

# ATTACHMENT 1

## THE GREATER HILLCREST MAINTENANCE ASSESSMENT DISTRICT

# ASSESSMENT ENGINEER'S REPORT

*Being established pursuant to the City of San Diego's Maintenance Assessment District Ordinance  
San Diego Municipal Code Section 65.0201, et seq*

*Prepared by  
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California Registered Professional Engineer # 26549  
Edward Henning & Associates*

**August 3, 2023**

**v 4.0**

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**ASSESSMENT ENGINEER’S REPORT**

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Greater Hillcrest Maintenance Assessment District ("GHMAD") being established in perpetuity will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the special benefits conferred on each respective property.

*Prepared by Edward V. Henning, California Registered Professional Engineer # 26549*



RPE #26549 August 3, 2023

Edward V. Henning

Date

*(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)*

**Introduction**

This report serves as the “detailed engineer’s report” required by Section 4(b) of Article XIID of the California Constitution to support the benefit property assessments to be levied within the proposed GHMAD in the City of San Diego, California being established in perpetuity. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits conferred on real properties within the proposed GHMAD.

**Background**

The GHMAD is a property-based benefit assessment type district being established in perpetuity pursuant to the City of San Diego’s Maintenance Assessment District Ordinance - San Diego Municipal Code Section 65.0201, et seq (the Ordinance). The Ordinance was modeled after Section 36600 et seq. of the California Streets and Highways Code (as amended), also known as the Property and Business Improvement District Law of 1994 (the “Act”). Due to the benefit assessment nature of assessments levied within a maintenance assessment district (“MAD”), district program costs are to be distributed amongst all identified benefiting properties based on the proportionate amount of special program benefit each property is projected to derive from the assessments levied. Only those properties expected to derive special benefits from MAD funded programs and activities may be assessed and only in an amount proportionate to the special benefits expected to be conferred on each assessed property.

**Supplemental Article XIID Section 4(b) California Constitution**  
**Procedures and Requirements**

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the GHMAD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID Section 4(b) of the California Constitution (hereinafter Article XIID).

Since Article XIID provisions will affect all subsequent calculations to be made in the assessment formula for the GHMAD, these supplemental requirements will be taken into account. The key provisions of Article XIID along with a description of how the GHMAD complies with each of these provisions are delineated herein.

(Note: All section references herein pertain to Article XIII D of the California Constitution):

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**Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”**

### **Boundaries**

The name of the proposed district is the Greater Hillcrest Maintenance Assessment District (GHMAD). The proposed GHMAD boundaries are service based and not necessarily based on the Uptown Community Plan boundaries. Within the boundaries of this proposed district are two existing previously established districts that serve the commercial areas of Hillcrest: the Hillcrest Commercial Core Maintenance Assessment District and the Hillcrest Maintenance Assessment District. The proposed GHMAD will serve as the successor to these existing MAD districts and include expanded boundaries, capturing more commercial parcels and land uses. The two existing MAD districts will be retired as part of the San Diego City Council actions to form the new Greater Hillcrest Maintenance Assessment District.

The Hillcrest Commercial Core Maintenance Assessment District and the Hillcrest Maintenance Assessment District served the two commercial centers of Hillcrest. As the successor to these districts, the GHMAD will focus on these commercial centers of the neighborhood. Residential parcels have only been included in cases where they exist within the commercial areas and corridors of the respective neighborhoods. The GHMAD includes 499 parcels, all of which are assessed. See the GHMAD map in Appendix 2 of this Report.

In general, the GHMAD, is defined by the parcels within the following four corners or the proposed GHMAD boundaries:

- Northeast Corner:** Intersection of Normal St and Campus Dr (southeast corner only)
- Southeast Corner:** Intersection Robinson Ave and Park Blvd (northeast and northwest corners only)
- Northwest Corner:** Intersection of First Ave and Washington Blvd (east side only, also including parcels owned by Scripps/Mercy Hospital, north of Washington Blvd at Fifth Ave)
- Southwest Corner:** Intersection of Fifth Ave and Brookes Ave (northeast and northwest corners only)

### **Benefit Zones**

The proposed GHMAD consists of four benefit zones. The benefit zones are determined based on a combination of location, service levels and/or land use.

**Zone 1** is the largest zone with 375 parcels of which 124 are residential condominium parcels. Zone 1 extends primarily along commercial heavy corridors including University Ave, Fifth Ave, Park Blvd and Normal St as well as portions of 3<sup>rd</sup> Ave, 4<sup>th</sup> Ave, 6<sup>th</sup> Ave, 7<sup>th</sup> Ave and Cleveland Ave. Zone 1 has the

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highest demand and need for levels of service and will specially benefit and be assessed for building area, land area and street frontage, except as noted herein for residential condominiums.

**Zone 2** is the next largest zone with 117 parcels of which 96 are residential condominium parcels. Zone 2 includes all parcels along Park Blvd from University Ave to Robinson Ave. Zone 2, with its mixed-use fabric has a lower demand and need for levels of service than Zone 1 and, thus, is assessed at lower rates than Zone 1 for building area and parcel land area and the same as Zone 1 for street frontage and residential condominiums.

**Zone 3** includes the Hub shopping center and adjacent mixed-use Hub complex (3 parcels). Due to its singular ownership, Zone 3 has similar but different demands and needs than Zones 1 and 2 and is assessed based on building area and street frontage and not land area. Zone 3 has no residential condominiums.

**Zone 4** includes 3 non-contiguous parcels owned and fully occupied by religious-based non-profit entities. Due to these ownership/occupancy types, it is the opinion of this Assessment Engineer that Zone 4 parcels specially benefit differently than for-profit owned/occupied parcels and will be assessed for land area and street frontage and not building area. Zone 4 has no residential condominiums.

All identified parcels within the above-described boundaries and zones shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in the Plan and in this Assessment Engineer’s Report. All GHMAD funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the GHMAD boundaries and none will be provided outside of the GHMAD. Each assessed parcel within the GHMAD will proportionately specially benefit from the GHMAD funded Sidewalk Operations, Administration & Program Management and Contingency as described in more detail under “GHMAD Work Plan”, beginning on page 11 of this Report. These services, programs and improvements are intended to improve commerce, employment, rents and commercial/residential occupancy rates of parcels and businesses within the GHMAD by deterring crime, reducing litter and debris and installing physical improvements within the GHMAD, all considered necessary in a competitive properly managed mixed-use business district. All GHMAD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of San Diego and are only provided for the special benefit of assessed parcels within the boundaries of the GHMAD.

A list of all parcels included in the proposed GHMAD is shown as Appendix 1, attached to this Report with their respective San Diego County assessor parcel number. The boundary of the proposed GHMAD and parcels within it are shown on the map of the GHMAD attached as Appendix 2 to this Report.

**Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. “**

### **QUANTITATIVE BENEFIT ANALYSIS**

As stipulated in Article XIID, assessment district programs and activities confer a combination of general and special benefits, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general

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resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the Article XIID means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the GHMAD that will receive special benefits from GHMAD funded programs and services are currently an array of retail, restaurant, office, residential apartments and condominiums, tax-exempt, institutional and religious. No parcels within the GHMAD are zoned solely residential. Services, programs and improvements provided and funded by the GHMAD are primarily designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the GHMAD.

The proposed GHMAD programs, improvements and services and Year 1 – 2024 budget allocation are as follows:

**Year 1 – 2024 GHMAD Special Benefit Cost Allocations (Assessment Revenue Only)**

<b>BENEFIT ZONE</b>	<b>CIVIL SIDEWALKS</b>	<b>ADMINISTRATION &amp; PROGRAM MANAGEMENT</b>	<b>CONTINGENCY</b>	<b>TOTAL</b>	<b>%</b>
%	85.0000%	9.9701%	5.0299%	100.00%	
1	\$575,387	\$67,490	\$34,049	\$676,926	86.5256%
2	\$51,942	\$6,092	\$3,074	\$61,108	7.8110%
3	\$31,353	\$3,678	\$1,855	\$36,886	4.7148%
4	\$6,308	\$740	\$373	\$7,421	0.9486%
<b>TOTAL</b>	<b>\$664,990</b>	<b>\$78,000</b>	<b>\$39,351</b>	<b>\$782,341</b>	<b>100.00%</b>

Assessed parcels are conferred proportionate special benefits from all GHMAD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. GHMAD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are designed to improve commerce, livability, security and aesthetic appeal for owners, tenants, residents, patrons, visitors and employees of these parcels within the GHMAD by deterring crime, reducing litter/debris and installing physical improvements, each considered necessary in a competitive properly managed mixed-use business district.

These benefits are particular and distinct to each identified and assessed parcel within the GHMAD and are not provided to non-assessed parcels outside of the GHMAD. These programs, services and improvements will only be provided to each assessed parcel within the GHMAD boundaries and, in turn, confer proportionate special benefits to each assessed parcel.

In the case of the GHMAD, the very nature of the purpose of this MAD is to fund supplemental programs, services and improvements to assessed parcels within the GHMAD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. All benefits derived from the assessments to be levied on assessed parcels within the GHMAD are for services, programs and improvements directly and specially benefiting each assessed parcel within the GHMAD. No GHMAD funded services, activities or programs will be provided outside of the GHMAD boundaries.

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While every attempt is made to provide GHMAD services and programs to confer special benefits only to those identified assessed parcels within the GHMAD, Article XIID stipulates that general benefits exist either by design or unintentional in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues.

Empirical assessment engineering analysis throughout California has found that general benefits within a maintenance-type assessment district tend to range from 2-6% of the total costs. Most maintenance-type assessment districts in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIID have used the composite district overlay determinant method of computing general benefits which will be used for the GHMAD. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the GHMAD, general benefit to the public at large within the GHMAD and general benefit to parcels immediately outside/adjacent to the GHMAD.

