



THE CITY OF SAN DIEGO

**CITY OF SAN DIEGO**

**DOWNTOWN PROPERTY & BUSINESS  
IMPROVEMENT DISTRICT**

**ANNUAL UPDATE ENGINEER'S REPORT**

**JUNE 2010**

PURSUANT TO THE PROPERTY & BUSINESS IMPROVEMENT DISTRICT LAW OF 1994  
OF THE CALIFORNIA STREETS & HIGHWAYS CODE

**KOPPEL & GRUBER**  
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256  
SAN MARCOS  
CALIFORNIA 92078

T. 760.510.0290  
F. 760.510.0288

# City of San Diego

## Mayor

Jerry Sanders

## City Council Members

Sherrri Lightner  
District 1

Carl DeMaio  
District 5

Kevin Faulconer  
District 2 (Council President Pro Tem)

Donna Frye  
District 6

Todd Gloria  
District 3

Marti Emerald  
District 7

Anthony Young  
District 4

Ben Hueso  
District 8 (Council President)

## City Attorney

Jan Goldsmith

## Chief Operation Officer

Jay M. Goldstone

## City Clerk

Elizabeth Maland

## Independent Budget Analyst

Andrea Tevlin

## City Engineer

Afshin Oskoui

# TABLE OF CONTENTS

<b>SECTION I. EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>SECTION II. BACKGROUND .....</b>	<b>3</b>
<b>SECTION III. PLANS AND SPECIFICATION .....</b>	<b>5</b>
<b>A. GENERAL DESCRIPTION OF THE DISTRICT .....</b>	<b>5</b>
<b>B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICES .....</b>	<b>5</b>
<b>C. IMPROVEMENTS.....</b>	<b>5</b>
<b>SECTION IV. ESTIMATE OF COSTS .....</b>	<b>8</b>
<b>A. ESTIMATE OF COSTS TABLE.....</b>	<b>8</b>
<b>SECTION V. METHOD OF APPORTIONMENT .....</b>	<b>9</b>
<b>A. GENERAL.....</b>	<b>9</b>
<b>B. SPECIAL BENEFIT ANALYSIS .....</b>	<b>9</b>
<b>C. ASSESSMENT METHODOLOGY.....</b>	<b>11</b>
<b>D. ASSESSMENT RANGE FORMULA.....</b>	<b>12</b>
<b>SECTION VI. DISTRICT DIAGRAM .....</b>	<b>14</b>
<b>SECTION VII. ASSESSMENT ROLL.....</b>	<b>15</b>

## SECTION I. EXECUTIVE SUMMARY

**Project:** Downtown Property & Business Improvement District

**Oversight:** The assessments are overseen by the City of San Diego and are managed by the Property and Business Improvement District Management Committee, a 15 member committee of the Downtown San Diego Partnership. (The Partnership is a private non-profit business organization with over 325 property owners in the downtown area as members.)

**Apportionment Method:** Lot/Building Square Footage (“SF”)  
Linear Front Foot (“LFF”)

**Benefit Zones:** The Downtown Property & Business Improvement District (“PBID” or “District”) has 5 Zones identified as follows:

- Core/Columbia
- Cortez
- East Village
- Gaslamp Quarter
- Marina

**Table 1 – FY 2011 Summary Information by Zone**

<b>Total Number of Units</b>	<b>Parcels</b>	<b>SF</b>	<b>LFF</b>
Core/Columbia	2,071	26,819,319	86,730
Cortez	1,513	6,547,275	37,269
East Village	3,382	14,241,720	103,305
Gaslamp Quarter	993	3,022,137	16,034
Marina	2,726	6,025,670	26,800
<b>Total</b>	<b>10,685</b>	<b>56,656,121</b>	<b>270,138</b>

