



DOWNTOWN OCEANSIDE PROPERTY AND BUSINESS IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN

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I. OVERVIEW

Developed by a growing coalition of property owners, the Downtown Oceanside Property and Business Improvement District (DTOPBID) is a benefit assessment district whose main goal is to provide improvements, maintenance, and activities which constitute and convey a special benefit to assessed parcels. This approach has been used successfully in other cities throughout the country to provide special benefits to property owners, namely increased sales, attraction of new tenants, increased occupancies, and specifically increased property values. The DTOPBID was initially created in 2020 for a five (5) year term. Property owners now wish to renew the DTOPBID for an additional ten (10) year term. As required by state law, property owners have created this Management District Plan (Plan) to renew the DTOPBID.

Location: The DTOPBID generally includes parcels in the downtown area of the City of Oceanside, and has been divided into two benefit zones to reflect the varying needs of assessed parcels. The boundaries of the DTOPBID are shown on the map in Section V and in the map book attached herein as Appendix III.

Purpose: The purpose of the DTOPBID is to provide improvements, maintenance, and activities which constitute and convey a special benefit to assessed parcels. The DTOPBID will provide maintenance and safety, destination development and economic enhancement, and advocacy and administration services directly and only to assessed parcels within its boundaries.

Budget: The DTOPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$1,098,233.26. The annual assessment budget may be subject to an increase in assessment rates of no more than six percent (6%) per year, which shall not exceed the San Diego Area Consumer Price Index (SDCPI) for the year the increase occurs. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$1,134,126.87. The amount of non-assessment funds is the minimum amount necessary to pay for the general benefit provided by DTOPBID programs. Further detail on the separation of special and general benefit is provided in Section IX.

Cost: The assessment rate (cost to the parcel owner) is based on parcel type, parcel size, building square footage and zone. Assessment rates may be subject to an increase of no more than six percent (6%) per year. The assessment methodology has been created to ensure that the assessment paid by each parcel is commensurate with the benefit received.

To determine a commercial, public, religious or non-profit parcel's assessment, the applicable square and building footage rates in the table below are applied to the parcels within the DTOPBID. The initial annual rate to each parcel is shown in the table below. The initial assessment rates for commercial, public, and religious parcels are:

	Zone 1	Zone 2
Parcel Type	Lot Square Footage	Lot Square Footage
Commercial	\$0.25	\$0.1875
Public	\$0.1875	\$0.125
Religious/Non-Profit	\$0.125	\$0.0625

To determine a condominium parcel's assessment, the applicable building square footage rates in the table below are applied to the parcels within the DTOPBID. The initial assessment rates for condominium parcels are:

	Zone 1	Zone 2
Parcel Type	Building Square Footage	Building Square Footage
Condos	\$0.125	\$0.0625

Renewal: DTOPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The “Right to Vote on Taxes Act” (also known as Proposition 218) requires a ballot vote in which more than fifty percent (50%) of the ballots received, weighted by assessment, be in support of the DTOPBID.

Duration: The DTOPBID will have a ten (10) year life, beginning on January 1, 2025, or as soon as possible thereafter, and ending ten (10) years from the start date. Near the end of the term, the petition, ballot, and City Council hearing process must be repeated for the DTOPBID to be renewed. Once per year, beginning on the anniversary of DTOPBID renewal, there is a thirty (30) day period in which owners paying fifty percent (50%) or more of the assessment may protest and initiate a jurisdiction hearing on DTOPBID termination.

Management: Mainstreet Oceanside (MSO) will continue to serve as the Owners’ Association for the DTOPBID. The “Downtown Oceanside PBID Governing Committee” (PGC), a standing advisory committee formed by the MSO Board of Directors, shall possess the authority to manage DTOPBID assessment funds and full decision-making authority regarding DTOPBID programs.

II. IMPETUS

There are several reasons why now is the time to renew the DTOPBID. The most compelling reasons are as follows.

1. The Need to be Proactive in Determining the Future of Downtown Oceanside.

In order to protect their investment, parcel owners must be partners in the process that determines the level and frequency of services, and how new improvements and development projects are implemented. The DTOPBID will allow these owners to lead and shape future services and improvements through the DTOPBID.

2. The Need to Attract New Business and Investment Throughout Downtown Oceanside.

If Downtown Oceanside is to compete as a successful commercial district it must develop its own well-financed, proactive strategy to retain businesses and tenants as well as attract new business and investment. The DTOPBID provides the financial resources to develop and implement a focused strategy that will work to prevent and fill vacancies and attract new tenants to all areas of Downtown Oceanside. Through improved maintenance and safety, destination development and economic enhancement, and advocacy, Downtown seeks to create a vibrant and attractive environment, positioning itself as an appealing destination for businesses and investors.

3. An Opportunity to Create a Private/Public Partnership with a Unified Voice for Downtown Oceanside.

Because parcel owners would be investing financial resources through the DTOBPID, they will be looked upon as a strong partner in negotiations with the City. This partnership will have the ability to leverage the parcel owner's investment with additional public investment in Downtown Oceanside.

4. An Opportunity to Establish Private Sector Management and Accountability.

A non-profit, private organization formed for the sole purpose of improving Downtown Oceanside will manage the services provided and the DTOPBID. Annual DTOPBID work plans and budgets are developed by a board composed of stakeholders that own property in Downtown Oceanside. Improvements and activities provided by the DTOPBID are subject to private sector performance standards, controls, and accountability.

III. BACKGROUND

The International Downtown Association estimates that more than 2,500 Property and Business Improvement Districts (PBIDs) currently operate throughout North America. PBIDs are a time-tested tool for property owners who wish to come together and obtain collective services which benefit their properties.

PBIDs provide supplemental services in addition to those provided by local government. They may also finance physical and capital improvements. These improvements and activities are concentrated within a distinct geographic area and are funded by a special parcel assessment. Services and improvements are only provided to those who pay the assessment.

Although funds are collected by the local government, they are then directed to a private nonprofit. The nonprofit implements services and provides day-to-day oversight. The nonprofit is managed by a Board of Directors and a governing committee representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs all over the globe have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values, lease rates, occupancy rates, and sales volumes.

The DTOPBID will be renewed pursuant to a state law that took effect in January of 1995. The “Property and Business Improvement District Law of 1994,” which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. Key provisions of the law include:

- Allows a wide variety of services which are tailored to meet specific needs of assessed properties in each individual PBID;
- Requires property owner input and support throughout the renewal process;
- Requires written support on both a petition and ballot from property owners paying 50% of proposed assessments;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are willing to pay; and
- Requires the PBID be renewed after a certain time period, making it accountable to property owners.

The “Property and Business Improvement Business District Law of 1994” is provided in Appendix II of this document.

IV. ACCOMPLISHMENTS

The Downtown Oceanside Property Business Improvement District (DTOPBID) has made significant strides in enhancing the downtown area through various initiatives aimed at maintenance, safety, and economic development.

Courtesy Crew Services:

The courtesy crew services are in operation seven days a week, ensuring coverage for a minimum of 24 hours each day with two teams patrolling the DTOPBID boundaries. MSO currently employs seven courtesy crew members, providing flexibility for potential staffing increases in 2024. These dedicated teams undertake various daily tasks, including the removal of abandoned property, litter, graffiti, and stickers, contributing to the cleanliness and upkeep of the downtown area.

Key Reporting Areas:



Before



After



Before



After



Before



After



Before



After

Pressure Washing Services:

Pressure washing services commenced on January 4, 2021, and have since adhered to a consistent monthly schedule, effective as of August 1, 2021. This ensures that the streets and sidewalks within the DTOPBID boundaries receive regular maintenance and cleaning, contributing to a welcoming and attractive environment.

Week 1: Block #4, 5, 6

Week 2: Block #1, 2, 3

Week 3: Extra Services & Sunset Market Venue (*non-PBID funds*)



Gatekeepers Security Services:

The Gatekeepers Security Services a contract between MSO and Gatekeepers Security Services Inc., was recently renewed on October 6, 2023, spanning a duration of 15 months. Comprising a team of vigilant security officers, the Gatekeepers diligently patrol the PBID boundaries, fostering a safe and secure environment for local businesses and residents alike. Encouraged to establish meaningful connections within the community, these officers are dedicated to building rapport and trust during their shifts. The PBID boundaries, extending from Wisconsin Avenue to Neptune, have been expanded further from Strand to Horne Street to enhance coverage. Additionally, Gatekeepers are committed to ongoing professional development, with mandatory monthly training sessions conducted at the MainStreet Oceanside office.

Security Service Schedule:

- Monday-Sunday 24-hour service.
- Four officers are on duty each day with a total of 20 security officers and 16 out of 20 are from Oceanside, CA.

Landmark Sign

Background

An Ad Hoc Committee was created to develop a Landmark Sign to create a sense of place within the PBID boundaries. The Committee was led by Lauren Sweeton, which led the Ad Hoc Committee to select the Objective Project as the sign creator from 32 submissions. Object Project scope of services will include the design for a suspended public artwork/sign at the intersection of Pier View Way and Tremont Street in

Oceanside, CA, including all drawings necessary for publicity, design, construction, and bidding, as well as coordination with the City and various contractors to ensure accurate and correct execution of the design.

Accomplishments to Date

The Oceanside Planning Department has conducted their review of the proposed project and has determined that it is exempt from Coastal Commission Review and noncompliance with Oceanside Planning Standards. With the Planning phase completed, the project team has assembled all the required engineering and sub-trades to develop all the design information to complete the final design and project costs estimates.

Due to the unique nature of a project of this type, all the design guidelines and building components will be custom designed to fulfill the project vision. As such the design team will be required to fabricate a portion of the building components (prototypes) in advance of final designs to ensure accurate fitment and integration with the steel frames, lighting and suspension systems.

Highlights

- Architectural - Agreements signed and in place preliminary drawings and details completed.
- Geotechnical Engineering - Agreements signed and in place. Soils investigation completed and engineers "Opinion Letter" finalized
- Structural Engineer - Agreement signed and in place. Preliminary load calcs compiled, foundation designs and suspension details completed.
- Electrical Engineer - Agreements signed and in place. Preliminary electrical plan determined, review of underground utility conflicts completed, initial development of light fixture designs completed.
- Suspension Fabricator - Provider identified and completed preliminary review of suspension system options.
- Metal Fabricator - Provider identified, under contract and in process of fabricating prototype components for metal frame system.
- Lighting Fabricator - Agreement in process for LED light fixtures. Fabrication of prototype light fixtures and electrical connections has been completed.

The Landmark "O" Project has been taking longer than expected. However, the project recently hired a General Contractor to keep the project moving forward. Project is expected to be complete by December 2024. The project's managing parties are routinely advising and updating the PGC and MSO Board of Directors of the project's progress.



The Oceanside "O" Rendering

V. BOUNDARIES

The DTOPBID generally includes parcels in the downtown area of the City of Oceanside. The DTOPBID has been divided into two benefit zones to reflect the varying needs of assessed parcels.

The service area includes approximately 451 properties with 279 property owners. The DTOPBID boundary is illustrated by the map below. A detailed map book is attached herein as Appendix III. A larger map is available on request by calling Civitas at (916) 437-4300 or (800) 999-7781.



VI. SERVICE PLAN & BUDGET

A. Renewal

Prior to formation of the DTOPBID in 2020, property and business owners in the DTOPBID area had been concerned about the need for coordinated supplemental services for several years. City services and efforts in the area had been welcomed, but limited resources had not allowed for a more comprehensive approach to managing

the commercial area. The DTOPBID was initially formed to address these needs. Property owners in the boundaries of the DTOPBID now wish to renew the DTOPBID to continue this mission.

A service plan to continue to provide special benefits to assessed properties was developed using several methods. A series of property owner meetings and an analysis of current property conditions and needs were all conducted. The primary needs identified were: maintenance and safety, destination development and economic enhancement, and advocacy and administration. To meet those needs, the DTOPBID will provide maintenance and safety, destination development and economic enhancement, and advocacy and administration to assessed parcels within its boundaries.

B. Improvements, Maintenance and Activities

The DTOPBID will provide supplemental improvements, maintenance, and activities that are above and beyond those provided by the City and other government agencies. Services to be provided by the DTOPBID are above and beyond the services provided by the City or other government agencies. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the DTOPBID, thus the benefits provided are particular and distinct to each assessed parcel.

1. Maintenance and Safety

The Maintenance program will make the DTOPBID cleaner, more accessible, and more attractive to potential businesses, residents, visitors, tenants and customers, and a safer place to do business. A regular schedule will be established for most of the maintenance services. Some maintenance services will be provided on an as-needed basis, while others will be provided on a regular basis. Maintenance services may include, but are not limited to:

- Litter removal services, including garbage, debris and leaves, and enhanced solid waste and recycling infrastructure needs throughout the DTOPBID;
- Removal of abandoned items and street sweeping services;
- On-demand graffiti removal services;
- Landscape improvements and maintenance, including the trimming and planting of trees and flowers; and
- Pressure washing sidewalks adjacent to assessed properties on an as-needed basis.

Safety services may include dedicated private security patrols. The patrols will seek to serve as both a deterrent by creating a visible presence, and a respondent to incidents that occur. The goal of the program is to increase usability of assessed parcels and address issues which discourage property owners, tenants and customers from visiting assessed parcels, ultimately constituting and providing unique, special benefits to assessed parcels. These services may include, but are not limited to:

- Partnerships with local law enforcement to provide property and business owners direct communication with local law enforcement and to support crime prevention;
- Providing security services by dedicated private security patrols and/or the installation of security cameras to respond and work to reduce nuisance behaviors which can deter tenants and customers on assessed parcels;
- A safety and patrol program to deter and report illegal street activity, illegal dumping, and street code violations. This program will address a myriad of quality-of-life problems including: public intoxication, panhandling, loitering, trespassing, and scavenging;
- A safety program may be implemented to improve day and evening safety in the DTOPBID by mitigating vagrancy, property damage, encampment, and petty crimes;
- Hiring ambassadors or a homeless prevention organization to respond and work to reduce homeless presence or connect with housing and support services within the DTOPBID and reduce loitering; and
- Hiring ambassadors to provide assistance/direction to pedestrians in need throughout the DTOPBID as well as welcome visitors and create a sense of place and serve as a deterrent to safety issues; and
- Support crime prevention on assessed parcels by working closely with local law enforcement.

2. Destination Development and Economic Enhancement

Destination Development and Economic Enhancement will focus on positioning the DTOPBID as a vibrant commercial center through campaigns aimed at increasing commercial activity, sales and investment appeal. These efforts will focus on making the DTOPBID a desirable and attractive place for businesses, investors, visitors, residents, customers, tenants, and owners by creating a positive image of the assessed property area. Programs may include, but are not limited to:

- Directional, wayfinding and gateway signage that establishes a sense of place, promotes patronage and activity, and connects the properties of the DTOPBID service area with the larger community;
- Trolley or shuttle services through the DTOPBID to connect visitors, customers, residents, and employees of businesses to assessed parcels;
- Landscape, infrastructure, and façade improvement initiatives or incentive programs to enhance the street-facing areas of properties to support commerce and encourage customer traffic while beautifying the Downtown Oceanside community and enhancing quality of life;
- Funding marketing or branding programs intended to create a public view of the DTOPBID as a single destination with a rich collection of attractions, events, services, and goods. Such efforts may include “shop local” incentive programs, social media, press releases, website, and occasional print advertising campaigns;
- Funding seasonal or theme-oriented publicity events in collaboration with the DTOPBID’s properties. Such efforts may include newspaper display ads featuring select properties, campaigns to increase property and foot traffic around private efforts or the events and programs of established community organizations;
- Advocacy for business-friendly policies on behalf of assessed parcels, including providing tools to refine the public process to attract capital investment throughout the DTOPBID;
- Retail and business recruitment activities to encourage businesses to locate on assessed properties including fostering start-up businesses located on assessed properties; and
- Creating accessible market and demographic material and making available to properties and investors showcasing Downtown Oceanside’s possibilities and opportunities.

3. Advocacy and Administration

The administration portion of the budget will be utilized for administrative costs associated with providing the improvements, maintenance, and activities. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, and other general office expenses and administration costs. Any administration costs shall not exceed actual costs. Advocacy programs will provide a unified voice to represent the DTOPBID’s best interests to government agencies, as well as provide property owner educational services, advocate on economic development decisions and planning decisions, and implementing initiatives. Advocacy efforts may also include leveraging DTOPBID funds to obtain additional funding to accomplish large scale projects.

4. Contingency/Reserve

The budget includes a contingency/reserve line item to account for annual operating surplus or uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other programs, administration, or renewal costs at the discretion of the PGC. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of the monies from the reserve fund shall be set by the PGC.