### General Benefit – Assessed Parcels within the GHMAD

GHMAD funded programs are narrowly designed and will be carefully implemented to specially benefit the assessed GHMAD parcels and are only provided for the special benefit to each assessed parcel within the GHMAD. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on the 499 assessed parcels within the GHMAD are distinct and special. In the case of the GHMAD, it is projected that there are 0.25% general benefits conferred on these 499 assessed parcels. While this factor can typically range from 0.10% to 1.0%, this high ratio of special benefits to general benefits (0.25%) is because the GHMAD funded programs and services are specially geared to the unique needs of each parcel within the GHMAD and are directed specially only to these parcels within the GHMAD. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the GHMAD as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each parcel. The resultant 0.25% general benefit value on the 499 parcels within the GHMAD equates to \$1,956 or (.25% x \$782,341).

### General Benefits – Outside Parcels

While GHMAD programs and services will not be provided directly to parcels outside the GHMAD boundaries, it is reasonable to conclude that GHMAD services (clean and safe) may confer an indirect general benefit on parcels adjacent to the GHMAD boundaries. An inventory of the GHMAD boundaries finds that the GHMAD is immediately surrounded by 168 parcels. Of these 168 parcels, 34 are commercial zoned parcels with commercial uses, 128 are residentially zoned parcels with residential uses and 6 are public/non-profit owned parcels with public/non-profit uses. Assessment Engineering practice has found that for districts such as the GHMAD that primarily provide clean and safe services, they may have a "spillover" general benefit on neighboring parcels immediately outside the district. Typically, a factor of 100% (1.0) is first assigned to assessed parcels within the district, then a factor range from 3% to 6% (0.03 to 0.06) is assigned to commercial zoned and used parcels directly outside the district, then a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to residential zoned and used parcels directly outside the district, and finally, a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to public and/or non-profit owned and fully occupied parcels directly outside the district.

The 168 parcels directly outside the GHMAD boundaries can reasonably be assumed to receive some indirect general benefit as a result of GHMAD funded programs, services and improvements. Based on

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over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 499 assessed parcels within the GHMAD, a benefit factor of 5% (0.05) be attributed to general benefits conferred on the 34 commercial parcels and uses located adjacent to or across the street from assessed parcels within the proposed GHMAD, a benefit factor of 0.01 be attributed to general benefits conferred on the 128 residential parcels and uses located adjacent to or across the street from assessed parcels within the GHMAD and, a benefit factor of 0.01 be attributed to general benefits conferred on the 6 public/non-profit owned and fully occupied parcels located adjacent to or across the street from assessed parcels within the GHMAD. The cumulative dollar value of this general benefit type equates to \$4,766 (\$2,665 + \$94 + \$2,007) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed Parcels within GHCBD	499	1.000	499.00	99.3945%	\$782,341
Commercial Parcels Outside GHCBD	34	0.050	1.70	0.3386%	\$2,665
Public/Non-Profit Parcels Outside GHCBD	6	0.010	0.06	0.0120%	\$94
Residential Use Parcels Outside GHCBD	128	0.010	<u>1.28</u>	<u>0.2550%</u>	<u>\$2,007</u>
TOTAL			502.04	100.00%	\$787,107

### General Benefit - Public At Large

While the GHMAD funded programs are narrowly designed and carefully implemented to specially benefit the assessed GHMAD parcels and are only provided for the special benefit to each assessed parcel within the GHMAD, these programs also provide general benefits to the public at large within the GHMAD.

For maintenance-type assessment districts (MAD), assessment Engineering experience in California has found that generally over 95% of people moving about within MAD boundaries are engaged in business related to assessed parcels and buildings and businesses/residences contained in them within a MAD, while the public at large “just passing through” is typically 5% or less. Districts with high levels of transit connecting nodes and patrons may have higher levels of general benefits conferred on non-engaged “passers-through”, i.e. the public at large.

Tangible services and improvements such as security, benches and shade trees would confer higher levels of general benefits on the public at large than say steam cleaned sidewalks, planters, decorative pavement and other general district management and operation activities. Typically, a factor range from 3% to 8% (0.03 to 0.08) is assigned to tangible streetscape/sidewalk type services, programs and improvements such as security, benches and shade trees, then a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to intangible services, programs and improvements such as sidewalk and pavement cleaning, general landscape improvements and ancillary services such as district management, operations and overhead.

Based on experience curves and the nature of the proposed GHMAD funded services, programs and improvements and over 30 years of assessment engineering experience, it is the opinion of this Engineer that districtwide general benefit factors for each of the GHMAD funded special benefit program element costs that provide a general benefit to the public at large would be 5% (0.05) assigned to Civil Sidewalks, 1% (0.01) assigned to Administration & Program Management and 1% (0.01) assigned to Contingency.

These factors are applied to each assessment funded program element cost in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$34,424. Each of these factors and corresponding general



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benefit calculations/values for the public at large are shown in the Table below:

	<b>A</b>	<b>B</b>	<b>C</b>	<b>E</b>
<b>Program Element</b>	<b>Dollar Allocation</b>	<b>General Benefit Percent</b>	<b>General Benefit Factor</b>	<b>General Benefit Value (A x C)</b>
CIVIL SIDEWALKS	\$664,990	5.00%	0.050	\$33,250
ADMINISTRATION & PROGRAM MANAGEMENT	\$78,000	1.00%	0.010	\$780
CONTINGENCY	<u>\$39,351</u>	1.00%	0.010	<u>\$394</u>
<b>TOTAL</b>	<b>\$782,341</b>			<b>\$34,424</b>

**Composite General Benefit**

Based on the general benefit values delineated in the three sections above, the total value of districtwide general benefits conferred on assessed parcels within the GHMAD, on parcels outside the GHMAD, and on the public at large, equates to \$41,146 (\$1,956+\$4,766+\$34,424) or 4.9966%. For the purposes of this analysis, the districtwide general benefit factor of 4.9966% will be rounded up to 5.0% or \$41,176. This leaves a value of 95% assigned to special benefit-related costs. The districtwide general benefit value of \$41,176 when added to the special benefit value of \$782,341 (Year 1 – 2024 assessments) equates to a total Year 1 – 2024 program cost of \$823,517. Remaining costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources such as grants, underwritings, sponsorships, event proceeds and Board/Committee volunteer credits.

The program special benefit related cost allocations of the GHMAD assessment revenues for Year 1 (2024) are shown in the Table on page 14 of this Report. The projected program special benefit related cost allocations of the GHMAD assessment revenues for the first 5 years of the GHMAD, assuming a 5% maximum annual assessment rate increase, are shown in the Table on pages 15-16 of this Report.

A breakdown of projected special and districtwide general benefits for Year 1-5 for each program element and benefit zone is shown in the following Table:

**Year 1 - 2024 Special + Districtwide General Benefits**

<b>YR</b>	<b>ZONE</b>	<b>PROGRAM CATEGORY</b>	<b>SPECIAL BENEFITS</b>	<b>GENERAL BENEFITS</b>	<b>TOTAL BENEFITS</b>	<b>% OF TOTAL</b>
YR 1 - 2024	1	CIVIL SIDEWALKS	\$575,387	\$30,284	\$605,671	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$67,490	\$3,552	\$71,042	9.9701%
		CONTINGENCY	<u>\$34,049</u>	<u>\$1,792</u>	<u>\$35,841</u>	<u>5.0299%</u>
		SUBTOTAL	\$676,926	\$35,628	\$712,554	100.00%
	2	CIVIL SIDEWALKS	\$51,942	\$2,733	\$54,675	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,092	\$321	\$6,413	9.9701%
		CONTINGENCY	<u>\$3,074</u>	<u>\$162</u>	<u>\$3,236</u>	<u>5.0299%</u>
		SUBTOTAL	\$61,108	\$3,216	\$64,324	100.00%
	3	CIVIL SIDEWALKS	\$31,353	\$1,649	\$33,002	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$3,678	\$194	\$3,872	9.9701%
		CONTINGENCY	<u>\$1,855</u>	<u>\$98</u>	<u>\$1,953</u>	<u>5.0299%</u>