<b>Unit Assessment Rates</b>	<b>Assessment Revenue</b>	<b>Proposed FY 2011 \$/SF</b>	<b>Proposed FY 2011 \$/LFF</b>
Core/Columbia	\$1,872,256.78	\$0.0422	\$8.5378
Cortez	\$599,863.17	\$0.0538	\$6.6441
East Village	\$1,716,924.45	\$0.0746	\$6.3355
Gaslamp Quarter	\$1,037,905.18	\$0.2161	\$24.0030
Marina	\$711,672.11	\$0.0666	\$11.5807
<b>Total</b>	<b>\$5,938,621.69</b>	<b>N/A</b>	<b>N/A</b>

**District History:** The District was originally established in February 2000 by a weighted majority of property owners in the District who approved the assessments in a property owner ballot procedure. The original PBID had a maximum 5-year statutory life that expired on June 30, 2005.

**District Renewal:** The District was renewed on June 14, 2005 after 71% majority of property owners, based on assessment amount, approved the proposed assessments through a property owner ballot procedure. The renewal of the PBID included a 10 year term and provisions for annual rate increases of up to 5% per year.

**Annual Cost Indexing:** The assessments are authorized to increase by 5% per year. Additionally, the assessment for any property may change, up or down, if the total building area for the parcel increases or decreases.

**Bonds:** No bonds will be issued in connection with this District.

## SECTION II. BACKGROUND

### A. Introduction

On February 22, 2000, the Downtown Property & Business Improvement District (“PBID” or “District”) was established to provide enhanced services to properties in the District, including public safety, enhanced maintenance and lighting programs, and other services above and beyond those currently provided by the City of San Diego (“City”). The PBID had an original term of 5 years and expired on June 30, 2005. On June 14, 2005, the PBID was renewed for a 10 year term which will expire on June 20, 2015. The PBID encompasses areas previously included in the Downtown Maintenance Assessment District that was formed in 1997.

This report constitutes the Engineer’s Report for the City of San Diego Downtown Property & Business Improvement District for fiscal year 2011. The City Council pursuant to the provisions of the Property & Business Improvement District Law of 1994, Being Division 18, Part 7 of the Streets and Highways Code of the State of California, beginning with Section 36600 (the “1994 PBID Act”), Article XIID of the Constitution of the State of California (“Article XIID”), the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the “Implementation Act”), and (the 1994 PBID Act, Article XIID and the Implementation Act are referred to collectively as the “Assessment Law”) desires to levy and collect annual assessments against lots and parcels within the District in the fiscal year commencing July 1, 2010 and ending June 30, 2011 to pay for the operation, maintenance and servicing of landscaping, lighting, drainage, safety programs and economic development and all appurtenant facilities. The assessment rates set for fiscal year 2011 as set forth in this Engineer’s Report do not exceed the maximum rates established at the time the District was renewed, therefore, the City and the District are not required to go through a property owner ballot procedure in order to establish the 2010/2011 assessment rates.

The improvements and activities funded by the PBID are generally described as follows:

- Maintenance Programs: to increase the scope and frequency of landscaping, sidewalk, letter and graffiti cleanup on property in the PBID.
- Public Safety Programs: to support crime prevention, reduce the incidence of nuisance crimes, productively address the challenges associated with downtown’s street populations, and generally make the PBID property safer and more hospitable.
- Enhanced Lighting: to provide electricity and maintenance for mid-block lighting throughout the PBID.
- Public Information, Program Management & Reserves: Public Information, Program Management & Reserves to ensure professional and accountable deployment of improvements and activities for the direct advantage of property in the PBID.

The renewed PBID assessments have a maximum term of 10 years (commencing July 1, 2005). In addition, the expenditure of the PBID assessments is managed by the Downtown San Diego Partnership in accordance with an operating agreement established between the City and the Downtown San Diego Partnership.

Each lot or parcel within the District is assessed proportionately for only the improvements and services that are determined to be special benefit. For this report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessor Parcel Number by the San Diego County (“County”) Assessor’s Office as shown on the last equalized roll of the assessor.