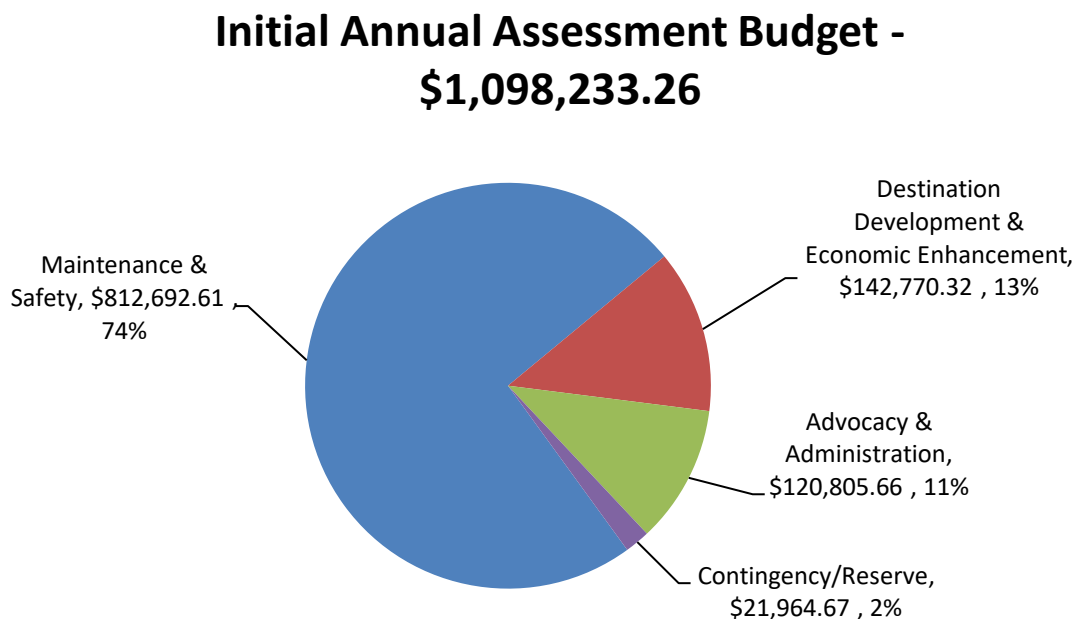
C. Annual Assessment Budget

A projected ten (10) year budget for the DTOPBID is provided below. The overall assessment budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DTOPBID. The annual assessment budget is based on the following assumptions and guidelines:

1. The cost of providing improvements, maintenance, and activities may vary depending upon the market cost for those improvements, maintenance, and activities. Expenditures may require adjustment up or down to continue the intended level of improvements, maintenance, and activities. During the term of the DTOPBID, the costs of creating the DTOPBID may be repaid by deducting repayment funds proportionally from budget categories. Repayment costs shall not exceed \$75,000. The PGC shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. Any change will be approved by the PGC and submitted with the Annual Report.
2. Funds not spent in any given year may be rolled over to the next year.
3. The assessment rate may be subject to annual increases that will not exceed six percent (6%) per year. Increases will be determined by the PGC and may vary each year. The projections below illustrate the maximum annual six percent (6%) increase for all budget items.
4. Each budget category includes all costs related to providing that service. For example, the maintenance and safety budget includes the cost of staff time dedicated to overseeing and implementing the maintenance and safety program. Staff time dedicated purely to administrative tasks is allocated to the administration portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the DTOPBID services will be determined by the PGC on an as-needed basis.

D. Service Budget

The total improvement, maintenance and activity budget for 2025 that is funded by property assessments is anticipated to be \$1,098,233.26. In addition to the assessment revenue, the programs will be supplemented by non-assessment funds. The total of non-assessment funds, and the determination of special and general benefit, is included in the Engineer's Report. The total of assessment and non-assessment funds is provided in Appendix 5. Below is an illustration of the estimated total assessment budget allocations for each budget category for the initial year of the ten (10) year term of the DTOPBID. Non-assessment funds may be shifted between budget categories as needed by the PGC.



Annual Maximum Assessment Budget

The budget below assumes the maximum annual increase of six percent (6%) is enacted and that there are no changes to the categorical budget allocations.

Year	Maintenance & Safety	Destination Development & Economic Enhancement	Advocacy & Administration	Contingency/ Reserve	Total
%	74%	13%	11%	2%	100%
2025	\$812,692.61	\$142,770.32	\$120,805.66	\$21,964.67	\$1,098,233.26
2026	\$861,454.16	\$151,336.54	\$128,054.00	\$23,282.54	\$1,164,127.24
2027	\$913,141.41	\$160,416.73	\$135,737.24	\$24,679.50	\$1,233,974.88
2028	\$967,929.90	\$170,041.74	\$143,881.47	\$26,160.27	\$1,308,013.38
2029	\$1,026,005.69	\$180,244.24	\$152,514.36	\$27,729.88	\$1,386,494.17
2030	\$1,087,566.03	\$191,058.90	\$161,665.22	\$29,393.68	\$1,469,683.83
2031	\$1,152,819.99	\$202,522.43	\$171,365.13	\$31,157.30	\$1,557,864.85
2032	\$1,221,989.19	\$214,673.78	\$181,647.04	\$33,026.73	\$1,651,336.74
2033	\$1,295,308.54	\$227,554.20	\$192,545.86	\$35,008.34	\$1,750,416.94
2034	\$1,373,027.06	\$241,207.46	\$204,098.62	\$37,108.84	\$1,855,441.98
Total	\$10,711,934.58	\$1,881,826.34	\$1,592,314.60	\$289,511.75	\$14,475,587.27

VII. ASSESSMENT RATE

A. Assessment Formula

The assessment rate (cost to the parcel owner) is based on parcel type, parcel size, building square footage and zone. The assessment methodology has been created to ensure that the assessment paid by each parcel is commensurate with the benefit received.

To determine a commercial, public, religious or non-profit parcel's assessment, the applicable square footage in the table below is applied to the parcel and building's actual size. The initial annual rate to each parcel is shown in the table below. The initial assessment rates for commercial, public, and religious/non-profit parcels are:

	Zone 1	Zone 2
Parcel Type	Lot Square Footage	Lot Square Footage
Commercial	\$0.25	\$0.1875
Public	\$0.1875	\$0.125
Religious/Non-Profit	\$0.125	\$0.0625

To determine a condominium parcel's assessment, the applicable building footage in the table below is applied to the parcel and building's actual size. The initial assessment rates for condominium parcels are:

	Zone 1	Zone 2
Parcel Type	Building Square Footage	Building Square Footage
Condos	\$0.125	\$0.0625

B. Changes in Zoning, Building Square Footage, or Parcel Size

If the zoning, building square footage, or size of a parcel within the DTOPBID boundary changes during the term of the DTOPBID, the assessment amount may be modified according to the assessment methodology detailed in this Plan that is applicable to the parcel. These changes may be a result of land adjustments (including but not limited to lot splits, consolidations, right-of-way setbacks, etc.), new construction, new ownership, or changes in zoning.

C. Assessment Ballot and Public Notice

During the hearing process, an Assessment Ballot and a Public Notice will be sent to owners of each parcel in the DTOPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel lot or building size differ from those found on the Assessment Notice. A list of parcels to be included in the DTOPBID is provided within Appendix IV.

D. Time and Manner for Collecting Assessments

As provided by State Law, the DTOPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of San Diego. Parcels which do not receive property tax bills will be invoiced by the City of Oceanside or MSO. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of San Diego shall distribute funds collected to the City of Oceanside, which shall forward them to the DTOPBID. Existing laws for enforcement and appeal of property taxes, including overdue charges and interest, apply to the DTOPBID assessments.

E. Bonds

Bonds shall not be issued.

VIII. GOVERNANCE

A. Owners' Association

The DTOPBID shall continue to be governed by MSO, with oversight from the Oceanside City Council. MSO shall serve as the Owners' Association described in the Streets and Highways Code §36651. The "Downtown Oceanside PBID Governing Committee" (PGC), a standing advisory committee formed by the MSO Board of Directors, shall possess the authority to manage matters related to the DTOPBID, including but not limited to, management of assessment funds and full decision-making authority regarding DTOPBID programs. The PGC shall be comprised solely of property owners and representatives of property owners paying the DTOPBID assessment. The number of members of the PGC shall be set forth in the MSO bylaws. The PGC and MSO staff are charged with the day-to-day operations of the DTOPBID.

B. Brown Act & Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members, PGC, or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association must act as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the MSO Board of Directors at which actions related to the PGC and DTOPBID are heard, discussed, or deliberated; meetings of the PGC; and meetings of certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

MSO shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DTOPBID or in any benefit zones or classification of property within the district;
2. The improvements, maintenance, and activities to be provided for that fiscal year;
3. The estimated cost of providing the improvements, maintenance, and activities to be provided for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

IX. ENGINEER'S REPORT

The DTOPBID's parcel assessments will be imposed in accordance with the provisions of Article XIII D of the California Constitution. Article XIII D provides that "only special benefits are assessable,"¹ and requires the City to "separate the general benefits from the special benefits conferred on a parcel."² Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large."³ Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."⁴ Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."⁵

The Engineer determined the total cost of the improvements, maintenance and activities, quantified the general benefit accruing to the public-at-large and non-assessed parcels adjacent to and within the DTOPBID, and separated that amount from the special benefit accruing to the assessed parcels. Then, the Engineer determined the proportional special benefit derived by each parcel and allocated the special benefit value of the improvements, maintenance, and activities accordingly. The Engineer's determinations and detailed calculations are summarized in this report.

A. Separation of General and Special Benefits

Each of the improvements, maintenance and activities, and the associated costs and assessments within the DTOPBID, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIII D of the California Constitution. The assessment has been apportioned based on the proportional special benefits conferred to the assessed parcels located within the DTOPBID boundaries as determined below.

1. General Benefits

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."⁶ "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."⁷ The first step that must be undertaken to separate general and special benefits provided by the PBID's improvements, maintenance and activities is to identify and quantify the general benefits.

a. General Benefit to the Public-at-Large

Although the improvements, maintenance, and activities are narrowly designed and carefully implemented to specially benefit the assessed parcels, and are only provided directly to assessed parcels, they will generate a general benefit to the public-at-large within the DTOPBID. State law indicates that "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed."⁸ However, "the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."⁹ Further, "the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed

1 Cal. Const., art. XIII D, §4(a)

2 Cal. Const., art. XIII D, §4(a)

3 Id, §2(i)

4 Cal Const., art XIII D §2(i)

5 Cal. Const., art. XIII D, §4(a)

6 Cal. Const., art XIII D §4(a)

7 Golden Hill Neighborhood Association v. City of San Diego (2011) 199 Cal.App.4th 416

⁸ Streets and Highways Code section 36601(h)(2)

⁹ Ibid

shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.”¹⁰

Intercept surveys conducted in similar districts have found that approximately 99% of pedestrian traffic within the district boundaries is engaged in business on assessed parcels, while the remaining approximately 1% is simply passing through and not engaging in business on the assessed parcels.¹¹ To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of services will be paid for with funds not obtained through assessments. Out of an abundance of caution, the 1% figure was rounded to 2% for the purposes of this Engineer’s Report. The 2% of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The 2% will, however, receive a derivative and indirect general benefit as a result of the improvements, maintenance, and activities being provided in the DTOPBID. Therefore, it is estimated that 2% of the benefit created by the DTOPBID’s services is general benefit provided to the public-at-large. To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of activities and improvements will be paid for with funds not obtained through assessments. Using the 2% figure, based on the initial year activity and improvement budget, the value of this general benefit to the public-at-large is \$22,682.54 (\$1,134,126.86*0.02).

b. General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the DTOPBID’s improvements, maintenance, and activities may also confer general benefits upon non-assessed parcels within and surrounding the DTOPBID. The California Court of Appeals has found that “services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”¹² It is reasonable to conclude that improvements, maintenance, and activities within the DTOPBID will have an incidental impact on non- assessed parcels surrounding or within the DTOPBID boundaries. Although the legislature has indicated that “the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,”¹³ the California Court of Appeals has noted that “the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement.”¹⁴ Those derivative and indirect impacts are considered general benefits and will be quantified and separated.

In this Engineer’s opinion, because improvements, maintenance, and activities are provided only within the DTOPBID and on its perimeter, parcels separated from the DTOPBID by either at least one intervening parcel or an impassable physical barrier such as a wall, freeway, or ditch will not receive spill over benefits. Parcels separated from the DTOPBID will not benefit because they are physically removed from the actual location of improvements, maintenance, and activities provided, and do not face serviced parcels. Therefore, this analysis considers non-assessed parcels within the DTOPBID’s boundaries and surrounding parcels that are immediately adjacent to and accessible from the DTOPBID’s boundaries.

The total DTOPBID improvements, maintenance, and activities budget for the initial year of renewal is \$1,134,126.87. After reducing the improvements, maintenance, and activities budget by the general benefit to the public-at-large (\$22,682.54), the remaining benefit to parcels is \$1,111,444.33. This benefit has been distributed to both assessed and

¹⁰ Streets and Highways Code Section 36622(k)(2)

¹¹ Surveys conducted in: North Park, San Diego (January 2015); Downtown Burbank (October 2017); Downtown Pomona (April 2018); and Sunrise MarketPlace, Citrus Heights (December 2019)

¹² Betuz v. Riverside (2010) 184 Cal.App.4th 1516

¹³ Streets and Highways Code section 36622(k)(2)

¹⁴ Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

non-assessed parcels using the following methodology. The general benefit to the public-at-large has been proportionally allocated to the DTOPBID's improvements, maintenance, and activities categories as shown in the following table.

Category	Benefit to Parcels	Benefit to Public-at-Large	Total
Maintenance & Safety	\$822,770.60	\$16,791.24	\$839,561.84
Destination Development & Economic Enhancement	\$144,185.96	\$2,942.57	\$147,128.53
Advocacy & Administration	\$122,258.88	\$2,495.08	\$124,753.96
Contingency/Reserve	\$22,228.89	\$453.65	\$22,682.54
Total	\$1,111,444.33	\$22,682.54	\$1,134,126.87

To determine the general benefit to parcels, the Engineer assigned each parcel group a benefit factor, determined the appropriate parcel characteristic to use in the calculation, multiplied the benefit factor by the benefit characteristic to determine the benefit units attributable to each parcel group, and apportioned the remaining service cost (service cost minus general benefit to the public) in accordance with the benefit units derived by each parcel group.

i. Benefit Factors

All parcels within and adjacent to the DTOPBID have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. The determination of benefit factors for each type of improvement, maintenance, and activity follows.

Improvements

The improvements to be provided by the DTOPBID provide two types of special benefits:

- *Improvement* – The primary special benefit provided by the DTOPBID's improvements is the improvements themselves, which are available to tenants and customers of assessed parcels.
- *Proximity* – The DTOPBID's improvements also provide the special benefit of being in proximity to a parcel that is benefitting from an improvement, as parcels will enjoy the spillover benefits of neighboring parcels utilizing the improvements.

The majority of the benefit is the improvements themselves; proximity is a lesser benefit. It is this Engineer's estimation that eighty-five percent (85%) of the special benefit from the DTOPBID's improvements is the improvement, while the proximity special benefit accounts for fifteen percent (15%) of the special benefit. Assessed parcels will receive both benefits; non-assessed parcels within and adjacent to the DTOPBID will not be directly improved, and therefore only receive the general benefit of proximity.

Tangible Activities

The tangible activities (those that are physically provided via a person or people working throughout the district) to be provided by the DTOPBID generate three types of special benefits:

- *Service* – The primary special benefit provided by the DTOPBID's physical activities is the actual service. That is, the actual cleanliness and safety created by security and maintenance personnel.
- *Presence* – The DTOPBID's physical activities also provide the special benefit of an individual's presence on the assessed parcel as the activities are provided, which can have a deterrent effect and creates a positive impression that the area is well-maintained and safe. The "Disneyland effect" is the benefit the parcels receive from the observation that parcels are being maintained. There are studies which link the perception of cleanliness to a perception of increased security.

- *Proximity* – The DTOPBID’s physical activities also provide the special benefit of being in proximity to a more maintained, safer parcel. Neighboring parcels enjoy the spillover benefits of being adjacent to increased maintenance and security.

The majority of the benefit received by the parcels is the results of the DTOPBID’s services; onsite presence and proximity are lesser benefits. It is this Engineer’s estimation that seventy-five percent (75%) of the special benefit from the DTOPBID’s physical activities is the service, while the presence and proximity benefits each account for twelve and one-half percent (12.5% presence, 12.5% proximity) of the special benefit. Assessed parcels will receive all three benefits; non-assessed parcels within and adjacent to the District will not be directly serviced and therefore only receive the general benefit of proximity.

Intangible Activities

Some of the DTOPBID’s activities, such as marketing, are distinct in that they are not provided to a targeted area within the DTOPBID, rather they are provided via internet, radio, and other forms of media and targeted at an audience outside the DTOPBID in an effort to bring the audience into the DTOPBID. These activities provide the special benefits of promotion:

Direct Exposure – The primary special benefit provided by the DTOPBID’s intangible activities is exposure. The intangible activities increase awareness of the DTOPBID as a commercial and business destination and lead to increased patronage.

