

RESOLUTION NUMBER R 307193

DATE OF FINAL PASSAGE DEC 15 2011

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO, CALIFORNIA, DECLARING INTENTION TO ESTABLISH CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1 AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE SPECIFIED EXPANSION, CONSTRUCTION, RECONSTRUCTION, REPLACEMENT, REHABILITATION, UPGRADE, EQUIPPING AND RELATED EXPENDITURES OF THE SAN DIEGO CONVENTION CENTER.

WHEREAS, the City of San Diego (City) is a municipal corporation and charter city duly organized and existing under a charter pursuant to which the City has the right and power to make and enforce all laws and regulations in respect to municipal affairs and certain other matters in accordance with and as more particularly provided in Sections 3, 5 and 7 of Article XI of the Constitution of the State of California and the San Diego Charter; and

WHEREAS, Division 27 of Article 1 of Chapter 6 (Division) of the San Diego Municipal Code incorporates many provisions of the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following of the California Government Code – (the Act)) and provides that the City is authorized to form a convention center facilities district to finance any building, improvement to real property, equipment or personal property (in each case having an expected useful life of five years or longer) that is publicly-owned and a part of or an improvement to or an expansion of the existing San Diego Convention Center at 111 West Harbor Drive and any contiguous expansion, construction, reconstruction, rehabilitation, replacement or upgrade thereto and related expenditures; and

WHEREAS, the City Council of the City (City Council) has therefore duly considered the advisability and necessity of establishing a convention center facilities district within its

jurisdictional boundaries and levying a special tax therein, to finance the contiguous expansion, construction, reconstruction, rehabilitation, replacement, upgrade, and equipping of the San Diego Convention Center and related expenditures, including the necessary administrative costs of the convention center facilities district under and pursuant to the Division; and

WHEREAS, the City Council is fully advised in this matter; NOW, THEREFORE,

BE IT RESOLVED by the City Council of the City of San Diego as follows:

Section 1. This Resolution is adopted pursuant to the provisions of the Division and other applicable laws.

Section 2. The City Council hereby specifically finds and declares that the actions authorized hereby constitute and are with respect to municipal affairs of the City and that the statements, findings and determinations of the City Council set forth above are true and correct and that the consideration of the formation of a convention center facilities district could provide significant economic benefits to the City and to the residents of the City, and may result in significant public benefits.

Section 3. It is the intention of the City Council, and the City Council hereby proposes, to establish a convention center facilities district under and pursuant to the Division, to be known and designated as "Convention Center Facilities District No. 2012-1, City of San Diego, County of San Diego, State of California" (Convention Center Facilities District).

Section 4. The boundaries of the territory proposed for inclusion in the Convention Center Facilities District are the boundaries of the City, and are particularly described and shown on the map entitled "Proposed Boundaries of Convention Center Facilities District No. 2012-1, City of San Diego, County of San Diego, State of California" (Boundary Map) now on file in the office of the City Clerk, which map the City Council hereby approves. A reduced copy of the

map is marked Exhibit A and is attached hereto and, by this reference, is incorporated herein and made a part of this resolution. The City Council finds that the map is in the form and contains the matters prescribed by section 3110 of the California Streets and Highways Code and directs the City Clerk to certify the adoption of this resolution on the face of the map. The City Council hereby authorizes and directs the City Clerk to record a copy of the map with the San Diego County Recorder in accordance with section 3111 of the California Streets and Highways Code.

Section 5. The City Council hereby identifies all property within the City's sphere of influence, as determined by the Local Agency Formation Commission (LAFCO) of the County of San Diego, and which becomes annexed to the City, as "territory proposed for annexation in the future" as that phrase is used in section 53339.3(b) of the Act.

Section 6. It is the intention of the City Council to finance the contiguous expansion, construction, reconstruction, rehabilitation, replacement, equipping, upgrade and related expenditures, pursuant to the Division, of the existing San Diego Convention Center at 111 West Harbor Drive as shown on Exhibit B attached hereto (Facilities), which by this reference is incorporated herein and made a part of this resolution. All of the Facilities have an estimated useful life of five years or longer. They are public facilities that the City and/or the San Diego Unified Port District are authorized by law to construct, own, or operate, or to which they may contribute revenue.

Section 7. The cost of financing the Facilities includes incidental expenses for the Facilities comprising the costs of planning and designing the Facilities, together with the costs of environmental evaluations thereof, and all costs associated with the creation of the Convention Center Facilities District, the issuance of bonds, the determination of the amount of any special taxes, or the collection or enforcement of any special taxes and costs otherwise incurred to carry

out the authorized purposes of the Convention Center Facilities District, together with any other expenses incidental to the construction of the Facilities. A representative list of incidental expenses proposed to be incurred is set forth on Exhibit C attached hereto, which by this reference is incorporated herein and made a part of this resolution.

Section 8. It is the intention of the City Council that, except where funds are otherwise available, a special tax be levied on the hotel properties within the Convention Center Facilities District sufficient to finance the following: a portion of the contiguous expansion, construction, reconstruction, rehabilitation, replacement or upgrade, of the Facilities and related expenditures, including but not limited to the payment of interest on and principal (and premium on early redemption, if any) of bonds, to be issued by the City under authority conferred by the Convention Center Facilities District, or by any other public agency under any other authority, to finance the construction of the Facilities; the repayment of funds advanced by the City, the San Diego Unified Port District or by the Redevelopment Agency of the City of San Diego, for the Convention Center Facilities District or for the Facilities, the repayment under any agreement (which will not constitute a debt or liability of the City) of advances of funds or reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Convention Center Facilities District; all so far as permitted by the rate and method of apportionment of the special tax as described below.

Section 9. Upon recordation of a Notice of Special Tax Lien pursuant to section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Convention Center Facilities District subject to the special tax.

Section 10. It is the intention of the City Council that the proposed special tax will be collected monthly through the same mechanism by which the City currently collects its Transient Occupancy Tax from hotel properties; however, the City Council reserves the right to utilize any other lawful means of billing, collecting, and enforcing the special tax, including billing on the secured property tax roll, direct and supplemental billing, and, when lawfully available, judicial foreclosure of the special tax lien.