Following the conclusion of the Public Hearing, the City Council will confirm the Engineer’s Report as submitted or amended and may order the collection of assessments for Fiscal Year 2011. As provided for by Assessment Law, the assessments will be collected on the County property tax bill and will appear as a separate line item. If a parcel does not receive a County property tax bill, the property owner will be billed directly with the same timeframes and due dates as the County.

## **SECTION III. PLANS AND SPECIFICATION**

### **A. General Description of the District**

The territory within the renewed 2005 District is the same as the former Downtown Maintenance Assessment District and the 2000 PBID. The boundary consists of all lots, parcels and subdivisions of land as shown on the Boundary Map titled “Assessment Diagram of the City of San Diego Downtown Business & Property Improvement District” contained within this report in Section VI.

The District includes most of downtown San Diego south and west of Interstate 5. The PBID has been divided into five zones for budgeting, benefit apportionment and service purposes. These zones include:

- Core/Columbia
- Cortez
- East Village
- Gaslamp Quarter
- Marina

### **B. Description of Improvements to be Maintained and Services**

The District, through the levy of special assessments, provides funding for ongoing maintenance, installation, improvement, activities and servicing of public areas and public facilities, property owner rights-of-ways and dedicated easements located within the District. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to the ongoing maintenance of the improvements.

Maintenance services will be provided by City personnel and/or private contractors. The improvements maintained and services provided by the District are generally described below.

### **C. Improvements**

The “Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to the following: parking facilities; benches, booths, kiosks, display cases, pedestrian shelter and signs; trash receptacles and public restrooms; lighting and heating facilities; decorations; parks; fountains; planting areas; closing, opening, widening, or narrowing of existing streets; facilities or equipment, or both to enhance security of persons and property within the area; ramps, sidewalks, plazas, and pedestrian malls; rehabilitation or removal of existing structures.

“Activities” means, but is not limited to all of the following: promotion of public events which benefit businesses or real property in the District; furnishing of music in any public place within the District; promotion of tourism within the District; marketing and economic development, including retail retention and recruitment; providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the City; activities which benefit businesses and real property located in the District.

The PBID provides resources for a variety of enhanced maintenance service activities by Zone as shown in the table below.

**Table 2 - Service Frequencies by Benefit Zone**

Service	Core/Columbia	Cortez	Gaslamp Quarter	East Village	Marina
Sidewalk Sweeping	Daily (7 days/wk)				
Litter Removal	Daily (7 days/wk)				
Power Washing	100 sidewalks/wk	40 sidewalks/wk	60 sidewalks/wk	100 sidewalks/wk	40 sidewalks/wk
Graffiti Removal	Daily, as needed				
Landscape Maintenance	Weekly, as needed				
Tree Trimming	Annually (1 time/yr)				
Amenity Maintenance/ Repair	As Needed				
Estimated Deployment (# of workers/hours per week)	12.0/600 hrs	3.0/120 hrs	6.0/240 hrs	12.0/600 hrs	4.0/160 hrs

Maintenance activities are monitored and adjusted by the PBID Advisory Board and individual Zone Committees.

### Public Safety Programs

The following three public safety programs are funded by the PBID.

- Safety Ambassadors, Bicycle Patrols: to enhance the City’s conventional police services visible Safety Ambassadors on bicycle patrols will be provided. The Safety Ambassadors will be concentrated on downtown streets during daylight and early evening hours with flexibility to support events and other special needs. Safety Ambassadors will wear bright identifiable uniforms, reinforcing the overall image of downtown. Safety Ambassadors will be trained to assist pedestrians, customers, workers, visitors and other users of property in the PBID. In addition, the Safety Ambassadors on bicycle patrols act as the “eyes and ears” of local police and consequently improve the safety of property in the PBID.
- Safety Ambassadors, Foot Patrols: Similar to the Safety Ambassadors on bicycle patrols, safety ambassadors on foot would be deployed in foot in areas with high pedestrian use, near visitor destinations and in public spaces such as parks. Such

Safety Ambassadors would assist downtown pedestrians and also act as the “eyes and ears” of local police and consequently improve the safety of property in the PBID.