Incidental Exposure – The DTOPBID’s intangible activities will also have a secondary special benefit of incidental exposure, such as word-of-mouth exposure, that results from the direct exposure and increases awareness of the DTOPBID as a commercial and business destination.

The majority of the benefit from these activities is the direct exposure; the incidental exposure is a lesser benefit. It is this Engineer’s estimation that ninety percent (90%) of the special benefit from the intangible activities is direct exposure, while ten percent (10%) is incidental exposure. Assessed parcels will receive both as special benefits; non-assessed parcels within and adjacent to the DTOPBID will not be directly marketed and therefore only receive the general benefit of incidental exposure.

Factors Determined

Based on the foregoing analysis, all assessed parcels within the DTOPBID specially benefit from the DTOPBID’s improvements, maintenance, and activities, and have been assigned a benefit factor of 1.0. Parcels that are not assessed have been assigned benefit factors based on the portion of the benefit they will receive, as described above. Instead, the non-assessed parcels will benefit from fifteen percent (15%) of the improvements, twelve and one-half percent (12.5%) of the tangible activities and ten percent (10%) of the intangible activities; therefore, they have been assigned benefit factors of 0.15, 0.125 and 0.10 respectively.

ii. Non-Assessed Benefit Characteristics

There are two types of parcels that are not assessed; those within the DTOPBID and those immediately adjacent to and accessible from the DTOPBID. Because they generally benefit in a differing manner, distinct parcel characteristics are used to quantify the general benefit to each type.

- *Inside* – Non-assessed parcels inside of the DTOPBID are surrounded by parcels that are assessed and receiving the full special benefits; they will, therefore, receive the general benefit of proximity. These parcels are impacted on more than one side by the DTOPBID’s improvements, maintenance, and activities, marketing has a direct impact all around them, and activities and improvements are provided all around them. Because these parcels are surrounded by specially benefitted parcels, it is appropriate that parcel square footage be used to measure the general benefit they receive.

- *Adjacent* – Adjacent parcels are those that are immediately adjacent to or directly across the street from specially benefitted parcels, and accessible from specially benefitted parcels. These parcels generally benefit differently than those inside the DTOPBID, because these parcels are adjacent to, rather than surrounded by, specially benefitted parcels. Square footage is not an appropriate measure of benefit to these parcels. Because the parcels are not surrounded by serviced parcels, a long, shallow parcel with the same square footage as a deep, narrow parcel will receive a different level of general benefit. Likewise, two parcels with the same depth but a different width adjacent to serviced parcels will benefit differently. To account for this difference, it is appropriate that parcel linear frontage be used to measure the general benefit the adjacent parcels receive. The linear footage is the length of parcels fronting public streets. The amount listed for “assessed linear feet” is the value for all assessed parcels within the DTOPBID and the amount listed for “non-assessed linear feet” is the value for all non-assessed parcels adjacent to the district boundary.

iii. Calculations

To quantify and separate the general benefit to non-assessed parcels, the following calculations were undertaken for each budget category.

1. The total service budget for each category was determined and the amount of general benefit to the public-at-large was subtracted from the category budget.
2. The benefit factor applicable to each improvement, maintenance, and activity was multiplied by the parcel square footage or linear frontage of assessed and non-assessed parcels, to determine the number of benefit units received by each parcel group.
3. The benefit units for all parcel groups were summed, and the percentage of benefit units attributable to each parcel group was calculated.
4. The total remaining improvements, maintenance, and activities budget, less the amount already determined to be general benefit to the public-at-large, was allocated to general and special benefit categories for each parcel group using the calculated benefit percent and applicable benefit characteristic methodology.
5. The special and general benefit resulting from the advocacy & administration and contingency/reserve portions of the budget were determined based on the proportional allocation of benefits derived from improvements, maintenance, and activities.

Maintenance & Safety

The maintenance & safety budget, minus the amount of general benefit to the public-at-large (\$16,791.24), is \$822,770.60. The calculations below determine the amount of general benefit to non-assessed parcels within the DTOPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	5,105,192.00	X 1.000	= 5,105,192.00	99.635%	\$822,770.60	= \$819,768.44
Non-Assessed	149,570.00	X 0.125	18,696.25	0.365%	\$822,770.60	= \$3,002.16

The maintenance & safety, minus the amount of general benefit to the public and non- assessed parcels within the DTOPBID, is \$819,768.44. The calculations below determine the amount of general benefit to parcels adjacent to the DTOPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	64,560.82	X 1.000	= 64,560.82	99.137%	X \$819,768.44	= \$812,692.61
Adjacent	4,496.87	X 0.125	= 562.11	0.863%	X \$819,768.44	= \$7,075.83

Therefore, the allocation of the maintenance & safety budget is as follows:

General Benefit – Public At Large	\$16,791.24
General Benefit – Inside Parcels	\$3,002.16
General Benefit – Adjacent Parcels	\$7,075.83
Special Benefit	\$812,692.61
Total	\$839,561.84

Destination Development & Economic Enhancement

The destination development & economic enhancement budget, minus the amount of general benefit to the public-at-large, is \$144,185.96. The calculations below determine the amount of general benefit to non-assessed parcels within the DTOPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	5,105,192.00	X 1.000	= 5,105,192.00	99.708%	X \$144,185.96	= \$143,764.76
Non-Assessed	149,570.00	X 0.125	= 562.11	0.863%	X \$144,185.96	= \$ 421.20

The destination development & economic enhancement budget, minus the amount of general benefit to the public and non-assessed parcels within the DTOPBID, is \$143,764.76. The calculations below determine the amount of general benefit to parcels adjacent to the DTOPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	64,560.82	X 1.000	= 64,560.82	99.308%	X \$143,764.76	= \$142,770.32
Adjacent	4,496.87	X 0.100	= 449.69	0.692%	X \$143,764.76	= \$994.44

Therefore, the allocation of the destination development & economic enhancement budget is as follows:

General Benefit – Public At Large	\$2,942.57
General Benefit – Inside Parcels	\$421.20
General Benefit – Adjacent Parcels	\$994.44
Special Benefit	\$142,770.32
Total	\$147,128.53

Advocacy & Administration

The administration & operations budget line items relate to the improvements, maintenance, and activities provided. These costs have been allocated proportionally based on the special and general benefit provided by each category.

Contingency/Reserve

The contingency/reserve budget line items relate to the improvements, maintenance, and activities provided. These costs have been allocated proportionally based on the special and general benefit provided by each category.

	Special Benefit to Parcels	General Benefit to Parcels
Maintenance & Safety	\$812,692.61	\$10,077.99
Destination Development & Economic Enhancement	\$142,770.32	\$1,415.64
Activity Totals	\$955,462.93	\$11,493.63
Percent	98.811%	1.189%
Advocacy & Administration	\$120,805.66	\$1,453.22
Contingency/Reserve	\$21,964.67	\$264.22
Total Parcel Benefits	\$1,098,233.26	\$13,211.07

iv. Total Benefits

Based on the foregoing calculations, the total benefits to assessed parcels, non-assessed parcels, and the general public are:

	Special Benefit to Parcels	General Benefit to Parcels	General Benefit to Public	Total
Maintenance & Safety	\$812,692.61	\$10,077.99	\$16,791.24	\$839,561.84
Destination Development & Economic Enhancement	\$142,770.32	\$1,415.64	\$2,942.57	\$147,128.53
Advocacy & Administration	\$120,805.66	\$1,453.22	\$2,495.08	\$124,753.96
Contingency/Reserve	\$21,964.67	\$264.22	\$453.65	\$22,682.54
Total	\$1,098,233.26	\$13,211.07	\$22,682.54	\$1,134,126.87

c. Non-Assessment Funding

The programs funded by the DTOPBID receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the DTOPBID's improvements, maintenance, and activities, \$35,893.61. These non-assessment funds will be used to pay for the general benefit provided by the DTOPBID's improvements, maintenance, and activities, ensuring that parcel assessments will only be used to provide special benefits and "any additional costs of providing general benefits [are] not included in the amounts assessed."¹⁵

2. Special Benefit

The improvements, maintenance, and activities to be provided by the DTOPBID constitute and convey special benefits directly to the assessed parcels. Assessment law requires that "the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the

¹⁵ Streets and Highways Codes section 36632(a)

maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”¹⁶ Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”¹⁷ Special benefit “includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”¹⁸

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$13,211.07) from the total value of the improvements, maintenance, and activities (\$1,111,444.33). The remaining \$1,098,233.26 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the improvements, maintenance, and activities. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”¹⁹

Service Provided	Total Benefit Value	General Benefit Value to Public	Benefit Value to Parcels (Special & General)	Special Benefit to Assessed Parcels
Maintenance & Safety	\$839,561.84	\$16,791.24	\$822,770.60	\$812,692.61
Destination Development & Economic Enhancement	\$147,128.53	\$2,942.57	\$144,185.96	\$142,770.32
Advocacy & Administration	\$124,753.96	\$2,495.08	\$122,258.88	\$120,805.66
Contingency/Reserve	\$22,682.54	\$453.65	\$22,228.89	\$21,964.67
TOTAL	\$1,134,126.87	\$22,682.54	\$1,111,444.33	\$1,098,233.26

B. Assessment Methodology

1. Base Formula

Each parcel will be assessed based on proportional special benefits received. The variables used for the annual assessment formula are parcel type, parcel size, building square footage and zone. These variables are appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus the special benefit provided to each parcel by the services can be proportionally measured using these variables.

Determination of Assessment Rates

“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”²⁰ Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. The larger a parcel, the more services and benefit the parcel will receive.

Because not all parcels in the DTOPBID are identical in use, some will receive more special benefit than others. For example, a religious/non-profit parcel will benefit to a lesser degree than a commercial parcel, because it will not enjoy

¹⁶ Cal.Const., art XIII D section 4(a)

¹⁷ Ibid

¹⁸ Streets and Highways Code section 36615.5

¹⁹ *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057

²⁰ *Dahms v. Downtown Pomona* (2009) 174 Cal.App.4th 708

an equivalent amount of benefit from the increased commerce resulting from the services. In addition, a religious/non-profit parcel will benefit to a lesser degree than a public parcel, because it will not enjoy an equivalent amount of benefit from the increased visitors resulting from the services. Further detail on the benefit to each parcel type is in the following pages. To determine the assessment rates, the assessed parcels were classified by the estimated benefit each type of parcel receives, the estimated special benefit value of the improvements, maintenance, and activities provided to each type was determined based on approximate cost of service provision, and an assessment rate that is proportional to the estimated proportional benefit received by each parcel type was determined.

To determine the assessment rates, the estimated special benefit value for each parcel type was divided by the total assessable parcel square footage and parcel type as shown in the tables below.

Parcel Type

Parcel types were categorized based on their typical amount of foot and vehicle traffic on the various parcels. Commercial parcels will receive the highest level of services because their owners aim to benefit from increased customers or increased use by visitors and receive the highest volume of foot and vehicle traffic. However, religious/non-profit and condos parcels will receive a reduced level of services because their owners primarily aim to benefit from increased cleanliness and security and receive a lower level of foot and vehicle traffic. Meanwhile, public parcels will not receive the highest level of benefit from foot and vehicle traffic because they do not receive increase commerce, however, they will benefit from the increase foot traffic and more visitors using their facilities. The approximate cost of special benefit services by parcel type was determined. Then, the special benefit cost of services by type was divided by the square footage of those parcels to determine the assessment rates.

Parcel Size

The DTOPBID's services will benefit each assessed parcel as a whole. The service budget which, in this Engineer's estimation, represents special benefits to the parcels, has been allocated based on parcel size.

Parcel Type	Initial Parcel Size Budget	Parcel Footage	Square	Initial Parcel Assessment Rate (\$/sqft/yr)
Commercial Zone 1	\$554,366.00	÷ 2,217,464.00	=	\$0.25
Public Parcels Zone 1	\$176,157.00	÷ 939,504.00	=	\$0.1875
Religious/Non-Profit Zone 1	\$23,053.88	÷ 184,431.00	=	\$0.1250
Condos Zone 1	\$25,694.88	÷ 205,559.00	=	\$0.1250
Commercial Zone 2	\$295,462.15	÷ 1,575,798.00	=	\$0.1875
Public Parcels Zone 2	\$23,499.38	÷ 187,995.00	=	\$0.1250
Religious/Non-Profit Zone 2	\$0.00	÷ 0.00	=	\$0.00625
Condos Zone 2	\$0.00	÷ 0.00	=	\$0.00625

Summary of Assessment Rates

Therefore, for the initial year of renewal, the maximum annual assessment rates to parcels are as shown below and in Appendix 6. If you would like more information about parcel assessments, please call Civitas at (916) 437-4300 or (800) 999-7781.

To determine a commercial, public, religious or non-profit parcel's assessment, the applicable square footage in the table below is applied to the parcel and building's actual size. The initial assessment rates for commercial, public, and religious parcels are:

	Zone 1	Zone 2
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Parcel Type	Lot Square Footage	Lot Square Footage
Commercial	\$0.25	\$0.1875
Public	\$0.1875	\$0.125
Religious/Non-Profit	\$0.125	\$0.0625

To determine a condominium parcel's assessment, the applicable building footage in the table below is applied to the parcel and building's actual size. The initial assessment rates for condominium parcels are:

	Zone 1	Zone 2
Parcel Type	Building Square Footage	Building Square Footage
Condos	\$0.125	\$0.0625

Parcel Categorization

Assessment categories for each parcel were determined based on the parcel's land use code as shown in the Assessor's Records and supplemented by other available information. In general, the assessment category for each parcel reflects the use of the parcel as described by its land use code. In cases where the land use code and actual use differ, the actual use prevails for classification purposes.

2. Commercial Parcels

Commercial parcels will receive and benefit from all DTOPBID activities, maintenance and improvements, and will therefore be assessed the full rate.

3. Public Parcels

The California Constitution, in Article XIII D, provides that "parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." No public agency owning parcels in the district has made such a demonstration. However, because they do not have a for-profit commercial component, they will be assessed at a reduced rate commensurate with the special benefit they receive.

4. Religious/Non-Profit Parcels

Because religious/non-profit parcels receive additional maintenance and security services provided by the City, religious/non-profit parcels will only receive limited maintenance and security from the DTOPBID. Additionally, religious/non-profit parcels will not benefit from destination development & economic enhancement efforts to the same degree as commercial and public parcels. Therefore, religious/non-profit parcels shall be assessed at a lower rate than commercial and public parcels, commensurate with the amount of benefit received.

5. Condo Parcels

Because condominium parcels receive additional maintenance and security services provided by the City, condominium parcels will only receive limited maintenance and security services from the DTOPBID. Additionally, condominium parcels will not benefit from destination development & economic enhancement efforts to the same degree as commercial and public parcels. Therefore, condominium parcels shall be assessed at a lower rate than commercial and public parcels, commensurate with the amount of benefit received.

6. Non-Assessed Parcels

There are thirty-one (31) parcels within the DTOPBID that will not be assessed. These parcels will not specially benefit from or directly receive the DTOPBID's improvements, maintenance, and activities. These parcels are accounted for in the analysis of general benefit provided to non-assessed parcels within the DTOPBID.

- Residential Parcels: The state legislature has determined that "properties zoned exclusively for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and services funded through these assessments, and shall not be subject

to any assessment.” The activities and improvements to be provided are designed to specially benefit standard parcels via increased commerce, occupancy, and lease rates. None of these benefits apply to residential parcels, which will not be serviced or benefit from the DTOPBID’s activities and improvements. Residential parcels are those parcels with four family units or less, residential common areas, residential condos and planned unit development of single-family residences. There are thirty-one (31) residential parcels within the DTOPBID that will not be assessed.

C. Changes in Data

Every effort has been made to ensure each parcel included in the DTOPBID is clearly identified and that all parcels included in the DTOPBID are consistent in the boundary map and the assessment calculation table. However, errors in data can and may arise or data may change after renewal of the DTOPBID. Inconsistencies may include updated parcel sizes or parcel splits. If inconsistencies arise, the order of precedence shall be: 1) the assessment calculation table and 2) the boundary map. Based on the assessment calculation table, a parcel owner could calculate if the appropriate assessment amount was charged. Additionally, using the boundary map, a parcel owner could determine if its APN was correctly identified.

If the parcel size or type of a parcel changes during the term of the DTOPBID, the assessment calculation may be modified accordingly.


D. Assessment Notice

During the hearing process, an Assessment Ballot will be sent to owners of each parcel in the DTOPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel square footage or type differ from those used to calculate the amount shown on the notice, which can be found in Appendix 4.

E. Engineer’s Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified assessed parcels located within the Downtown Oceanside Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each parcel, as described in this Engineer’s Report.

Review of this Downtown Oceanside Downtown Property and Business Improvement District Management District Plan and preparation of the Engineer’s Report was completed by:



Ross Peabody State of California



April 2, 2024

Date

This Engineer’s Report is intended to be distributed as part of the Management District Plan in its entirety, including the Assessment Calculation Table and the Boundary Map. Reproduction and distribution of only Section VI of this Management District Plan violates the intent of this stamp and sign

APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES

The table below illustrates the maximum annual assessment rate with the assumption that the rates will be increased annually by six percent (6%) with approval of the PGC. The maximum rates listed are a required disclosure and not the anticipated course of action.

Maximum Parcel Assessment Rates*								
	Zone 1				Zone 2			
Year	Commercial	Public	Religious	Condos	Commercial	Public	Religious	Condos
2025	\$0.250	\$0.1875	\$0.125	\$0.125	\$0.1875	\$0.125	\$0.0625	\$0.0625
2026	\$0.265	\$0.1988	\$0.1325	\$0.1325	\$0.1988	\$0.1325	\$0.0663	\$0.0663
2027	\$0.2809	\$0.2107	\$ 0.1405	\$ 0.1405	\$0.2107	\$0.1405	\$0.0702	\$0.0702
2028	\$ 0.2978	\$0.2233	\$0.1489	\$0.1489	\$0.2233	\$0.1489	\$0.0744	\$0.0744
2029	\$ 0.3156	\$0.2367	\$0.1578	\$0.1578	\$0.2367	\$0.1578	\$0.0789	\$0.0789
2030	\$ 0.3346	\$0.2509	\$0.1673	\$0.1673	\$0.2509	\$0.1673	\$0.0836	\$0.0836
2031	\$ 0.3546	\$0.2660	\$0.1773	\$0.1773	\$0.2660	\$0.1773	\$0.0887	\$0.0887
2032	\$ 0.3759	\$0.2819	\$0.1880	\$0.1880	\$0.2819	\$0.1880	\$0.0940	\$0.0940
2033	\$ 0.3985	\$0.2988	\$0.1992	\$0.1992	\$0.2988	\$0.1992	\$0.0996	\$0.0996
2034	\$ 0.4224	\$0.3168	\$0.2112	\$0.2112	\$0.3168	\$0.2112	\$0.1056	\$0.1056

**Rounded to the nearest one-hundredth of one-cent*

APPENDIX 2 – PBID LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2023 EXTRA SESSION CH 1, 2023 REGULAR SESSION CH. 890***
(ALL 2023 LEGISLATION)

**STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994**

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some 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 business districts 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 business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
 - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
 - (2) Job creation.
 - (3) Business attraction.
 - (4) Business retention.
 - (5) Economic growth.
 - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
 - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
 - (2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.
 - (3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5 Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604 Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606 "Activities"

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5 "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607 "Business"

"Business" means all types of businesses and includes financial institutions and professions.

36608 "City"

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609 "City council"

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4 "Clerk"

"Clerk" means the clerk of the legislative body.

36609.5 "General benefit"

"General benefit" means, for purposes of a property-based district, any benefit that is not a "special benefit" as defined in Section 36615.5.

36610 "Improvement"

"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:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.

- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. “Property”

“Property” means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit” [Effective January 1, 2023]

(a) “Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

(b) “Special benefit” also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3 Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
 - (1) A map showing the boundaries of the district.
 - (2) Information specifying where the complete management district plan can be obtained.
 - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
 - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
 - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
- (e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.
- (f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.
- (g) The time and manner of collecting the assessments.
- (h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.
- (i) The proposed time for implementation and completion of the management district plan.
- (j) Any proposed rules and regulations to be applicable to the district.

(k)

- (1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.
- (2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.
- (3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(m) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.

- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
 - (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
 - (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.
 - (7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.
 - (8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.
- (b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3: Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of the resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

- (1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
- (2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government improvised fee on Civ C § 1770 transaction [Operative July 1, 2024]

- (a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.
- (b) This section shall become operative on July 1, 2024.

CHAPTER 3.5 Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks–Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first

report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
- (2) The improvements, maintenance, and activities to be provided for that fiscal year.
- (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
- (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
- (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

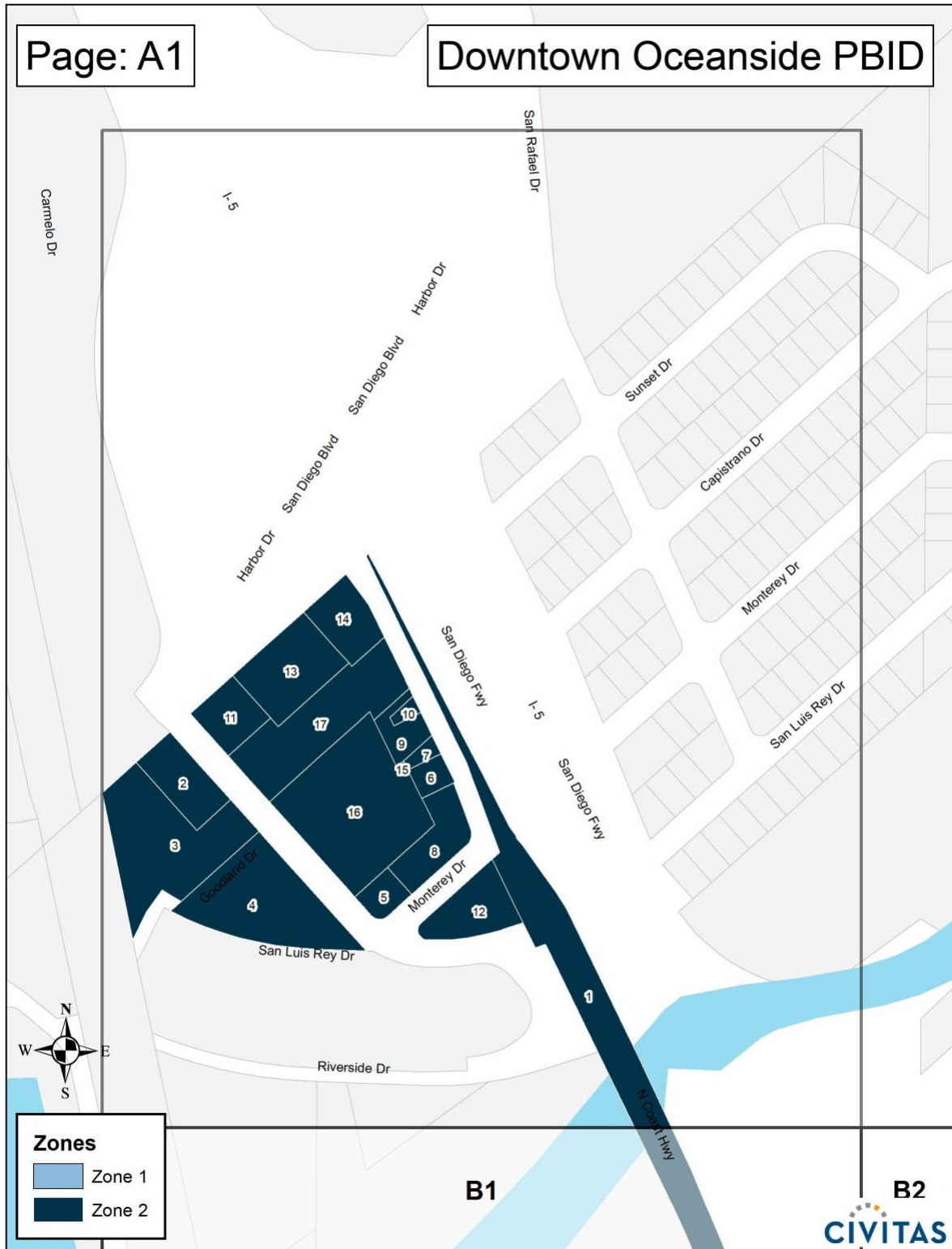
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

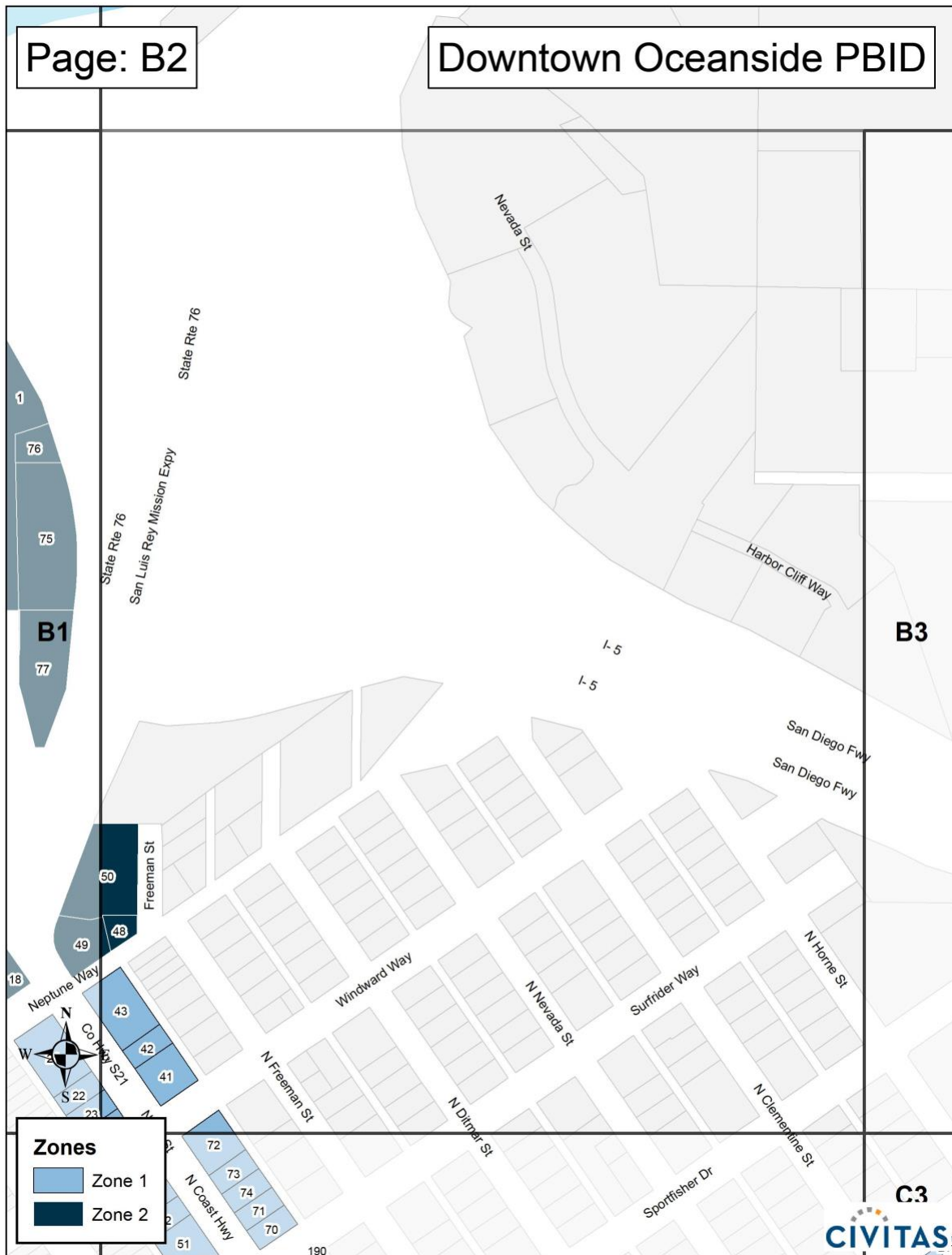
- (a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.
- (b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 3 – MAP BOOK