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		SUBTOTAL	\$36,886	\$1,941	\$38,827	100.00%
	4	CIVIL SIDEWALKS	\$6,308	\$332	\$6,640	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$740	\$39	\$779	9.9701%
		CONTINGENCY	\$373	\$20	\$393	5.0299%
		SUBTOTAL	\$7,421	\$391	\$7,812	100.00%
	<b>ALL</b>	CIVIL SIDEWALKS	\$664,990	\$34,998	\$699,988	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$78,000	\$4,106	\$82,106	9.9701%
		CONTINGENCY	\$39,351	\$2,072	\$41,423	5.0299%
		<b>TOTAL YEAR 1 - 2024</b>	<b>\$782,341</b>	<b>\$41,176</b>	<b>\$823,517</b>	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2 - 2025	1	CIVIL SIDEWALKS	\$604,156	\$31,798	\$635,954	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$70,865	\$3,730	\$74,595	9.9701%
		CONTINGENCY	\$35,751	\$1,882	\$37,633	5.0299%
		SUBTOTAL	\$710,772	\$37,410	\$748,182	100.00%
	2	CIVIL SIDEWALKS	\$54,539	\$2,870	\$57,409	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,397	\$337	\$6,734	9.9701%
		CONTINGENCY	\$3,228	\$170	\$3,398	5.0299%
		SUBTOTAL	\$64,164	\$3,377	\$67,541	100.00%
	3	CIVIL SIDEWALKS	\$32,921	\$1,731	\$34,652	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$3,862	\$204	\$4,066	9.9701%
		CONTINGENCY	\$1,948	\$103	\$2,051	5.0299%
		SUBTOTAL	\$38,731	\$2,038	\$40,769	100.00%
	4	CIVIL SIDEWALKS	\$6,623	\$349	\$6,972	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$777	\$41	\$818	9.9701%
		CONTINGENCY	\$392	\$21	\$413	5.0299%
		SUBTOTAL	\$7,792	\$411	\$8,203	100.00%
	<b>ALL</b>	CIVIL SIDEWALKS	\$698,239	\$36,748	\$734,987	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$81,901	\$4,312	\$86,213	9.9701%
		CONTINGENCY	\$41,319	\$2,176	\$43,495	5.0299%
		<b>TOTAL YEAR 2 - 2025</b>	<b>\$821,459</b>	<b>\$43,236</b>	<b>\$864,695</b>	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2026	1	CIVIL SIDEWALKS	\$634,364	\$33,388	\$667,752	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$74,408	\$3,917	\$78,325	9.9701%
		CONTINGENCY	\$37,539	\$1,976	\$39,515	5.0299%
		SUBTOTAL	\$746,311	\$39,281	\$785,592	100.00%
	2	CIVIL SIDEWALKS	\$57,266	\$3,014	\$60,280	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,717	\$354	\$7,071	9.9701%
		CONTINGENCY	\$3,389	\$179	\$3,568	5.0299%
		SUBTOTAL	\$67,372	\$3,547	\$70,919	100.00%

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	3	CIVIL SIDEWALKS	\$34,567	\$1,818	\$36,385	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$4,055	\$214	\$4,269	9.9701%
		CONTINGENCY	<u>\$2,045</u>	<u>\$108</u>	<u>\$2,153</u>	<u>5.0299%</u>
		SUBTOTAL	\$40,667	\$2,140	\$42,807	100.00%
	4	CIVIL SIDEWALKS	\$6,954	\$366	\$7,320	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$816	\$43	\$859	9.9701%
		CONTINGENCY	<u>\$412</u>	<u>\$22</u>	<u>\$434</u>	<u>5.0299%</u>
		SUBTOTAL	\$8,182	\$431	\$8,613	100.00%
	<b>ALL</b>	CIVIL SIDEWALKS	\$733,151	\$38,586	\$771,737	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$85,996	\$4,528	\$90,524	9.9701%
		CONTINGENCY	<u>\$43,385</u>	<u>\$2,285</u>	<u>\$45,670</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 3 - 2026</b>	<b>\$862,532</b>	<b>\$45,399</b>	<b>\$907,931</b>	100.00%
<b>YR</b>	<b>ZONE</b>	<b>PROGRAM CATEGORY</b>	<b>SPECIAL BENEFITS</b>	<b>GENERAL BENEFITS</b>	<b>TOTAL BENEFITS</b>	<b>% OF TOTAL</b>
YR 4 - 2027	1	CIVIL SIDEWALKS	\$666,082	\$35,057	\$701,139	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$78,128	\$4,113	\$82,241	9.9701%
		CONTINGENCY	<u>\$39,416</u>	<u>\$2,075</u>	<u>\$41,491</u>	<u>5.0299%</u>
		SUBTOTAL	\$783,626	\$41,245	\$824,871	100.00%
	2	CIVIL SIDEWALKS	\$60,129	\$3,165	\$63,294	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$7,053	\$372	\$7,425	9.9701%
		CONTINGENCY	<u>\$3,558</u>	<u>\$188</u>	<u>\$3,746</u>	<u>5.0299%</u>
		SUBTOTAL	\$70,740	\$3,725	\$74,465	100.00%
	3	CIVIL SIDEWALKS	\$36,295	\$1,909	\$38,204	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$4,258	\$225	\$4,483	9.9701%
		CONTINGENCY	<u>\$2,147</u>	<u>\$113</u>	<u>\$2,260</u>	<u>5.0299%</u>
		SUBTOTAL	\$42,700	\$2,247	\$44,947	100.00%
	4	CIVIL SIDEWALKS	\$7,302	\$384	\$7,686	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$857	\$45	\$902	9.9701%
		CONTINGENCY	<u>\$433</u>	<u>\$23</u>	<u>\$456</u>	<u>5.0299%</u>
		SUBTOTAL	\$8,592	\$452	\$9,044	100.00%
	<b>ALL</b>	CIVIL SIDEWALKS	\$769,808	\$40,515	\$810,323	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$90,296	\$4,755	\$95,051	9.9701%
		CONTINGENCY	<u>\$45,554</u>	<u>\$2,399</u>	<u>\$47,953</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 4 - 2027</b>	<b>\$905,658</b>	<b>\$47,669</b>	<b>\$953,327</b>	100.00%
<b>YR</b>	<b>ZONE</b>	<b>PROGRAM CATEGORY</b>	<b>SPECIAL BENEFITS</b>	<b>GENERAL BENEFITS</b>	<b>TOTAL BENEFITS</b>	<b>% OF TOTAL</b>
YR 5 - 2028	1	CIVIL SIDEWALKS	\$699,386	\$36,810	\$736,196	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$82,034	\$4,319	\$86,353	9.9701%
		CONTINGENCY	<u>\$41,387</u>	<u>\$2,179</u>	<u>\$43,566</u>	<u>5.0299%</u>
		SUBTOTAL	\$822,807	\$43,308	\$866,115	100.00%

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	2	CIVIL SIDEWALKS	\$63,135	\$3,323	\$66,458	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$7,406	\$391	\$7,797	9.9701%
		CONTINGENCY	<u>\$3,736</u>	<u>\$197</u>	<u>\$3,933</u>	<u>5.0299%</u>
		SUBTOTAL	\$74,277	\$3,911	\$78,188	100.00%
	3	CIVIL SIDEWALKS	\$38,110	\$2,004	\$40,114	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$4,471	\$236	\$4,707	9.9701%
		CONTINGENCY	<u>\$2,254</u>	<u>\$119</u>	<u>\$2,373</u>	<u>5.0299%</u>
		SUBTOTAL	\$44,835	\$2,359	\$47,194	100.00%
	4	CIVIL SIDEWALKS	\$7,667	\$403	\$8,070	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$900	\$47	\$947	9.9701%
		CONTINGENCY	<u>\$455</u>	<u>\$24</u>	<u>\$479</u>	<u>5.0299%</u>
		SUBTOTAL	\$9,022	\$474	\$9,496	100.00%
	<b>ALL</b>	CIVIL SIDEWALKS	\$808,298	\$42,540	\$850,838	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$94,811	\$4,993	\$99,804	9.9701%
		CONTINGENCY	<u>\$47,832</u>	<u>\$2,519</u>	<u>\$50,351</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 5 - 2028</b>	<b>\$950,941</b>	<b>\$50,052</b>	<b>\$1,000,993</b>	100.00%

## **GHMAD WORK PLAN**

### **Overview**

The programs, services and improvements to be funded by the GHMAD include Sidewalk Operations, Administration & Program Management and Contingency. The property uses within the boundaries of the GHMAD that will receive special benefits from GHMAD funded programs, services and improvements are currently an array of retail, restaurant, office, residential apartments and condominiums, tax-exempt, institutional and religious. Services, programs and improvements to be provided and funded by the GHMAD are designed to provide special benefits as described below to identified assessed parcels within the boundaries of the GHMAD.

These special benefits are particular and distinct to each identified assessed parcel within the GHMAD and are not provided to non-assessed parcels outside of the GHMAD. These programs, services and improvements will only be provided to each assessed parcel within the GHMAD boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The very nature of the purpose of the GHMAD is to fund supplemental programs, services and improvements to assessed parcels within the GHMAD boundaries above and beyond the base line services provided by the City of San Diego. The City of San Diego does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the GHMAD are for programs, services and improvements directly and specially benefiting each assessed parcel within the GHMAD. No GHMAD funded programs, services and improvements will be provided outside of the GHMAD boundaries.

The program special benefit cost allocations of the GHMAD assessment revenues for Year 1 (2024) are shown in the Table on page 14 of this Report. The projected program special benefit cost allocations of

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the GHMAD assessment revenues for the first 5 years of the GHMAD, assuming a 5% maximum annual assessment rate increase, are shown in the Table on pages 15-16 of this Report.

### **WORK PLAN DETAILS**

The programs, services and improvements to be provided by the GHMAD (i.e., Sidewalk Operations, Administration & Program Management and Contingency) are all designed to contribute to the cohesive commercial and residential fabric to ensure economic success and vitality of assessed properties within the proposed GHMAD. The assessed parcels in the GHMAD will specially benefit from the GHMAD programs in the form of increasing commerce and improving economic success and vitality through meeting the GHMAD goals: to improve security, cleanliness, beautification, landscaping, livability and to attract and retain businesses and services, generate more pedestrian and visitor traffic and to increase commerce and improve the economic viability of each assessed parcel.

Assessed parcels are conferred proportionate special benefits from all GHMAD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. GHMAD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are intended to improve commerce, livability, security and aesthetic appeal for owners, tenants, residents, patrons, visitors and employees of these parcels within the GHMAD by deterring crime, reducing litter/debris and installing physical improvements, each considered necessary in a competitive properly managed mixed-use business district.