- **Enhanced Lighting:** The PBID will fund public lighting in the PBID areas. Pursuant to citywide policy, property owners are required to pay for costs associated with mid-block lighting. These costs include electricity, maintenance and repair. The PBID collects assessments for downtown lighting, and then contracts with the City to manage the enhanced lighting services.

### **Public Information, Program Management & Reserves**

- **Public Information:** Clean and safe public information programs are intended to inform both PBID property owners and the residents and customers on their property about the services and benefits provided by PBID-financed maintenance, public safety, and lighting. A full time communications manager plus a web page, newsletters, maps and other handouts is budgeted.
- **Program Management:** PBID programs are administered by the Downtown San Diego Partnership. Funds are allocated for PBID oversight, accounting and bookkeeping, office and supplies, insurance and other administrative expenses. City and County administrative costs associated with collection, disbursement, and accounting of PBID funds have also been included in the PBID budget.
- **Program Reserves:** a 7.5% program reserve has been included to account for uncollectables, future development impacts, and other program contingencies. The program reserve may be reduced if assessments and/or service contracts are secured from the state and federal governments.

## SECTION IV. ESTIMATE OF COSTS

### A. Estimate of Costs Table

Below are the estimated costs of maintenance and services for the District including incidental costs and expenses, revenue and reserves.

**Table 3 – Estimate of Costs**

	FY 2009	FY 2010	FY 2011
<b>Downtown PBID</b>	Budget	Budget	<b>Proposed</b>
<b>BALANCE</b>	\$1,353,428	\$1,499,753	<b>\$1,060,364</b>
<b>Revenue</b>			
Assessments	\$5,969,272	\$5,894,600	<b>\$5,938,622</b>
Other Revenues	\$0	\$0	<b>\$0</b>
City Contribution - Gas Tax	\$32,395	\$33,193	<b>\$33,193</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$6,001,667</b>	<b>\$5,927,793</b>	<b>\$5,971,815</b>
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$7,355,095</b>	<b>\$7,427,546</b>	<b>\$7,032,179</b>
<b>Expense</b>			
Personnel	\$0	\$0	<b>\$0</b>
Contractual	\$4,953,574	\$4,903,284	<b>\$5,479,129</b>
Incidental	\$768,720	\$456,700	<b>\$398,100</b>
Utilities	\$445,000	\$466,000	<b>\$479,000</b>
Contingency Reserve <sup>1</sup>	\$1,102,793	\$251,062	<b>\$675,950</b>
<b>TOTAL EXPENSE</b>	<b>\$7,270,087</b>	<b>\$6,077,046</b>	<b>\$7,032,179</b>
<b>BALANCE</b>	<b>\$85,008</b>	<b>\$1,350,500</b>	<b>\$0</b>

Notes

1. The contingency builds a reserve for the District for funding emergency needs and provides a source of funds to operate from July through August while waiting for County property tax distributions that typically occur in January and May.

## **SECTION V. METHOD OF APPORTIONMENT**

### **A. General**

The Assessment Law permits the establishment of PBIDs by agencies for the purpose of providing certain public improvements.

Streets and Highways Code Section 36601 the State Legislature declared the following:

- (a) Businesses located and operating within the business districts of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.*
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts.*
- (c) It is of particular local benefit to allow cities to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that benefits from those improvements.*
- (d) Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.*

In addition, Article XIID and the Implementation Act require that a parcel's assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. Article XIID and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the improvements be assessed.

### **B. Special Benefit Analysis**

Each of the proposed improvements and the associated costs and assessments within the District has been reviewed, identified and allocated based on special benefit pursuant to the provisions of Article XIID, the Implementation Act, and the Streets and Highways Code Section 22573.

Proper maintenance and operation of the Improvements provide special benefit to adjacent properties by providing community character, security, safety and vitality. In addition, the Improvements will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development.