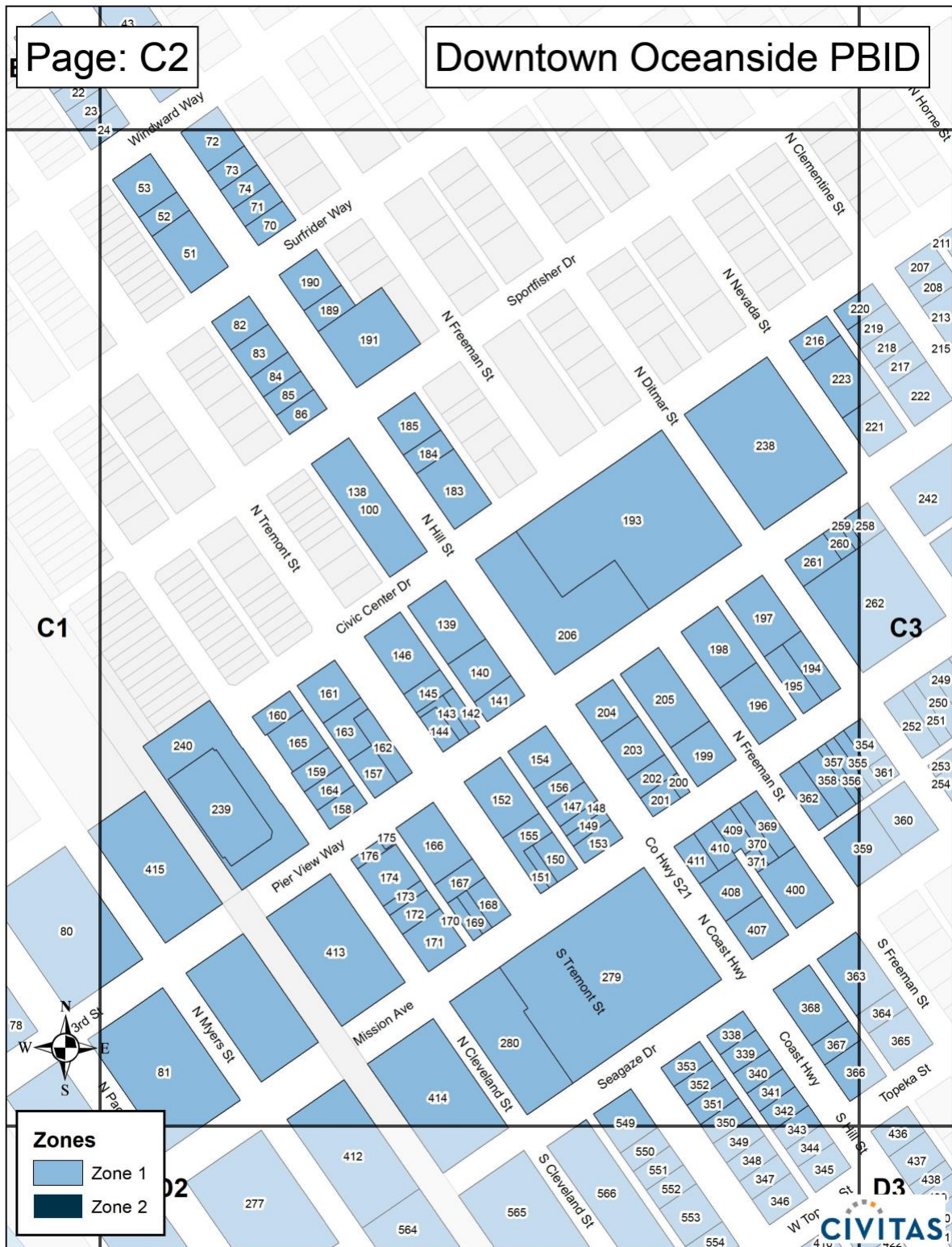


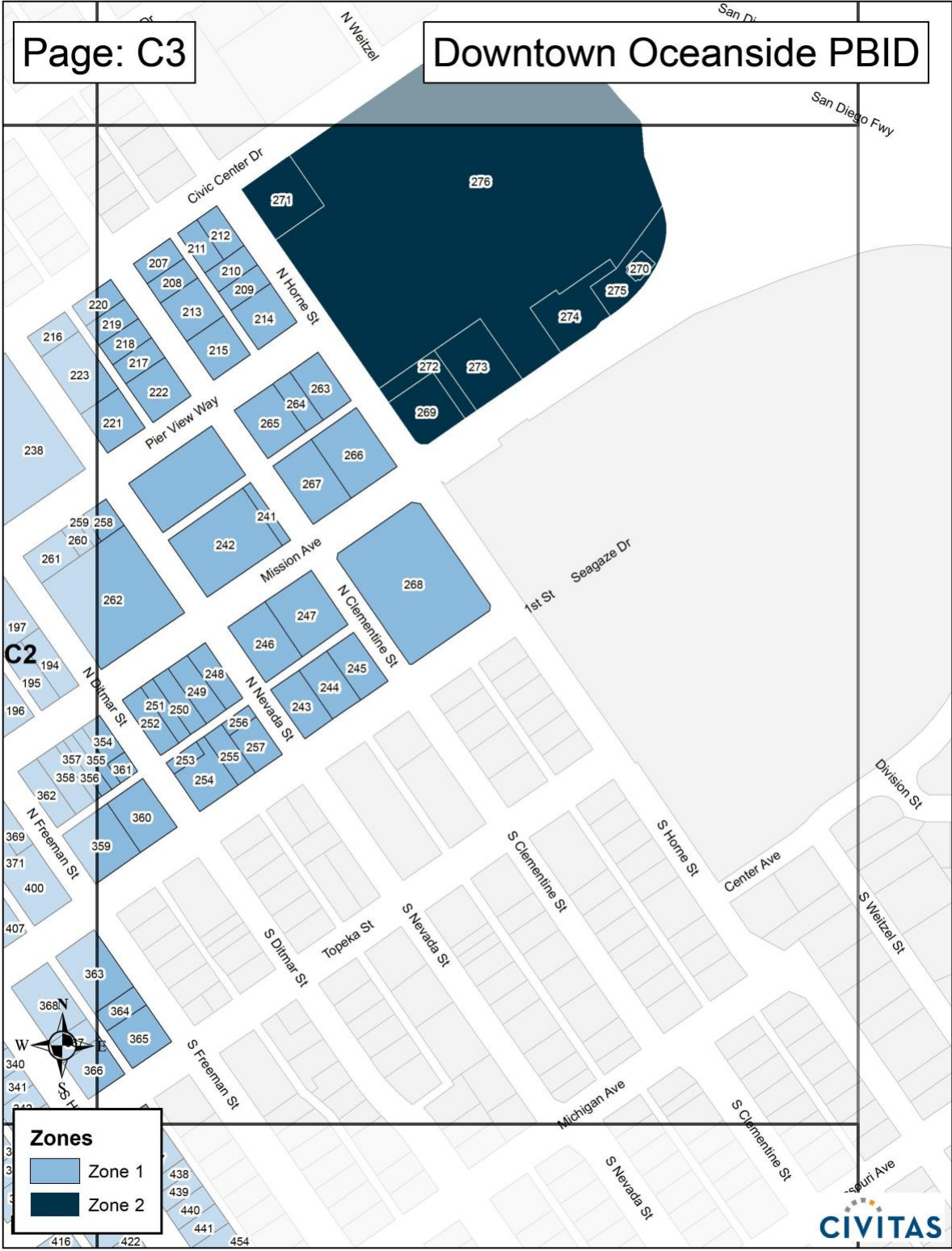


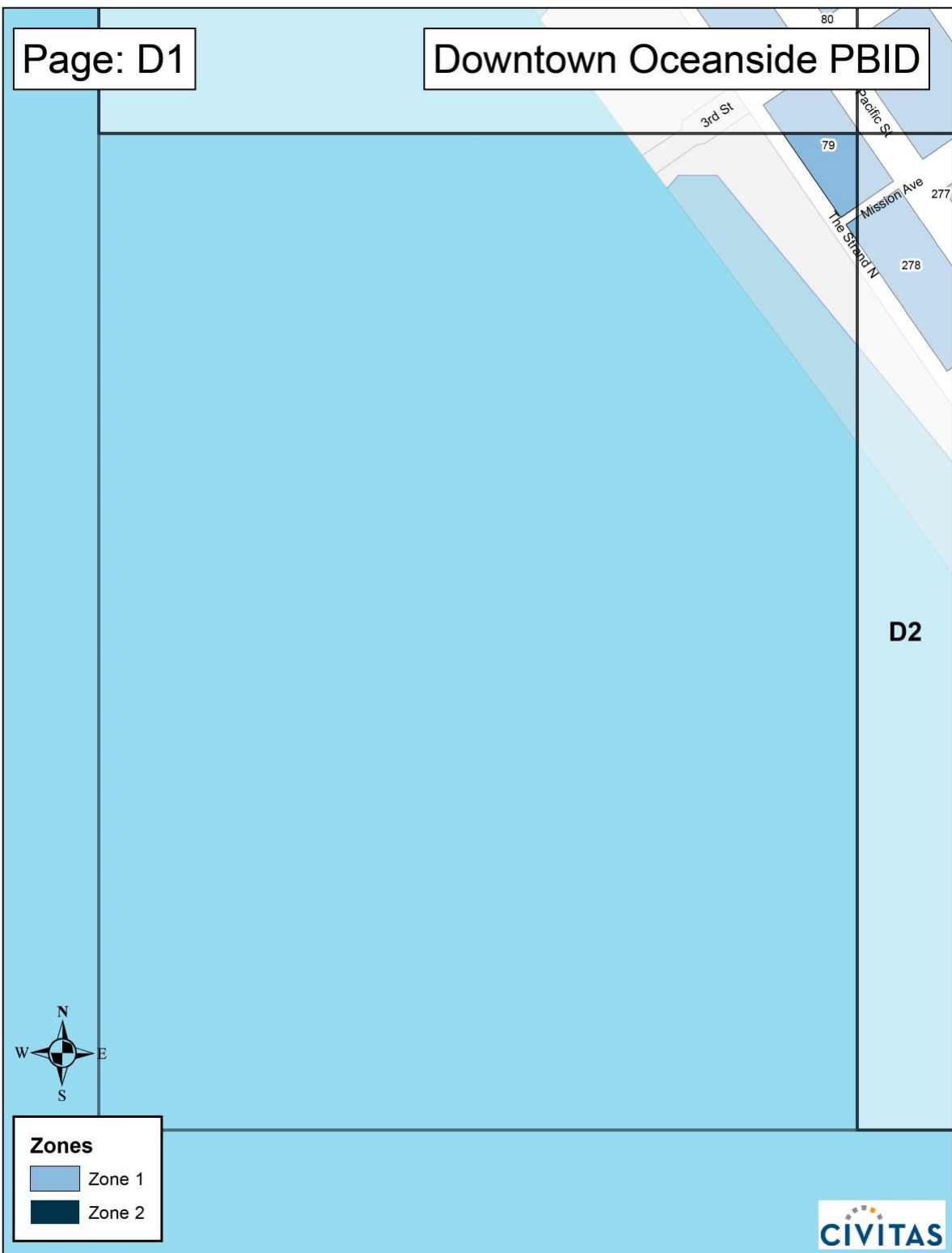
















APPENDIX 4 – PARCEL ASSESSMENT CALCULATIONS

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
1	143-040-56-00	CITY OF OCEANSIDE	161,172		\$20,146.50	Public	2
2	143-060-36-00	KIRELIUK WM O & ANNA E TRUST 08-23-89	20,000	2,221	\$3,750.00	Commercial	2
3	143-060-37-00	HARBORVIEW INN L L C	60,112	29,190	\$11,271.00	Commercial	2
4	143-060-38-00	OCEAN HOLIDAY L P	54,886	61,300	\$10,291.13	Commercial	2
5	143-090-01-00	CARPENTER INVESTMENT CO	7,614		\$1,427.63	Commercial	2
6	143-090-04-00	ATHLETES NUTRITION INC	5,576	4,550	\$1,045.50	Commercial	2
7	143-090-05-00	KAYLAS BELLA COAST L L C	2,656		\$498.00	Commercial	2
8	143-090-06-00	GAYATRI INVESTMENTS LLC	19,904		\$3,732.00	Commercial	2
9	143-090-08-00	KAYLAS BELLA COAST L L C	9,482	4,528	\$1,777.88	Commercial	2
10	143-090-09-00	KAYLAS BELLA COAST L L C	1,980	943	\$371.25	Commercial	2
11	143-090-14-00	CARPENTER GIFT EXEMPT TRUST A 08-06-03 CARPENTER GIFT EXEMPT TRUST B 08-06-03	15,625	2,030	\$2,929.69	Commercial	2
12	143-090-18-00	CARPENTER GIFT EXEMPT TRUST A 08-06-03 CARPENTER GIFT EXEMPT TRUST B 08-06-03	21,780		\$4,083.75	Commercial	2
13	143-090-20-00	CARPENTER GIFT EXEMPT TRUST A 08-06-03 CARPENTER GIFT EXEMPT TRUST B 08-06-03	30,056	4,314	\$5,635.50	Commercial	2
14	143-090-21-00	CARPENTER INVESTMENT CO	18,221		\$3,416.44	Commercial	2
15	143-090-23-00	CARPENTER INVESTMENT CO	376		\$70.50	Commercial	2
16	143-090-25-00	G M C OCEAN LLC	77,101		\$14,456.44	Commercial	2
17	143-090-26-00	CARPENTER INVESTMENT CO	47,044		\$8,820.75	Commercial	2
18	143-201-03-00	801 COAST LLC	11,000		\$2,062.50	Commercial	2
19	143-201-05-00	S N S HOTELS LLC	27,007	8,450	\$5,063.81	Commercial	2
20	143-201-11-00	S N S HOTELS LLC	48,351	20,612	\$9,065.81	Commercial	2
21	143-204-01-00	TAWDI LLC	15,000		\$3,750.00	Commercial	1
22	143-204-02-00	TAWDI LLC	5,000		\$1,250.00	Commercial	1
23	143-204-03-00	TAWDI LLC	5,000		\$1,250.00	Commercial	1
24	143-204-04-00	TAWDI LLC	5,000	448	\$0.00	Residential	1
41	143-205-08-00	RED & WHITE SUPERETTE INC	10,000		\$2,500.00	Commercial	1
42	143-205-09-00	RED & WHITE SUPERETTE INC	5,000		\$1,250.00	Commercial	1
43	143-205-10-00	SPANO PROPERTIES L P	15,000	3,773	\$3,750.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
48	143-206-04-00	OCEANSIDE HOSPITALITY GROUP	4,200		\$787.50	Commercial	2
49	143-206-05-00	THRIFTY OIL NO 191 & THRIFTY OIL NO 191	11,891	1,464	\$2,229.56	Commercial	2
50	143-206-06-00	OCEANSIDE HOSPITALITY GROUP	28,314	20,506	\$5,308.88	Commercial	2
51	143-245-07-00	G & M GAPCO LLC	15,000	1,980	\$3,750.00	Commercial	1
52	143-245-08-00	REGAKIS FAMILY TRUST 12-12-06	5,000		\$1,250.00	Commercial	1
53	143-245-09-00	REGAKIS FAMILY TRUST 12-12-06	10,000	3,266	\$2,500.00	Commercial	1
70	143-246-05-00	CONNAL MARK C TRUST 07-16-14 CONNAL GARY R TRUST 12-20-11	5,000		\$1,250.00	Commercial	1
71	143-246-06-00	M S R INVESTMENT PROPERTIES L L C	5,000	2,000	\$1,250.00	Commercial	1
72	143-246-09-00	WENDEL FAMILY TRUST 01-09-95	10,000		\$2,500.00	Commercial	1
73	143-246-11-00	WENDEL FAMILY TRUST 01-09-95	5,000		\$1,250.00	Commercial	1
74	143-246-12-00	FAYE DIAN TRUST 12-01-99	5,000		\$1,250.00	Commercial	1
75	147-020-37-00	IN-N-OUT BURGERS	38,333	3,665	\$7,187.44	Commercial	2
76	147-020-38-00	IN-N-OUT BURGERS	6,602		\$1,237.88	Commercial	2
77	147-020-39-00	CITY OF OCEANSIDE	26,823		\$3,352.88	Public	2
78	147-074-14-00	CITY OF OCEANSIDE	41,998		\$7,874.63	Public	1
79	147-074-15-00	CITY OF OCEANSIDE	42,084		\$7,890.75	Public	1
80	147-075-08-00	WYNDHAM VACATION RESORTS INC	60,048		\$15,012.00	Commercial	1
81	147-076-13-00	OCEANSIDE BEACH RESORT OWNER LLC	60,052		\$15,013.00	Commercial	1
82	147-081-01-00	HYE LLC	7,500		\$1,875.00	Commercial	1
83	147-081-02-00	HYE LLC	7,500		\$1,875.00	Commercial	1
84	147-081-03-00	509 N COAST HIGHWAY L L C	5,000	1,760	\$0.00	Residential	1
85	147-081-04-00	W E M S INC	5,000	2,550	\$1,250.00	Commercial	1
86	147-081-05-00	W E M S INC	5,000		\$1,250.00	Commercial	1
100	147-082-17-34	OCEAN VILLAGE RETAIL LLC	5,782	12,263	\$1,445.50	Commercial	1
100	147-082-17-33	HA THAO LE-THANH		1,868	\$233.50	Condominium	1
100	147-082-17-32	SHULTZ PAULA K REVOCABLE LIVING TRUST 11-15-97		1,546	\$193.25	Condominium	1
100	147-082-17-31	PINTO SHERYL G REVOCABLE TRUST		1,135	\$141.88	Condominium	1
100	147-082-17-30	NORDIN ALAN M & MEGAN E		1,546	\$193.25	Condominium	1
100	147-082-17-29	SZUBERLA MASON & BRIAN FAMILY TRUST		1,868	\$233.50	Condominium	1
100	147-082-17-28	MATHERS BRUCE IRA 35-37137		1,738	\$217.25	Condominium	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
100	147-082-17-27	YOSS JEFFREY M & BARBARA E		1,323	\$165.38	Condominium	1
100	147-082-17-26	M K C HOLDINGS LLC		1,738	\$217.25	Condominium	1
100	147-082-17-25	STEWART FAMILY TRUST 09-30-20		1,323	\$165.38	Condominium	1
100	147-082-17-24	SCHAPIRO MORGAN		1,738	\$217.25	Condominium	1
100	147-082-17-23	SCHNEIDER EUGENE & ZDEB AZHENY		1,323	\$165.38	Condominium	1
100	147-082-17-22	DEPTA SCOTT & SYLVIA REVOCABLE LIVING TRUST 11-03-20		1,738	\$217.25	Condominium	1
100	147-082-17-21	HOBART EDWARD D III & SPICHER CASSIE M		1,323	\$165.38	Condominium	1
100	147-082-17-20	WALECKI FAMILY TRUST 05-18-16		1,323	\$165.38	Condominium	1
100	147-082-17-19	MITCHELL WILLIAM JR & TRUDY		1,738	\$217.25	Condominium	1
100	147-082-17-18	LYRICONDA LLC		1,323	\$165.38	Condominium	1
100	147-082-17-17	DALY JEFFREY S & TRACY L		1,738	\$217.25	Condominium	1
100	147-082-17-16	KLEIN STEPHANIE K		1,323	\$165.38	Condominium	1
100	147-082-17-15	GOMEZ MICHAEL & STACY FAMILY TRUST 05-02-23		1,738	\$217.25	Condominium	1
100	147-082-17-14	LOPEZ LIVING TRUST 01-24-20		1,993	\$249.13	Condominium	1
100	147-082-17-13	TIFFANY BRIDGET N TIFFANY TRACY L		1,400	\$175.00	Condominium	1
100	147-082-17-12	ROSS KEVIN & GEORGANN		1,815	\$226.88	Condominium	1
100	147-082-17-11	BURGOON RYAN O		1,400	\$175.00	Condominium	1
100	147-082-17-10	WARE JASON & JAIRAN FAMILY TRUST 02-05-20		1,815	\$226.88	Condominium	1
100	147-082-17-09	MILLER BRENT W		1,400	\$175.00	Condominium	1
100	147-082-17-08	KOKKALERA UTHAIAH P & PRATHIBHA U REVOCABLE TRUST		1,815	\$226.88	Condominium	1
100	147-082-17-07	YAGUBYAN AMBARTSUM H & WARREN KRISTA A		1,400	\$175.00	Condominium	1
100	147-082-17-06	ARNOLD JAMES H & COLE CANDACE		1,400	\$175.00	Condominium	1
100	147-082-17-05	BOURKE CHASE		1,976	\$247.00	Condominium	1
100	147-082-17-04	PERRY PETE		1,400	\$175.00	Condominium	1
100	147-082-17-03	DEMERE LIVING TRUST 02-05-21		1,815	\$226.88	Condominium	1
100	147-082-17-02	CAOQUETTE HENRY C & HOLLY A		1,400	\$175.00	Condominium	1
100	147-082-17-01	ABRIL JENNIFER A		1,993	\$249.13	Condominium	1
138	147-082-20-00	OCEAN VILLAGE CONDO LLC	0		\$0.00	Commercial	1
139	147-086-01-00	CHEADLE GEORGE D TR	15,566	6,920	\$3,891.50	Commercial	1
140	147-086-02-00	J C T PROPERTIES LLC	10,052	8,680	\$2,513.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
141	147-086-03-00	J C T PROPERTIES LLC	5,216	8,685	\$1,304.00	Commercial	1
142	147-086-04-00	BRICK HOTEL LLC	2,843	6,330	\$710.75	Commercial	1
143	147-086-05-00	ALDRICH INVESTMENTS LLC	3,287	2,182	\$821.75	Commercial	1
144	147-086-06-00	CONTANTINO DIANA L REVOCABLE TRUST 06-07-12 TURNER REVOCABLE TRUST 05-21-99	3,944	4,275	\$986.00	Commercial	1
145	147-086-07-00	TERRY FAMILY EXEMPTION TRUST B 01-13-87 HATTER LARRY W TR & HATTER CATHLEEN E TR	4,808		\$1,202.00	Commercial	1
146	147-086-08-00	CITY OF OCEANSIDE	14,847		\$2,783.81	Public	1
147	147-087-04-00	KOLB CANDIS FAMILY TRUST 02-26-04 KOLB ROBERT G FAMILY TRUST 02-26-04	5,091		\$1,272.75	Commercial	1
148	147-087-05-00	SARKISIAN RONALD E & PAMELA J LIVING TRUST 02-05-92 MAKI SUSAN E	2,579	5,000	\$644.75	Commercial	1
149	147-087-06-00	MUELLER DAVID E	2,619	5,000	\$654.75	Commercial	1
150	147-087-08-00	SARKISIAN RONALD E & PAMELA J LIVING TRUST SARKISIAN MARGARET E EST OF	5,150	4,092	\$1,287.50	Commercial	1
151	147-087-09-00	CASSIDY TRUST 04-30-12	2,229		\$557.25	Commercial	1
152	147-087-12-00	CITY OF OCEANSIDE	14,426		\$2,704.88	Public	1
153	147-087-13-00	MISLEH BROTHERS L L C	4,748	7,250	\$1,187.00	Commercial	1
154	147-087-14-00	CITY OF OCEANSIDE	5,291		\$992.06	Public	1
155	147-087-15-00	MISSION TREMONT PROPERTIES L L C	7,089	11,900	\$1,772.25	Commercial	1
156	147-087-16-00	KCS MANAGEMENT LLC	5,051	10,000	\$1,262.75	Commercial	1
157	147-088-02-00	CITY OF OCEANSIDE	6,011		\$1,127.06	Public	1
158	147-088-03-00	LEE FAMILY TRUST 05-03-06	5,010	5,760	\$1,252.50	Commercial	1
159	147-088-05-00	BURNS JACKIE A REVOCABLE TRUST 08-04-94	5,027	2,128	\$0.00	Residential	1
160	147-088-06-00	M & M PROPERTY MANAGEMENT CO L L C	4,968	4,352	\$1,242.00	Commercial	1
161	147-088-07-00	SAN DIEGO GAS & ELECTRIC CO	10,010		\$2,502.50	Commercial	1
162	147-088-10-00	PARCHAN WARREN D & BARBARA A FAMILY TRUST 03-20-90	6,799	6,506	\$1,699.75	Commercial	1
163	147-088-11-00	SAN DIEGO GAS & ELECTRIC CO	7,201	2,946	\$1,800.25	Commercial	1
164	147-088-12-00	LEE FAMILY TRUST 05-03-06	5,004	1,472	\$1,251.00	Commercial	1
165	147-088-15-00	E M P A C LOAN FUND LP	9,517	15,119	\$2,379.25	Commercial	1
166	147-089-01-00	ARO PARTNERS	15,020	5,680	\$3,755.00	Commercial	1
167	147-089-02-00	NGUYEN MANH VAN & TRAN HAY NGUYEN REVOCABLE LIVING	5,013	3,332	\$1,253.25	Commercial	1
168	147-089-03-00	MIKES LIQUOR PROPERTY L L C	5,006	6,950	\$1,251.50	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
169	147-089-04-00	OMEARA JAMES R & JOANN B	2,496	2,300	\$624.00	Commercial	1
170	147-089-05-00	PORTER ROXANNE M HOME FED TRUST TR	2,491	2,050	\$622.75	Commercial	1
171	147-089-06-00	KRISTIN K INVESTMENT LLC	10,008	2,934	\$2,502.00	Commercial	1
172	147-089-07-00	KRISTIN K INVESTMENT LLC	5,004		\$1,251.00	Commercial	1
173	147-089-08-00	KRISTIN K INVESTMENT LLC	2,502		\$625.50	Commercial	1
174	147-089-09-00	KRISTIN K INVESTMENT LLC	9,832	4,466	\$2,458.00	Commercial	1
175	147-089-10-00	LEYERLY MARGARET A TR	637	625	\$159.25	Commercial	1
176	147-089-11-00	LEYERLY MARGARET A TR	2,041		\$510.25	Commercial	1
183	147-093-07-00	POINSETTIA CENTER FOR THE ARTS	15,000		\$1,875.00	Non-Profit	1
184	147-093-08-00	GOODWILL INDUSTRIES OF SAN DIEGO COUNTY	5,000		\$625.00	Non-Profit	1
185	147-093-09-00	GUZELIMIAN HARRY L SURVIVOR 1987 TRUST	10,000	2,106	\$2,500.00	Commercial	1
189	147-094-09-00	SERENDIPITY TRUST 06-27-08 GOMEZ JOHN A & ROSANN K	5,500	2,462	\$1,375.00	Commercial	1
190	147-094-10-00	KYOWA ENTERPRISE CO LTD	9,500	4,410	\$2,375.00	Commercial	1
191	147-094-11-00	MCEWEN-OTAY LLC	25,700	15,842	\$6,425.00	Commercial	1
193	147-095-04-00	CITY OF OCEANSIDE	101,195		\$18,974.06	Public	1
194	147-096-03-00	CONTIS DENIS 1998 FAMILY TRUST	7,628	5,429	\$1,907.00	Commercial	1
195	147-096-04-00	TPS EAGLES NEST LP	7,499	4,000	\$1,874.75	Commercial	1
196	147-096-05-00	BAKER MISSION LLC	14,863	11,771	\$3,715.75	Commercial	1
197	147-096-09-00	SAINT MARY STAR OF THE SEA CATHOLIC PARISH IN OCEANS	14,736		\$1,842.00	Religious	1
198	147-096-10-00	SAINT MARY STAR OF THE SEA CATHOLIC PARISH IN OCEANS	14,729		\$1,841.13	Religious	1
199	147-097-03-00	SAINT MARY STAR OF THE SEA CATHOLIC PARISH IN OCEANS	10,799		\$1,349.88	Religious	1
200	147-097-04-00	HYMAN SAMUEL S & PHIMPHONE S	1,287	1,250	\$321.75	Commercial	1
201	147-097-05-00	OSUNA JAIME & ROSA FAMILY TRUST 09-21-09	3,622	3,750	\$905.50	Commercial	1
202	147-097-06-00	PIER VIEW LLC	4,854	9,470	\$1,213.50	Commercial	1
203	147-097-07-00	PIER VIEW LLC	9,970	10,000	\$2,492.50	Commercial	1
204	147-097-08-00	PIER VIEW LLC	9,697	9,550	\$2,424.25	Commercial	1
205	147-097-09-00	SAINT MARY STAR OF THE SEA CATHOLIC PARISH IN OCEANS	20,198	5,800	\$2,524.75	Religious	1
206	147-098-08-00	CITY OF OCEANSIDE COMMUNITY DEVELOPMENT COMMISSION	52,330		\$9,811.88	Public	1
207	147-107-01-00	PERSEUS PROPERTY MANGEMENT LLC	5,244	1,260	\$0.00	Residential	1
208	147-107-02-00	SCHEIDEL TRACY R TRUST 04-18-02	5,095	1,168	\$0.00	Residential	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
209	147-107-09-00	SUNSETS LP	5,000		\$1,250.00	Commercial	1
210	147-107-10-00	SUNSETS LP	5,000		\$1,250.00	Commercial	1
211	147-107-11-00	SUNSETS LP	5,000	1,170	\$0.00	Residential	1
212	147-107-12-00	SUNSETS LP	5,000	1,223	\$0.00	Residential	1
213	147-107-13-00	DOAN GEORGE L TRUST 07-09-99	10,000	14,880	\$2,500.00	Commercial	1
214	147-107-14-00	SUNSETS LP	10,000		\$2,500.00	Commercial	1
215	147-107-15-00	G L K H PROPERTIES L L C	10,189	5,472	\$2,547.25	Commercial	1
216	147-108-01-00	PIERVIEW PROPERTIES LP	5,262	3,400	\$1,315.50	Commercial	1
217	147-108-10-00	JOHNSON FAMILY 2012 TRUST 07-25-12	5,000	1,430	\$0.00	Residential	1
218	147-108-11-00	MELDEN MARK & AMY TRUST 12-30-03	5,000	2,506	\$1,250.00	Commercial	1
219	147-108-12-00	V-LAND INVESTMENT LLC	5,000	868	\$0.00	Residential	1
220	147-108-13-00	815 CIVIC CENTER DRIVE LTD	5,000	2,253	\$1,250.00	Commercial	1
221	147-108-14-00	KRUGER/WILKINSON 1999 TRUST 07-23-99	10,362	10,000	\$2,590.50	Commercial	1
222	147-108-15-00	VISTA COMMUNITY CLINIC INC	10,000	4,391	\$1,250.00	Non-Profit	1
223	147-108-16-15	THOMAS STANLEY & ELEANOR TRUST 06-10-11	1,935	1,935	\$241.88	Condominium	1
223	147-108-16-14	BAILEY FAMILY LLC	1,935	1,935	\$241.88	Condominium	1
223	147-108-16-13	BOYD DOUG R & CAROL J	1,920	1,920	\$240.00	Condominium	1
223	147-108-16-12	COOMBER RALPH B	1,650	1,650	\$206.25	Condominium	1
223	147-108-16-11	DELACOVA FAMILY TRUST 02-26-04	1,902	1,902	\$237.75	Condominium	1
223	147-108-16-10	ALLEN FAMILY 2012 TRUST 07-05-12	1,908	1,908	\$238.50	Condominium	1
223	147-108-16-09	SCHWARTZ GARY W & CORENE M	1,908	1,908	\$238.50	Condominium	1
223	147-108-16-08	HEIM CHARLES & HELEN REVOCABLE TRUST 04-03-97	1,935	1,935	\$241.88	Condominium	1
223	147-108-16-07	BERWICK LOWELL & CAROLE FAMILY TRUST 10-10-02	1,650	1,650	\$206.25	Condominium	1
223	147-108-16-06	WOODS STEPHEN A & THERESA C	1,910	1,910	\$238.75	Condominium	1
223	147-108-16-05	BERWICK LOWELL & CAROLE FAMILY TRUST 10-10-02	1,920	1,920	\$240.00	Condominium	1
223	147-108-16-04	HILL STEPHEN L & VALERIE J FAMILY TRUST 02-12-10	1,975	1,975	\$246.88	Condominium	1
223	147-108-16-03	FOSTER CHARLES E & LINDA L	1,650	1,650	\$206.25	Condominium	1
223	147-108-16-02	WORDEN LIVING TRUST 12-31-97	1,910	1,910	\$238.75	Condominium	1
223	147-108-16-01	LIND ROBERT B & SONDR A JOINT LIVING TRUST 6-15-10	1,650	1,650	\$206.25	Condominium	1
238	147-109-01-00	CITY OF OCEANSIDE	68,382		\$8,547.75	Non-Profit	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
239	147-161-17-00	CITY OF OCEANSIDE	28,916		\$5,421.75	Public	1
240	147-161-18-00	PELICAN L 23 OCEANSIDE LLC	39,604	80,720	\$9,901.00	Commercial	1
241	147-191-08-00	UNITED TATES REAL ESTATE	3,750		\$937.50	Commercial	1
242	147-191-11-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	57,934	37,680	\$10,862.63	Public	1
243	147-192-05-00	OCEANSIDE MISSION INVESTMENTS LLC	9,750		\$2,437.50	Commercial	1
244	147-192-06-00	OCEANSIDE MISSION INVESTMENTS LLC	9,100		\$2,275.00	Commercial	1
245	147-192-07-00	OCEANSIDE MISSION INVESTMENTS LLC	9,750		\$2,437.50	Commercial	1
246	147-192-10-00	OCEANSIDE MISSION INVESTMENTS LLC	15,000	6,600	\$3,750.00	Commercial	1
247	147-192-11-00	OCEANSIDE MISSION INVESTMENTS LLC	18,000	9,370	\$4,500.00	Commercial	1
248	147-193-01-00	LAND OF THE LOST COAST LLC	6,823		\$1,705.75	Commercial	1
249	147-193-02-00	LAND OF THE LOST COAST LLC	7,619	5,500	\$1,904.75	Commercial	1
250	147-193-03-00	ROUGH SURF INC	6,033	5,070	\$1,508.25	Commercial	1
251	147-193-04-00	ZNORSKI VICTORIA FAMILY 2009 TRUST 01-26-09	4,730	3,300	\$1,182.50	Commercial	1
252	147-193-05-00	H B P PROPERTIES LLC	7,224		\$1,806.00	Commercial	1
253	147-193-06-00	HUCKABAY EVAN LIVING TRUST 01-11-22	2,524	1,584	\$631.00	Commercial	1
254	147-193-07-00	1216 AVENIDA CHELSEA L L C	10,725	6,000	\$2,681.25	Commercial	1
255	147-193-08-00	716 SEAGAZE LLC	6,090		\$1,522.50	Commercial	1
256	147-193-09-00	716 SEAGAZE LLC	2,192		\$548.00	Commercial	1
257	147-193-10-00	716 SEAGAZE LLC	7,198		\$1,799.50	Commercial	1
258	147-194-01-00	EFTEKHARI FAMILY TRUST 11-02-02	4,276	3,900	\$1,069.00	Commercial	1
259	147-194-02-00	BANCHE NICHOLAS C TR & BANCHE JEAN A TR	1,425	1,275	\$356.25	Commercial	1
260	147-194-04-00	JO-MOMMA LLC	2,701	1,925	\$675.25	Commercial	1
261	147-194-05-00	SMITH RANDY & HOPE FAMILY TRUST 07-11-97	7,353	4,480	\$1,838.25	Commercial	1
262	147-194-15-00	BANK OF AMERICA NATIONAL TRUST & SAVINGS ASSN	51,292	17,670	\$12,823.00	Commercial	1
263	147-195-01-00	OROZCO ALAMILLO REAL ESTATE PARTNERSHIP	9,750	7,829	\$2,437.50	Commercial	1
264	147-195-02-00	OROZCO ALAMILLO REAL ESTATE PARTNERSHIP	5,850		\$1,462.50	Commercial	1
265	147-195-03-00	I V P A LLC	13,000	3,750	\$3,250.00	Commercial	1
266	147-195-04-00	BECK CHARLES E FAMILY TRUST 12-14-72 CASA VISTA ESTATES	18,000	15,550	\$4,500.00	Commercial	1
267	147-195-05-00	PIERVIEW PROPERTIES LP	15,000	2,100	\$3,750.00	Commercial	1
268	147-196-10-00	A & J L L C	65,775		\$16,443.75	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
269	147-231-01-00	MONRO-MISSION SQUARE LLC	14,632	2,723	\$2,743.50	Commercial	2
270	147-231-02-00	MONRO-MISSION SQUARE LLC	2,312	2,448	\$433.50	Commercial	2
271	147-231-03-00	MONRO-MISSION SQUARE LLC	17,551	6,200	\$3,290.81	Commercial	2
272	147-231-04-00	MONRO-MISSION SQUARE LLC	9,231		\$1,730.81	Commercial	2
273	147-231-05-00	MONRO-MISSION SQUARE LLC	19,764	2,250	\$3,705.75	Commercial	2
274	147-231-06-00	MONRO-MISSION SQUARE LLC	16,901	3,997	\$3,168.94	Commercial	2
275	147-231-07-00	MONRO-MISSION SQUARE LLC	12,973		\$2,432.44	Commercial	2
276	147-231-08-00	MONRO-MISSION SQUARE LLC	414,691		\$77,754.56	Commercial	2
277	147-261-13-00	OCEANSIDE BEACH RESORT OWNER LLC	60,054		\$15,013.50	Commercial	1
278	147-263-24-00	CITY OF OCEANSIDE	54,795		\$10,274.06	Public	1
279	147-271-14-00	OCEAN PLACE RETAIL VII LLC	118,298	80,450	\$29,574.50	Commercial	1
280	147-271-15-58	HUNT LIVING TRUST 02-22-01	2,563	2,563	\$320.38	Condominium	1
280	147-271-15-57	DAVIS R & A REVOCABLE TRUST 01-20-05	2,467	2,467	\$308.38	Condominium	1
280	147-271-15-56	VISCO SHARON S TRUST 01-29-19	2,471	2,471	\$308.88	Condominium	1
280	147-271-15-55	DAVIDSON MICHAEL T & KARLA S DAVIDSON ANDREW R	1,849	1,849	\$231.13	Condominium	1