Section 11. The rate and method of apportionment of the special tax, including the maximum special tax, is set forth on Exhibit D attached hereto, which by this reference is incorporated herein and made a part of this resolution. Exhibit D provides sufficient detail to allow each landowner and each operator of a hotel on property within the Convention Center Facilities District to estimate the maximum amount of special tax for which such property will be obligated.

Section 12. Except where otherwise specified, it is the intention of the City Council, pursuant to section 53340.1 of the Act, to levy the special tax on the leasehold or possessory interests in property owned by a public agency (which property is otherwise exempt from the special tax), to be payable by the owner of the leasehold or possessory interest in such property.

Section 13. It is the intention of the City Council, pursuant to section 53325.7 of the Act, to establish the appropriations limit, as defined by subdivision (h) of section 8 of article XIII B of the California Constitution, for the 2012-2013 fiscal year, for the Convention Center Facilities District in the amount of \$50,000,000; it being understood that such limit does not apply to appropriations for debt service.

Section 14. Notice is hereby given that Tuesday, January 24, 2012, at 2:00 p.m., or as soon thereafter as the City Council may reach the matter, in the City Council Chambers at the

San Diego City Administration Building, 12th floor, 202 "C" Street, San Diego, California, has been fixed by the City Council as the time and place for a public hearing to be held by the City Council to consider the establishment of the Convention Center Facilities District, the proposed rate, method of apportionment, and manner of collection of the special tax, and all other matters as set forth in this resolution. At the public hearing, any persons interested, including all taxpayers, property owners, and registered voters within the Convention Center Facilities District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the establishment of the Convention Center Facilities District and the levy of the special tax, the extent of the Convention Center Facilities District, the construction of any of the Facilities, the establishment of the appropriations limit, or on any other matters set forth herein, will be heard and considered.

Section 15. Any protests to the proposals in this resolution may be made orally or in writing by any interested persons or taxpayers, except that any protests pertaining to the regularity or sufficiency of these proceedings must be in writing and must clearly set forth the irregularities and defects to which objection is made. The City Council may waive any irregularities in the form or content of any written protest and at the public hearing may correct minor defects in the proceedings. All written protests not presented in person by the protester at the public hearing must be filed with the City Clerk at or before the time fixed for the public hearing in order to be received and considered. Any written protest may be withdrawn in writing at any time before the conclusion of the public hearing.

Section 16. Written protests by a majority of the owners of land within the Convention Center Facilities District not exempt from the proposed special tax, with protests weighted as specified in the Division, will require suspension of these proceedings for at least one year. If

such protests are directed only against certain elements of the proposed Facilities or the special tax of the Convention Center Facilities District or the other proposals contained in this resolution, only those elements need be excluded from the proceedings.

Section 17. The public hearing may be continued from time to time, but shall be completed within two years.

Section 18. At the public hearing, the City Council may modify the proposal contained in this resolution by eliminating any of the Facilities, or by changing the method of apportionment of the special tax so as to reduce the maximum special tax for all or a portion of the Landowners (as defined in section 61.2705 of the Division) within the Convention Center Facilities District, or by removing any territory from the Convention Center Facilities District, except that if the City Council proposes to modify the proposal contained in this resolution in a way that will increase the probable (as distinct from the maximum, which may not be increased) special tax to be paid by the owner of any lot or parcel of land in the Convention Center Facilities District, the City Council shall direct that a report be prepared that includes a brief analysis of the impact of the proposed modifications on the probable special tax to be paid by the Owners of such lots or parcels of land in the Convention Center Facilities District, and the City Council shall receive and consider the report before approving any such modifications or any resolution forming the Convention Center Facilities District that includes such modifications.

Section 19. At the conclusion of the public hearing, the City Council may abandon these proceedings or may, after passing upon all protests, determine to proceed with establishing the Convention Center Facilities District. If, at the conclusion of the public hearing, the City Council determines to proceed with the establishment of the Convention Center Facilities

District, the proposed voting procedure will be by the Landowners voting in accordance with section 61.2710 of the Division.

Section 20. The Chief Financial Officer of the City is hereby directed to study the Convention Center Facilities District and, at or before the time of the public hearing, to cause to be prepared and filed with the City Council a report containing a brief description of the Facilities by type that in her opinion will be required to adequately meet the needs of the Convention Center Facilities District, together with estimates of the cost of financing the construction of the Facilities, an estimate of the portion of those costs to come from revenues authorized by the Convention Center Facilities District, and an estimate of the incidental expenses related thereto.

Section 21. The City Clerk shall give notice of the time and place of the public hearing in the following manner:

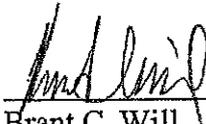
(a) A Notice of Public Hearing substantially in the form attached hereto as Exhibit E is to be published once in the *San Diego Daily Transcript*, a newspaper of general circulation published in the area of the Convention Center Facilities District, pursuant to section 6061 of the California Government Code, and publication must be completed at least seven days prior to the date set for such public hearing.

(b) A Notice of Public Hearing in the same form is to be mailed, first-class postage prepaid, to each Landowner and Operator (as those terms are defined in the Division) within the Convention Center Facilities District at their addresses as shown on the last equalized assessment roll or as otherwise known to the City Clerk.

Section 22. In the opinion of the City Council, the public interest will not be served by allowing the property owners in the Convention Center Facilities District to intervene in the public bidding process pursuant to section 53329.5(a) of the Act.

Section 23. This Resolution shall take effect upon its adoption

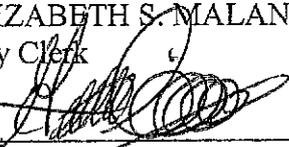
APPROVED: JAN I. GOLDSMITH, City Attorney

By 
Brant C. Will
Deputy City Attorney

BCW:jdf
11/17/2011
Or.Dept:Debt Management
Doc. No.: 281043

I hereby certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of DEC 06 2011.

ELIZABETH S. MALAND
City Clerk

By 
Deputy City Clerk

Approved: 12.15.11
(date)


JERRY SANDERS, Mayor

Vetoed: _____
(date)

JERRY SANDERS, Mayor

EXHIBIT A

PROPOSED BOUNDARIES OF
CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1
CITY OF SAN DIEGO
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

EXHIBIT B

CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1,
CITY OF SAN DIEGO
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

AUTHORIZED CONVENTION CENTER FACILITIES

Any building, improvement to real property, equipment or personal property (in each case having an expected useful life of five years or longer) that is publicly-owned and comprises any portion of the existing San Diego Convention Center and any contiguous expansion, construction, reconstruction, rehabilitation, replacement or upgrade thereto.