These benefits are particular and distinct to each identified and assessed parcel within the GHMAD and are not provided to non-assessed parcels outside of the GHMAD. These programs, services and improvements will only be provided to each assessed parcel within the GHMAD boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The following programs, services and improvements are proposed by the GHMAD to specially benefit each individually assessed parcel within the GHMAD boundaries. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

#### **1) SIDEWALK OPERATIONS**

Examples of this category of special benefit services and costs may include, but are not limited to:

- Private security to respond to issues relating to the unhoused population, aggressive panhandling, and mentally ill people behaving poorly in the public rights of way.
- Daily sidewalk and gutter sweeping.
- Monthly sidewalk steam cleaning.
- Daily trash can emptying (over and above city services).
- Timely graffiti removal, within 48 hours as necessary, supplemental to baseline City services.
- Tree and vegetation maintenance (over and above city services) provided as needed.
- Providing the services above within existing and new public spaces.
- Personnel to manage the in-house or contracted maintenance and security teams.

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1.1 Security

Security personnel will be hired to respond to individuals exhibiting unsafe/antisocial behavior in the public rights of way. These services will include a foot patrol of the described zones on the schedule described conducted by security personnel and an on-call program with responsive security personnel for owners within the described zones. It is currently estimated for fiscal year one that providing these services will require 20 hours per day. This budget is based upon current costs for existing contracts currently providing similar services in the neighborhood. These services will be provided by contractors rather than staff.

1.2 Maintenance Staff (litter pickup, steam cleaning, landscape maintenance and special projects)

The Sidewalk Operations budget will be used to provide cleaning of the sidewalk and landscape maintenance on the schedule determined by the benefit zones as outlined below. Staff would be hired and managed by the Owner’s Association. Maintenance staff and equipment for steam cleaning, sidewalk litter policing, minor tree trimming, tree watering, vehicle operation, equipment, supplies and insurance would be provided for under this category. Equipment would be owned by the Owner’s Association the utilization of which are incorporated into the maintenance costs. This budget is based upon current costs for existing contracts currently providing similar services in the neighborhood.

The varying programmed maintenance service levels in each benefit zone are delineated as follows:

<b>Type of Special Benefit Service Sidewalk Operations</b>	<b>Benefit Zone</b>	<b>Frequency of Service</b>
Sidewalk and gutter sweeping	1, 2	7 days per week
Sidewalk and gutter sweeping	3, 4	5 days per week
Sidewalk pressure washing	1, 2, 3, 4	Monthly
Graffiti removal	1, 2, 3, 4	Within 48 hours after notice
Notification to City of hazards	1, 2, 3, 4	As identified
Landscaping and watering in the public rights of way	1, 2	Weekly
Trash receptacle emptying	1, 2, 3, 4	Daily

**2) ADMINISTRATION & PROGRAM MANAGEMENT**

Examples of this category of special benefit services and costs may include, but is not limited to:

- Staff and administrative costs.
- General Liability Insurance.
- Office related expenses.
- Rent.
- Financial reporting and accounting.
- Legal costs related to the operation of the district.

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These funds will be used for general liability insurance, rent, reimbursement of formation costs, office expenses, and audit requirements. These funds would also fund the salary and benefits of a half-time Sidewalk Operations Manager to oversee Sidewalk Operations contractors and employees. These budget items are based on current administrative and supervisory operations for the existing districts previously described.

**3) CONTINGENCY**

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves

In summary, all GHMAD funded programs, services and improvements described above confer special benefits to identified assessed parcels inside the GHMAD boundaries and none will be provided outside of the GHMAD. Each assessed parcel within the GHMAD will proportionately specially benefit from Sidewalk Operations, Administration & Program Management and Contingency. These programs, services and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels within the GHMAD by deterring crime, reducing litter/debris, installing physical improvements, each considered necessary in a competitive properly managed contemporary mixed-use business district. All GHMAD funded programs, services and improvements are considered supplemental, above normal base level services provided by the City of San Diego and are only provided for the special benefit of each assessed parcel within the boundaries of the GHMAD.

**WORK PLAN BUDGET**

Each identified assessed parcel within the GHMAD will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of GHMAD funded programs, services and improvements provided within each benefit zone. The projected GHMAD program special benefit (assessments) allocation budget for Year 1 (2024) is shown in the following Table:

**GHMAD Year 1 (2024) Special Benefit Assessment Budget by Zone**

<b>BENEFIT ZONE</b>	<b>CIVIL SIDEWALKS</b>	<b>ADMINISTRATION &amp; PROGRAM MANAGEMENT</b>	<b>CONTINGENCY</b>	<b>TOTAL</b>	<b>%</b>
%	85.0000%	9.9701%	5.0299%	100.00%	
1	\$575,387	\$67,490	\$34,049	\$676,926	86.5256%
2	\$51,942	\$6,092	\$3,074	\$61,108	7.8110%
3	\$31,353	\$3,678	\$1,855	\$36,886	4.7148%
4	<u>\$6,308</u>	<u>\$740</u>	<u>\$373</u>	<u>\$7,421</u>	<u>0.9486%</u>
<b>TOTAL</b>	\$664,990	\$78,000	\$39,351	\$782,341	100.00%

In order to carry out the GHMAD programs outlined in the previous section, a Year 1 - 2024 assessment budget of \$782,341 is projected. Since the GHMAD is planned to run in perpetuity, projected program costs for future years (Example: Years 2-5) are set at the inception of the GHMAD. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 5% per

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year, commensurate to special benefits conferred on each assessed parcel, is incorporated into the projected program costs and assessment rates for the GHMAD.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements in accordance with the Management District Plan. Detailed annual budgets will be prepared by the Owners’ Association Board and included in the Annual Report for the City Council’s review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year for the proposed GHMAD. Accordingly, the Owners’ Association shall have the ability to reallocate any budget line item within the budget categories, based on such cost fluctuations subject to the review and approval by the Owners’ Association Board and in accordance with the management District Plan and City policies. Such reallocation will be included in the Annual Report for the approval by the City of San Diego City Council pursuant to the related City Ordinance. Any accrued interest or delinquent payments may be expended in any budget category in accordance with the Management District Plan.

A 5-year projected GHMAD special benefit budget is shown in the following Table:

**YEAR 1-5 PROJECTED GHMAD ASSESSMENT BUDGET SUMMARY (Special Benefits)**  
 (Assumes 5% max rate increase per year)

YEAR	BENEFIT ZONE	CIVIL SIDEWALKS	ADMINISTRATION & PROGRAM MANAGEMENT	CONTINGENCY	TOTAL	%
	%	85.0000%	9.9701%	5.0299%	100.00%	
<b>YR 1 - 2024</b>	1	\$575,387	\$67,490	\$34,049	\$676,926	86.5256%
	2	\$51,942	\$6,092	\$3,074	\$61,108	7.8110%
	3	\$31,353	\$3,678	\$1,855	\$36,886	4.7148%
	4	\$6,308	\$740	\$373	\$7,421	0.9486%
	TOTAL	\$664,990	\$78,000	\$39,351	\$782,341	100.00%
<b>YR 2 - 2025</b>	1	\$604,156	\$70,865	\$35,751	\$710,772	84.7899%
	2	\$54,539	\$6,397	\$3,228	\$64,164	11.2058%
	3	\$32,921	\$3,862	\$1,948	\$38,731	3.3337%
	4	\$6,623	\$777	\$392	\$7,792	0.6707%
	TOTAL	\$698,239	\$81,901	\$41,319	\$821,459	100.00%
<b>YR 3 - 2026</b>	1	\$634,364	\$74,408	\$37,539	\$746,311	84.7899%
	2	\$57,266	\$6,717	\$3,389	\$67,372	11.2058%
	3	\$34,567	\$4,055	\$2,045	\$40,667	3.3337%
	4	\$6,954	\$816	\$412	\$8,182	0.6707%
	TOTAL	\$733,151	\$85,996	\$43,385	\$862,532	100.00%
<b>YR 4 - 2027</b>	1	\$666,082	\$78,128	\$39,416	\$783,626	84.7899%
	2	\$60,129	\$7,053	\$3,558	\$70,740	11.2058%
	3	\$36,295	\$4,258	\$2,147	\$42,700	3.3337%



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	4	\$7,302	\$857	\$433	\$8,592	0.6707%
	TOTAL	\$769,808	\$90,296	\$45,554	\$905,658	100.00%
<b>YR 5 - 2028</b>	1	\$699,386	\$82,034	\$41,387	\$822,807	84.7899%
	2	\$63,135	\$7,406	\$3,736	\$74,277	11.2058%
	3	\$38,110	\$4,471	\$2,254	\$44,835	3.3337%
	4	\$7,667	\$900	\$455	\$9,022	0.6707%
	TOTAL	\$808,298	\$94,811	\$47,832	\$950,941	100.00%

The GHMAD assessments may increase for each individual parcel each year during the life of the GHMAD, but not to exceed 5% per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Report and adopted by the City of San Diego City Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the GHMAD) shall determine the percentage increase, if any, to the annual assessment, not to exceed 5% per year. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the GHMAD operates at a time determined in the Administration Contract held between the Owners’ Association and the City of San Diego. No bonds are to be issued in conjunction with the proposed GHMAD.

Pursuant to the Ordinance, any funds remaining after each year of operation will be rolled over into the next year’s budget in accordance with the Ordinance. If the GHMAD is terminated for any reason or disestablished, unencumbered/unexpended funds will be returned to the property owners in accordance with the Ordinance.

**Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.**

Each identified assessed parcel within the GHMAD will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed GHMAD (i.e. Sidewalk Operations, Administration & Program Management and Contingency), it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel within four benefit zones, except as noted herein.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each other identified assessed parcel within the GHMAD as a whole and the Benefit Zone in which it is located. Larger parcels and those with larger buildings and/or street frontages and/or ones located in Zone 1 are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings and/or street frontages and/or located in Zones 2, 3 or 4 and thus, are assigned a greater proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes.