280	147-271-15-54	SANCHEZ ARMANDO F & TRINIDAD M V	1,825	1,825	\$228.13	Condominium	1
280	147-271-15-53	RUGG NOVEMBER 3 2010 FAMILY TRUST 11-03-10	1,976	1,976	\$247.00	Condominium	1
280	147-271-15-52	DEREK PAUL M & NOELLE M	2,191	2,191	\$273.88	Condominium	1
280	147-271-15-51	STRUVE RALPH A & AMY C	1,737	1,737	\$217.13	Condominium	1
280	147-271-15-50	PACHECO FAMILY TRUST 04-09-08	2,191	2,191	\$273.88	Condominium	1
280	147-271-15-49	KESHAVAN FAMILY TRUST 01-30-98	1,947	1,947	\$243.38	Condominium	1
280	147-271-15-48	BURWELL JOHN & MELISSA LIFE TRUST 08-05-22	1,765	1,765	\$220.63	Condominium	1
280	147-271-15-47	BUI JONATHAN & TRAN AMY HUONG	1,936	1,936	\$242.00	Condominium	1
280	147-271-15-46	WILGUS JEFFREY K & IRINA V	2,013	2,013	\$251.63	Condominium	1
280	147-271-15-45	SUTTON SUSAN LIVING TRUST 12-07-12 WALKER DAVID P <DD>	1,909	1,909	\$238.63	Condominium	1
280	147-271-15-44	CLUER WALTER S SR & TERESA E REVOCABLE TRUST	2,000	2,000	\$250.00	Condominium	1
280	147-271-15-43	BATALI GENE J & BRENDA B REVOCABLE LIVING TRUST	2,010	2,010	\$251.25	Condominium	1
280	147-271-15-42	SNOW FAMILY TRUST 12-05-17	1,986	1,986	\$248.25	Condominium	1
280	147-271-15-41	COLELLO MARC & MACAREVEY-COLELLO KATE	1,737	1,737	\$217.13	Condominium	1
280	147-271-15-40	ALFORD PATRICK J & CHRISTINE R	2,191	2,191	\$273.88	Condominium	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
280	147-271-15-39	AHMED JAVEED & LETICIA V REVOCABLE TRUST	1,947	1,947	\$243.38	Condominium	1
280	147-271-15-38	MCMONAGLE JAMES J & CAROL C FAMILY TRUST 04-05-94	1,765	1,765	\$220.63	Condominium	1
280	147-271-15-37	LIMSON NICANOR & MARIA T FAMILY REVOCABLE LIVING	1,936	1,936	\$242.00	Condominium	1
280	147-271-15-36	WEBER ELIZABETH D	2,013	2,013	\$251.63	Condominium	1
280	147-271-15-35	KLAHR KEITH B & WENDY D	1,909	1,909	\$238.63	Condominium	1
280	147-271-15-34	SHARMA NABIN & LOHANI-SHARMA BIDYA	2,000	2,000	\$250.00	Condominium	1
280	147-271-15-33	MCKILLIP NORMA F TRUST 07-21-00 MONTAMLE SALLY J 08-24-22	2,018	2,018	\$252.25	Condominium	1
280	147-271-15-32	CHEN FAMILY TRUST 10-10-18 WU GANG	1,986	1,986	\$248.25	Condominium	1
280	147-271-15-31	MONTGOMERY TIMOTHY P & TERESA K	1,737	1,737	\$217.13	Condominium	1
280	147-271-15-30	CARTE MARTINIQUE R SOLE & SEPARATE PROPERTY TRUST	2,191	2,191	\$273.88	Condominium	1
280	147-271-15-29	WHITMAN LIVING TRUST 09-19-13	1,947	1,947	\$243.38	Condominium	1
280	147-271-15-28	SMOLEN FAMILY TRUST 09-26-00	1,765	1,765	\$220.63	Condominium	1
280	147-271-15-27	BACHMEIER LIVING TRUST 11-18-14	1,936	1,936	\$242.00	Condominium	1
280	147-271-15-26	DUNN KATHLEEN L REVOCABLE LIVING TRUST 03-23-92	2,013	2,013	\$251.63	Condominium	1
280	147-271-15-25	PINCUS JOSEPH D & KAREN P FAMILY TRUST 03-11-22	1,909	1,909	\$238.63	Condominium	1
280	147-271-15-24	PAPPAS FAMILY TRUST 12-11-92	2,000	2,000	\$250.00	Condominium	1
280	147-271-15-23	EL NEVADA TRUST 07-24-19	2,010	2,010	\$251.25	Condominium	1
280	147-271-15-22	SIPES LUCY A LIVING TRUST 12-05-17	1,978	1,978	\$247.25	Condominium	1
280	147-271-15-21	CONSULTING MIRIAM & GEORGE TRUST 01-01-16	1,737	1,737	\$217.13	Condominium	1
280	147-271-15-20	R & R OCEANSIDE PROPERTIES L L C	499	499	\$124.75	Commercial	1
280	147-271-15-19	A C J HAWTHORNS HOLDINGS UNLIMITED	1,746	1,746	\$436.50	Commercial	1
280	147-271-15-18	A C J HAWTHORNS HOLDINGS UNLIMITED	1,639	1,639	\$409.75	Commercial	1
280	147-271-15-17	P R SAN DIEGO PROPERTIES L L C	1,361	1,361	\$340.25	Commercial	1
280	147-271-15-16	O T H Q L L C	1,955	1,955	\$488.75	Commercial	1
280	147-271-15-15	RONATEC C2C INC	784	784	\$196.00	Commercial	1
280	147-271-15-14	M D & S MISSION DEFENSE AND SECURITY INC	1,423	1,423	\$355.75	Commercial	1
280	147-271-15-13	PALMER RODAK PROPERTIES L L C	952	952	\$238.00	Commercial	1
280	147-271-15-12	PALMER RODAK PROPERTIES L L C	975	975	\$243.75	Commercial	1
280	147-271-15-11	R & R OCEANSIDE PROPERTIES L L C	1,169	1,169	\$292.25	Commercial	1
280	147-271-15-10	R & R OCEANSIDE PROPERTIES L L C	1,728	1,728	\$432.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
280	147-271-15-09	I E C PROPERTIES LLC	1,389	1,389	\$347.25	Commercial	1
280	147-271-15-08	201 OCEANSIDE TERRACES L L C	1,637	1,637	\$409.25	Commercial	1
280	147-271-15-07	301 MISSION PROPERTY L L C	692	692	\$173.00	Commercial	1
280	147-271-15-06	301 MISSION PROPERTY L L C	1,075	1,075	\$268.75	Commercial	1
280	147-271-15-05	COCOS FAMILY TRUST 03-26-19 TAMULINAS WALTER G & JEANNE A	960	960	\$240.00	Commercial	1
280	147-271-15-04	H & A LLC	1,022	1,022	\$255.50	Commercial	1
280	147-271-15-03	LEGACY INITIATIVE LLC	977	977	\$244.25	Commercial	1
280	147-271-15-02	HARNEY INVESTMENTS GROUP L L C	4,146	4,146	\$1,036.50	Commercial	1
280	147-271-15-01	HARNEY INVESTMENTS GROUP L L C	1,496	1,496	\$374.00	Commercial	1
338	147-272-01-00	LEWIS OZELLE (DCSD) TRS & LEWIS JOHN W III TR	5,000	1,860	\$1,250.00	Commercial	1
339	147-272-02-00	TETLEY THOMAS N TETLEY RICHARD A FAMILY TRUST	5,000		\$1,250.00	Commercial	1
340	147-272-03-00	TETLEY THOMAS N TETLEY RICHARD A FAMILY TRUST	5,000		\$1,250.00	Commercial	1
341	147-272-04-00	NOGHLABADI ZARRINTAJ V FAMILY TRUST	5,000	2,000	\$1,250.00	Commercial	1
342	147-272-05-00	PIEDMONT FAMILY TRUST 02-03-12	5,000	2,672	\$1,250.00	Commercial	1
343	147-272-06-00	PIPELINE VENTURES INC	5,000		\$1,250.00	Commercial	1
344	147-272-07-00	PIPELINE VENTURES INC	5,000	2,358	\$1,250.00	Commercial	1
345	147-272-08-00	PIPELINE VENTURES INC	7,000	11,534	\$1,750.00	Commercial	1
346	147-272-09-00	SURF BREEZES PLACE LLC	7,000	2,524	\$0.00	Residential	1
347	147-272-10-00	SURF BREEZES PLACE LLC	5,000	2,116	\$0.00	Residential	1
348	147-272-11-00	MENEFEER CHRISTINE LIVING TRUST 1 06-15-04	5,000	1,170	\$0.00	Residential	1
349	147-272-12-00	HOOK FAMILY TRUST 03-11-03	5,000	2,332	\$1,250.00	Commercial	1
350	147-272-13-00	GREEN BUTTON HOMES LLC	5,000	800	\$0.00	Residential	1
351	147-272-14-00	SO CAL WEST LLC	5,000	3,437	\$1,250.00	Commercial	1
352	147-272-16-00	SEAGAZE PROPERTIES LLC	5,000	6,001	\$1,250.00	Commercial	1
353	147-272-17-00	SEAGAZE PROPERTIES LLC	5,000	5,863	\$1,250.00	Commercial	1
354	147-281-01-00	HATTER FAMILY TRUST 12-04-86	4,498	10,000	\$1,124.50	Commercial	1
355	147-281-03-00	HOANG PHONG QUY & NGUYEN NHUNG THI REVOCABLE 2021	3,723	3,600	\$930.75	Commercial	1
356	147-281-04-00	LISIECKI L L C	3,682	1,401	\$920.50	Commercial	1
357	147-281-05-00	KATCHMAR JOHN M TRUST 04-04-97	3,090		\$772.50	Commercial	1
358	147-281-06-00	605 MISSION LLC	7,344	3,700	\$1,836.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
359	147-281-10-00	GRACE CHAPEL OF THE COAST	15,587	18,336	\$1,948.38	Religious	1
360	147-281-11-00	CITY OF OCEANSIDE	12,518		\$2,347.13	Public	1
361	147-281-12-00	ABRAMSON JEFF & LINDA	2,366	1,504	\$591.50	Commercial	1
362	147-281-13-00	CHEADLE GEORGE D TR	7,540	4,350	\$1,885.00	Commercial	1
363	147-283-01-00	UNITED STATES POSTAL SERVICE	15,000		\$2,812.50	Public	1
364	147-283-02-00	P C H INVESTMENT PARTNERS LLC	5,000	2,475	\$1,250.00	Commercial	1
365	147-283-03-00	P C H INVESTMENT PARTNERS LLC	10,000	4,950	\$2,500.00	Commercial	1
366	147-283-04-00	P C H INVESTMENT PARTNERS LLC	10,000	10,000	\$2,500.00	Commercial	1
367	147-283-05-00	P C H INVESTMENT PARTNERS LLC	5,000	5,000	\$1,250.00	Commercial	1
368	147-283-08-00	P C H INVESTMENT PARTNERS LLC	15,000	419	\$3,750.00	Commercial	1
369	147-284-01-00	LEE HEUNG KEY & CHONG IN	6,523		\$1,630.75	Commercial	1
370	147-284-02-00	BARNETT LYNDA L TRUST WHITEHEAD SCOTT R	3,892	1,272	\$973.00	Commercial	1
371	147-284-04-00	BARNETT LYNDA L TRUST WHITEHEAD SCOTT R	1,442		\$360.50	Commercial	1
400	147-284-05-35	AMIDI OCEAN LOFTS L L C	278	278	\$69.50	Commercial	1
400	147-284-05-34	AMIDI OCEAN LOFTS L L C	238	238	\$59.50	Commercial	1
400	147-284-05-33	AMIDI OCEAN LOFTS L L C	234	234	\$58.50	Commercial	1
400	147-284-05-32	AMIDI OCEAN LOFTS L L C	2,205	2,205	\$275.63	Condominium	1
400	147-284-05-31	AMIDI OCEAN LOFTS L L C	2,137	2,137	\$267.13	Condominium	1
400	147-284-05-30	AMIDI OCEAN LOFTS L L C	2,009	2,009	\$251.13	Condominium	1
400	147-284-05-29	AMIDI OCEAN LOFTS L L C	2,290	2,290	\$286.25	Condominium	1
400	147-284-05-28	PARSONS STEVEN & BRIGID FAMILY TRUST 09-16-14	2,031	2,031	\$253.88	Condominium	1
400	147-284-05-27	AMIDI OCEAN LOFTS L L C	1,161	1,161	\$145.13	Condominium	1
400	147-284-05-26	AMIDI OCEAN LOFTS L L C	1,171	1,171	\$146.38	Condominium	1
400	147-284-05-25	AMIDI OCEAN LOFTS L L C	1,365	1,365	\$170.63	Condominium	1
400	147-284-05-24	AMIDI OCEAN LOFTS L L C	1,000	1,000	\$125.00	Condominium	1
400	147-284-05-23	AMIDI OCEAN LOFTS L L C	1,083	1,083	\$135.38	Condominium	1
400	147-284-05-22	AMIDI OCEAN LOFTS L L C	1,057	1,057	\$132.13	Condominium	1
400	147-284-05-21	AMIDI OCEAN LOFTS L L C	1,441	1,441	\$180.13	Condominium	1
400	147-284-05-20	AMIDI OCEAN LOFTS L L C	1,135	1,135	\$141.88	Condominium	1
400	147-284-05-19	AMIDI OCEAN LOFTS L L C	841	841	\$105.13	Condominium	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
400	147-284-05-18	RICHTER 1995 FAMILY TRUST 11-10-95	790	790	\$98.75	Condominium	1
400	147-284-05-17	AMIDI OCEAN LOFTS L L C	1,080	1,080	\$135.00	Condominium	1
400	147-284-05-16	DAWKINS REVOCABLE LIVING TRUST 09-27-05	794	794	\$99.25	Condominium	1
400	147-284-05-15	AMIDI OCEAN LOFTS L L C	815	815	\$101.88	Condominium	1
400	147-284-05-14	AMIDI OCEAN LOFTS L L C	806	806	\$100.75	Condominium	1
400	147-284-05-13	AMIDI OCEAN LOFTS L L C	1,069	1,069	\$133.63	Condominium	1
400	147-284-05-12	AMIDI OCEAN LOFTS L L C	1,197	1,197	\$149.63	Condominium	1
400	147-284-05-11	AMIDI OCEAN LOFTS L L C	852	852	\$106.50	Condominium	1
400	147-284-05-10	AMIDI OCEAN LOFTS L L C	901	901	\$112.63	Condominium	1
400	147-284-05-09	AMIDI OCEAN LOFTS L L C	979	979	\$122.38	Condominium	1
400	147-284-05-08	WILKINS DONNA M ALEXANDER JOYCE G	1,036	1,036	\$129.50	Condominium	1
400	147-284-05-07	AMIDI OCEAN LOFTS L L C	753	753	\$94.13	Condominium	1
400	147-284-05-06	AMIDI OCEAN LOFTS L L C	771	771	\$96.38	Condominium	1
400	147-284-05-05	DAWKINS REVOCABLE LIVING TRUST 09-27-05	758	758	\$94.75	Condominium	1
400	147-284-05-04	AMIDI OCEAN LOFTS L L C	774	774	\$96.75	Condominium	1
400	147-284-05-03	DANIEL FAMILY 1981 TRUST 06-03-81	823	823	\$102.88	Condominium	1
400	147-284-05-02	AMIDI OCEAN LOFTS L L C	805	805	\$100.63	Condominium	1
400	147-284-05-01	KEELEY LISA H	1,112	1,112	\$139.00	Condominium	1
407	147-284-06-00	H & H OCEANSIDE LLC	10,069	3,458	\$2,517.25	Commercial	1
408	147-284-07-00	ABDELMUTI DEVELOPMENT CO LLC	9,891	5,000	\$2,472.75	Commercial	1
409	147-284-10-00	F F P K MANAGEMENT LLC	4,786	3,825	\$1,196.50	Commercial	1
410	147-284-11-00	OCEANSIDE ODD FELLOWS HALLS ASSOCIATION	4,793		\$1,198.25	Commercial	1
411	147-284-12-00	ABDELMUTI DEVELOPMENT CO LLC	5,096	13,500	\$1,274.00	Commercial	1
412	147-370-01-00	G F P OCEANSIDE BLOCK 21 L L C	44,336		\$11,084.00	Commercial	1
413	147-370-03-00	G F P OCEANSIDE BLOCK 18 LLC	49,332	64,722	\$12,333.00	Commercial	1
414	147-370-05-00	G F P OCEANSIDE BLOCK 19 LLC	51,086		\$12,771.50	Commercial	1
415	147-370-07-00	CITYMARK OCEANSIDE L L C	90,232		\$22,558.00	Commercial	1
416	150-045-01-00	M V D LLC	10,000	6,577	\$2,500.00	Commercial	1
417	150-045-02-00	M V D LLC	5,000		\$1,250.00	Commercial	1
418	150-045-03-00	M V D LLC	7,500	3,500	\$1,875.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
419	150-045-04-00	PETERSON KENNETH A	5,000	980	\$0.00	Residential	1
420	150-045-08-00	KUHN FAMILY TRUST 03-28-19	10,000		\$2,500.00	Commercial	1
421	150-045-09-00	OAKLEAF L L C	5,000	7,000	\$1,250.00	Commercial	1
422	150-045-10-00	OAKLEAF L L C	5,000		\$1,250.00	Commercial	1
423	150-045-11-00	M V D LLC	10,000	288	\$2,500.00	Commercial	1
424	150-045-12-00	MILLS & MATTHEWS GENERAL PARTNERSHIP	22,651	12,600	\$5,662.75	Commercial	1
425	150-047-01-00	E D C ELECTRONICS DISCOUNT CENTER INC	10,000	1,710	\$2,500.00	Commercial	1
426	150-047-02-00	PETERSEN TRUST 12-22-94	5,000	816	\$0.00	Residential	1
427	150-047-03-00	PETERSEN TRUST 12-22-94	10,000		\$2,500.00	Commercial	1
428	150-047-04-00	BEAUDRY FAMILY TRUST 11-02-05	15,000		\$3,750.00	Commercial	1
429	150-047-05-00	325 SOUTH COAST HIGHWAY L L C	8,800	2,060	\$2,200.00	Commercial	1
430	150-047-06-00	PRESCOTT DEBORAH	5,000	2,890	\$1,250.00	Commercial	1
431	150-047-08-00	PRESCOTT DEBORAH	5,000		\$1,250.00	Commercial	1
432	150-047-09-00	S C ON THE STRAND LLC	10,000	5,464	\$2,500.00	Commercial	1
433	150-047-10-00	WILDOMARK L L C	5,000	6,250	\$1,250.00	Commercial	1
434	150-047-11-00	WILDOMARK L L C	5,000	4,664	\$1,250.00	Commercial	1
435	150-047-12-00	PRESCOTT DEBORAH	1,200		\$300.00	Commercial	1
436	150-051-01-00	NORDBERG FAMILY DECEDENTS TRUST 06-07-94	6,719		\$1,679.75	Commercial	1
437	150-051-02-00	JUBELA ERNEST J TR JUBELA ETHEL R TR	7,500	10,400	\$1,875.00	Commercial	1
438	150-051-03-00	JUBELA ERNEST J TR JUBELA ETHEL B TR	3,000		\$750.00	Commercial	1
439	150-051-04-00	DIXON PROPERTIES INC	4,500		\$1,125.00	Commercial	1
440	150-051-05-00	DIXON PROPERTIES INC	5,000		\$1,250.00	Commercial	1
441	150-051-06-00	ROBINSON FAMILY TRUST 05-05-22	5,000		\$1,250.00	Commercial	1
442	150-051-07-00	HENDRICK WILLIAM D TRUST	5,000		\$1,250.00	Commercial	1
443	150-051-09-00	BLUMENSHINE KARAN M	2,500	1,390	\$625.00	Commercial	1
444	150-051-10-00	K M H HOLDINGS LLC	5,000	2,945	\$1,250.00	Commercial	1
445	150-051-11-00	SAKURA BY THE SEA LLC	5,000	850	\$1,250.00	Commercial	1
454	150-051-20-00	GODDARD PERSONAL TRUST 07-16-97	2,500	2,425	\$625.00	Commercial	1
455	150-054-01-00	K M H HOLDINGS LLC	5,000		\$1,250.00	Commercial	1
456	150-054-02-00	K M H HOLDINGS LLC	5,000	2,850	\$1,250.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
457	150-054-03-00	WEST LYNN	5,000	1,516	\$1,250.00	Commercial	1
458	150-054-04-00	VARLIE HARRY MARITAL TRUST 05-18-94	5,000	784	\$0.00	Residential	1
459	150-054-07-00	RISING CO LLC	5,000	576	\$1,250.00	Commercial	1
460	150-054-08-00	RISING CO LLC	5,000	1,080	\$1,250.00	Commercial	1
469	150-054-19-00	ARTHUR SCOTT LIVING TRUST	10,000	5,255	\$2,500.00	Commercial	1
470	150-183-01-00	OCEANSIDE VENTURES LLC	5,000		\$1,250.00	Commercial	1
471	150-183-02-00	OCEANSIDE VENTURES LLC	5,000		\$1,250.00	Commercial	1
472	150-183-03-00	OCEANSIDE VENTURES LLC	5,000		\$1,250.00	Commercial	1
473	150-183-04-00	MARSHALL ACKEMA INC	5,000	2,388	\$0.00	Residential	1
474	150-183-05-00	OCEANSIDE VENTURES LLC	5,000	2,200	\$1,250.00	Commercial	1
475	150-183-06-00	TURNER BRUCE & ALICIA REVOCABLE LIVING TRUST	5,000	954	\$0.00	Residential	1
476	150-183-07-00	DAUGIRDAS ANDREA	5,000	912	\$0.00	Residential	1
477	150-183-08-00	DUDAS FRANK C & COLLEEN J DUDAS DELANE	5,000	2,155	\$0.00	Residential	1
478	150-183-09-00	OCEANSIDE COLLECTIVE LLC	10,000	6,000	\$2,500.00	Commercial	1
479	150-183-10-00	OCEANSIDE COLLECTIVE LLC	10,000	6,000	\$2,500.00	Commercial	1
480	150-183-11-00	OCEANSIDE COLLECTIVE LLC	5,000		\$1,250.00	Commercial	1
481	150-183-12-00	OCEANSIDE VENTURES LLC	5,000	4,500	\$1,250.00	Commercial	1
482	150-183-13-00	OCEANSIDE VENTURES LLC	10,000		\$2,500.00	Commercial	1
483	150-184-01-00	A 1 ACQUISITIONS LLC	10,000		\$2,500.00	Commercial	1
484	150-184-02-00	A 1 ACQUISITIONS LLC	5,000	3,058	\$1,250.00	Commercial	1
485	150-184-03-00	GHOLSHANI SHOAULLAH	10,000	2,500	\$2,500.00	Commercial	1
486	150-184-04-00	GALLEISKY PROPERTY MANAGEMENT LLC	5,000		\$1,250.00	Commercial	1
487	150-184-05-00	GALLEISKY PROPERTY MANAGEMENT LLC	5,000		\$1,250.00	Commercial	1
488	150-184-06-00	GALLEISKY PROPERTY MANAGEMENT LLC	5,000		\$1,250.00	Commercial	1
489	150-184-07-00	PARK SEONG JUN & UN JUNG	15,000	8,550	\$3,750.00	Commercial	1
490	150-184-08-00	MOLLY K INVESTMENTS LLC	10,000	250	\$2,500.00	Commercial	1
491	150-184-09-00	MOLLY K INVESTMENTS LLC	15,000	7,254	\$3,750.00	Commercial	1
499	150-203-08-00	J R M G T LLC	5,000	4,950	\$1,250.00	Commercial	1
500	150-203-11-00	ADAMS ROBERT P TRUST 07-27-12	5,000		\$1,250.00	Commercial	1
501	150-203-12-00	E K M LLC	5,000	3,600	\$1,250.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
502	150-203-13-00	E K M LLC	10,000		\$2,500.00	Commercial	1
503	150-203-14-00	PETRUZZI CHRISTOPHER R & GEORGINA REVOCABLE LIVING	9,445	7,636	\$2,361.25	Commercial	1
504	150-203-16-00	ADAMS ROBERT P TRUST 07-27-12	5,621	1,644	\$1,405.25	Commercial	1
513	150-204-09-00	DAOUD PROPERTIES LLC	10,000	2,160	\$2,500.00	Commercial	1
514	150-204-10-00	J & J RENTALS LLC	5,000	5,000	\$1,250.00	Commercial	1
515	150-204-11-00	SAND AND SEA RENTALS LLC	5,000	4,350	\$1,250.00	Commercial	1
516	150-204-14-00	COAST HWY RENTALS LLC	20,000	11,384	\$5,000.00	Commercial	1
517	150-301-01-00	MATTHEWS MARK J & LORI W JOINT LIVING TRUST 05-20-10	10,000	5,178	\$2,500.00	Commercial	1
518	150-301-02-00	PUMA TRUST 11-05-97	5,000	1,034	\$1,250.00	Commercial	1
519	150-301-03-00	GOUSHA NICHOLAS M	5,000	996	\$1,250.00	Commercial	1
520	150-301-04-00	AWAD FAMILY LIVING TRUST 06-28-96	5,000	1,054	\$1,250.00	Commercial	1
521	150-301-05-00	MOHSEN INC	5,000	1,223	\$1,250.00	Commercial	1
530	150-301-16-00	MOHSEN INC	10,000	1,296	\$2,500.00	Commercial	1
531	150-376-03-00	GALLEISKY PROPERTY MANAGEMENT L L C	4,900		\$1,225.00	Commercial	1
532	150-376-04-00	GALLEISKY PROPERTY MANAGEMENT L L C	2,500	2,720	\$625.00	Commercial	1
533	150-376-05-00	MINORITY MILITARY VETERANS EDUCATIONAL FUND TRUST	7,500	2,108	\$1,875.00	Commercial	1
534	150-376-06-00	WENDEL FAMILY TRUST 01-09-95	10,000		\$2,500.00	Commercial	1
535	150-376-07-00	WENDEL FAMILY TRUST 01-09-95	10,000		\$2,500.00	Commercial	1
536	150-376-08-00	CHENEY FAMILY REVOCABLE TRUST 08-07-13	5,000		\$1,250.00	Commercial	1
537	150-376-09-00	CHENEY FAMILY REVOCABLE TRUST 08-07-13	5,000	1,452	\$1,250.00	Commercial	1
538	150-376-10-00	TREMONT COLLECTIVE LLC	20,000	10,390	\$5,000.00	Commercial	1
539	150-376-11-00	GALLEISKY PROPERTY MANAGEMENT L L C	15,000	9,766	\$3,750.00	Commercial	1
540	760-186-24-00	CITY OF OCEANSIDE			\$0.00	Public	1
541	760-186-28-00	CITY OF OCEANSIDE		1,880	\$0.00	Public	1
542	760-186-33-00	NORTH COUNTY TRANSIT DISTRICT	59,427		\$0.00	Commercial	1
543	760-186-35-00	OCEANSIDE THEATER COMPANY		518	\$0.00	Commercial	1
544	760-186-58-00	CITY OF OCEANSIDE			\$0.00	Public	1
545	760-186-60-00	OCEANSIDE CHAMBER OF COMMERCE	26,823	6,000	\$0.00	Commercial	2
546	760-186-68-00	CALIFORNIA SURF MUSEUM			\$0.00	Commercial	1
547	760-186-69-00	PETITE MADELINE BAKERY		2,355	\$0.00	Commercial	1