EXHIBIT C

**CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1
CITY OF SAN DIEGO
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA**

**REPRESENTATIVE LISTING OF INCIDENTAL EXPENSES
AND BOND ISSUANCE COSTS**

It is anticipated that the following incidental expenses may be incurred in the proposed legal proceedings for formation of the Convention Center Facilities District and the related bond financing for the contiguous expansion, construction, reconstruction, rehabilitation, replacement, equipping and upgrade of the San Diego Convention Center located at 111 West Harbor Drive and will be payable or reimbursable from proceeds of the Bonds or directly from the proceeds of the Special Tax:

- Special tax consultant services
- City staff review, oversight and administrative services
- Bond Counsel and Disclosure Counsel services
- Financial advisor services
- Special tax administrator services
- Hotel feasibility study consultant services
- Trustee, bond transfer agent, fiscal agent, registrar and paying agent services, and rebate calculation services
- Bond printing and Preliminary Official Statement and Official Statement printing and mailing
- Publishing, mailing and posting of notices
- Recording fees
- Underwriter's discount
- Bond reserve fund
- Capitalized interest
- Governmental notification and filing fees
- Credit enhancement costs
- Rating agency fees
- Continuing disclosure services

The expenses of certain recurring services pertaining to the Convention Center Facilities District may be included in the special tax levy. The foregoing enumeration shall not be regarded as exclusive and shall be deemed to include any other incidental expenses of a like nature which may be incurred from time to time with respect to the Convention Center Facilities District.

EXHIBIT D

CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1
CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

**RATE AND METHOD OF APPORTIONMENT
AND MANNER OF COLLECTION OF THE SPECIAL TAX**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

CITY OF SAN DIEGO

CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1

The Special Tax authorized by Convention Center Facilities District No. 2012-1 ("CCFD No. 2012-1") of the City of San Diego (the "City") shall be levied on all Taxable Property within CCFD No. 2012-1 and collected as provided herein commencing in Fiscal Year 2012-2013 in an amount determined by the City Council through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property within CCFD No. 2012-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"CCFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes for CCFD No. 2012-1.

"City" means the City of San Diego.

"City Council" means the City Council of the City.

"City Treasurer" means the treasurer of the City.

"County" means the County of San Diego.

"Debt" means any loans or other financial obligation (as defined in Section 53317 (d) of the Act).

"Division" means Division 27 of Article 1 of Chapter 6 of the San Diego Municipal Code, as amended.

"Exempt Property" means all Assessor's Parcels within CCFD No. 2012-1 which are exempt from the Special Taxes pursuant to Section E herein.

"Facilities" has the meaning given to that term in the resolution of which this Rate and Method of Apportionment of Special Tax is a part.

"Fiscal Year" means the period commencing on July 1 of any year and ending the following June 30.

“Hotel Property” means an Assessor’s Parcel of Taxable Property which consists of one or more buildings or structures situated in the City that has, on file with the City Treasurer, a transient occupancy registration certificate (including, but not limited to, any hotel, inn, motel, studio hotel, bed and breakfast inn, condominium hotel, or other similar structure or portion thereof) situated in the city with at least 30 Transient Units. In determining the number of Transient Units for a specific Hotel Property, all Transient Units located on each Assessor’s Parcel associated with such Hotel Property shall be included in the sum of total Transient Units. For purposes of this definition, Hotel Property does not include any University Dormitory, Timeshare, or Assessor’s Parcels that are exempted in accordance with Section §61.2706(I) of the Division.

“Landowner” means the property owner of Hotel Property as defined in §61.2705 of the Division.

“Occupancy” means the use or possession, or right to the use or possession of any Transient Unit, or portion thereof as defined in §61.2705 of the Division.

“Operator” means the Person who is proprietor of the Hotel Property as defined in §61.2705 of the Division

“Rent” means the total consideration charged to a Transient for the Occupancy of any Transient Unit(s) as defined in §61.2705 of the Division.

“Special Tax” means the special tax determined in accordance with Section C herein which is authorized by CCFD No. 2012-1 to be levied by the City Council on Taxable Property pursuant to the Division to fund the Facilities.

“Taxable Property” means all Assessor’s Parcels that are not exempt from the Special Tax pursuant to law or the Rate and Method of Apportionment of Special Tax.

“Timeshare” means any dwelling unit that is fractionally owned, based on the percentage of time the owner(s) may use the dwelling unit each year. As of the date of this Rate and Method of Apportionment of Special Tax, a “Timeshare” includes an Assessor’s Parcel with a County land use designation of 07.

“Transient” means a person who exercises Occupancy as defined in Section §61.2705 of the Division.

“Transient Unit” means a room within Hotel Property available for Occupancy by a Transient through the payment of Rent.

“University Dormitory” means any dwelling unit that primarily serves as student housing for a university or college.

“Zone” means one of the three mutually exclusive geographic areas defined below.

- **“Zone 1”** means all Assessor’s Parcels within the City that are not within Zone 2 or Zone 3.
- **“Zone 2”** means all Assessor’s Parcels within CCFD No. 2012-1 designated as zone 2 by reference to Exhibit “A”, attached hereto.
- **“Zone 3”** means all Assessor’s Parcels within CCFD No. 2012-1 designated as zone 3 by reference to Exhibit “A”, attached hereto.

B. CLASSIFICATIONS OF ASSESSOR’S PARCELS

Each Fiscal Year using the definitions above, all Taxable Property within CCFD No. 2012-1 shall be classified as either Hotel Property or Exempt Property and all Hotel Property shall be classified within Zone 1, Zone 2, or Zone 3. Commencing with Fiscal Year 2012-2013 and for each subsequent Fiscal Year, all Hotel Property shall be subject to Special Taxes pursuant to Sections C and D below.

C. SPECIAL TAX

Zone 1

Commencing in Fiscal Year 2012-2013, each Assessor’s Parcel classified as Hotel Property within Zone 1 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor’s Parcel classified as Hotel Property within Zone 1 shall not exceed one percent (1%) of all Rent charged.

Zone 2

Commencing in Fiscal Year 2012-2013, each Assessor’s Parcel classified as Hotel Property within Zone 2 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor’s Parcel classified as Hotel Property within Zone 2 shall not exceed two percent (2%) of all Rent charged.

Zone 3

Commencing in Fiscal Year 2012-2013, each Assessor’s Parcel classified as Hotel Property within Zone 3 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor’s Parcel classified as Hotel Property within Zone 3 shall not exceed three percent (3%) of all Rent charged.

In the event the City Council levies the Special Tax at less than the maximum rate, the amount levied in each Zone shall be the same percentage of the maximum rate for such Zone.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2012-2013, the City Council may levy Special Taxes on each Assessor’s Parcel classified as Hotel Property up to the rates specified in Section C. Special Taxes associated with Rent that is charged for Occupancy by Transients shall be considered levied at the same time the Transient ceases Occupancy of the Transient Unit(s). The Special Taxes are payable as described in Section F below.

E. EXEMPTIONS

No Special Tax shall be levied on any Assessor's Parcel not classified as Hotel Property.

F. MANNER OF COLLECTION

The Special Tax shall be collected monthly by the City in accordance with §61.2713 of the Division.

G. FAILURE TO SUBMIT SPECIAL TAX

If any Landowner, or Operator on behalf of Landowner, fails or refuses to pay the Special Tax levied, the City Treasurer shall proceed in such manner as deemed best to obtain facts and information on which to base her estimate of the Special Tax. As soon as the City Treasurer shall acquire such facts and information upon which to base the Special Tax for such Hotel Property, the City Treasurer shall proceed to determine the amount of such Special Tax due plus any penalties and interest, as described below. In the case that such determination is made, the City Treasurer shall give a Determination of Special Tax Due by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the Landowner and to the Operator (if different from the Landowner) at their last known addresses. Such Landowner or Operator may file an appeal as provided in Section I herein.

The Special Tax on any Hotel Property which is not paid within the time required shall be subject to the same penalties applicable to the Transient Occupancy Tax (TOT) as defined in Chapter 3, Article 5 of the San Diego Municipal Code. For any Special Taxes and penalties that remain outstanding as of July 1 of each Fiscal Year, the City Treasurer may direct the CCFD Administrator to submit any of the delinquent Special Taxes and penalties to the County for inclusion on the property tax bill for such Assessor's Parcel(s) in accordance with §61.2714 of the Division.

H. SPECIAL TAX AUDIT

It shall be the duty of the Landowner, or Operator on behalf of the Landowner, for each Assessor's Parcel classified as Hotel Property that is subject to the Special Tax to keep and preserve, for a period of three years, all records as may be deemed necessary by the City Treasurer (and that will, at a minimum, include a record of all Rents collected) to determine the Special Taxes levied upon such Hotel Property by the City Council. The City Treasurer shall have the right to inspect such records at all reasonable times.

I. APPEALS

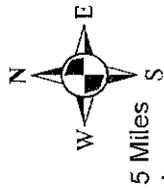
A Landowner or Operator may, within twenty-one (21) calendar days after the serving or mailing of a Determination of Special Tax Due as described herein, make a written request to the City Treasurer for an administrative hearing on the amount levied. The administrative hearing procedure used to determine the amount of TOT due, as defined in Chapter 3, Article 5 of the San Diego Municipal Code, shall apply here.

J. TERM OF SPECIAL TAX

The authority of the City Council to levy the Special Tax on all Assessor's Parcels classified as Hotel Property within CCFD No. 2012-1 in accordance with Section D shall extend only through the final maturity date of the Debt. However, any delinquent Special Taxes that remain after the final maturity date of the Debt may continue to be collected in accordance with Sections F and G.

EXHIBIT "A"
CCFD NO. 2012-1 ZONE MAP

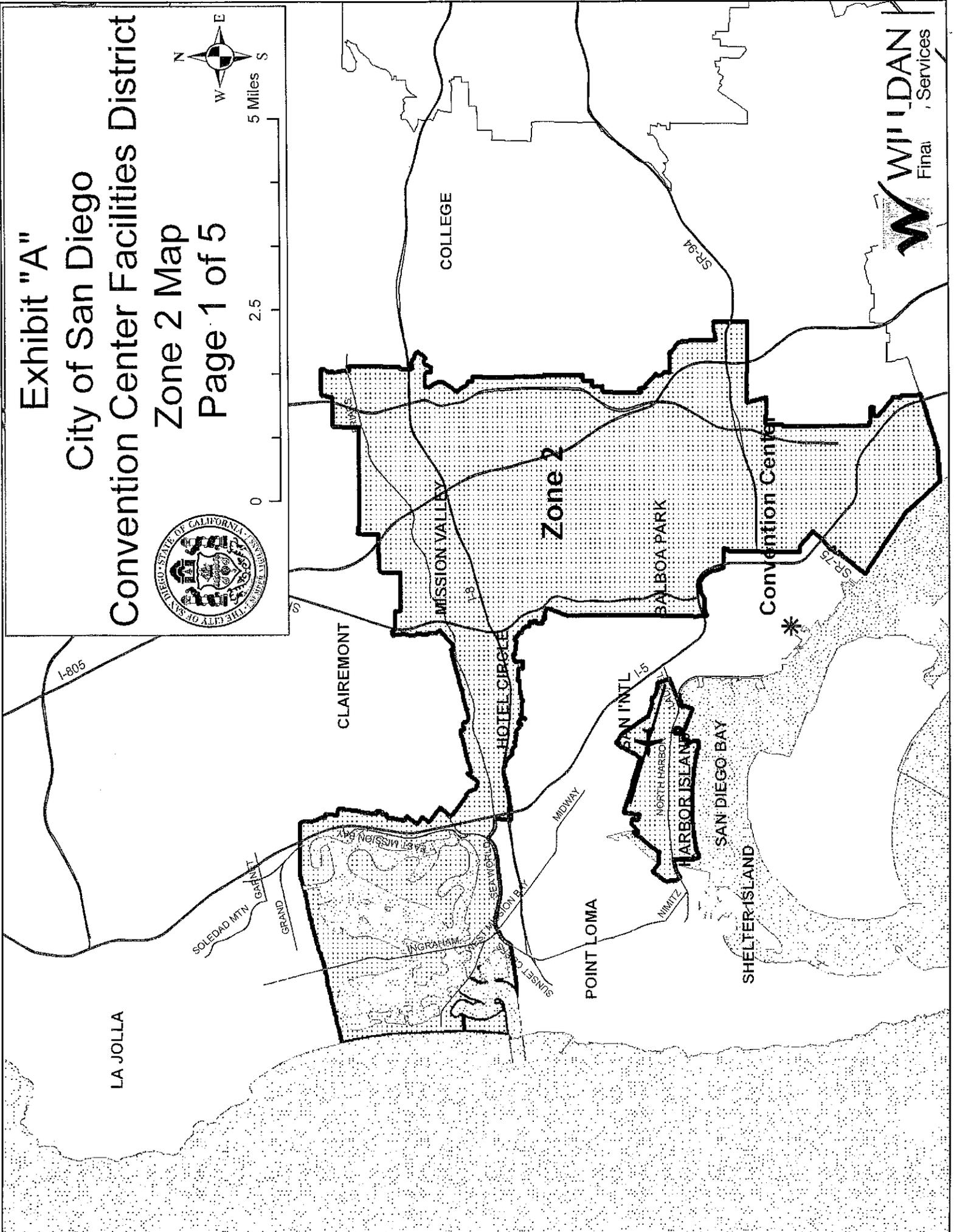
Exhibit "A"
 City of San Diego
 Convention Center Facilities District
 Zone 2 Map
 Page 1 of 5