The proportionate special benefit cost and, in turn, assessment for each parcel has been calculated based

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on proportionate formula components and are listed in the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) is computed by dividing the individual parcel assessment by the total special benefit program related costs. (See Assessment Roll for all assessed parcels within the proposed GHMAD in Appendix 1, attached to this Report).

**Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”**

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the proposed GHMAD, they are also considerably less than other options considered by the GHMAD Formation Advisory Committee. The actual assessment rates for each parcel within the GHMAD directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective building area, land area and street frontage of each parcel within four benefit zones, except as noted herein.

**Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”**

Article XIIID states 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.”

There are currently 3 publicly owned parcels that are all located within Zone 1 of the boundaries of the proposed GHMAD. Two are owned by the City of San Diego (multi-family residential and parking lot) and one by the San Diego Housing Commission (multi-family residential). It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that these publicly owned parcels would not receive proportionate special benefits and thus, are not exempt from assessments nor assessed differently than privately owned parcels.

**Finding 6. From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.**

This report serves as the “detailed engineer’s report” to support the benefit property assessments proposed to be levied within the proposed GHMAD.

**Finding 7. From Section 4(c): “The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated.”**

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 to the Management District Plan and this Report. The proposed GHMAD and resultant assessment levies will continue in perpetuity unless disestablished. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area and street frontage of each GHMAD assessed parcel within four benefit zones, except as noted herein.

**Assessment Formula Methodology**

**Background – Generic Assessment Formula Development**

The method used to determine special benefits derived by each identified assessed property within a MAD begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the GHMAD, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or any combination of these factors. Factor quantities for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by a MAD in order to determine any levels of different benefit that may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite benefit unit factor or factors. Within the assessment formula, different factors may be assigned different “weights” or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and now required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or “special” benefits related costs may be used. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIID Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See page 17 of this Report for discussion regarding publicly owned parcels within the GHMAD).

From the estimated program costs, the value of a benefit unit or “unit cost” can be computed by dividing the total amount of estimated program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Unit Cost times the number of Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionately or “spread” amongst all benefitting properties within the MAD.

The method and basis of spreading program costs varies from one MAD to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district. MADs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or “stepped-down” benefits conferred.

**GHMAD Assessment Formula**

**Step 1. Select “Benefit Unit(s)”**

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed GHMAD (i.e. Sidewalk Operations, Administration & Program Management and Contingency) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel within four benefit zones, except as noted herein.

The “Benefit Units” will be expressed as a combined function of gross building square footage (Benefit Unit “A”), land square footage (Benefit Unit “B”), street frontage (Benefit Unit “C”), and in the case of residential condo parcels, interior building square footage (Benefit Unit “D”). Based on the shape of the proposed GHMAD, as well as the nature of the work program, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area, land area and street frontage within four benefit zones, except as noted herein.

In the opinion of this Assessment Engineer, the targeted weight of Zone 1 assessment revenue to match the projected costs of Zone 1 services, should generate approximately 85% of the total GHMAD revenue (86.5256% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 2 assessment revenue to match the projected costs of Zone 2 services, should generate approximately 10% of the total GHMAD revenue (7.811% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 3 assessment revenue to match the projected costs of Zone 3 services, should generate approximately 4% of the total GHMAD revenue (4.7148% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 4 assessment revenue to match the projected costs of Zone 4 services, should generate approximately 1% of the total GHMAD revenue (0.9486% when adjusted for precise parcel measurements and program costs and service levels).

The interaction of building area, land area and street frontage quantities is a common method of fairly and equitably spreading special benefit costs to the beneficiaries of MAD funded programs, services and improvements. These factors directly relate to the degree of special benefit each assessed parcel will receive from GHMAD funded activities within each benefit zone.

Building Area (Benefit Units A & D) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on GHMAD funded activities. The targeted revenue weight of Building Area (Units A & D) is about 50%. The actual combined weight of Units A & D is 49.67713%. Unit A will generate 42.76097% of the overall assessment revenue. Unit D will generate 6.91616% of the overall assessment revenue

Land Area (Benefit Unit B) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on GHMAD funded activities. The targeted revenue weight

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of Land Area (Unit B) is about 30%. Unit B will actually generate 29.40106% of the overall assessment revenue.

Street Frontage (Benefit Unit C) is a direct measure of each parcel’s corresponding impact or draw on GHMAD funded activities. The targeted revenue weight of Street Frontage (Unit C) is about 20%. Unit C will actually generate 20.92182% of the overall assessment revenue.

### **Special Assessment Circumstances**

#### **1. Internal Structured Parking Building Area**

It is the opinion of this Assessment Engineer that building area for private structured parking (only for tenants, employees and/or customers for businesses within a building or property) shall not be assessed. The rationale for this provision is that if this were private surface parking instead of private structured multi-floor parking there would be no “building area” to assess but such surface lots would be assessed for frontage and lot area since linear “clean and safe” services would still be provided adjacent to the surface parking lots and add to the total district costs. In the case of private structured parking, the adjacent street frontage and lot area beneath are assessed along with other internal income generating commercial space but the private non-income generating structured parking area is not since it does not add to the district’s overall costs nor add to special benefits conferred on the subject parcel. Public parking, whether internal or external, will be assessed for the building area of such parking, if any, as well as the underlying parcel land area and street frontage per each zone’s assessment methodology.

#### **2. Residential Condominiums**

There are currently 220 residential condominium units within the GHMAD. It is the opinion of this Assessment Engineer that these residential condominium parcels will proportionately specially benefit from GHMAD funded programs and activities, but differently than commercial parcels and other residential rental parcels with multiple units on them. As such, based on the development configuration of such units which are generally multi floor buildings with no direct land or street frontage, the assessments for residential condominiums shall be assessed based solely on the internal building area of each residential condominium unit.

#### **3. Multi-Unit Rental Residential**

In the opinion of this Assessment Engineer, the proportionate special benefits for multi-unit residential rental use parcels for the proposed GHMAD funded programs, services and improvements is the same as for commercial parcels and shall be based on the same assessment rates as the respective zone rates of commercial parcels and uses for building area, parcel land area and street frontage.

#### **4. Religious-Based Non-Profit Owned and Occupied Parcels**

In the opinion of this Assessment Engineer, religious-based non-profit owned and occupied parcels within the proposed GHMAD (all designated as Benefit Zone 4), will proportionately specially benefit from GHMAD funded programs, services and improvements but different than commercial parcels. The reason for this finding is rooted in the fact that commercial parcels and buildings provide the double benefit of directly generating income for the parcel in the form of market driven rents and, in turn, generate income to business owners as a function of retail sales areas, food and other service business space and office space to house revenue generating employees. This double benefit does not hold true for religious-based non-profit owned and occupied parcels. In the opinion of this Assessment Engineer,

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the assessment for religious-based non-profit owned and occupied parcels shall be based on land area and street frontage with no assessment levied on building area.

### 5. Commercial and Mixed-Use Condominiums

Because such uses are typically developed as part of a multi-floor complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

#### A. Multi-Floor Commercial Only Condominiums (no residential units)

- Building area (interior) assessed at respective zone building area rate
- Land area assessed at zone land area rate but pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the complex
- Street frontage assessed at land street frontage rate but pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the complex

#### B. Multi-Floor Mixed-Use Condominiums

- Commercial condo interior building area assessed at respective zone building area rate
- Residential condo interior building area assessed at residential condominium building area rate
- Commercial land area assessed at zone land area rate, pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior commercial building area of the complex
- Commercial street frontage assessed at commercial street frontage rate, pro-rated for the unit interior building area compared to the total (cumulative) interior commercial building area of the complex

### ***Changes to Building and/or Parcel Size***

Any changes in building or parcel size as a result of new construction, demolitions, land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such building and/or parcel adjustments.

### ***Other Future Development***

Other than future maximum rates and the assessment methodology delineated in this Report, future assessments may increase for any given parcel if such an increase is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land. Any change in assessment formula methodology or rates other than as stipulated in this Report would require a new Article XIID ballot procedure in order to approve any such changes.

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**Step 2. Quantify Total Basic Benefit Units**

Considering all identified specially benefiting parcels within the GHMAD and their respective assessable benefit units, the cumulative quantities by factor and zone are shown in the following Table:

**Year 1 – 2024 - Assessable Benefit Units**

<b>BENEFIT ZONE</b>	<b>BLDG AREA (SQ FT)</b>	<b>LAND AREA (SQ FT)</b>	<b>STREET FRONTAGE (LN FT)</b>	<b>RESID CONDO BLDG AREA (SQ FT)</b>	<b># OF ASSESSED PARCELS</b>
1	1,425,292	2,709,414	29,068	148,869	375
2	140,375	164,497	1,615	121,671	117
3	149,129	0	1,412	0	3
4	0	52,702	641	0	4
<b>TOTAL</b>	<b>1,714,796</b>	<b>2,926,613</b>	<b>32,736</b>	<b>270,540</b>	<b>499</b>

Considering all identified specially benefiting parcels within the GHMAD and their respective assessable benefit units, the cumulative assessment revenue by factor and zone are shown in the following Table:

**Year 1 – 2024 - Assessment Revenue**

<b>BENEFIT ZONE</b>	<b>BLDG AREA ASSMT REVENUE</b>	<b>LAND AREA ASSMT REVENUE</b>	<b>STREET FRONTAGE REVENUE</b>	<b>RESID CONDO BLDG AREA REVENUE</b>	<b>TOTAL REVENUE</b>	<b>%</b>
1	\$285,058.40	\$216,753.12	\$145,340.00	\$29,773.80	\$676,925.32	86.5256%
2	\$19,652.50	\$9,047.34	\$8,075.00	\$24,334.20	\$61,109.04	7.8110%
3	\$29,825.80	\$0.00	\$7,060.00	\$0.00	\$36,885.80	4.7148%
4	\$0.00	\$4,216.16	\$3,205.00	\$0.00	\$7,421.16	0.9486%
<b>TOTAL</b>	<b>\$334,536.70</b>	<b>\$230,016.62</b>	<b>\$163,680.00</b>	<b>\$54,108.00</b>	<b>\$782,341.32</b>	<b>100.00%</b>
1	36.43658%	27.70570%	18.57757%	3.80573%	86.5256%	
2	2.51201%	1.15644%	1.03216%	3.11043%	7.8110%	
3	3.81238%	0.00000%	0.90242%	0.00000%	4.7148%	
4	0.00000%	0.53892%	0.40967%	0.00000%	0.9486%	
<b>TOTAL</b>	<b>42.76097%</b>	<b>29.40106%</b>	<b>20.92182%</b>	<b>6.91616%</b>	<b>100.0000%</b>	

**Step 3. Calculate Benefit Units for Each Property.**

The number of Benefit Units for each identified benefiting parcel within the proposed GHMAD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property-based assessments. All respective property data being used for assessment computations will be provided to each property owner in the GHMAD for their review. If a property owner believes there is an error on a parcel’s assessed footages, the GHMAD may confirm the data with the San Diego County

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Assessor’s office. If GHMAD data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the GHMAD assessment may be corrected.

### **Step 4. Determine Assessment Formula**

In the opinion of this Assessment Engineer, the assessment formula for the proposed GHMAD, except as may vary by Benefit Zone as shown in the Year 1 Assessment Rate Table on page 24, is as follows:

$$\begin{aligned} \text{Assessment} &= \text{Building Area (Unit A) Sq Ft x Unit A Rate, plus} \\ &\quad \text{Land Area (Unit B) Sq Ft x Unit B Rate, plus} \\ &\quad \text{Street Frontage (Unit C) Lin Ft x Unit C Rate} \\ &\quad \text{or} \\ &= \text{Residential Condo Building Area (Unit D) Sq Ft x Unit D Rate} \end{aligned}$$

### **Assessment Formula Unit Rates**

Based on figures from the Assessable Benefit Units Table on page 19, the assessment rates for each factor and zone are shown as calculated below:

#### **Zone 1**

##### **Building Area Rate (Unit A-1)**

$$(\$782,341.32 \times 36.43658\%) / 1,425,292 \text{ assessable building units} = \$0.20/\text{sq ft building area}$$

##### **Land Area Rate (Unit B-1)**

$$(\$782,341.32 \times 27.7057\%) / 2,709,414 \text{ assessable land units} = \$0.08/\text{sq ft land area}$$

##### **Street Frontage Rate A (Unit C-1)**

$$(\$782,341.32 \times 18.57757\%) / 29,068 \text{ assessable frontage units} = \$5.00/\text{LF street frontage}$$

##### **Residential Condo Building Area Rate (Unit D-1)**

$$(\$782,341.32 \times 3.80573\%) / 148,869 \text{ assessable building units} = \$0.20/\text{sq ft building area}$$

#### **Zone 2**

##### **Building Area Rate (Unit A-2)**

$$(\$782,341.32 \times 2.51201\%) / 140,375 \text{ assessable building units} = \$0.14/\text{sq ft building area}$$

##### **Land Area Rate (Unit B-2)**

$$(\$782,341.32 \times 1.15644\%) / 164,497 \text{ assessable land units} = \$0.055/\text{sq ft land area}$$



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**Street Frontage Rate B (Unit C-2)**

$(\$782,341.32 \times 1.03216\%) / 1,615$  assessable frontage units = \$5.00/LF street frontage

**Residential Condo Building Area Rate (Unit D-2)**

$(\$782,341.32 \times 3.80573\%) / 121,671$  assessable building units = \$0.20/sq ft building area

**Zone 3**

**Building Area Rate (Unit A-3)**

$(\$782,341.32 \times 3.81238\%) / 149,129$  assessable building units = \$0.20/sq ft building area

**Street Frontage Rate B (Unit C-3)**

$(\$782,341.32 \times 0.90242\%) / 1,412$  assessable frontage units = \$5.00/LF street frontage

**Zone 4**

**Land Area Rate (Unit B-4)**

$(\$782,341.32 \times 0.53892\%) / 52,702$  assessable land units = \$0.08/sq ft land area

**Street Frontage Rate B (Unit C-4)**

$(\$782,341.32 \times 0.40967\%) / 641$  assessable frontage units = \$5.00/LF street frontage

**YEAR 1 –2024 Assessment Rates**

<b>BENEFIT ZONE</b>	<b>BLDG AREA ASSMT RATE (\$/SQ FT)</b>	<b>LAND AREA ASSMT RATE (\$/SQ FT)</b>	<b>STREET FRONTAGE ASSMT RATE (\$/LN FT)</b>	<b>RESID CONDO BLDG AREA ASSMT RATE (\$/SQ FT)</b>
1	\$0.20	\$0.08	\$5.00	\$0.20
2	\$0.14	\$0.055	\$5.00	\$0.20
3	\$0.20	\$0.00	\$5.00	\$0.20
4	\$0.00	\$0.08	\$5.00	\$0.20

The complete Year 1 – 2024 assessment roll of all parcels to be assessed by the GHMAD is included in this Report as Appendix I.

**Step 5. Estimate Total GHMAD Costs**

The total projected first 5-year GHMAD special benefit costs for 2024 – 2028 are shown in the Table on

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pages 15-16 of this Report assuming a maximum 5% increase per year.

**Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIID)**

Total Year 1 special and districtwide general benefit related costs are estimated at \$823,517. Districtwide general benefits are factored at 5% of the total benefit value (see Finding 2 of this Report) with special benefits set at 95%. Article XIID limits the levy of property assessments to costs attributed to special benefits only. The 5% general benefit value is computed to be \$41,176 with a resultant 95% special benefit limit computed at \$782,341. *Based on current property data and land uses, this is the maximum amount of Year 1 (2024) revenue that can be derived from property assessments from the subject District. All program costs associated with district-wide and site/activity specific general benefits will be derived from sources other than GHMAD assessments.*

**Step 7. Calculate “Basic Unit Cost”**

With a YR 1 - 2024 assessment revenue portion of the budget set at \$782,341 (special benefit only), the Unit Costs (rates) are shown earlier in Step 4. The GHMAD is proposed to extend in perpetuity. An annual inflationary assessment rate increase of up to 5%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, with approval by the GHMAD Property Owner’s Association. The maximum assessment rates for the first 5 years (2024-2028) are shown in the Table below as an example. The assessment rates listed constitute the maximum assessment rates that may be imposed for each of the first 5 years.

**GHMAD – Maximum Assessment Rates - First 5-Years  
(Includes a 5%/Yr. Max Increase)**

<b>BENEFIT ZONE</b>	<b>BLDG AREA ASSMT RATE (\$/SQ FT)</b>	<b>LAND AREA ASSMT RATE (\$/SQ FT)</b>	<b>STREET FRONTAGE ASSMT RATE (\$/LN FT)</b>	<b>RESID CONDO BLDG AREA ASSMT RATE (\$/SQ FT)</b>
<b>YEAR 1</b>				
1	\$0.2000	\$0.0800	\$5.0000	\$0.2000
2	\$0.1400	\$0.0550	\$5.0000	\$0.2000
3	\$0.2000	\$0.0000	\$5.0000	\$0.2000
4	\$0.0000	\$0.0800	\$5.0000	\$0.2000
<b>YEAR 2</b>				
1	\$0.2100	\$0.0840	\$5.2500	\$0.2100
2	\$0.1470	\$0.0578	\$5.2500	\$0.2100
3	\$0.2100	\$0.0000	\$5.2500	\$0.2100
4	\$0.0000	\$0.0840	\$5.2500	\$0.2100
<b>YEAR 3</b>				
1	\$0.2205	\$0.0882	\$5.5125	\$0.2205
2	\$0.1544	\$0.0607	\$5.5125	\$0.2205
3	\$0.2205	\$0.0000	\$5.5125	\$0.2205
4	\$0.0000	\$0.0882	\$5.5125	\$0.2205

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YEAR 4				
1	\$0.2315	\$0.0926	\$5.7881	\$0.2315
2	\$0.1621	\$0.0637	\$5.7881	\$0.2315
3	\$0.2315	\$0.0000	\$5.7881	\$0.2315
4	\$0.0000	\$0.0926	\$5.7881	\$0.2315
YEAR 5				
1	\$0.2431	\$0.0972	\$6.0775	\$0.2431
2	\$0.1702	\$0.0669	\$6.0775	\$0.2431
3	\$0.2431	\$0.0000	\$6.0775	\$0.2431
4	\$0.0000	\$0.0972	\$6.0775	\$0.2431

**Step 8. Spread the Assessments**

The resultant assessment spread calculation results for each parcel within the GHMAD are shown in the Management District Plan and this Report (Appendix 1) and were determined by applying the GHMAD assessment formula to each identified special benefiting property.

**Miscellaneous GHMAD Provisions**

**Time and Manner of Collecting Assessments:**

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of San Diego. The GHMAD assessments shall appear as a separate line item on the property tax bills issued by the San Diego County Assessor. The City of San Diego is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan.

**Bonds:**

No bonds are to be issued in conjunction with the proposed GHMAD.