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
548	771-430-91-03	INFORMATION ONLY	74,396		\$0.00	Commercial	2
549	147-273-01-00	GRACE CHRISTIAN CENTER INC	10,000		\$1,250.00	Religious	1
550	147-273-02-00	THOMPSON FAMILY TRUST 10-07-14	5,000	830	\$0.00	Residential	1
551	147-273-03-00	THOMPSON FAMILY TRUST 10-07-14	5,000	1,400	\$0.00	Residential	1
552	147-273-04-00	PREMIERE CONSTRUCTION INC	5,000		\$1,250.00	Commercial	1
553	147-273-05-00	MOSEL GERHARD F J TRUST 10-14-21	10,000	6,800	\$2,500.00	Commercial	1
554	147-273-06-00	MOSEL GERHARD F J TRUST 10-14-21	7,000		\$1,750.00	Commercial	1
555	147-350-06-00	BELK FAMILY TRUST 08-01-01	4,458	1,194	\$0.00	Residential	1
556	147-350-07-00	LAKE VISTA 2 LLC	4,437	6,373	\$0.00	Residential	1
557	147-350-08-01	BELL MICHAEL & BROOKE	4,415	1,669	\$208.63	Condominium	1
558	147-350-08-02	ARENSEN-RODRIGUE FAMILY TRUST 06-08-22	4,415	1,527	\$190.88	Condominium	1
559	147-350-08-03	CRISTALENA LLC	4,415	1,527	\$190.88	Condominium	1
560	147-350-08-04	ADDI PAUL BALABAN BRAD J	4,415	1,550	\$193.75	Condominium	1
561	147-350-09-01	EDWARDS JEFFREY A & ROGERS HEIDI E	4,393	3,257	\$407.13	Condominium	1
562	147-350-09-02	ACKERMAN LIVING TRUST 08-16-14	4,393	3,257	\$407.13	Condominium	1
563	147-350-10-00	CARLSON JAMES M	4,371	1,046	\$0.00	Residential	1
564	147-350-16-00	CITY OF OCEANSIDE	133,729		\$25,074.19	Public	1
565	147-350-22-00	CITY OF OCEANSIDE	60,112		\$11,271.00	Public	1
566	147-350-24-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	177,289		\$33,241.69	Public	1
567	147-350-25-00	COUNTY OF SAN DIEGO	1,200		\$225.00	Public	1
568	147-350-26-00	VOORHIES DAVID E TRUST 11-15-18	4,545	973	\$0.00	Residential	1
569	147-350-27-00	152 S MYERS LLC	4,393		\$0.00	Residential	1
570	760-186-08-00	GREYHOUND LINES INC	177,892		\$0.00	Commercial	1
571	760-186-09-00	NORTH COUNTY TRANSIT DISTRICT	177,892		\$0.00	Commercial	1
572	760-186-11-00	NO COUNTY TRANSIT DISTRICT	177,892		\$0.00	Commercial	1
573	760-186-81-00	NORTH COUNTY TRANSIT DISTRICT	177,892		\$0.00	Public	1
574	143040-27-00	DESAI LIVING TRUST 042718	22,216	6,604	\$4,165.50	Commercial	2
575	143040-28-00	ABF & CEF MHP LLC	21,344		\$4,002.00	Commercial	2
576	143040-29-00	9 VISTA MONTEMAR L P	87,120	50,245	\$16,335.00	Commercial	2
577	143040-41-00	PACIFIC COAST INN L L C	108,900	42,155	\$20,418.75	Commercial	2