5 Miles

2.5

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Books:		All Assessor's Parcels within the following Assessor Books and Pages are within Zone 2:																								
435	438	439	445	446	447	453	539	540	546											424	424	441				
Books:		All Assessor's Parcels within the following Assessor Books and Pages are within Zone 2:																								
423	311	313	314	315	316	317	330	350	360	381	382	383	401	402	403	410	421	422	423	424	441					
	442	443	444	464	465	466	467	482	483	485	491	492	493	501	502	511	512	521	522	523	531					
	532	533	540	551	552	553	554	555	556	557	558	559	571	572	573	574	575	576	577	578	579					
	581	582	583	584	585	586	591	592	593	594	595	596	601	602	603	604	605	606	607	608	611					
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	646	647	651	652	653	654	655	656	657	661	662	663	664	671	672	673	674	675	676	680	691					
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	723	724	725	726	731	732	733	734	735	741	742	743	744	745	746	747	748	749	750	761	762					
	763	764	765	766	767	830																503	504	505	510	
424	390	401	402	403	411	412	421	422	431	432	433	471	481	482	481	492	492	502	503	504	510					
	531	532	541	542	551	552	553	554														670	690	711	712	731
425	380	390	500	511	571	572	581	582	591	592											670	690	711	712	731	
430	080	091	092	101	104	171	172	181	184	331	332	333	481	482	483	660	670	690	711	712	731					
	732	840																								
432	254																									
433	100	101	230	240	250	251	270	280	290	300	301															
434	031	032	040	200																						
436	020	180	290	350	422	440	451	452	453	470	480	490	500	520	530	540	551	552	553	560	571					
	572	581	582	591	592	593	594	601	602	603	604	610	611	650	660	670	680	690	700	710	720					
	730	740																								
437	203	204	212	213	230	240	260	291	350	360																
440	041	070	081	082	090	101	102	110	120	131	132	150	161	162	163	201	221	222	231	232	241					
	242	250	260	270	280	290	300	310	320	330	341	372	391	392	401	402	411	412	413	421	422					
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443	040																									
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450	830																									
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	280	290	301	302	311	312	381	382	383	384	385	386	391	392	401	402	403	404	411	412	421					
	422	430	450																							
535	212	213	220	230	241	242	251	260	271	272	281	282	283	290	310	321	322	323	324	422	423					
	432	433	442	450	461	462	471	472	481	482	491	492	501	502	510	520	531	532	541	542	543					
	544	651	652	660	670	681	682	683	691	692	693	694	695	696												
538	120	130	140	150	160	170	180	190	200	320	330	340	350	360	370	380	390	400	410	420	530					
	550	560	580	590	600	610	620	630	640	651	652	680	690	700	710	730	741	742	751	752	760					
	770	790	800	811	812	821	822	830																		
541	010	041	042	043	050	060	130	140	160	171	172	173	180	241	247	251	260	370	391	392	393					
	394	401	402	422	423	424	430	441	442	451	452	561	562	570	622	623	624	625	641	650	651					
546	030	040	111	112	121	122	125	126	131	132	135	136	161	162	163	171	172	173	174	175	250					
	260	340	440																							
550	011	012	021	022	031	032	041	042	051	053	061	062	063	064	071	072	120	130	140	150	161					
	162	170	181	182	191	231	232	241	242	250	260	270	280	290	330	360	360	360	480	491	492	500				
	510	520	570	580	600	601	610	620	630	640	660	670	680	690	720	730	740	760	770							
551	504																									
677	220	370	390	400																						
760	010	022	023	024	029	030	031	032	035	036	039	290	300	320	350	360	370	380	050	060	090					
	100	210	220	230	240	390	600	610	620																	

All Assessor's Parcels listed below are within Zone 2:

424-460-05	432-283-27	437-020-10	444-020-18	444-720-36	534-120-07	541-611-29	677-360-01
424-460-06	432-283-28	437-220-06	444-020-22	444-720-37	534-120-10	541-611-30	677-360-07
425-512-17	432-283-29	437-220-07	444-020-23	444-720-38	534-120-14	541-611-37	677-360-09
425-512-58	432-283-30	437-220-08	444-020-29	444-720-42	534-120-15	541-611-38	677-360-11
425-512-59	432-283-31	437-220-12	444-020-32	444-720-43	534-120-16	541-611-39	677-360-13
425-512-60	432-283-32	437-250-03	444-060-05	444-720-45	534-120-17	550-780-01	677-360-16
425-512-61	432-283-33	437-250-12	444-060-10	450-790-02	534-120-18	550-780-02	677-360-18
425-781-03	432-291-24	437-250-21	444-060-11	450-790-03	534-120-19	550-780-03	760-102-12
425-781-04	432-291-25	437-250-22	444-060-14	450-790-07	534-120-21	550-780-04	760-212-02
425-781-05	432-291-26	437-250-23	444-060-17	450-790-08	534-120-23	550-780-05	760-212-03
425-781-06	432-291-27	437-250-24	444-060-18	450-790-09	534-120-24	550-780-06	760-212-04
425-781-07	432-291-28	437-250-27	444-060-19	450-790-12	534-120-26	550-780-07	760-212-05
425-781-24	432-291-29	437-250-28	444-110-05	450-790-13	534-120-27	550-780-08	760-212-06
430-030-26	432-291-30	437-250-29	444-110-10	450-790-15	535-640-11	550-780-09	760-212-07
430-030-29	432-291-31	437-612-18	444-110-17	450-790-20	535-640-16	550-780-10	760-212-08
430-030-55	432-291-32	437-612-19	444-110-18	450-790-22	538-660-43	550-780-11	760-212-09
430-030-56	432-291-33	440-011-01	444-110-19	450-790-29	538-660-44	550-780-12	760-212-10
430-680-01	432-291-34	440-011-02	444-110-21	450-790-30	538-660-47	550-780-13	760-212-11
430-680-02	432-540-40	440-011-05	444-110-22	450-790-31	538-670-07	550-780-14	760-212-13
430-680-03	434-020-13	440-011-06	444-110-23	450-790-32	538-670-12	550-780-15	760-212-14
430-680-04	434-020-29	440-011-07	444-710-13	450-790-33	538-670-23	550-780-16	760-212-15
430-680-09	434-020-30	440-011-08	444-710-14	450-812-85	538-670-30	550-780-17	760-212-16
430-680-11	434-020-31	440-011-09	444-710-15	476-460-20	538-670-32	550-780-18	760-212-19
432-253-14	434-020-37	440-011-16	444-710-16	476-460-21	538-670-34	550-780-19	760-212-21
432-253-15	434-020-38	440-170-09	444-710-17	476-460-22	538-672-04	550-780-20	760-212-23
432-253-16	434-020-39	440-170-10	444-710-18	476-460-24	541-611-01	550-780-21	760-212-26
432-253-17	434-020-51	440-170-11	444-710-19	476-460-27	541-611-02	550-780-22	760-212-27
432-253-18	436-030-19	440-170-12	444-710-20	476-460-28	541-611-03	550-780-23	760-212-30
432-253-19	436-030-24	440-170-13	444-710-21	476-460-29	541-611-08	550-780-24	760-212-31
432-253-20	436-040-09	440-170-14	444-710-22	476-460-30	541-611-09	550-780-25	760-212-32
432-253-21	436-040-12	440-170-17	444-710-23	476-460-31	541-611-10	550-780-26	760-212-33
432-253-22	436-310-54	440-170-18	444-720-10	476-460-32	541-611-11	550-780-27	760-212-34
432-253-23	436-423-02	440-170-19	444-720-11	476-460-33	541-611-12	550-780-28	760-212-35
432-283-20	436-423-03	442-720-05	444-720-28	476-460-34	541-611-13	550-780-29	760-212-36
432-283-21	436-423-04	442-720-09	444-720-29	476-460-35	541-611-14	550-780-39	760-212-40
432-283-22	436-423-05	443-051-04	444-720-30	476-460-36	541-611-15	550-780-40	760-212-41
432-283-23	436-460-04	443-051-41	444-720-31	476-460-37	541-611-16	551-530-01	
432-283-24	436-460-08	443-051-42	444-720-32	476-460-38	541-611-18	551-530-02	
432-283-25	436-460-12	444-020-12	444-720-34	476-460-39	541-611-25	551-530-03	
432-283-26	436-460-13	444-020-17	444-720-35	476-460-40	541-611-26	551-530-04	

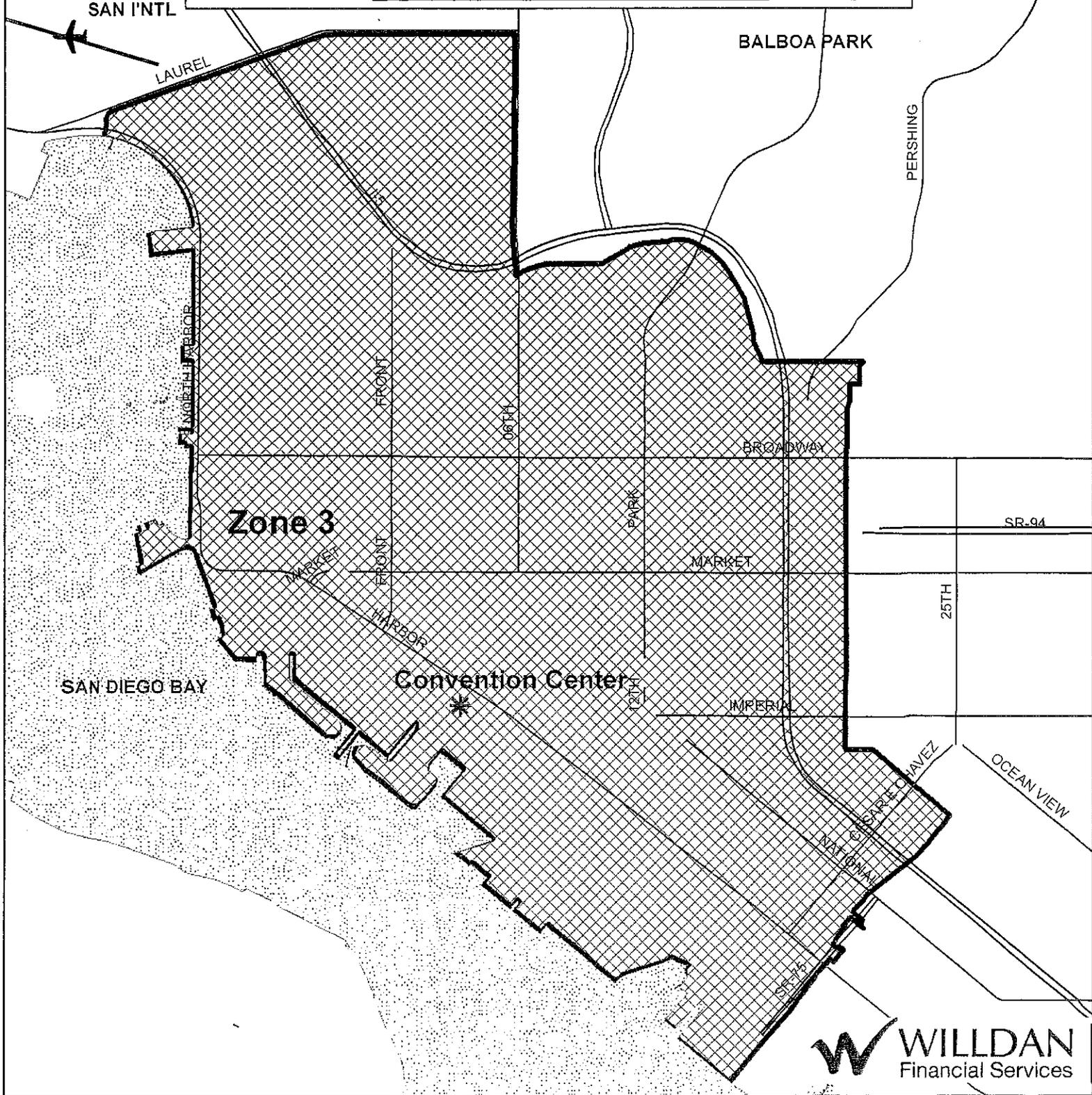
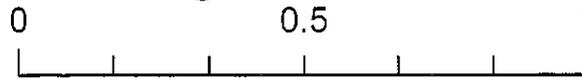
Exhibit "A"