## **Special Benefit**

Parcels within the District receive a special benefit resulting from the maintenance and services and Improvements provided with the assessments. Specifically the special benefits are summarized as follows:

- Improved cleanliness and maintenance of sidewalks used to access property in the District.
- Enhanced cleanliness and desirability of the area, including removal of litter and debris from sidewalks and other public facilities for the direct advantage of property in the District.
- Increased economic opportunity, creation of jobs and enhanced business, residential and commercial activity on property in the District.
- Preservation of permanent public facilities for properties in the District.
- Enhanced safety of property in the District and reduced liability risk
- Improved access to property in the District due to cleaner, safer and more usable sidewalks and trails.
- Improved illumination of property in the District.
- Improved nighttime visibility for the local access of emergency vehicles.
- Increased deterrence of crime and aid to police and emergency vehicles.

Only properties which receive the services and Improvements are included in the District. The services and Improvement funded by the assessments are specifically designed to serve the properties in each Zone of the District and provide many direct and distinct advantages to the property in the District that are not enjoyed by the public at large or property outside the District, such as improved visual aesthetics, cleanliness, safety, access, usability and economic activity.

## **Zones of Benefit**

Services and improvements funded by the assessments will be provided at different levels and frequencies as outlined in Table 2 above. Therefore, five zones of benefit have been established in the District; Core/Columbia, Cortez, East Village, Gaslamp Quarter and Marina.

## **General Benefit**

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

The City provides the District with services, resources and contributions including, but not limited to street sweeping, landscape/tree maintenance (from the Gas Tax Fund, roadway and stormdrain improvement and maintenance, regular trash removal, graffiti removal, park maintenance and improvement, basic street lighting, traffic controls and public signage, street median, public safety (through the Police Department) and other public services and improvements. These City services are considered to be basic in nature, and subject to the City's budget and can be provided at a reduced level. The services provided by the District are enhanced over and above this basic service level. The general benefit from the services are determined to be minimal and are more than offset by the contributions the City provide to property in the District.

### **C. Assessment Methodology**

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance based on the special benefit must be established. The Improvements were reviewed at the time of formation and a formula was established to apportion the maintenance costs based on benefit.

The method of assessment established at the time of the District's formation is based on a combination of two factors; Linear Front Footage ("LFF"), and the building size/parcel area (SF). LFF and SF are directly correlated with the population density and current or potential use of the property. These factors are both good determinates of relative benefit to property while placing a slightly larger weight on buildings as opposed to Linear Front Footage

The total assessment for each parcel is the sum of the assessment calculated by the application of each factor.

#### **Linear Front Footage Factor**

The Linear Front Footage Factor (LFF) is a measure of a parcel's proportionate share of the LFF of the total LFF length of the public right-of-way for which the District is providing enhanced and increased maintenance, beautification, and other property related services provided by the District. The LFF for each parcel has been limited to the total front footage of a parcel along the street for which the address of the parcel has been assigned. This factor has been given a weight of 40% of the total assessment.

#### **Lot/Building Square Footage**

The Lot/Building Square Footage (SF) is a measure of a parcel's proportionate contribution to the intensity of use of the public right-of-way. Parcels are levied based on the greater of building square footage or parcel area. This factor has been given a weight of 60% of the total assessment

An assessment will be levied on each publicly owned parcel in the same manner as privately owned property. Each publicly owned parcel, except parks or designated open space, has been assessed on the same basis as other parcels within the District.

### SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based the LFF of the property and the parcels BSF, the greater of parcel square footage or building square footage.

<p>LFF = Linear Front Footage</p> <p>SF = Lot/Building Square Footage</p>
---

Shown below are calculations for various sample parcels.