Map Key	APN	Property Owner	Parcel Sq. Ft.	Building Sq. Ft.	Assessment	Assessment Type	Zone
579	143040-48-00	937 COAST HIGHWAY INC	30,056	17,405	\$5,635.50	Commercial	2
582	143040-57-00	P R II/WOOD OCEANSIDE LLC	229,996		\$43,124.25	Commercial	2
583	150-043-01-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	11,000		\$2,062.50	Public	1
584	150-043-02-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	9,000		\$1,687.50	Public	1
585	150-043-03-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000		\$937.50	Public	1
586	150-043-04-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	10,000		\$1,875.00	Public	1
587	150-043-05-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	15,000		\$2,812.50	Public	1
588	150-043-06-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000		\$937.50	Public	1
589	150-046-01-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,250	1,556	\$984.38	Public	1
590	150-046-02-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	2,250	592	\$421.88	Public	1
591	150-046-03-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	7,500		\$1,406.25	Public	1
592	150-046-04-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000		\$937.50	Public	1
593	150-046-05-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000		\$937.50	Public	1
594	150-046-06-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000	588	\$937.50	Public	1
595	150-046-07-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000	660	\$937.50	Public	1
596	150-046-08-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	5,000		\$937.50	Public	1
597	150-046-09-00	HOOK FAMILY TRUST 03-11-03	5,000	1,996	\$0.00	Residential	1
598	150-046-10-00	PECK LAUREN	5,000	684	\$0.00	Residential	1
599	150-046-11-00	CIESLINSKI CHRISTOPHER M & KELLY A	5,000	941	\$0.00	Residential	1
600	150-046-17-00	NORTH SAN DIEGO COUNTY TRANSIT DEVELOPMENT BOARD	24,829	7,000	\$4,655.44	Public	1

APPENDIX 5 – TOTAL ESTIMATED COST OF IMPROVEMENTS AND ACTIVITIES

Fiscal Year	Maintenance & Safety	Destination Development & Economic Enhancement	Advocacy & Administration	Contingency/Reserve	Total
2025	\$839,561.84	\$147,128.53	\$124,753.96	\$22,682.54	\$1,134,126.87
2026	\$889,935.55	\$155,956.24	\$132,239.19	\$24,043.49	\$1,202,174.47
2027	\$943,331.68	\$165,313.61	\$140,173.55	\$25,486.10	\$1,274,304.94
2028	\$999,931.58	\$175,232.43	\$148,583.96	\$27,015.27	\$1,350,763.24
2029	\$1,059,927.48	\$185,746.38	\$157,499.00	\$28,636.19	\$1,431,809.05
2030	\$1,123,523.12	\$196,891.16	\$166,948.94	\$30,354.36	\$1,517,717.58
2031	\$1,190,934.51	\$208,704.63	\$176,965.87	\$32,175.62	\$1,608,780.63
2032	\$1,262,390.58	\$221,226.91	\$187,583.83	\$34,106.16	\$1,705,307.48
2033	\$1,338,134.02	\$234,500.52	\$198,838.85	\$36,152.53	\$1,807,625.92
2034	\$1,418,422.06	\$248,570.55	\$210,769.19	\$38,321.68	\$1,916,083.48
Total	\$11,066,092.42	\$1,939,270.96	\$1,644,356.34	\$298,973.94	\$14,948,693.66