City of San Diego

Convention Center Facilities District

Zone 3 Map

Page 4 of 5



Zone 3
All Assessor's Parcels within the following Assessor Books and Pages are within Zone 3:

533-021	533-133	533-204	533-301	533-373	533-444	533-568	534-054	534-251	535-043	535-106	535-163	535-392	535-622	760-016
533-022	533-151	533-205	533-302	533-374	533-451	533-569	534-055	534-252	535-052	535-111	535-164	535-393	535-623	760-017
533-031	533-152	533-206	533-303	533-381	533-452	533-573	534-061	534-254	535-053	535-112	535-165	535-394	535-624	760-018
533-032	533-153	533-211	533-311	533-382	533-453	533-574	534-063	534-321	535-054	535-113	535-166	535-395	535-625	760-020
533-033	533-154	533-212	533-312	533-383	533-454	533-575	534-064	534-322	535-055	535-114	535-171	535-396	535-630	760-021
533-034	533-155	533-213	533-313	533-384	533-471	533-576	534-065	534-323	535-056	535-115	535-172	535-401	535-700	
533-061	533-156	533-214	533-321	533-391	533-472	533-581	534-066	534-324	535-061	535-116	535-173	535-402	538-010	
533-062	533-161	533-221	533-322	533-392	533-474	533-582	534-071	534-325	535-064	535-121	535-180	535-403	538-030	
533-063	533-162	533-222	533-324	533-394	533-481	533-583	534-073	534-326	535-065	535-122	535-180	535-404	538-040	
533-064	533-163	533-224	533-325	533-393	533-482	533-580	534-074	534-331	535-066	535-123	535-200	535-405	538-050	
533-065	533-164	533-231	533-326	533-395	533-483	533-610	534-094	534-332	535-071	535-124	535-211	535-406	538-060	
533-066	533-171	533-232	533-327	533-401	533-484	533-630	534-096	534-333	535-072	535-125	535-214	535-412	538-080	
533-074	533-172	533-233	533-331	533-402	533-485	534-011	534-181	534-334	535-073	535-126	535-341	535-413	538-090	
533-075	533-173	533-241	533-332	533-403	533-486	534-012	534-182	534-335	535-074	535-132	535-342	535-414	538-100	
533-083	533-174	533-242	533-333	533-404	533-514	534-013	534-183	534-336	535-075	535-133	535-343	535-416	538-110	
533-084	533-175	533-243	533-334	533-411	533-515	534-014	534-184	534-341	535-076	535-133	535-344	535-421	538-210	
533-093	533-176	533-244	533-341	533-412	533-516	534-021	534-185	534-342	535-081	535-134	535-345	535-424	538-220	
533-094	533-181	533-251	533-342	533-413	533-517	534-022	534-186	534-344	535-082	535-135	535-346	535-431	538-230	
533-104	533-182	533-252	533-343	533-414	533-521	534-023	534-191	534-345	535-083	535-136	535-347	535-434	538-240	
533-105	533-183	533-253	533-344	533-421	533-522	534-024	534-192	534-346	535-084	535-141	535-351	535-550	538-250	
533-106	533-184	533-271	533-351	533-422	533-523	534-031	534-193	534-351	535-085	535-142	535-352	535-563	538-260	
533-111	533-185	533-272	533-352	533-423	533-524	534-032	534-194	534-352	535-086	535-143	535-356	535-570	538-270	
533-112	533-186	533-281	533-353	533-424	533-525	534-033	534-195	534-353	535-092	535-144	535-362	535-601	538-290	
533-113	533-187	533-282	533-354	533-425	533-526	534-034	534-196	534-354	535-093	535-145	535-371	535-602	538-440	
533-114	533-192	533-283	533-361	533-426	533-531	534-041	534-203	534-360	535-094	535-146	535-372	535-603	538-470	
533-121	533-193	533-284	533-362	533-433	533-532	534-042	534-205	534-371	535-095	535-151	535-373	535-612	538-480	
533-122	533-194	533-291	533-363	533-434	533-534	534-043	534-206	534-372	535-096	535-152	535-374	535-614	538-840	
533-123	533-195	533-292	533-364	533-435	533-538	534-044	534-210	534-373	535-101	535-153	535-375	535-615	760-007	
533-124	533-196	533-293	533-365	533-436	533-544	534-045	534-222	534-374	535-102	535-154	535-376	535-616	760-011	
533-125	533-201	533-294	533-366	533-441	533-561	534-051	534-223	534-440	535-103	535-155	535-383	535-616	760-012	
533-131	533-202	533-295	533-371	533-442	533-566	534-052	534-224	535-041	535-104	535-156	535-384	535-617	760-013	
533-132	533-203	533-296	533-372	533-443	533-567	534-053	534-225	535-042	535-105	535-162	535-386	535-621	760-015	

All Assessor's Parcels listed below are within Zone 3:

533-223-03	533-223-13	534-253-03	534-253-08	534-253-13	535-640-05	535-640-10	538-511-01	538-511-06	538-660-22	538-670-27	538-670-36	760-001-05	760-171-06
533-223-06	533-223-14	534-253-04	534-253-09	535-640-01	535-640-06	535-640-13	538-511-02	538-511-07	538-660-41	538-670-28	538-672-05	760-001-10	
533-223-07	534-120-28	534-253-05	534-253-10	535-640-02	535-640-07	535-640-14	538-511-03	538-511-08	538-660-42	538-670-31	760-001-02	760-001-15	
533-223-08	534-253-01	534-253-06	534-253-11	535-640-03	535-640-08	535-640-15	538-511-04	538-511-09	538-660-45	538-670-33	760-001-03	760-001-16	
533-223-12	534-253-02	534-253-07	534-253-12	535-640-04	535-640-09	535-640-17	538-511-05	538-511-10	538-660-06	538-670-35	760-001-04	760-171-05	

EXHIBIT E

**NOTICE OF PUBLIC HEARING
REGARDING THE FORMATION OF
CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1
CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
THE LEVY OF A SPECIAL TAX THEREIN AND
THE PROPOSED ISSUANCE OF SPECIAL TAX BONDS**

TUESDAY, JANUARY 24, 2012

2:00 P.M.

**IN THE COUNCIL CHAMBERS IN THE SAN DIEGO CITY ADMINISTRATION
BUILDING
12TH FLOOR, 202 "C" STREET
SAN DIEGO, CALIFORNIA**

* * *

On Tuesday, December 6, 2011, the City Council of the City of San Diego (the "City") duly adopted its Resolution No. _____ (the "Resolution of Intention") wherein it declared its intention to form a Convention Center Facilities District to be known as "Convention Center Facilities District No. 2012-1, City of San Diego, County of San Diego, State of California" (the "Convention Center Facilities District"), to levy a special tax within the Convention Center Facilities District, and to pay a portion of the costs of the contiguous expansion, construction, reconstruction, rehabilitation, replacement (at the same location) or upgrade of the existing San Diego Convention Center at 111 West Harbor Drive (the "Facilities"); and also adopted its Resolution No. _____ (the "Resolution to Incur Bonded Indebtedness") wherein it proposed to authorize, over the life of the Convention Center Facilities District, a principal amount of debt not to exceed \$575,000,000 to finance the Facilities, all under and pursuant to Division 27 of Article 1 of Chapter 6 of the San Diego Municipal Code (the "Division"), incorporating by reference the "Mello Roos Community Facilities Act of 1982" (California Government Code section 53311 and following – the "Act"), as modified by the Division.

All of the specific provisions that are contained in the City's Resolution of Intention and its Resolution to Incur Bonded Indebtedness on file with the City Clerk will be collectively referred to in this Notice as the "Proposal;" and the two resolutions will be referred to collectively as the "Resolutions." This Notice contains a brief summary of the Proposal, but you may obtain copies of the Resolutions and other documentation at the City Clerk's Office or on the City Clerk's web site www.sandiego.gov/city-clerk.

The Proposal consists of (1) authorization of a special tax within the Convention Center Facilities District to finance any portion of the Facilities, (2) authorization of the issuance of debt for the same purpose, to be repaid from collections of the special tax and other revenues, and (3) the establishment of the initial annual appropriations limit for the Convention Center Facilities District.

In order to confer the authority upon the City Council to levy the special tax and to issue the bonds, a public hearing must be held on the Proposal, after which the City Council must determine to form the Convention Center Facilities District, and the qualified electors within the Convention Center Facilities District must then approve the Proposal, as it may be modified following the public hearing, by a two-thirds vote. As the Convention Center Facilities District may not authorize the City Council, at any time, to levy the special tax on any property that is not in use as a hotel (as that term is defined in the San Diego Municipal Code), and in particular may not authorize the City Council, at any time, to levy the special tax on property in use for residential purposes, the qualified electors are, pursuant to the Division, the owners of those properties within the Convention Center Facilities District that are not exempt from the special tax – namely, hotel properties. Where the property on which a hotel is located is owned by a public agency, the qualified elector is the entity leasing the property from the public agency. Further, as provided in the Division, votes are assigned to each hotel property in an amount proportional to the proposed special tax burden.

THIS IS THE NOTICE OF THE PUBLIC HEARING.

The public hearing will be held during the City Council meeting on Tuesday, January 24, 2012, at 2:00 p.m., or as soon thereafter as the City Council may reach the matter, in the City Council Chambers in the San Diego City Administration Building, 12th Floor, 202 "C" Street, San Diego, California.

At the public hearing, any persons interested may appear and be heard, and the oral or written testimony of all interested persons for or against any of the elements of the Proposal, will be heard and considered.

Any protests to the Proposal may be made orally or in writing by any interested persons except that any protests pertaining to the regularity or sufficiency of the proceedings must be in writing and shall clearly set forth the irregularities and defects to which objection is made. The City Council may waive any irregularities in the form or content of any written protest and at the public hearing may correct minor defects in the proceedings. All written protests not presented in person by the protester at the public hearing must be filed with the City Clerk at or before the time fixed for the public hearing in order to be received and considered. Any written protest may be withdrawn in writing at any time before the conclusion of the public hearing.

Written protests by a majority of the owners of land within the Convention Center Facilities District not exempt from the proposed special tax, together with those leasing property from public agencies on which hotels are located, with all protests weighted as specified in the Division (in proportion to proposed special tax burden), will require suspension of these proceedings for at least one year. If such protests are directed only against certain elements of the Proposal, only those elements need be excluded from the proceedings.

The Chief Financial Officer of the City has studied the Convention Center Facilities District and will provide, at or before the time of the public hearing, a report which will contain a brief description of the Facilities that in her opinion will be required to adequately meet the needs of the Convention Center Facilities District, together with estimates of the cost of financing the construction and equipping of the Facilities and an estimate of the incidental

expenses related thereto. The report will be available for inspection by the public at or shortly before the public hearing and will become a part of the record of the public hearing. Questions should be directed to Charles Wilcox, Debt Coordinator, Debt Management, Department of Finance, City of San Diego, (619) 533-4519.

Elizabeth S. Maland
City Clerk of the
City of San Diego