Education: Bachelor of Arts, University of California; Los Angeles, California; Bachelor of Arts, California State University; Long Beach, California; Master of Public Administration, University of Southern California; Los Angeles, California.

### **Nichole Cone**

Nichole has over 25 years of property tax analytical and processing experience. She specializes in understanding the data received from Assessor & Auditor, used for secured and unsecured parcel audits and property tax analysis.

Nichole Cone joined HdLCC in 1992. She oversees the acquisition and processing of county assessor and auditor controller data into HdLCC's database. Preparation and production of property tax reports and client data sets are also under Ms. Cone's direction, as well as the auditing division which is responsible for verifying and correcting jurisdictional and boundary errors. She and her team have identified errors which have resulted in a redistribution of net tax revenues of \$ 52.6 million to client agencies since 2000. The property tax database is also used to verify jurisdictional and boundary errors for sales tax audit purposes. She oversees the staff responsible for the HdLCC Annual Comprehensive Financial Report (ACFR) product and fields many of the general day-to-day client inquiries. Ms. Cone was instrumental in our system redesign which closely mirrors the systems used by counties. Education: Bachelor of Arts, Loyola Marymount University, Los Angeles, California.

### **Darren Hernandez**

Darren Hernandez joined HdL Coren & Cone as a Principal in January 2021 following a long career in public service. Prior to joining HdL Coren & Cone, Darren served with the City of Santa Clarita for seventeen years, first as Director of Administrative Services and subsequently as Deputy City Manager.

The projects Darren coordinated for Santa Clarita include creation of a citywide Open Space Preservation District; creation of the Santa Clarita Public Library; creation of a citywide Landscape Maintenance District; and coordination of sixteen annexations of unincorporated territory including negotiation of property tax transfer agreements between the city and Los Angeles County. Darren also served as a member of the Oversight Board of the Successor Agency. Education: Bachelor of Arts, State University of New York at New Paltz, he studied public finance as a graduate student at the Maxwell School of Citizenship and Public Affairs at Syracuse University.

### **Joel Hermann**

Mr. Hermann is HdLCC's IT Director. In addition to supervising and directing our IT staff, and oversight of the HdLCC network and client web application, he designs, implements, and maintains several of HdLCC's data entry, processing and mining applications. He and his staff also administer City and Special District direct assessments processing for placement on the annual tax roll. He works closely with client City and Special District staff and provides technical support for our client applications. Joel studied Computer Science at the University of California – Riverside, and Data Science at Western Governors University.

## **9. REFERENCES**

### **City of Beverly Hills**

Property Tax Audit, Information, Management Services  
Client Since 2013

Jeff Muir, Finance Director, (310) 285-2447  
Contract Amount: \$20,800

### **City of Long Beach**

Property Tax Audit, Information, Management Services  
Client Since 2006

Geraldine Alejo, Budget Manager, (562) 570-5478  
Contract Amount: \$25,800

### **City of Oceanside**

Property Tax Audit, Information, Management Services  
Client Since 2000

Jill Moya, Accounting Manager, (760) 435-3887  
Contract Amount: \$28,000

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# APPENDIX – SAMPLE REPORTS

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## **Historical Reports.**

Assessed Value History

Sales Value History

Appeals History

## **Growth Comparisons.**

Top 40 Secured Value Changes

Use Category Summary

Growth by Use Category

Property Tax Dollar Breakdown

Proposition 8 Recapture History

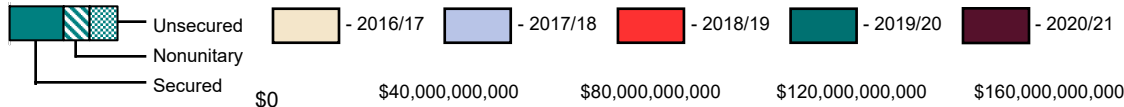
Top Ten Property Taxpayers

## **Reports for Revenue Projections.**

Property Tax Revenue Summary

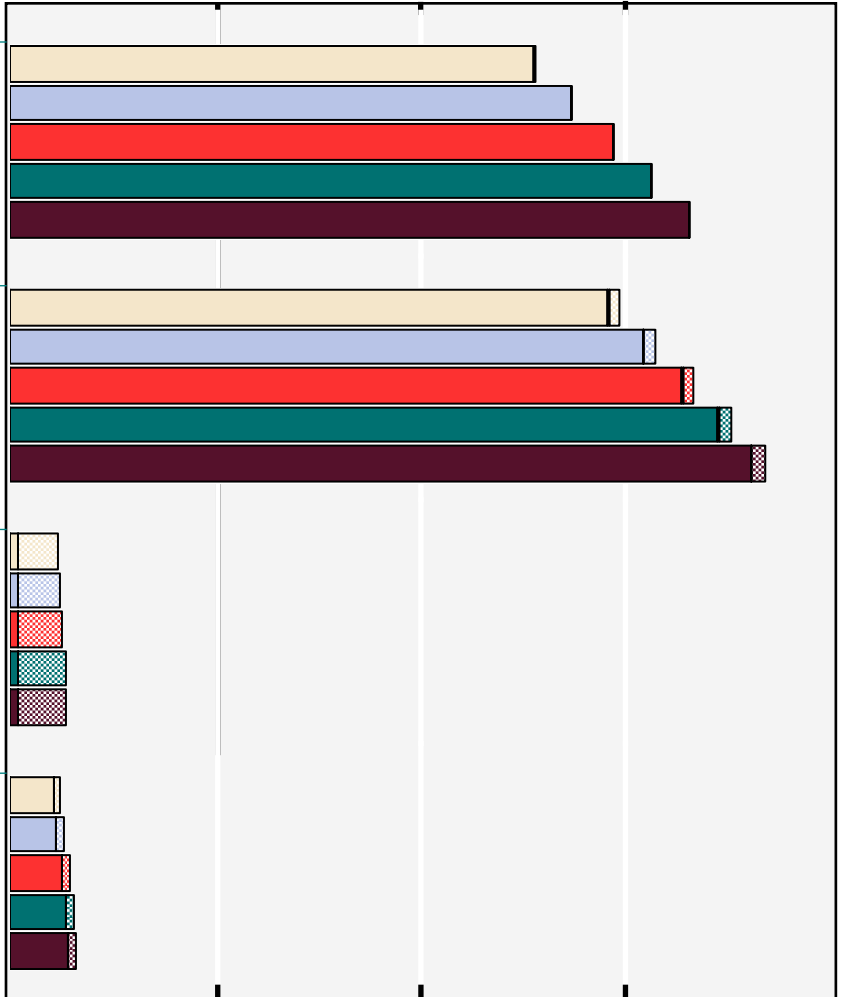
5 Year Budget Estimate

# THE CITY OF SAN DIEGO 2016/17 TO 2020/21 ASSESSED VALUES



### Land

\$102,456,284,503  
\$109,744,850,297  
\$117,696,646,455  
\$125,403,025,354  
\$132,881,707,046