- **Commercial Property with 50-foot frontage, 5,000 square feet of building on .10 acres**  
LFF = 50.00 LFF  
SF= 5,000 SF
  
- **Unimproved Property with 75-foot frontage, on .10 acres**  
LFF = 75.00 LFF  
SF= 4,356 sq ft of parcel area=4,356 SF

The total assessment for each parcel in the District is based on the calculated LFF and BSF for the parcel and the applicable unit assessment rate, as shown in the following equation:

$\text{Total Assessment} = \text{Total LFF} \times \text{LFF Assessment Rate} + \text{Total SF} \times \text{SF Assessment Rate}$
---

#### D. Assessment Range Formula

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual assessment may remain unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessment for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum

Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

The maximum authorized assessments established in the Fiscal Year 2011 proceedings are authorized to be increased annually by up to 5%. In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer’s Report have been increased by 5%.

Below is a table of Maximum Assessment Rates set forth at the time of the District’s renewal. FY 2011 is year six of the renewal period.

**Table 4 – Maximum Assessment Rates**

	Core		Gaslamp		East Village		Cortez		Marina	
	\$/SF	\$/LF	\$/SF	\$/LF	\$/SF	\$/LF	\$/SF	\$/LF	\$/SF	\$/LF
Year 1	0.0422	8.5378	0.2161	24.0003	0.0746	6.3355	0.0512	6.3277	0.0666	11.5807
Year 2	0.0443	8.9647	0.2269	25.2003	0.0783	6.6523	0.0538	6.6441	0.0699	12.1597
Year 3	0.0465	9.4129	0.2382	26.4603	0.0822	6.9849	0.0565	6.9763	0.0734	12.7677
Year 4	0.0488	9.8836	0.2501	27.7833	0.0863	7.3341	0.0593	7.3251	0.0771	13.4061
Year 5	0.0512	10.3777	0.2626	29.1725	0.0906	7.7008	0.0623	7.6914	0.0810	14.0764
Year 6	0.0538	10.8966	0.2757	30.6311	0.0951	8.0858	0.0654	8.0760	0.0851	14.7802
Year 7	0.0565	11.4414	0.2895	32.1627	0.0999	8.4901	0.0687	8.4798	0.0894	15.5192
Year 8	0.0593	12.0135	0.3040	33.7708	0.1049	8.9146	0.0721	8.9038	0.0939	16.2952
Year 9	0.0623	12.6142	0.3192	35.4593	0.1101	9.3603	0.0757	9.3490	0.0986	17.1100
Year 10	0.0654	13.2449	0.3352	37.2323	0.1156	9.8283	0.0795	9.8165	0.1035	17.9655

## **SECTION VI. DISTRICT DIAGRAM**

The parcels within the Downtown Property & Business Improvement District consist of all lots, parcels depicted within the boundaries of the District. The District diagram reflecting the exterior boundaries of the District and the Zones of benefit is on file with the City Clerk.