**Duration and Disestablishment**

As allowed by the Ordinance, the GHMAD will have an unlimited operational term that will run in perpetuity or until disestablished, beginning January 1, 2024. Under the Ordinance (San Diego Municipal Code Section 65.0221), GHMAD property owners will have an annual period in which to petition the City Council to disestablish the GHMAD. If the property owners vote, by weighted majority to disestablish the district, the district assessments will be removed from the parcels the following fiscal year. Unexpended surplus funds will be returned to property owners based upon each parcel’s percentage contribution to the previous fiscal year’s assessments if the GHMAD is not continued.

Also in accordance with the Ordinance (San Diego Municipal Code Section 65.0221), after the seventh year of operation, and within one year, the Owner’s Association will consider disestablishment as described above. The Owner’s Association will produce a report that will be delivered to the GHMAD assessment payers describing the work of the GHMAD and stating their deliberation concerning the maintaining or disestablishment of the GHMAD.

# APPENDIX 1

## GHMAD YR 1 – 2024 ASSESSMENT ROLL

APN	YR 1 - Assessment
444-521-18-00	\$1,506.72
444-521-19-00	\$2,884.12
444-521-36-00	\$3,836.32
444-522-13-00	\$4,001.08
444-522-31-00	\$2,922.04
444-531-12-00	\$598.32
444-531-13-00	\$538.24
444-531-19-00	\$3,161.92
444-531-31-00	\$524.24
444-531-33-00	\$1,507.60
444-531-34-00	\$3,454.96
444-533-25-00	\$18,512.96
444-533-26-00	\$3,921.12
444-661-01-00	\$2,064.52
444-661-02-00	\$958.28
444-661-14-00	\$1,196.52
444-661-16-00	\$1,404.08
444-661-21-00	\$2,382.76
444-661-24-00	\$2,530.92
444-661-25-00	\$3,597.52
444-661-26-00	\$3,104.64
444-661-27-00	\$3,010.24
444-662-04-00	\$792.96
444-662-09-00	\$900.16
444-662-10-00	\$2,575.08
444-662-11-00	\$4,470.52
444-662-14-00	\$4,475.48
444-662-15-00	\$1,518.00
444-662-16-00	\$2,632.04
444-662-20-00	\$1,891.16
444-662-21-00	\$5,294.56
444-662-22-00	\$6,139.88
444-671-01-00	\$2,074.24
444-671-04-00	\$2,770.96
444-671-05-00	\$1,549.52
444-671-06-00	\$1,871.20
444-671-07-00	\$2,149.76
444-671-08-00	\$3,603.20
444-671-09-00	\$2,436.20
444-671-10-00	\$2,160.72
444-671-11-00	\$1,828.76
444-671-12-00	\$10,707.88
444-671-13-00	\$784.48
444-671-14-00	\$1,681.24
444-671-15-00	\$1,675.72
444-671-16-00	\$2,087.76
444-671-17-00	\$4,138.00
444-671-18-00	\$1,849.44
444-671-19-00	\$2,478.64
444-671-20-00	\$7,270.64
444-672-06-00	\$2,938.00
444-672-07-00	\$542.00
444-672-08-00	\$2,308.60

444-672-09-00	\$2,160.72
444-672-11-00	\$454.48
444-690-12-00	\$1,942.24
444-690-13-00	\$770.64
444-690-14-00	\$1,298.64
444-690-15-00	\$770.64
444-690-16-00	\$3,642.00
444-690-34-00	\$2,422.92
444-710-25-00	\$64,461.36
445-470-08-00	\$989.16
445-470-09-00	\$939.52
445-470-10-00	\$1,239.76
445-470-11-00	\$2,546.56
445-470-12-00	\$793.96
445-470-13-00	\$729.20
445-470-14-00	\$464.40
445-470-15-00	\$1,007.40
445-470-16-00	\$1,332.72
445-470-17-00	\$844.68
445-470-18-00	\$862.20
445-470-19-00	\$1,414.16
445-470-26-00	\$2,598.16
445-491-05-00	\$1,579.08
445-491-06-00	\$1,577.48
445-491-07-00	\$370.76
445-491-08-00	\$1,433.44
445-491-09-00	\$873.48
445-491-10-00	\$2,007.72
445-491-11-00	\$3,531.08
445-491-12-00	\$406.76
445-491-30-01	\$294.20
445-491-30-02	\$294.20
445-491-30-03	\$294.20
445-491-30-04	\$294.20
445-491-30-05	\$294.20
445-491-30-06	\$294.20
445-491-30-07	\$294.20
445-491-30-08	\$294.20
445-491-30-09	\$294.20
445-491-30-10	\$294.20
445-491-30-11	\$294.20
445-491-30-12	\$293.40
445-600-02-00	\$1,336.60
445-600-06-00	\$31,390.80
445-600-09-67	\$4,158.40
445-610-01-00	\$3,541.84
445-610-02-00	\$4,341.16
445-610-03-00	\$2,120.08
445-610-10-00	\$2,220.84
445-610-14-00	\$13,892.96
445-620-08-00	\$327.60
445-620-12-00	\$822.24
445-620-13-00	\$1,566.88
445-620-14-00	\$4,620.76

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445-620-15-00	\$3,319.36
445-620-16-00	\$4,278.48
445-620-18-00	\$3,500.12
445-632-11-00	\$573.96
445-632-12-00	\$613.36
445-632-13-00	\$517.00
445-632-14-00	\$440.92
445-632-15-00	\$857.76
445-632-17-00	\$2,049.88
445-632-18-00	\$14,601.12
445-641-06-00	\$1,883.96
445-641-07-00	\$1,512.08
445-641-08-00	\$1,999.68
445-641-09-00	\$1,734.80
445-641-10-00	\$2,267.20
445-641-13-00	\$809.04
445-641-14-00	\$863.68
445-641-15-00	\$529.68
445-641-16-00	\$441.12
445-641-32-00	\$1,618.24
445-641-34-00	\$1,169.36
445-641-39-01	\$205.00
445-641-39-02	\$205.00
445-641-39-03	\$205.00
445-641-39-04	\$205.00
445-641-39-05	\$205.00
445-641-39-06	\$205.00
445-641-39-07	\$179.20
445-641-39-08	\$179.20
445-641-39-09	\$179.20
445-641-39-10	\$179.20
445-641-39-11	\$179.20
445-641-39-12	\$179.20
445-641-39-13	\$179.20
445-641-39-14	\$179.20
445-642-11-00	\$3,886.16
445-650-01-01	\$307.00
445-650-01-02	\$174.00
445-650-01-03	\$174.00
445-650-01-04	\$184.60
445-650-01-05	\$132.00
445-650-01-06	\$135.00
445-650-01-07	\$184.60
445-650-01-08	\$184.60
445-650-01-09	\$184.60
445-650-01-10	\$174.00
445-650-01-11	\$174.00
445-650-01-12	\$184.60
445-650-01-13	\$132.00
445-650-01-14	\$184.60
445-650-01-15	\$184.60
445-650-01-16	\$184.60

445-650-01-17	\$184.60
445-650-01-18	\$174.00
445-650-01-19	\$174.00
445-650-01-20	\$184.60
445-650-01-21	\$132.00
445-650-01-22	\$184.60
445-650-02-00	\$1,267.80
445-650-03-00	\$2,806.20
445-650-04-00	\$6,115.12
445-650-05-00	\$3,147.20
445-650-06-00	\$373.40
445-650-07-00	\$395.32
445-650-08-00	\$1,729.72
445-650-09-00	\$2,519.44
452-055-01-00	\$1,072.64
452-055-02-00	\$1,618.04
452-055-31-00	\$3,572.72
452-055-32-00	\$4,503.76
452-055-33-00	\$789.60
452-055-49-00	\$3,629.60
452-055-50-00	\$3,234.72
452-056-01-00	\$5,160.12
452-056-02-00	\$1,958.16
452-056-03-00	\$1,203.12
452-056-04-00	\$810.00
452-056-05-00	\$1,469.52
452-056-06-00	\$1,734.76
452-056-07-00	\$3,530.92
452-056-08-00	\$1,245.28
452-056-09-00	\$834.92
452-056-13-00	\$1,316.68
452-056-14-00	\$1,943.92
452-056-15-00	\$2,707.24
452-056-16-00	\$4,351.00
452-056-17-00	\$2,433.92
452-056-18-00	\$2,130.00
452-056-19-00	\$2,613.92
452-056-20-00	\$8,134.28
452-056-21-00	\$1,791.40
452-056-22-00	\$1,471.52
452-056-23-00	\$1,328.84
452-056-24-00	\$2,622.00
452-056-25-00	\$1,641.48
452-056-26-00	\$3,509.28
452-056-27-00	\$3,457.12
452-056-28-00	\$1,760.40
452-056-29-00	\$1,489.08
452-056-30-00	\$1,763.36
452-056-31-00	\$1,739.76
452-056-32-00	\$642.56
452-056-33-00	\$627.52
452-056-34-00	\$1,286.08

