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City Attorney Mara W. Elliott announces \$12.23 million lawsuit against SeaWorld Entertainment for failure to pay rent owed to San Diego taxpayers

San Diego City Attorney Mara W. Elliott filed a lawsuit today against SeaWorld Entertainment, Inc. for \$12.23 million in unpaid rent, penalties, and interest on nearly 200-acres of prime city-owned waterfront real estate. The lawsuit holds accountable a wealthy corporation that has shirked its responsibilities to City taxpayers for more than 2 years.

“SeaWorld owes San Diego taxpayers more than \$12million - a delinquency they acknowledged in their annual report,” said City Attorney Elliott. “Their efforts to shift their financial obligations to hard-working San Diegans is repugnant and will not be tolerated. ”

A VIP trip to SeaWorld San Diego can cost \$499 per day, and SeaWorld Entertainment, Inc. earned \$1.7 billion in revenue last year, according to its annual report. In only the first quarter of 2023, the company reported record revenue of \$293.3 million, up 8.4 percent over the previous year. Despite these record profits, SeaWorld acknowledged in its annual report its failure to pay the minimum rent owed to the City of San Diego for the expensive waterfront land the corporation leases on Mission Bay.

SeaWorld must pay a minimum of \$10.4 million per year, plus a 3 percent surcharge, under the terms of its lease agreement with the City. Although some 800 organizations have similar lease agreements with the City, SeaWorld is the only major City lessee that has remained in default of its rent obligations since the pandemic began. The City Attorney has made corporate accountability a cornerstone of her tenure.

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In May, Elliott sought and received City Council approval to take SeaWorld to court over the unpaid lease fees, penalties, and interest. Since that time, the City has presented SeaWorld with an updated invoice for more than \$12 million. The invoice remains unpaid and the entertainment giant has refused to engage in good faith discussions, leaving the City with no alternative but to sue.

“The City has a right to expect more from a sixty-year partnership that has proven quite lucrative for SeaWorld,” said Elliott. “City taxpayers – many of whom are legitimately struggling to recover from the global pandemic - should not have to absorb SeaWorld’s debts and liabilities. We believe a court of law will agree.

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