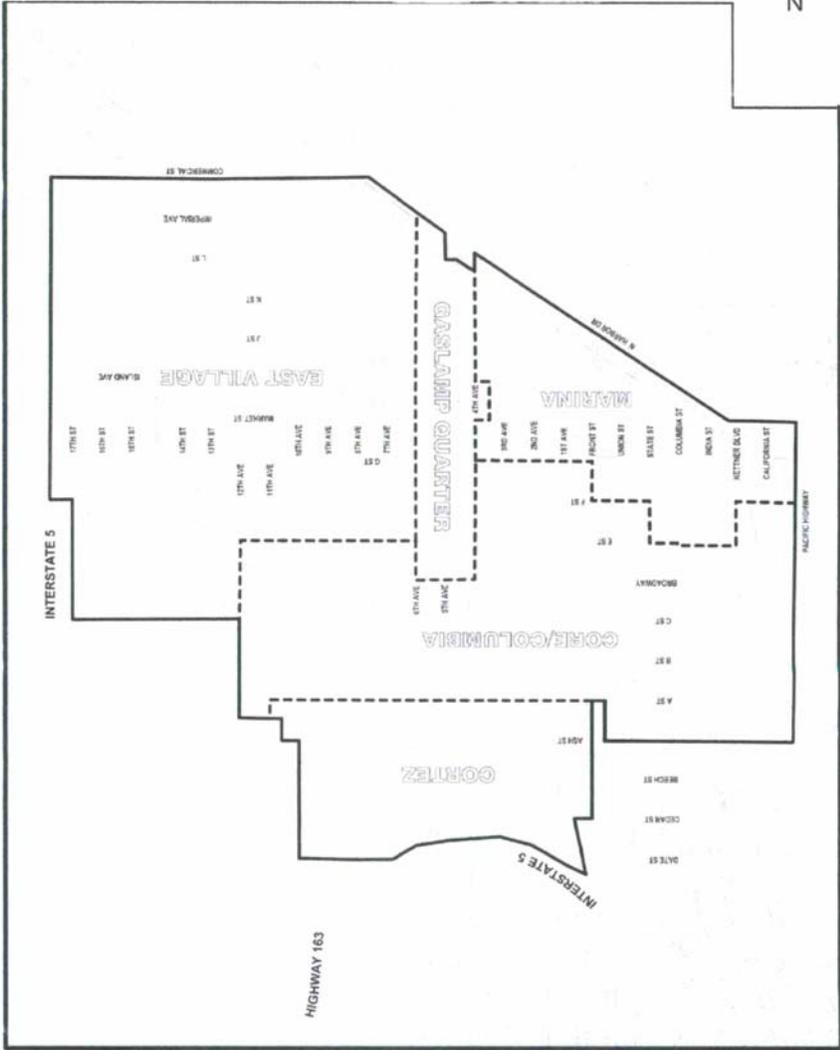
FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_  
 RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_  
 AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PEGS AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ FOR FISCAL YEAR 20\_\_ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK \_\_\_\_\_  
 FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ AT \_\_\_\_\_ IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY OF SAN DIEGO CITY COUNCIL.

COUNTY AUDITOR, COUNTY OF SAN DIEGO



**Legend**  
 — District Boundary  
 - - - - Zone Boundary

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS ON RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SAN DIEGO FOR THE DESCRIPTIONS AND DIMENSIONS OF ANY PARCELS SHOWN. HEREIN, THOSE MAPS AND DEEDS ARE REFERRED TO BY REFERENCE TO THE LOTS AND DIMENSIONS OF SUCH PARCELS AND NOT TO THE LOTS AND DIMENSIONS OF SUCH PARCELS SHOWN ON THIS ASSESSMENT ROLL. SAID MAPS AND DEEDS HAVE THE ASSASSOR'S PARCEL NUMBER.

CITY OF SAN DIEGO  
 DOWNTOWN BUSINESS & PROPERTY IMPROVEMENT DISTRICT  
 ASSESSMENT DIAGRAM AND BOUNDARY MAP

**CITY OF SAN DIEGO**

**Downtown Property & Business Improvement District**

**Engineer's Report  
Fiscal Year 2011**

This report has been prepared and submitted by:



C. Stephen Bucknam Jr. C 20903



Koppel & Gruber Public Finance

## **SECTION VII. ASSESSMENT ROLL**

The assessment roll is a listing of the Fiscal Year 2011 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown on the following table.

I, \_\_\_\_\_, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2010.

---

Elizabeth Maland, City Clerk  
City of San Diego  
State of California

I, \_\_\_\_\_, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the foregoing Assessment as shown together with the Assessment Diagram incorporated into this report, was approved and confirmed by the City Council of said City on the \_\_\_\_ day of \_\_\_\_\_, 2010.

---

Elizabeth Maland, City Clerk  
City of San Diego  
State of California

I, \_\_\_\_\_, as City Engineer of the City of San Diego, County of San Diego, California, do hereby certify that the foregoing Assessment as shown together with the Assessment Diagram incorporated into this report, was recorded in my office on the \_\_\_\_ day of \_\_\_\_\_, 2010.

---

Afshin Oskoui, City Engineer  
City of San Diego  
State of California