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452-056-35-00	\$4,684.36
452-063-43-00	\$831.44
452-063-44-00	\$1,677.80
452-063-45-00	\$3,125.44
452-063-46-00	\$1,559.20
452-063-47-00	\$773.76
452-063-48-00	\$1,748.96
452-063-49-00	\$798.56
452-063-50-00	\$3,277.04
452-063-51-00	\$1,228.32
452-063-52-00	\$8,458.64
452-063-53-00	\$1,450.48
452-063-54-00	\$386.32
452-063-55-00	\$3,343.12
452-063-56-00	\$644.08
452-063-57-00	\$826.12
452-063-58-00	\$1,199.20
452-063-59-00	\$785.12
452-063-60-00	\$2,626.68
452-063-61-00	\$656.00
452-063-62-00	\$607.52
452-063-63-00	\$967.76
452-063-64-00	\$2,433.32
452-093-16-00	\$2,714.64
452-093-17-00	\$1,340.20
452-093-43-00	\$2,030.12
452-093-44-00	\$11,106.56
452-103-01-00	\$628.80
452-103-02-00	\$2,521.00
452-103-03-00	\$2,240.04
452-103-04-00	\$735.12
452-103-05-00	\$1,630.00
452-103-06-00	\$2,896.28
452-103-07-00	\$4,503.32
452-103-08-00	\$1,801.24
452-103-09-00	\$2,256.48
452-103-10-00	\$2,735.80
452-103-66-00	\$3,130.00
452-151-03-00	\$1,422.32
452-151-04-00	\$1,336.52
452-151-05-00	\$945.32
452-151-06-00	\$1,560.32
452-151-07-00	\$905.16
452-151-08-00	\$2,810.32
452-151-11-00	\$2,763.88
452-151-29-00	\$4,467.44
452-151-30-00	\$2,279.68
452-151-31-00	\$4,500.48
452-152-01-00	\$1,377.20
452-152-02-00	\$827.76
452-156-13-00	\$3,078.72
452-156-14-00	\$809.68

452-156-15-00	\$2,209.68
452-156-16-00	\$2,429.68
452-156-17-00	\$1,214.84
452-156-18-00	\$2,559.68
452-156-19-00	\$1,631.28
452-156-20-00	\$1,409.68
452-156-21-00	\$6,402.52
452-191-01-00	\$1,975.92
452-191-02-00	\$2,551.44
452-191-03-00	\$2,726.24
452-191-04-00	\$1,931.76
452-191-05-00	\$695.72
452-191-06-00	\$719.60
452-191-09-00	\$1,793.68
452-191-10-00	\$2,082.68
452-191-23-00	\$3,691.32
452-193-01-00	\$2,286.40
452-193-02-00	\$1,095.72
452-200-01-00	\$5,180.20
452-200-30-00	\$2,276.24
452-200-32-00	\$1,433.32
452-200-33-00	\$1,817.40
452-200-34-00	\$7,995.28
452-200-51-00	\$457.75
452-200-52-00	\$1,722.00
452-200-55-00	\$2,612.19
452-200-56-00	\$7,517.64
452-200-64-01	\$231.66
452-200-64-02	\$320.97
452-200-64-03	\$227.76
452-200-64-04	\$278.27
452-200-64-05	\$289.58
452-200-64-06	\$181.94
452-200-64-07	\$161.60
452-200-64-08	\$163.40
452-200-64-09	\$252.00
452-200-64-10	\$289.00
452-200-64-11	\$174.00
452-200-64-12	\$127.20
452-200-64-13	\$168.40
452-200-64-14	\$287.20
452-200-64-15	\$288.80
452-200-64-16	\$161.60
452-200-64-17	\$249.20
452-200-64-18	\$163.40
452-200-64-19	\$226.00
452-200-64-20	\$252.00
452-200-64-21	\$314.40
452-200-64-22	\$263.40
452-200-64-23	\$289.00
452-200-64-24	\$286.20
452-200-64-25	\$311.20

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452-200-64-26	\$174.00
452-200-64-27	\$159.60
452-200-64-28	\$168.60
452-200-64-29	\$287.20
452-200-64-30	\$288.80
452-200-64-31	\$161.60
452-200-64-32	\$249.20
452-200-64-33	\$163.40
452-200-64-34	\$226.00
452-200-64-35	\$252.00
452-200-64-36	\$314.40
452-200-64-37	\$263.40
452-200-64-38	\$289.00
452-200-64-39	\$286.20
452-200-64-40	\$311.20
452-200-64-41	\$174.00
452-200-64-42	\$159.60
452-200-64-43	\$168.60
452-200-64-44	\$287.20
452-200-64-45	\$288.80
452-200-64-46	\$161.60
452-200-64-47	\$249.20
452-200-64-48	\$163.40
452-200-64-49	\$226.00
452-200-64-50	\$252.00
452-200-64-51	\$314.40
452-200-64-52	\$263.40
452-200-64-53	\$289.00
452-200-64-54	\$286.20
452-200-64-55	\$311.20
452-200-64-56	\$174.00
452-200-64-57	\$159.60
452-200-64-58	\$168.60
452-200-64-59	\$287.20
452-200-64-60	\$288.80
452-200-64-61	\$163.20
452-200-64-62	\$249.20
452-200-64-63	\$163.40
452-200-64-64	\$226.00
452-200-64-65	\$252.00
452-200-64-66	\$314.40
452-200-64-67	\$263.40
452-200-64-68	\$289.00
452-200-64-69	\$286.20
452-200-64-70	\$311.20
452-200-64-71	\$174.00
452-200-64-72	\$159.60
452-200-64-73	\$168.20
452-200-64-74	\$287.20
452-200-64-75	\$288.80
452-200-64-76	\$227.00
452-200-64-77	\$298.60

452-200-64-78	\$288.00
452-200-64-79	\$343.40
452-200-64-80	\$312.60
452-200-64-81	\$426.80
452-200-64-82	\$291.20
452-200-64-83	\$320.40
452-200-64-84	\$291.80
452-200-64-85	\$412.80
452-200-64-86	\$414.40
452-200-69-01	\$313.00
452-200-69-02	\$268.00
452-200-69-03	\$310.00
452-200-69-04	\$310.00
452-200-69-05	\$374.40
452-200-69-06	\$347.80
452-200-69-07	\$310.00
452-200-69-08	\$191.60
452-200-69-09	\$191.60
452-200-69-10	\$255.40
452-200-69-11	\$235.20
452-200-69-12	\$235.20
452-200-69-13	\$235.20
452-200-69-14	\$302.80
452-200-69-15	\$302.80
452-200-69-16	\$233.00
452-201-01-00	\$4,677.64
452-201-02-00	\$1,015.66
452-201-03-00	\$1,195.00
452-201-04-00	\$932.64
452-201-05-00	\$1,117.16
452-201-06-00	\$2,595.00
452-201-07-00	\$1,658.40
452-201-08-00	\$1,478.08
452-201-09-00	\$1,210.12
452-201-10-00	\$3,169.24
452-281-13-00	\$2,734.84
452-281-14-00	\$1,525.72
452-281-15-00	\$1,471.88
452-281-16-00	\$1,431.36
452-281-17-00	\$2,757.92
452-281-22-00	\$953.84
452-281-23-00	\$1,341.76
452-281-24-00	\$413.48
452-281-29-01	\$350.00
452-281-29-02	\$383.88
452-281-29-03	\$416.36
452-281-29-04	\$318.64
452-281-29-05	\$354.20
452-281-29-06	\$317.20
452-281-29-07	\$354.20
452-281-29-08	\$172.80
452-281-29-09	\$211.00



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452-281-29-10	\$211.00
452-281-29-11	\$210.60
452-281-29-12	\$210.60
452-281-29-13	\$247.00
452-281-29-14	\$247.00
452-281-29-15	\$145.60
452-281-29-16	\$211.00
452-281-29-17	\$172.80
452-281-29-18	\$354.20
452-281-29-19	\$354.20
452-281-29-20	\$354.20
452-281-29-21	\$317.20
452-281-29-22	\$354.20
452-281-29-23	\$172.80
452-281-29-24	\$211.00
452-281-29-25	\$211.00
452-281-29-26	\$210.60
452-281-29-27	\$210.60
452-281-29-28	\$247.00
452-281-29-29	\$247.00
452-281-29-30	\$145.60
452-281-29-31	\$211.00
452-281-29-32	\$172.80
452-281-29-33	\$354.20
452-281-29-34	\$317.20
452-281-29-35	\$354.20
452-281-29-36	\$354.20
452-281-29-37	\$317.20
452-281-29-38	\$354.20
452-281-29-39	\$172.80
452-281-29-40	\$211.00
452-281-29-41	\$211.00
452-281-29-42	\$210.60
452-281-29-43	\$210.60
452-281-29-44	\$247.00
452-281-29-45	\$247.00
452-281-29-46	\$145.60
452-281-29-47	\$211.00
452-281-29-48	\$172.80
452-281-29-49	\$354.20

452-281-29-50	\$317.20
452-281-29-51	\$354.20
452-281-29-52	\$354.20
452-281-29-53	\$317.20
452-281-29-54	\$354.20
452-281-29-55	\$172.80
452-281-29-56	\$211.00
452-281-29-57	\$211.00
452-281-29-58	\$210.60
452-281-29-59	\$210.60
452-281-29-60	\$247.00
452-281-29-61	\$247.00
452-281-29-62	\$145.60
452-281-29-63	\$211.00
452-281-29-64	\$172.80
452-281-29-65	\$354.20
452-281-29-66	\$317.20
452-281-29-67	\$354.20
452-281-29-68	\$354.20
452-281-29-69	\$317.20
452-281-29-70	\$354.20
452-281-29-71	\$172.80
452-281-29-72	\$211.00
452-281-29-73	\$211.00
452-281-29-74	\$377.20
452-281-29-75	\$377.20
452-281-29-76	\$145.60
452-281-29-77	\$211.00
452-281-29-78	\$172.80
452-281-29-79	\$354.20
452-281-29-80	\$317.20
452-281-29-81	\$354.20
452-282-01-00	\$2,364.12
452-282-02-00	\$1,157.08
452-282-03-00	\$1,184.12
452-282-04-00	\$1,457.52
452-282-05-00	\$3,437.40
452-282-09-00	\$2,381.56
452-283-01-00	\$1,508.48
452-283-02-00	\$5,921.96

## APPENDIX 2

# GHMAD BOUNDARY MAP

GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT