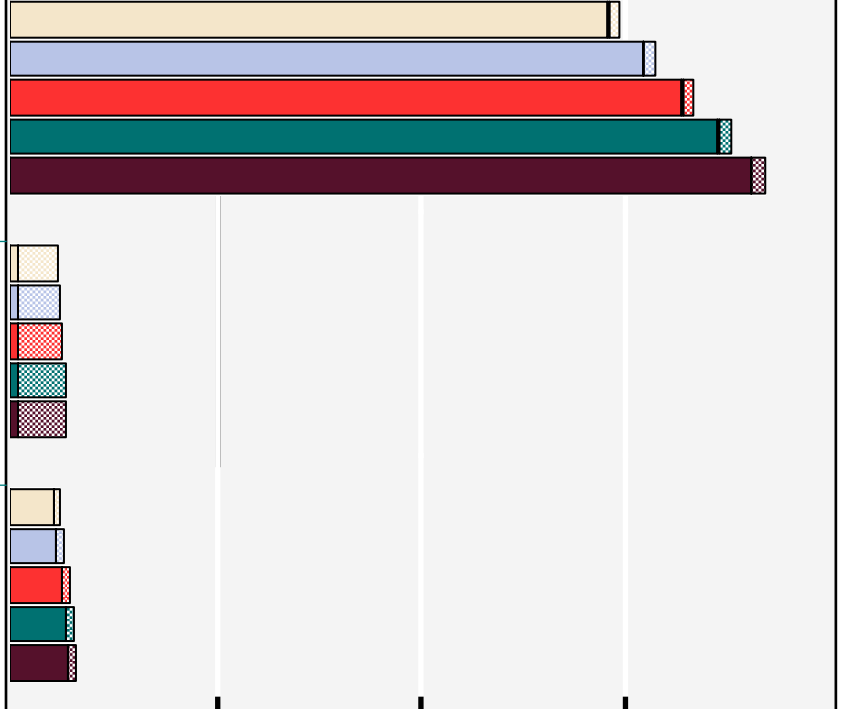


### Percent Change City County

7.1%		6.8%
7.2%		6.9%
6.5%		6.2%
6.0%		5.8%

### Improvements

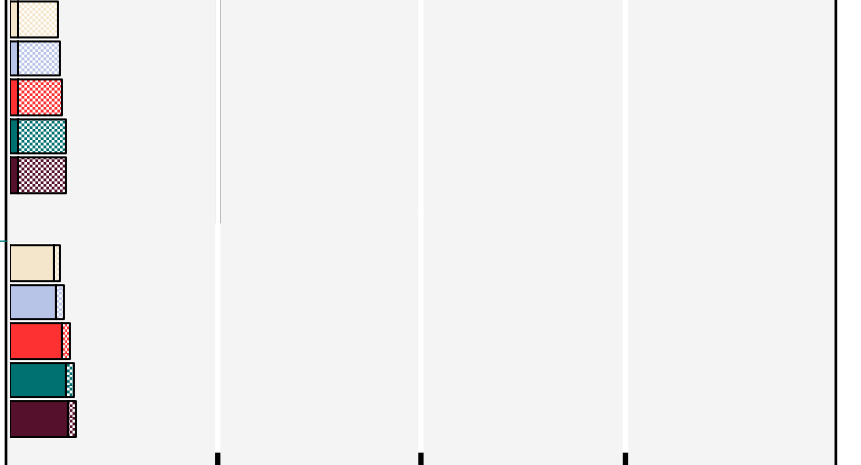
\$119,044,155,413  
\$125,909,058,550  
\$133,632,473,115  
\$140,866,017,437  
\$147,423,479,519



5.8%		5.5%
6.1%		5.5%
5.4%		5.3%
4.7%		5.1%

### Personal Property

\$9,495,220,701  
\$9,787,725,880  
\$10,070,959,796  
\$10,815,257,593  
\$10,960,278,959



3.1%		2.6%
2.9%		5.0%
7.4%		4.4%
1.3%		3.0%

### Exemptions

\$9,893,798,601  
\$10,383,587,442  
\$11,688,284,234  
\$12,461,947,361  
\$12,688,546,458



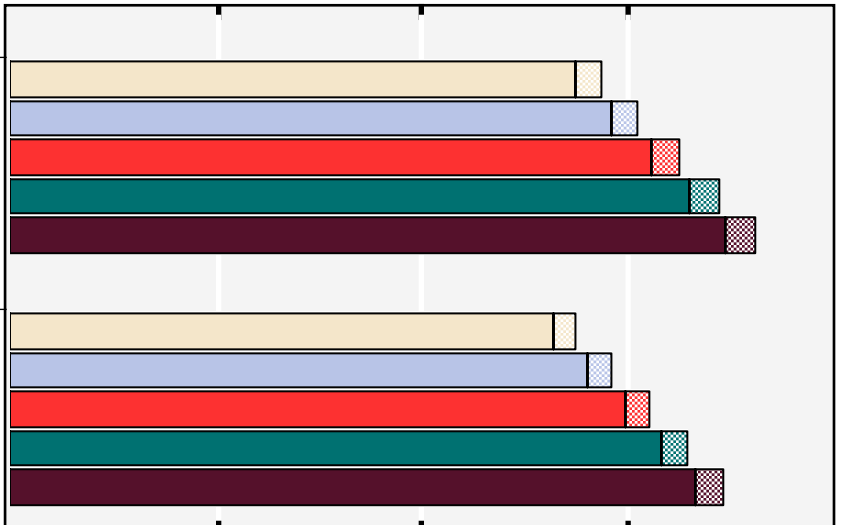
5.0%		4.4%
12.6%		9.5%
6.6%		6.7%
1.8%		3.8%

\$80,000,000,000    \$160,000,000,000    \$240,000,000,000    \$320,000,000,000

### City County

### Gross Assessed

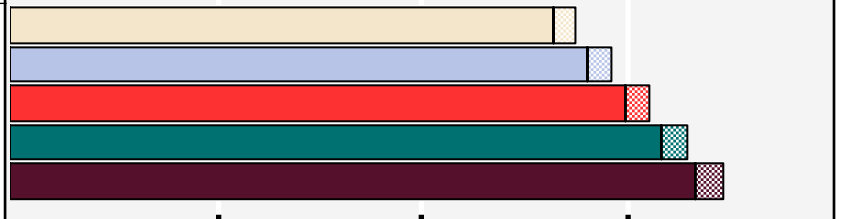
\$230,995,660,617  
\$245,441,634,727  
\$261,400,079,366  
\$277,084,300,384  
\$291,265,465,524



6.3%		6.0%
6.5%		6.1%
6.0%		5.7%
5.1%		5.3%

### Net Taxable Value

\$221,101,862,016  
\$235,058,047,285  
\$249,711,795,132  
\$264,622,353,023  
\$278,576,919,066



6.3%		6.0%
6.2%		6.0%
6.0%		5.7%
5.3%		5.4%



# THE CITY OF SAN DIEGO

## 2020/21 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
304-070-64-00	Residential	Kilroy Realty Lp	3200 Paseo Village Way	\$196,847,715	+\$138,565,641	+238%
363-080-49-00	Commercial	Glen At Scripps Ranch C C R C Llc	9800 Glen Center Dr	\$223,438,996	+\$129,479,196	+138%
461-220-50-00	Residential	Mgw Del li Llc	6161 Fairmount Ave	\$139,661,955	+\$99,209,057	+245%
345-250-13-00	Commercial	A A T La Jolla Commons Llc	4707 Executive Dr	\$241,033,678	+\$88,262,009	+58%
313-421-03-00	Residential	L P F Overlook Inc	15909 Ave Venusto	\$119,000,000	+\$84,429,554	+244%
341-032-02-00	Industrial	Qualcomm Inc	10185 Mckellar Ct	\$867,108,080	+\$81,155,962	+10%
350-461-18-00	Commercial	7600 Fay Avenue Llc	7600 Fay Ave	\$70,953,353	+\$70,953,353	+9,999%
345-091-01-00	Residential	U T C Residential Owner Llc	8800 Lombard Pl	\$179,145,960	+\$70,947,960	+66%
343-122-26-00	Industrial	A R E-S D Region No 39 Llc	9625 Towne Centre Dr	\$97,756,800	+\$67,366,800	+222%
534-185-04-01	Commercial	Irvine Residential Highrise Llc	702 E Broadway	\$71,329,728	+\$67,084,896	+1,580%
304-070-65-00	Commercial	Kilroy Realty Lp	12830 El Camino Real	\$80,472,586	+\$53,721,031	+201%
343-230-40-00	Industrial	Are-Sd Region No 61 Llc	4210 Campus Point Ct	\$78,850,000	+\$46,471,290	+144%
343-230-41-00	Industrial	Are-Sd Region No 61 Llc	4242 Campus Point Ct	\$113,545,323	+\$42,888,040	+61%
452-406-17-00	Residential	Strauss Fifth Avenue Lp	5Th Ave	\$52,602,056	+\$41,227,491	+362%
535-563-39-00	Commercial	G D C V li B P Village C-2 R E I T Llc	100 Park Plz	\$246,297,167	+\$39,403,155	+19%
535-371-02-00	Commercial	S V F Richman Thirteenth St Sd Llc	339 12Th Ave	\$106,637,178	+\$37,832,101	+55%
343-230-17-00	Industrial	Are-Sd Region No 61 Llc	10210 Campus Point Dr	\$64,542,469	+\$36,074,198	+127%
369-121-14-00	Institutional	Kaiser Foundation Hospitals	9455 Clairemont Mesa Blvd	\$53,931,840	+\$35,940,418	+200%
458-030-17-00	Residential	Monogram Residential Mission Gorge Proje	6850 Mission Gorge Rd	\$168,544,800	+\$35,051,241	+26%
533-402-09-00	Commercial	Carte Partners Llc	405 Ash St	\$62,653,020	+\$34,802,020	+125%
345-250-16-00	Commercial	A A T La Jolla Commons Llc	4750 Executive Dr	\$52,991,870	+\$32,984,418	+165%
677-420-02-00	Residential	Civita Purl Llc	7901 Civita Blvd	\$42,846,349	+\$30,742,085	+254%
438-020-11-00	Residential	Mission Valley Investors Lp	730 N Camino Del Rio	\$141,408,465	+\$30,360,558	+27%
533-213-18-00	Commercial	Ta Valentina Lp	1905 Pacific Hwy	\$52,530,402	+\$30,165,302	+135%
533-517-03-00	Vacant	S D C C Middle Block Llc	C St	\$29,991,312	+\$29,991,312	+9,999%
350-171-10-00	Institutional	Museum Of Contemporary Art San Diego	700 Prospect St	\$31,535,532	+\$29,946,411	+1,884%
345-250-12-00	Commercial	A A T La Jolla Commons Llc	4747 Executive Dr	\$167,132,077	+\$29,456,878	+21%
535-155-01-00	Residential	Entrada S D Investors Lp	453 13Th St	\$34,782,000	+\$26,122,085	+302%
466-260-32-00	Residential	Wesley Terrace Partners Lp	5343 Monroe Ave	\$24,800,000	+\$24,800,000	+9,999%
535-154-06-00	Commercial	Pinnacle Parkside Development Us Lp	1475 Island Ave	\$183,942,518	+\$24,569,421	+15%
534-342-14-00	Institutional	K R 1335 Broadway Llc	1335 Broadway	\$24,000,000	+\$24,000,000	+9,999%
533-517-02-00	Vacant	220 W Broadway Market Rate 2 Llc	220 W Broadway	\$23,155,297	+\$23,155,297	+9,999%
304-070-67-00	Commercial	Kilroy Realty Lp	3387 Del Mar Heights Rd	\$96,039,010	+\$23,131,451	+32%
461-220-51-00	Residential	Mission Gorge Investors Lp	4440 Twain Ave	\$144,350,400	+\$22,845,180	+19%
458-010-34-00	Vacant	Palmer Mission Gorge Properties Lp	6974 Mission Gorge Rd	\$27,854,954	+\$21,613,412	+346%
466-820-24-00	Residential	Cardinal Group San Diego I Llc	4929 Collwood Blvd	\$93,472,800	+\$20,954,973	+29%
534-321-06-00	Recreational	Bcm 625 Broadway Llc	625 Broadway	\$7,852,745	-\$34,455,583	-81%
356-400-37-00	Industrial	Sharp Healthcare	5651 Copley Dr	\$0	-\$35,271,001	-100%
308-103-14-00	Commercial	Fairmont Del Mar Llc	5300 Grand Del Mar Ct	\$190,176,233	-\$41,490,492	-18%
444-060-24-00	Commercial	Morris Cerullo Legacy Center Foundation LI	875 S Hotel Cir	\$72,545,634	-\$47,055,158	-39%

Data Source: San Diego County Assessor 2019/20 And 2020/21 Secured Tax Rolls

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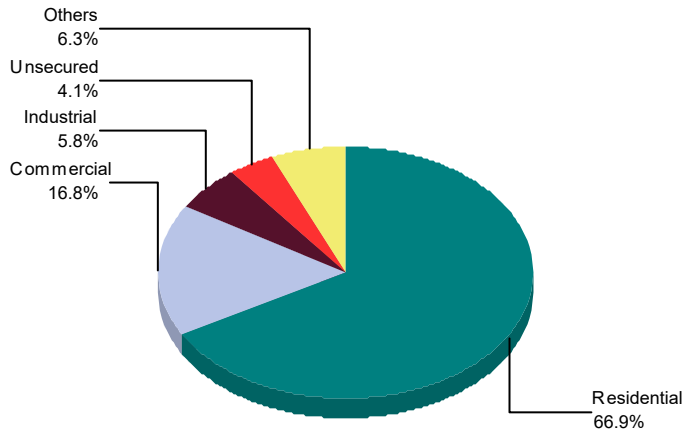
Prepared On 1/21/2026 By MW

# THE CITY OF SAN DIEGO 2020/21 USE CATEGORY SUMMARY

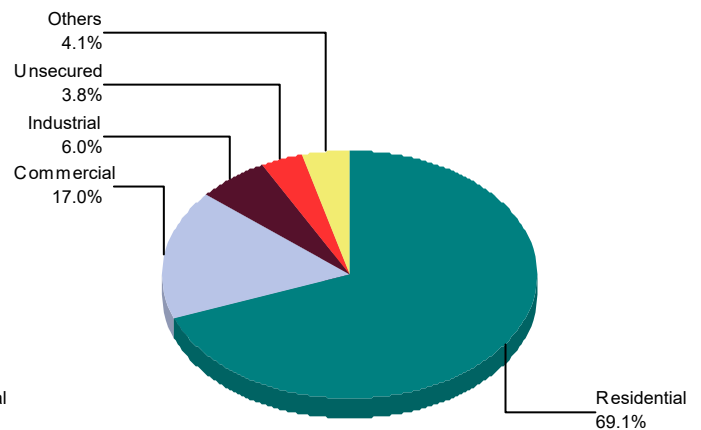
## BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	355,359	\$194,964,783,634 (66.9%)	\$192,570,075,943 (69.1%)
Commercial	10,418	\$49,034,074,143 (16.8%)	\$47,287,388,356 (17.0%)
Industrial	3,604	\$17,030,374,773 (5.8%)	\$16,712,657,193 (6.0%)
Dry Farm	350	\$182,948,447 (0.1%)	\$119,066,859 (0.0%)
Institutional	896	\$6,316,898,466 (2.2%)	\$824,471,235 (0.3%)
Irrigated	9	\$6,318,492 (0.0%)	\$6,318,492 (0.0%)
Recreational	4,287	\$965,861,303 (0.3%)	\$950,073,109 (0.3%)
Vacant	1,895	\$2,171,091,955 (0.7%)	\$2,102,015,373 (0.8%)
Exempt	5,558	\$0 (0.0%)	\$0 (0.0%)
SBE Nonunitary	[32]	\$26,520,619 (0.0%)	\$26,520,619 (0.0%)
Cross Reference	[6,606]	\$8,551,265,378 (2.9%)	\$7,456,825,048 (2.7%)
Unsecured	[33,842]	\$12,015,328,314 (4.1%)	\$10,521,506,839 (3.8%)
Unknown	1	\$0 (0.0%)	\$0 (0.0%)
<b>TOTALS</b>	<b>382,377</b>	<b>\$291,265,465,524</b>	<b>\$278,576,919,066</b>

**ASSESSED VALUE**



**NET TAXABLE VALUE**



# THE CITY OF SAN DIEGO

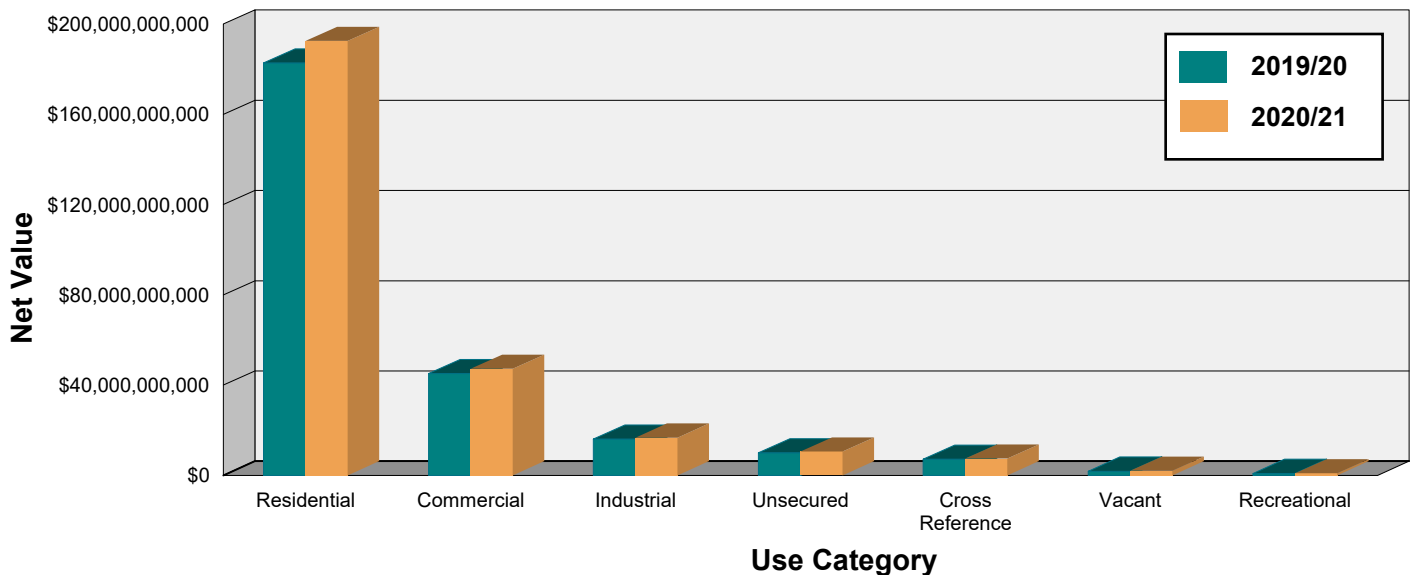
## 2020/21 GROWTH BY USE CATEGORY

### 2019/20 to 2020/21 Value Growth by Use Category

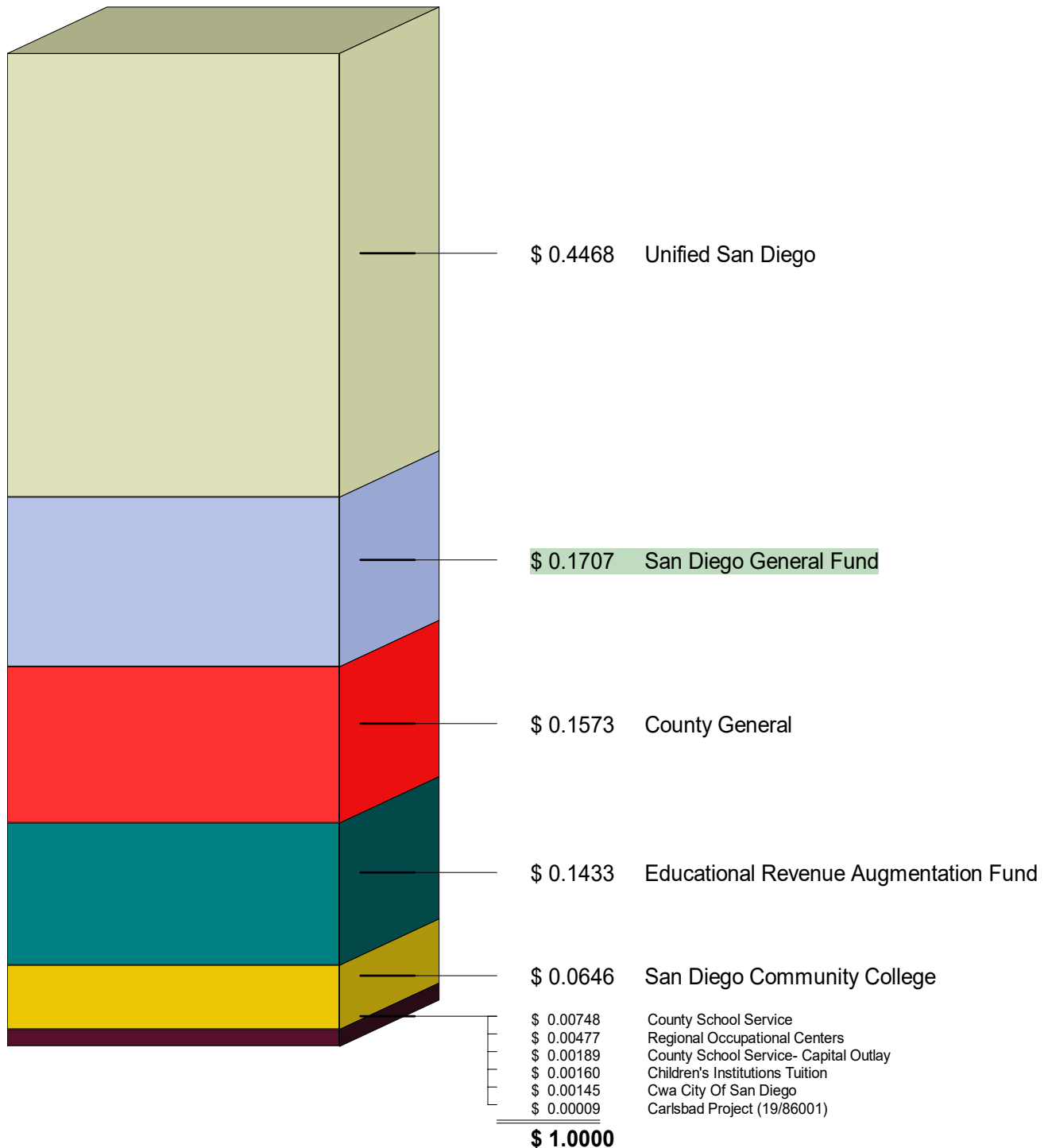
Category	2019/20 Net Taxable Value		2020/21 Net Taxable Value			\$ Change	% Change
Residential	<i>354,354</i>	\$182,766,350,067	<i>355,359</i>	\$192,570,075,943	(69.1%)	\$9,803,725,876	5.4%
Commercial	<i>10,417</i>	\$45,054,433,103	<i>10,418</i>	\$47,287,388,356	(17.0%)	\$2,232,955,253	5.0%
Industrial	<i>3,611</i>	\$16,058,738,790	<i>3,604</i>	\$16,712,657,193	(6.0%)	\$653,918,403	4.1%
Unsecured	<i>[34,351]</i>	\$10,010,993,274	<i>[33,842]</i>	\$10,521,506,839	(3.8%)	\$510,513,565	5.1%
Cross Reference	<i>[6,930]</i>	\$7,205,683,623	<i>[6,606]</i>	\$7,456,825,048	(2.7%)	\$251,141,425	3.5%
Vacant	<i>1,895</i>	\$1,847,024,219	<i>1,895</i>	\$2,102,015,373	(0.8%)	\$254,991,154	13.8%
Recreational	<i>4,155</i>	\$865,408,845	<i>4,287</i>	\$950,073,109	(0.3%)	\$84,664,264	9.8%
Institutional	<i>899</i>	\$658,515,463	<i>896</i>	\$824,471,235	(0.3%)	\$165,955,772	25.2%
Dry Farm	<i>352</i>	\$118,050,090	<i>350</i>	\$119,066,859	(0.0%)	\$1,016,769	0.9%
SBE Nonunitary	<i>[31]</i>	\$31,645,088	<i>[32]</i>	\$26,520,619	(0.0%)	<b>-\$5,124,469</b>	<b>-16.2%</b>
Irrigated	<i>9</i>	\$5,510,461	<i>9</i>	\$6,318,492	(0.0%)	\$808,031	14.7%
Exempt	<i>5,562</i>	\$0	<i>5,558</i>	\$0	(0.0%)	\$0	0.0%
Unknown	<i>0</i>	\$0	<i>1</i>	\$0	(0.0%)	\$0	0.0%
<b>TOTALS</b>	<b><i>381,254</i></b>	<b>\$264,622,353,023</b>	<b><i>382,377</i></b>	<b>\$278,576,919,066</b>	<b>(100.0%)</b>	<b>\$13,954,566,043</b>	<b>5.3%</b>

Numbers in blue are parcel/assessment counts

### Assessed Value by Major Use Category



# THE CITY OF SAN DIEGO PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 008-001, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: San Diego County Assessor 2020/21 Annual Tax Increment Tables

Prepared On 1/21/2026 By MW

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**San Diego General Fund**

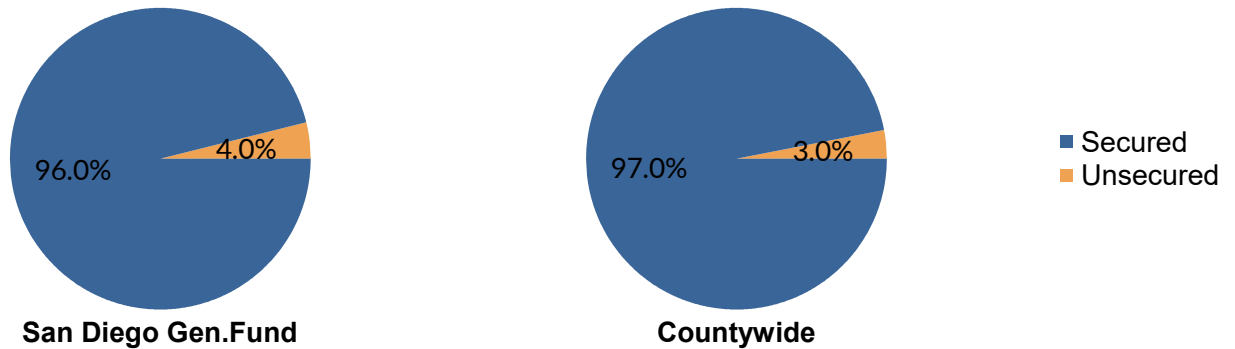
1% Revenue Split  
Unsecured: 3.0%; Secured: 97.0%

	<u>Total</u>	<u>Unsecured</u>	<u>Secured</u>
Tax Revenue Calculation @ 1% (includes shifts)	\$421,020,362	\$12,711,196	\$408,309,166
Aircraft (33.33% share to City)	\$760,028.00	\$760,028.00	
Unitary Revenue	\$8,623,810		\$8,623,810
<b>ESTIMATED 1% REVENUE ALLOCATION</b>	<b>\$430,404,200</b>	<b>\$13,471,224</b>	<b>\$416,932,976</b>
Less Admin Fee	-\$3,843,087		
VLF AA Allocation	\$163,233,923		

**San Diego City Zoological Exhibits Debt Service (6085-51)**

	<u>Total</u>	<u>Unsecured</u>	<u>Secured</u>
Tax Revenue Calculation @ 1% (includes shifts)	\$0	\$0	\$0
Unitary Revenue	\$3,433,159		\$3,433,159
<b>ESTIMATED 1% REVENUE ALLOCATION</b>	<b>\$3,433,159</b>	<b>\$0</b>	<b>\$3,433,159</b>
Debt Service Override Tax Rate Revenue	\$13,928,846	\$526,075	\$13,402,771

**Secured & Unsecured 1% Revenue Proportion**



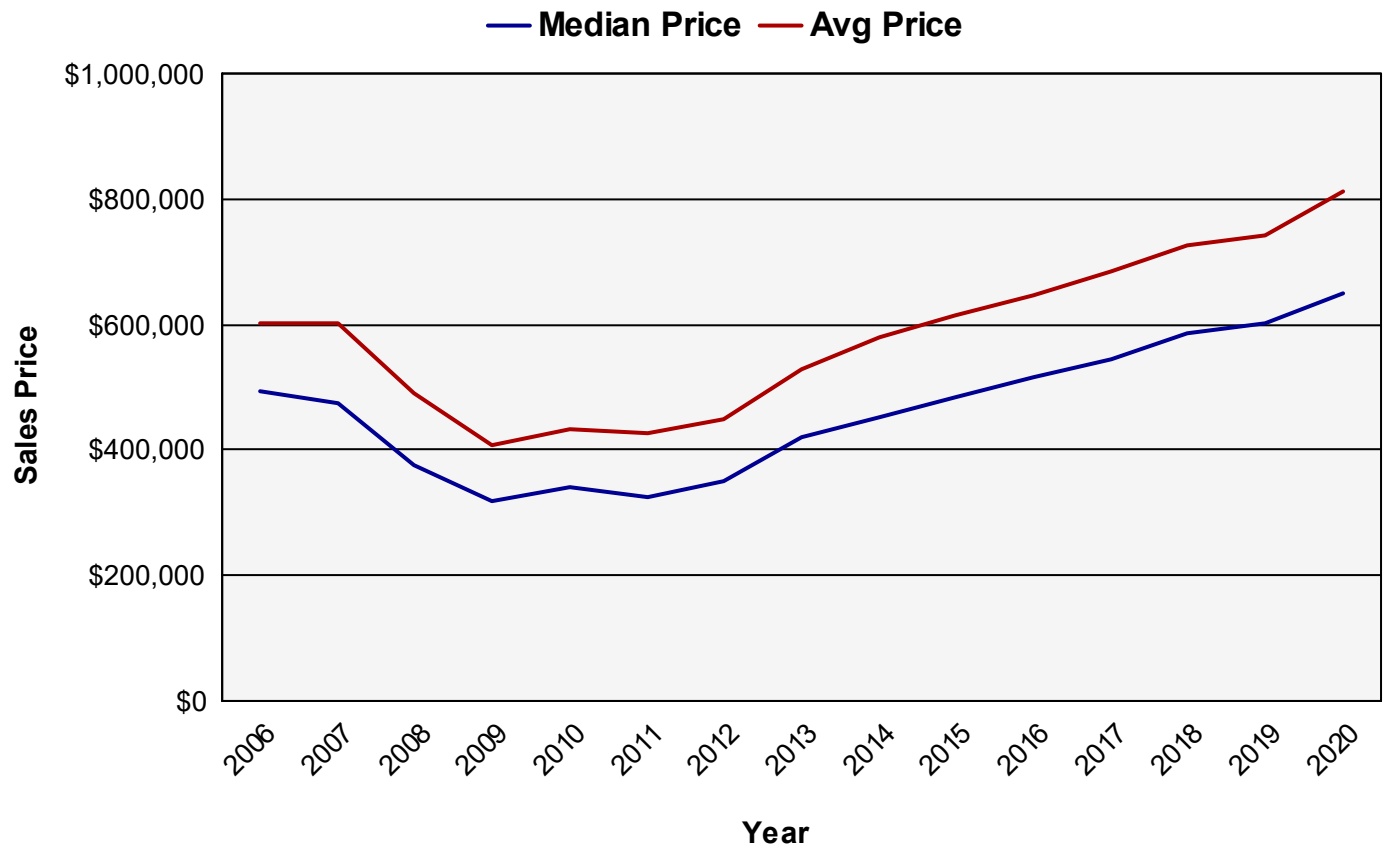
Notes: ◦ Property Tax Revenue Summary assumes 100% payment of taxes. Delinquency is not considered in the report; however, rates of between 1% and 2.5% are typical.  
 ◦ Revenue split is estimated from countywide roll revenue proportion.  
 ◦ Homeowner exemption revenue is included in this revenue model.  
 ◦ Tax increment revenue from pass-throughs or residual distributions are not included. Also not included are many pooled revenue adjustments, including county administrative fees, supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, and roll corrections.



# THE CITY OF SAN DIEGO SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2006 - 12/31/2020)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2006	15,727	\$602,359	\$495,000	
2007	13,853	\$601,110	\$475,000	-4.04%
2008	13,008	\$490,393	\$375,000	-21.05%
2009	15,002	\$408,986	\$320,000	-14.67%
2010	15,017	\$431,779	\$340,000	6.25%
2011	14,167	\$425,601	\$325,000	-4.41%
2012	16,192	\$449,346	\$350,000	7.69%
2013	16,727	\$527,631	\$420,000	20.00%
2014	15,491	\$579,586	\$453,000	7.86%
2015	16,857	\$613,631	\$483,000	6.62%
2016	17,388	\$646,699	\$515,000	6.63%
2017	16,688	\$683,494	\$545,250	5.87%
2018	15,526	\$727,140	\$585,000	7.29%
2019	15,331	\$743,401	\$601,500	2.82%
2020	15,958	\$813,338	\$650,000	8.06%



\* Multiparcel and trust transfers, quitclaim deeds, timeshares, and partial sales are excluded from this analysis.

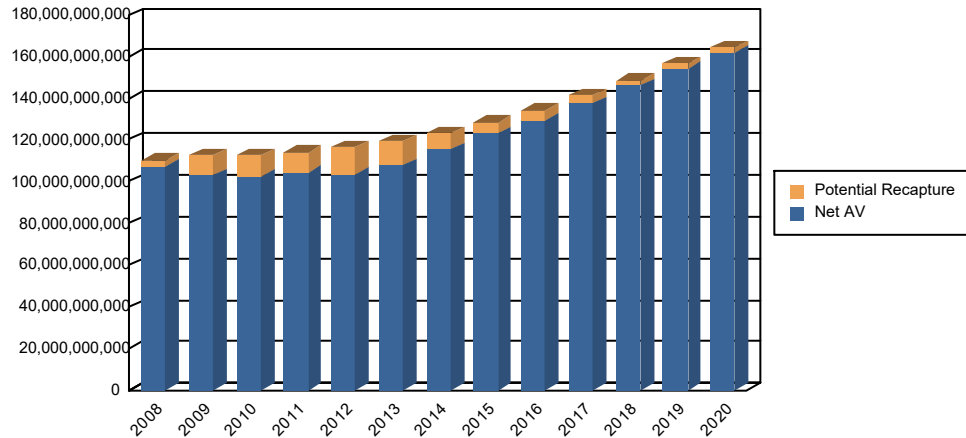
# THE CITY OF SAN DIEGO

## PROP 8 POTENTIAL RECAPTURE HISTORY

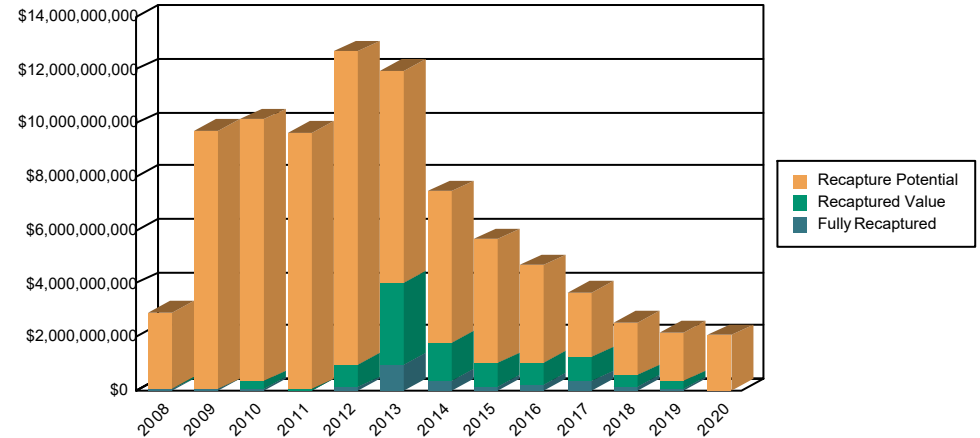
### Single Family Residential Parcels

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels	Inflation Adjusted Peak Taxable Values	Potential Recapture	% of All Parcels	Prop 8 Parcels that have fully Recaptured	Increase in Real AV Due to full Recaptures	Prop 8 Parcels that have Recaptured Value	Increase in Real AV Due to Recaptures
2008	28,041	11,227,213,715	14,122,222,763	2,895,009,048	8.7%	165	28,668,946	352	48,384,986
2009	74,226	28,502,399,097	38,233,930,662	9,731,531,565	23.1%	145	25,305,289	354	38,117,101
2010	72,714	27,751,414,226	37,892,924,543	10,141,510,317	22.6%	1,315	47,964,010	7,081	322,360,677
2011	66,693	25,880,787,151	35,529,315,930	9,648,528,779	20.7%	105	12,669,521	396	28,602,156
2012	88,171	34,691,983,228	47,383,262,974	12,691,279,746	27.3%	2,390	97,007,639	27,106	987,062,746
2013	82,767	33,831,340,222	45,781,809,231	11,950,469,009	25.6%	22,397	977,071,338	67,122	4,029,003,124
2014	56,295	25,632,033,440	33,064,986,965	7,432,953,525	17.4%	6,998	343,272,825	42,141	1,794,704,097
2015	45,397	21,997,394,896	27,655,600,851	5,658,205,955	14.0%	3,622	153,257,156	33,367	1,011,490,567
2016	38,747	19,507,538,325	24,177,273,740	4,669,735,415	11.9%	3,966	194,403,763	29,805	1,061,711,660
2017	31,697	16,725,748,980	20,403,347,593	3,677,598,613	9.7%	6,004	335,558,384	25,443	1,216,290,033
2018	23,937	13,287,397,673	15,839,763,728	2,552,366,055	7.3%	2,815	138,803,737	16,347	561,385,430
2019	19,988	11,344,687,432	13,506,972,367	2,162,284,935	6.1%	1,254	56,872,822	11,018	315,434,068
2020	17,927	10,526,129,727	12,582,508,994	2,056,379,267	5.4%				

Totals for Single Family Residential Parcels



Prop 8 History



The report identifies parcels that were granted a value reduction and possess value recapture potential per Proposition 8. The reductions were based on market conditions at the time of assessor review. This calculation is derived from historical transfers of ownership, Assessor applied Proposition 8 reductions and trends in the marketplace relative to median and average home sales and is an estimate of the impact of current adjustments to the assessment roll as of the 2020-21 lien date.

The Inflation Adjusted Peak Value is defined as a parcel's highest value after its most recent sale. If a parcel is assessed for a lower value after its most recent sale, then the sales price becomes the peak value. Peak values are inflated annually according to Proposition 13. Prop 8 Parcels that have recaptured value include both parcels that have been fully recaptured as well as parcels that have only recaptured a portion of the Inflation Adjusted Peak Values. Proposition 8 potential value recapture is shown in the Potential Recapture Column and assumes no future sales transactions. Sale of Proposition 8 parcels resets base value and removes the parcel from the Proposition 8 list.



# THE CITY OF SAN DIEGO

## 2020/21 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) QUALCOMM INC	19	\$2,185,681,748	0.82%	3	\$42,111,153	0.40%	<b>\$2,227,792,901</b>	<b>0.80%</b>	Industrial San Diego General Fund
2) A R E-S D REGION LLC (Pending Appeals On Parcels)	64	\$2,159,550,367	0.81%				<b>\$2,159,550,367</b>	<b>0.78%</b>	Industrial San Diego General Fund
3) KILROY REALTY LP (Pending Appeals On Parcels)	44	\$1,185,538,805	0.44%	8	\$3,193,512	0.03%	<b>\$1,188,732,317</b>	<b>0.43%</b>	Commercial San Diego General Fund
4) IRVINE COMPANY L L C	35	\$1,131,942,094	0.42%	5	\$1,539,210	0.01%	<b>\$1,133,481,304</b>	<b>0.41%</b>	Commercial San Diego General Fund
5) UTC VENTURE LLC	21	\$895,182,721	0.33%	1	\$3,895,289	0.04%	<b>\$899,078,010</b>	<b>0.32%</b>	Commercial San Diego General Fund
6) HOST HOTELS AND RESORTS LP	2	\$826,469,843	0.31%	2	\$440,401	0.00%	<b>\$826,910,244</b>	<b>0.30%</b>	Cross-Reference Successor Agency
7) ILLUMINA INC (Pending Appeals On Parcels)	9	\$387,525,048	0.14%	7	\$302,781,294	2.88%	<b>\$690,306,342</b>	<b>0.25%</b>	Industrial San Diego General Fund
8) H G FENTON MATERIAL COMPANY (Pending Appeals On Parcels)	73	\$628,142,849	0.23%	9	\$3,036,123	0.03%	<b>\$631,178,972</b>	<b>0.23%</b>	Industrial San Diego General Fund
9) FASHION VALLEY MALL LLC	6	\$537,855,411	0.20%				<b>\$537,855,411</b>	<b>0.19%</b>	Commercial San Diego General Fund
10) ONE PARK BOULEVARD LLC	1	\$516,040,911	0.19%	1	\$21,420,000	0.20%	<b>\$537,460,911</b>	<b>0.19%</b>	Cross-Reference Successor Agency
<b>Top Ten Total</b>	274	\$10,453,929,797	3.90%	36	\$378,416,982	3.60%	<b>\$10,832,346,779</b>	<b>3.89%</b>	
<b>City Total</b>		\$268,055,412,227			\$10,521,506,839		<b>\$278,576,919,066</b>		

Top Owners last edited on 11/3/21 by MaheaV using sales through 06/30/2021 (Version r.1)

Data Source: San Diego County Assessor 2020/21 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 1/24/2026 By MW



# THE CITY OF SAN DIEGO APPEALS HISTORY

Appeals History Listing - 2016 Through 12/16/2025 - In Appeal Number Order

2016 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
<b>2016 Totals</b>	675	Appeals Allowed	\$4,334,257,208	\$3,743,840,067	\$-590,417,141	Value Decline:	13.6%
	216	Appeals Denied	\$679,847,910				
	2	Appeals Pending	\$657,969				
	1,659	Appeals Withdrawn	\$12,512,362,235				
	<b><u>2,552</u></b>	<b>Appeals</b>	<b><u>\$17,527,125,322</u></b>	<b><u>\$3,743,840,067</u></b>	<b><u>\$-590,417,141</u></b>		

2017 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
<b>2017 Totals</b>	274	Appeals Allowed	\$3,910,643,819	\$3,316,258,798	\$-594,385,021	Value Decline:	15.2%
	225	Appeals Denied	\$1,128,093,574				
	35	Appeals Pending	\$712,511,634				
	1,494	Appeals Withdrawn	\$12,652,764,795				
	<b><u>2,028</u></b>	<b>Appeals</b>	<b><u>\$18,404,013,822</u></b>	<b><u>\$3,316,258,798</u></b>	<b><u>\$-594,385,021</u></b>		

2018 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
<b>2018 Totals</b>	398	Appeals Allowed	\$4,783,733,814	\$4,195,859,326	\$-587,874,488	Value Decline:	12.3%
	223	Appeals Denied	\$1,362,646,796				
	25	Appeals Pending	\$634,360,754				
	1,348	Appeals Withdrawn	\$10,914,437,440				
	<b><u>1,994</u></b>	<b>Appeals</b>	<b><u>\$17,695,178,804</u></b>	<b><u>\$4,195,859,326</u></b>	<b><u>\$-587,874,488</u></b>		

2019 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
<b>2019 Totals</b>	515	Appeals Allowed	\$6,049,902,739	\$5,384,871,753	\$-665,030,986	Value Decline:	11.0%
	217	Appeals Denied	\$1,491,212,630				
	25	Appeals Pending	\$500,254,396				
	1,084	Appeals Withdrawn	\$10,889,033,292				
	<b><u>1,841</u></b>	<b>Appeals</b>	<b><u>\$18,930,403,057</u></b>	<b><u>\$5,384,871,753</u></b>	<b><u>\$-665,030,986</u></b>		



# THE CITY OF SAN DIEGO APPEALS HISTORY

Appeals History Listing - 2016 Through 12/16/2025 - In Appeal Number Order

2020 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change		
<b>2020 Totals</b>	420	Appeals Allowed	\$7,087,843,773	\$6,220,593,339	\$-867,250,434	Value Decline:	12.2%
	208	Appeals Denied	\$2,437,774,681				
	24	Appeals Pending	\$230,558,530				
	1,777	Appeals Withdrawn	\$21,233,041,889				
	<b><u>2,429</u></b>	<b>Appeals</b>	<b><u>\$30,989,218,873</u></b>	<b><u>\$6,220,593,339</u></b>	<b><u>\$-867,250,434</u></b>		

<b>SAN DIEGO, ENTIRE CITY Listed Totals</b>	2,282	Appeals Allowed	\$26,166,381,353	\$22,861,423,283	\$-3,304,958,070	Value Decline:	12.6%
	1,089	Appeals Denied	\$7,099,575,591				
	111	Appeals Pending	\$2,078,343,283				
	7,362	Appeals Withdrawn	\$68,201,639,651				
	<b><u>10,844</u></b>	<b>Appeals</b>	<b><u>\$103,545,939,878</u></b>	<b><u>\$22,861,423,283</u></b>	<b><u>\$-3,304,958,070</u></b>		



# SAMPLE CITY REVENUE ESTIMATE - SIMILAR SALES GROWTH NEXT YEAR, THEN LONG-TERM AVERAGE

2021-22 Through 2025-26 General Fund/VLF Revenue Estimate Based on 2020-21 Values and Estimated Changes

General Fund	2021-22	2022-23	2023-24	2024-25	2025-26
<b>General Fund and BY Values</b>					
<b>General Fund and BY Values</b>	<b>\$4,772,184,638</b>	<b>\$4,953,111,627</b>	<b>\$5,166,690,117</b>	<b>\$5,364,957,827</b>	<b>\$5,574,230,520</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$4,399,916,128</b>	<b>\$4,580,843,117</b>	<b>\$4,794,421,607</b>	<b>\$4,992,689,317</b>	<b>\$5,201,962,010</b>
CPI of Non Prop 8 Parcels (2021-22 @ 1.036%)	\$41,474,603	82,962,562	89,820,941	94,405,645	99,259,552
Transfer of Ownership Assessed Val. Change	\$102,491,176	109,321,843	94,047,855	100,829,087	108,546,472
Est. SFR Prop 8 Adj Based on Recent Price	\$36,961,210	\$21,294,085	\$14,398,913	\$14,037,961	\$13,239,780
<b>Estimated Real Property Value</b>	<b>\$4,580,843,117</b>	<b>\$4,794,421,607</b>	<b>\$4,992,689,317</b>	<b>\$5,201,962,010</b>	<b>\$5,423,007,815</b>
Base Year Values	\$311,277,285	\$311,277,285	\$311,277,285	\$311,277,285	\$311,277,285
Secured Personal Property Value (see notes)	\$6,085,824	\$6,085,824	\$6,085,824	\$6,085,824	\$6,085,824
Unsecured Personal Property Value (see notes)	\$54,905,401	\$54,905,401	\$54,905,401	\$54,905,401	\$54,905,401
Nonunitary Utility Value (0.0% growth)	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$4,953,111,627</b>	<b>5,166,690,117</b>	<b>5,364,957,827</b>	<b>5,574,230,520</b>	<b>5,795,276,325</b>
<b>Estimated Total Percent Change</b>	<b>3.79%</b>	<b>4.31%</b>	<b>3.84%</b>	<b>3.90%</b>	<b>3.97%</b>
<b>Revenue Calculations</b>					
Net Taxable Value Tax @ 1%	\$49,531,116	\$51,666,901	\$53,649,578	\$55,742,305	\$57,952,763
<b>City Share of 1% Tax @ 13.37525103%</b>	<b>\$6,624,911</b>	<b>\$6,910,578</b>	<b>\$7,175,766</b>	<b>\$7,455,673</b>	<b>\$7,751,328</b>
Aircraft Value Tax @ 1%	85,104	85,104	85,104	85,104	85,104
<b>City Share of Aircraft Tax @ 33.3%</b>	<b>\$28,368</b>	<b>\$28,368</b>	<b>\$28,368</b>	<b>\$28,368</b>	<b>\$28,368</b>
<b>Net GF Estimate</b>	<b>\$6,653,279</b>	<b>\$6,938,946</b>	<b>\$7,204,134</b>	<b>\$7,484,041</b>	<b>\$7,779,695</b>
<b>Taxable Value Revenue Categories</b>					
Secured Revenue	6,432,789	6,710,171	6,967,669	7,239,459	7,526,539
Unsecured Revenue	192,122	200,407	208,097	216,215	224,788
Aircraft Revenue	\$28,368	\$28,368	\$28,368	\$28,368	\$28,368
<b>Rev from Taxable Val *</b>	<b>\$6,653,279</b>	<b>\$6,938,946</b>	<b>\$7,204,134</b>	<b>\$7,484,041</b>	<b>\$7,779,695</b>
Unitary Revenue (Budgeted Flat)	\$249,424	\$249,424	\$249,424	\$249,424	\$249,424
Admin Fee (Not Deducted Above)	-80,038	-83,364	-86,451	-89,710	-93,153
Enter Supplemental Apportionment Estimate					
Enter Delinquent Apportionment Estimate					



**SAMPLE CITY**

**REVENUE ESTIMATE - SIMILAR SALES GROWTH NEXT YEAR, THEN LONG-TERM AVERAGE**

2021-22 Through 2025-26 General Fund/VLF Revenue Estimate Based on 2020-21 Values and Estimated Changes

VLFAA	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Citywide Net Taxable Value</b>	<b>\$6,462,022,172</b>	<b>\$6,707,536,649</b>	<b>\$7,000,377,717</b>	<b>\$7,291,298,914</b>	<b>\$7,599,306,697</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$6,334,552,617</b>	<b>\$6,580,067,094</b>	<b>\$6,872,908,162</b>	<b>\$7,163,829,359</b>	<b>\$7,471,837,142</b>
CPI of Non Prop 8 Parcels (2021-22 @ 1.036%)	\$60,347,141	\$120,234,118	\$129,743,756	\$136,329,144	\$143,303,547
Transfer of Ownership Assessed Val Change	\$136,337,282	\$144,978,959	\$142,884,638	\$153,813,513	\$164,725,816
Est. SFR Prop 8 Adj Based on Recent SFR Pr	\$48,830,054	\$27,627,991	\$18,292,803	\$17,865,125	\$16,963,837
<b>Estimated Real Property Value</b>	<b>\$6,580,067,094</b>	<b>\$6,872,908,162</b>	<b>\$7,163,829,359</b>	<b>\$7,471,837,142</b>	<b>\$7,796,830,341</b>
Secured Personal Property Value (see notes)	\$8,107,762	\$8,107,762	\$8,107,762	\$8,107,762	\$8,107,762
Unsecured Personal Property Value (see notes)	\$118,001,796	\$118,001,796	\$118,001,796	\$118,001,796	\$118,001,796
Nonunitary Utility Value (0.0% growth)	\$1,359,997	\$1,359,997	\$1,359,997	\$1,359,997	\$1,359,997
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$6,707,536,649</b>	<b>\$7,000,377,717</b>	<b>\$7,291,298,914</b>	<b>\$7,599,306,697</b>	<b>\$7,924,299,896</b>
<b>Estimated Total Percent Change</b>	<b>3.80%</b>	<b>4.37%</b>	<b>4.16%</b>	<b>4.22%</b>	<b>4.28%</b>
Base Value of VLFAA	\$7,331,344	\$7,609,935	\$7,942,489	\$8,272,897	\$8,622,013
Estimated Change to VLFAA	\$278,591	\$332,554	\$330,408	\$349,116	\$369,022
<b>VLFAA Estimate</b>	<b>\$7,609,935</b>	<b>\$7,942,489</b>	<b>\$8,272,897</b>	<b>\$8,622,013</b>	<b>\$8,991,035</b>



## SAMPLE CITY

# REVENUE ESTIMATE - SIMILAR SALES GROWTH NEXT YEAR, THEN LONG-TERM AVERAGE

2021-22 Through 2025-26 General Fund/VLF Revenue Estimate Based on 2020-21 Values and Estimated Changes

### NOTES:

- **The revenue projection assumes 100% payment of taxes. Delinquency is not considered in the projection; however, rates of between 1% and 2.5% are typical.**
- CPI of Non-Prop 8 Parcels is calculated at the following rates: 2021-22 @ 1.036%; 2022-23 @ 2.000%; 2023-24 @ 2.000%; 2024-25 @ 2.000%; 2025-26 @ 2.000%;
- Estimated Assessor Prop 8 Adjustments: Prop 8 reductions in value are TEMPORARY reductions applied by the assessor that recognize the fact that the current market value of a property has fallen below its (Prop 13) assessed value. For 2021-22 and later, properties with prior Prop 8 reductions are not included in the CPI increase. They are projected to adjust with median sale prices, with increases possible up to the inflation-adjusted Prop 13 value, or further reductions possible if median sale prices decline further.
- The Prop 8 adjustment in 2021-22 uses general fund 2020 median single-family residence price change (9.1%) to estimate whether properties will enter Prop 8 reduced status or recapture previous reductions. Subsequent Prop 8 adjustments are based on median SFR home price changes, projected as follows: 2022-23: 6.0%; 2023-24: 5.2%; 2024-25: 5.6%; 2025-26: 6.0%
- General Fund Transfer of Ownership Assessed Value Change: For 2021-22, the projected increase from known 2020 transfers within the non-Successor Agency areas of City is used to estimate value growth, with possible adjustments for Prop 8 appeals activity on transferred parcels. For this scenario, the estimated growth from transfers in 2022-23 matches the percentage of real value in 2021-22. For years 2023-24 and later, growth is based on the historical average rate of real property growth due to properties that have transferred ownership. Value growth from transfers is estimated as the following percentages of prior year real property value: 2021-22 @ 2.3%; 2022-23 @ 2.3%; 2023-24 @ 1.9%; 2024-25 @ 2.0%; 2025-26 @ 2.1%;
- VLFAA Transfer of Ownership Assessed Value Change: For 2021-22, the projected increase from known 2020 transfers is used to estimate value growth, with adjustments for possible Prop 8 appeals activity on transferred parcels. For this scenario, the estimated growth from transfers in 2022-23 matches the percentage of real value in 2021-22. For years 2023-24 and later, growth is based on the historical average rate of real property growth due to properties that have transferred ownership. Value growth from transfers is estimated as the following percentages of prior year real property value: 2021-22 @ 2.2%; 2022-23 @ 2.2%; 2023-24 @ 2.1%; 2024-25 @ 2.1%; 2025-26 @ 2.2%;
- Base Year Values Entry: With the dissolution of redevelopment, base year values are unlikely to change and are budgeted flat.
- Secured personal property and unsecured values are projected to grow at the following rates 2021-22 @ 0.0%; 2022-23 @ 0.0%; 2023-24 @ 0.0%; 2024-25 @ 0.0%; 2025-26 @ 0.0%; . Unsecured escaped assessments may be included in the unsecured value. The value of escaped assessments is generally inconsistent and varies from year to year.
- Completed new construction entry: This data entry point allows for the inclusion of new construction projects completed annually. Due to processing delays we suggest that a time frame of November - October be selected. (e.g. Nov. 2019 - Oct. 2020 for the 2021-22 FY). If completed new construction has resulted in a sale of the property it is likely that the new value will appear in the value increase due to transfers of ownership entry and therefore should not be also included in the completed new construction value.
- Pooled Revenue Sources include supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, roll corrections and other adjustments applied after the release of the roll. The forecasting of these revenues should be conservative.
- General Fund Revenue Estimate does not include any ad valorem voter approved debt service revenue.

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Prepared on 10/7/25 Using Sales Through 12/31/20

***This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL Coren & Cone***