

**THE GREATER HILLCREST MAINTENANCE ASSESSMENT DISTRICT  
MANAGEMENT DISTRICT PLAN**

April 16, 2024

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

Prepared by:

The Greater Hillcrest MAD Steering Committee  
Hillcrest Business Association  
New City America, Inc.

## **Hillcrest Maintenance Assessment District (MAD) Management District Plan Summary**

The name of this Proposed Maintenance Assessment District (MAD) is the Greater Hillcrest Maintenance Assessment District (“Greater Hillcrest MAD” or the “District”). The District is formed under San Diego Municipal Code Section 65.020 for establishing Maintenance Assessment Districts (MADs).

The levy of assessments on real property within the proposed District will fund physical improvements to individual properties, attract new customers, and increase business sales in two distinct historical business areas of Hillcrest. The assessments will fund maintenance and security within the District to revitalize Greater Hillcrest. The District will be managed by an Owners Management Group which will be an established nonprofit organization representing property owners.

### **BOUNDARIES AND DATA**

The Greater Hillcrest Maintenance Assessment District boundaries are service based and not based on any boundaries identified in the Uptown Community Plan.

#### **Name of the District**

The name of the proposed district is the Greater Hillcrest Maintenance Assessment District or the GHMAD, which is referenced throughout the document.

#### **Map of the District**

The map of the district and its proposed benefit zones is attached in Exhibit A.

#### **Existing Maintenance Assessment Districts**

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. This proposal describes a new district that should be considered the successor to these two districts. The existing districts shall be retired as part of the San Diego City Council actions to form the 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 Greater Hillcrest Maintenance Assessment District will focus on these commercial centers of the neighborhood. Residential parcels have only been included in cases where they exist within the commercial areas of the neighborhood.

### **Boundaries of the District**

The proposed GHMAD boundaries are service based and not necessarily based on the Uptown Community Plan boundaries. 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)

### **Parcels within the District**

The parcels included in this plan are to be found at the end of this document. The data which constitutes the basis of this plan, and its resulting services plan and assessments includes the following:

<b>Parcels:</b>	499
<b>Number of Owners:</b>	412
<b>Number of Residential Condominiums:</b>	220
<b>Condominium Building Square Footage:</b>	270,540 sq. ft.
<b>Building Square Footage:</b>	1,714,796 sq. ft.
<b>Lot Square Footage:</b>	2,926,613 sq. ft.
<b>Linear Frontage:</b>	32,736 linear feet (approximately 6.26 miles)

### **CURRENT STATUS**

In the past, the opportunity to fund sidewalk cleaning, landscape maintenance, and public improvements in Greater Hillcrest has typically been through existing maintenance assessment districts, business improvement district revenues, parking meter revenues, private fundraising, or public grants. These mechanisms have been employed by the Hillcrest Business Association. In light of the constraints from some of those historic funding mechanisms and intensifying land development, the investigation of a new Greater Hillcrest MAD centered on these six questions:

1. How to fund the programs that will make the Greater Hillcrest MAD district brand become more positive in San Diego County?
2. How to create greater demand for Greater Hillcrest MAD buildings resulting in greater rental rates and increased commerce to businesses and tenants?
3. How to ensure that issues in the public rights of way, including people demonstrating questionable behavior, will be managed more consistent with standards in other communities?

4. How to drive more tenants to Greater Hillcrest MAD office buildings and more customers and visitors to build retail and restaurant commerce?
5. How to ensure that the public rights of way will become more orderly and attractive?
6. How to attract new mixed-use developments and new market rate housing that will be built within walking district of the public mass transit lines?

**How can a new MAD benefit property owners in Greater Hillcrest?**

In summary, a Greater Hillcrest MAD is a *Special Benefits Assessment District* whereby property owners vote, through a mail ballot procedure, to supplement their property tax bills to pay for and manage the assessments they generate through the MAD. The MAD will not replace City services, but it can fund solutions to supplement City services in the areas including:

- Safety, order and responding to homeless, vagrancy issues
- Sidewalk cleanliness and regular pressure washing
- Increase the trimming and replacement of damaging trees and landscaping
- Install/improve decorative amenities such as street furniture, fixtures, equipment, lighting
- Identify new public spaces, design them, plan them, fund, and manage them

**MOST IMPORTANTLY, THESE PROPERTY ASSESSMENT FUNDS WILL NOT REPLACE BASELINE CITY SERVICES IN GREATER HILLCREST AND WOULD BE CONTROLLED BY THE CITY OF SAN DIEGO ADVISED BY THE DESIGNATED NON-PROFIT CORPORATION OF PROPERTY AND BUSINESS OWNERS.**

**PROPOSED FIRST YEAR BUDGET FOR THE  
GREATER HILLCREST MAINTENANCE ASSESSMENT DISTRICT**

Budget item	Category of Special Benefit Services	Annual Amount First Year
<b>1</b>	<b>Sidewalk Operations</b>	<b>\$664,990.00</b>
1.1	<i>Private Security (foot patrols and on-call services)</i>	\$416,100.00
1.2	<i>Maintenance Staff (litter pickup, steam cleaning landscaping)</i>	\$248,890.00
<b>2</b>	<b>Administration &amp; Program Management</b>	<b>\$78,000.00</b>
2.1	<i>Portion of district manager salary</i>	\$48,000.00
2.2	<i>Insurance, rent, formation reimbursement costs, and audits</i>	\$30,000.00
<b>3</b>	<b>Contingency</b>	<b>\$39,351.00</b>
	<b>Total</b>	<b>\$782,341.00</b>

## **SPECIAL BENEFIT SERVICES EXPLAINED**

These budget items are based on the experience of the Hillcrest Business Association (HBA) and New City America (NCA) in providing cleaning and security within improvement districts. The specific numbers (such as rates and hours) are based on actual fees currently paid for services provided by the HBA under the existing smaller MADs previously described currently operating in the area.

This district provides for specific special benefits to specific property owners. The services outlined below describe documentable and specific services that will be clearly documented by the Owner's Association on a monthly basis so as to demonstrate that the services are over and above city services and that property owners outside the district are not benefiting from services for which they're not paying.

### **1.0 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.

#### **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.

**2.0 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.

***2.1 & 2.2 Staff, office, insurance, audit, and reimbursement of formation costs***

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 0.5 FTE 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.

**3.0 CONTINGENCY/CITY AND COUNTY FEES/RESERVE**

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

- Delinquencies, City/County fees, reserves

**Allocation of Special Benefit Services by Benefit Zone**

Type of Special Benefit Service Sidewalk Operations	Benefit Zone	Frequency of Service
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

## METHOD OF FINANCING

The financing of the Greater Hillcrest MAD is based upon the levy of special assessments upon real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. There will be five factors used in the determination of proportional costs to the parcels in the District. These five factors are:

- Linear frontage (all sides, excluding alleys).
- Lot size or the footprint of the parcel.
- Building square footage.
- Current and future residential condominiums that exist or will be constructed within the district.
- Location within one of the geographic benefit zones of the district.

## COSTS PER PARCEL

The costs per parcel are based upon the services listed previously. The Benefit Zones are determined by the anticipated special benefits that a parcel will receive, as well as the frequency and type of special benefit services that parcel will be receiving. All assessments must be proportional to the special benefits received within the following Benefit Zones.

## BENEFIT ZONES

There are four proposed benefit zones in the Greater Hillcrest MAD (please see Exhibit A). The Zones are based upon the benefits that each parcel will receive through their placement in a specific zone. The Benefit Zones were determined by the stated services requested by property owners and the frequency in those zones at public input meetings. For example, owners in Zone 1 and 3 requested daily sidewalk cleaning services while those in Zone 2 have requested less frequent services. The budget was developed based on the services requested, the frequency of service, and the costs to provide the service. The Benefit Zones will be assessed with the property variables in each parcel, as follows:

**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 3rd Ave, 4th Ave, 6th Ave, 7th Ave and Cleveland Ave. Zone 1 has the 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.

**EXAMPLE OF ASSESSMENT DISTRICT COST BY BENEFIT ZONE**

**First Year Assessment Calculation**

***The annual assessment method to calculate all parcels for Benefit Zone 1 and 2 will be:***

$$\begin{aligned} & \text{Total Linear Frontage X Zone Rate} \\ & \quad + \\ & \text{Total Building Square footage X Zone Rate} \\ & \quad + \\ & \text{Total Lot size square footage cost x Zone Rate} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

***The annual assessment method to calculate all parcels in Benefit Zone 3 will be:***

$$\begin{aligned} & \text{Total Building Square footage X Zone Rate} \\ & \quad + \\ & \text{Total Linear frontage square cost X Zone Rate} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

***The annual assessment method to calculate all parcels in Benefit Zone 4 will be:***

$$\begin{aligned} & \text{Total Linear frontage X Amount} \\ & \quad + \\ & \text{Total Lot size square cost x Amount} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$



***The annual assessment method to calculate the residential condominiums***

Total Single Unit Building Square footage X \$0.19

**Proposed First Year Budget**

<b><i>Category of Special Benefit Services</i></b>	<b><i>Annual Amount First Year</i></b>
Sidewalk Operations	\$664,990.00
Administration	\$78,000.00
Contingency	\$39,351.00.00
<b>Total</b>	<b>\$782,341.00</b>

**Benefit Zone 1 - First Year Proposed Assessment Costs**

<b>Property Variable</b>	<b>Assessment factor</b>	<b>Variable amount (sqf)</b>	<b>Assessments</b>
Building Square Footage	\$0.19	1,425,292	\$270,805.48
Lot Square Footage	\$0.076	2,709,414	\$205,915.46
Linear Frontage	\$4.75	29,068	\$138,073
Residential Condo	\$0.19	148,869	\$28,285.11
<b>Total Benefit Zone 1</b>			<b>\$643,079.05</b>

**Benefit Zone 2 - First Year Proposed Assessment Costs**

<b>Property Variable</b>	<b>Assessment factor</b>	<b>Variable amount (sqf)</b>	<b>Assessments</b>
Building Square Footage	\$0.133	140,375	\$18,669.88
Lot Square Footage	\$0.05225	164,497	\$8,594.97
Linear Frontage	\$4.75	1,615	\$7,671.25
Residential Condo	\$0.19	121,671	\$23,117.49
<b>Total Benefit Zone 2</b>			<b>\$58,053.59</b>

**Benefit Zone 3 - First Year Proposed Assessment Costs**

<b>Property Variable</b>	<b>Assessment Factor</b>	<b>Variable amount (sqf)</b>	<b>Assessments</b>
Building Square Footage	\$0.19	149,129	\$28,334.51
Lot Square Footage	NA	NA	NA
Linear Frontage	\$4.75	1,412	\$6,707.00
Residential Condo	NA	NA	NA
<b>Total Benefit Zone 3</b>			<b>\$35,041.51</b>

**Benefit Zone 4 - First Year Proposed Assessment Costs**

<b>Property Variable</b>	<b>Assessment Factor</b>	<b>Variable amount (sqf)</b>	<b>Assessments</b>
Building Square Footage	NA	NA	NA
Lot Square Footage	\$0.076	52,702	\$4,005.35
Linear Frontage	\$4.75	641	\$3,044.75
Residential Condo	NA	NA	NA
<b>Total Benefit Zone 4</b>			<b>\$7,050.10</b>

Special Benefit and General Benefit

The assessments described above represent approximately 95% of the district costs of \$782,341.00. The district wide general benefit of approximately 5% is fully described in the Assessment Engineers Report.

**DEFINITIONS**

**Linear Frontage Defined**

Individual parcels will be assessed for all sides of each parcel fronting on a public street. Alley frontage is not assessed. Each side of the parcel (excluding alley areas) will receive special benefit services. The linear front footage data is calculated from the County Assessor’s parcel maps.

**Building Square Footage Defined**

Building square footage is defined as gross building square footage throughout the GHMAD. The building square footage data was obtained from the County Assessor’s database.

**Lot Square Footage Defined**

Lot square footage is defined as the total amount of area within the borders of the parcel. The lot square footage of a parcel has been verified by the County Assessor’s parcel maps.

**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

### **Residential Condominium Unit Parcels Defined**

Residential condominium units building square footage is defined as the livable building square footage within the walls of the condominium residential unit parcel. They are included in a special category to designate their unique special benefits relative to the other commercial parcels within the GHMAD. Unlike the other commercial parcels in the district, including commercially operated apartment buildings, residential condominium parcels are assessed for building square footage only, and are not assessed for linear frontage and lot square footage.

Current and future residential condominium parcels are assessed as a separate category. These residential condominium individual parcels will be assessed for their building square footage only at the rate of \$0.19 per square foot per year for the first year. The rationale for assessing future residential condominiums only for the building square footage rate is provided below.

Residential condominium parcels are assessed differently than multi-unit, market rate apartment rental buildings due to the frequency of special benefit services required by each parcel as described below. The multi-unit apartment buildings are commercial properties in which the tenant and property owner have an economic relationship as opposed to residential condominium buildings where individual property owners own separate “air space parcels” on a single floor. Future residential apartment buildings can be bought or sold just like commercial buildings whereas residential condominium individual units are separately owned and must be individually bought and sold. Distinctions between residential apartment buildings with tenants and residential condominium building with individual parcel owners are explained as follows:

1. The Davis Sterling Act establishes rules and regulations for residential condominium owners based upon “separate interests” (i.e., ownership rights), as opposed to renters who only have a possessory interest.
2. Generally, residential condominium unit owners demonstrate greater care for their property and concerns about quality-of-life issues due to their investment in real estate.
3. Residential owners have the right to vote in a Proposition 218 hearing, tenants do not have that

right.

4. Residential condominium owners are required to contribute to legally established Homeowners Associations to oversee building maintenance, tenants are not.
5. Residential tenants may have their dwelling units sold or have their rent raised arbitrarily due the lack of ownership of their residential units.
6. The assessment methodology has been written to confer special benefits to current and future residential condominium individual assessed parcels since residential condominium owners have expectations about the care and maintenance of the building and its surroundings compared to the interest of residential tenants who have a possessory not an ownership interest.

## **MANAGEMENT NOTES**

### **Internal Structured Parking Building Area**

It is the opinion of the Assessment Engineer that the 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.

### **Residential Condominiums**

Residential condominium parcels shall include current and future residential condominiums. Consistent with Benefit Zone 1 and 2 parcels, these parcels shall be assessed with Benefit Zone 1 building square footage costs for the first year. However, residential condominium parcels shall be assessed for their actual building square footage only and will not include assessments for linear frontage and lot size.

### **Benefit Zone 4 Parcels Redeveloped**

Parcels identified in Benefit Zone 4 in this management plan, will transition to an assessment methodology in Benefit Zone 1 or 2 in the following fiscal year, based upon purchase and redevelopment of the specific parcel or property that no longer is classified as non-profit/public benefit parcels or 100% affordable housing. Once that parcel has been transferred out of the owner occupied,

affordable or non-profit status, building square footage will be added to the assessment of that parcel similar to Benefit Zone 1 or 2, whichever is most adjacent to the redeveloped Zone 4 parcel.

### **Assessment Annual Rate Cap and Assessment Changes**

The District assessment rates may be subject to annual increases to reflect increases in the actual costs to provide improvements and activities. Assessment rate increases of up to 5% annually may be proposed by the Owners Association to the City Council. The rationale for the rate increase shall be described in the proposal. Once proposed by the Owners Association, any decisions to increase the assessments may be approved through an affirmative vote of the San Diego City Council.

Changes in land uses, the redevelopment of vacant parcels, the demolition of buildings, building improvements that increase or decrease square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments.

### **Reimbursement of Formation Funds**

This plan authorizes the repayment of formation funds advanced by Greater Hillcrest MAD Stakeholders to cover the costs of the survey, calculation of results, the management district plan creation, approval by the MAD Steering Committee, the Assessment Engineers report, and the balloting process to be conducted by the City of San Diego. An amount not to exceed \$85,000 over the first three years of the district operation shall be reimbursed to those property owners and/or organizations who invested in this process through the Hillcrest Business Association. The reimbursement amounts must be first endorsed by the Property Owner Steering Committee and they must be repaid within the first three years after the formation of the district. These funds shall be allotted to the administrative portion of the budget as previously described.

### **Bonds**

The District will not issue any bonds related to any program.

### **Term**

Under the local enabling ordinance, San Diego Municipal Code Section 65.0201, the District may be established in perpetuity, based upon the will of the property owners. The district, per the City's Municipal Code, would exist until such time as disestablished by the City Council after a process including a public hearing. The process to disestablish could be initiated by the City Council, the Property Owner Steering Committee, or individual property owners.

### **Disestablishment**

The Greater Hillcrest MAD management entity will conform to existing municipal codes concerning disestablishment. Unexpended surplus funds will be returned to property owners based upon Municipal Code Section 65.0222.

During the seventh year of operation, the Owner's Association will consider disestablishment as described above. The Owner's Association will produce a report that will consider the success of the district in achieving its goals, the continued support of property owners, and a rationale as to why disestablishment procedures were, or were not, being undertaken. The report will be delivered to the Greater Hillcrest MAD assessment payers.

#### **Time and Manner for Collecting Assessments**

The Hillcrest MAD assessments will appear as a separate line item on annual property tax bills prepared by the County of San Diego Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County of San Diego. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. The "property owner" means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the City.

Tax-exempt parcels shall be billed manually by the City of San Diego and transferred to the Owners Association once paid.

#### **Government Assessments**

The Greater Hillcrest MAD Management Plan assumes that the City of San Diego, the State (DMV) the Successor Agency to the Redevelopment Agency of the City of San Diego, any County owned property will pay assessments for the public property they own in the District. Article XIII D, Section 4 of the California Constitution provides that public agencies such as the City and Successor Agency are not exempt from the assessments.

Parcels owned by the City of San Diego, the State of California and other public agencies identified in the management plan will receive benefits commensurate with assessments they pay. These publicly owned parcels are presumed to benefit equally to the privately-owned parcels with respect to the special benefit services outlined in this Management District Plan.

#### **Governance**

Pursuant to Article V and section 36650 of the California Streets and Highway Code, an Owners' Association will review the district budget and policies annually within the limitations of the Management District Plan. The Owners' Association must file annual reports with the City of San Diego and will oversee day-to-day implementation of services as defined by the Management District Plan.

*“Owners’ association means a private nonprofit entity that is under contract with a city to administer or implement activities specified in the management district plan. An owners’ association may be an existing 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. (Streets and Highway Code §36612.)”*

Though the City of San Diego has the right to assign another organization the contract to manage this district, it is envisioned that the Owners Association be the Hillcrest Business Improvement Association, an existing nonprofit organization.

#### **Exemptions or Reductions in Rates**

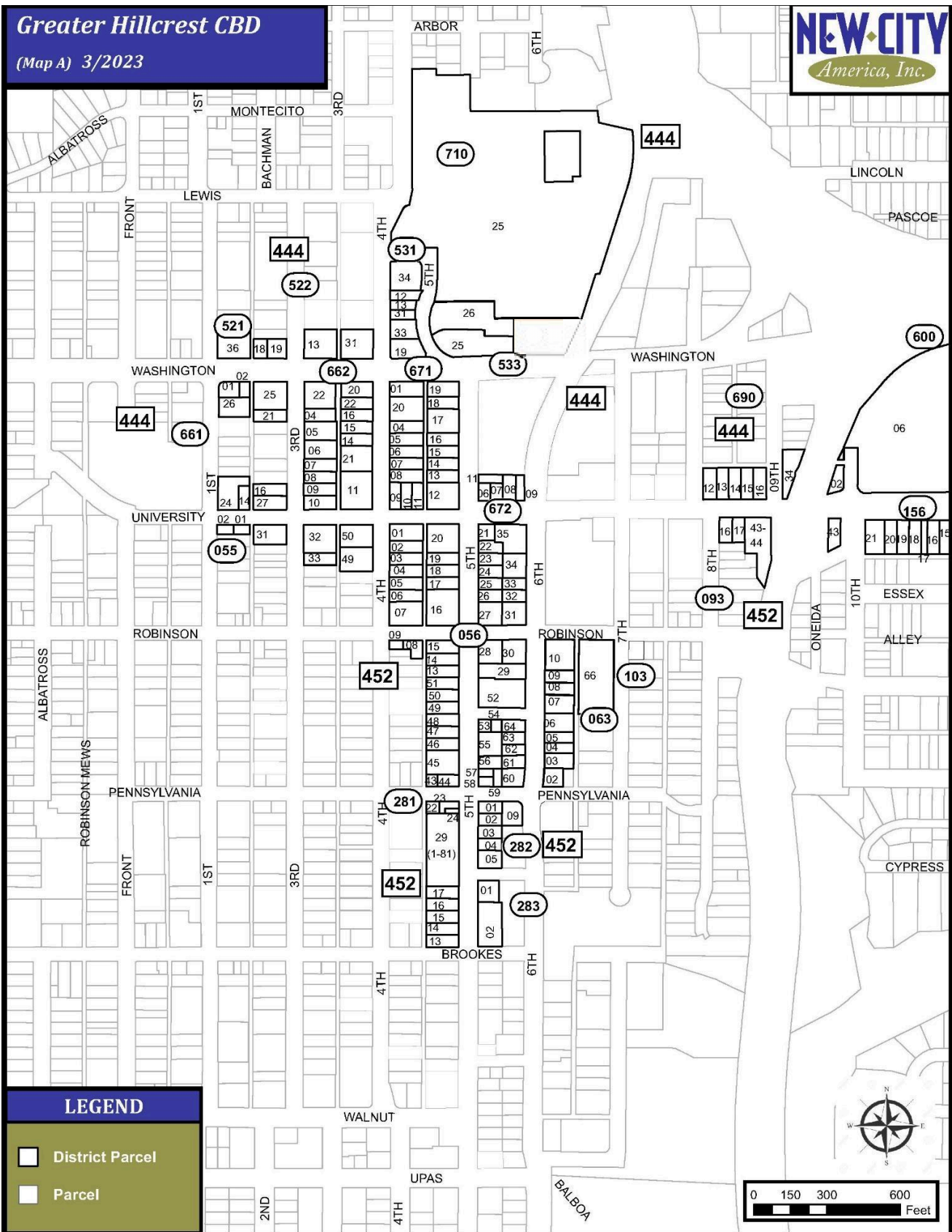
Under this Management District Plan and consistent with Proposition 218 and Article XIII (D) of the State Constitution, no parcel receiving special benefits from the establishment of a property assessment district is exempt from payment of the assessment.

**EXHIBIT A: MAP OF THE DISTRICT**



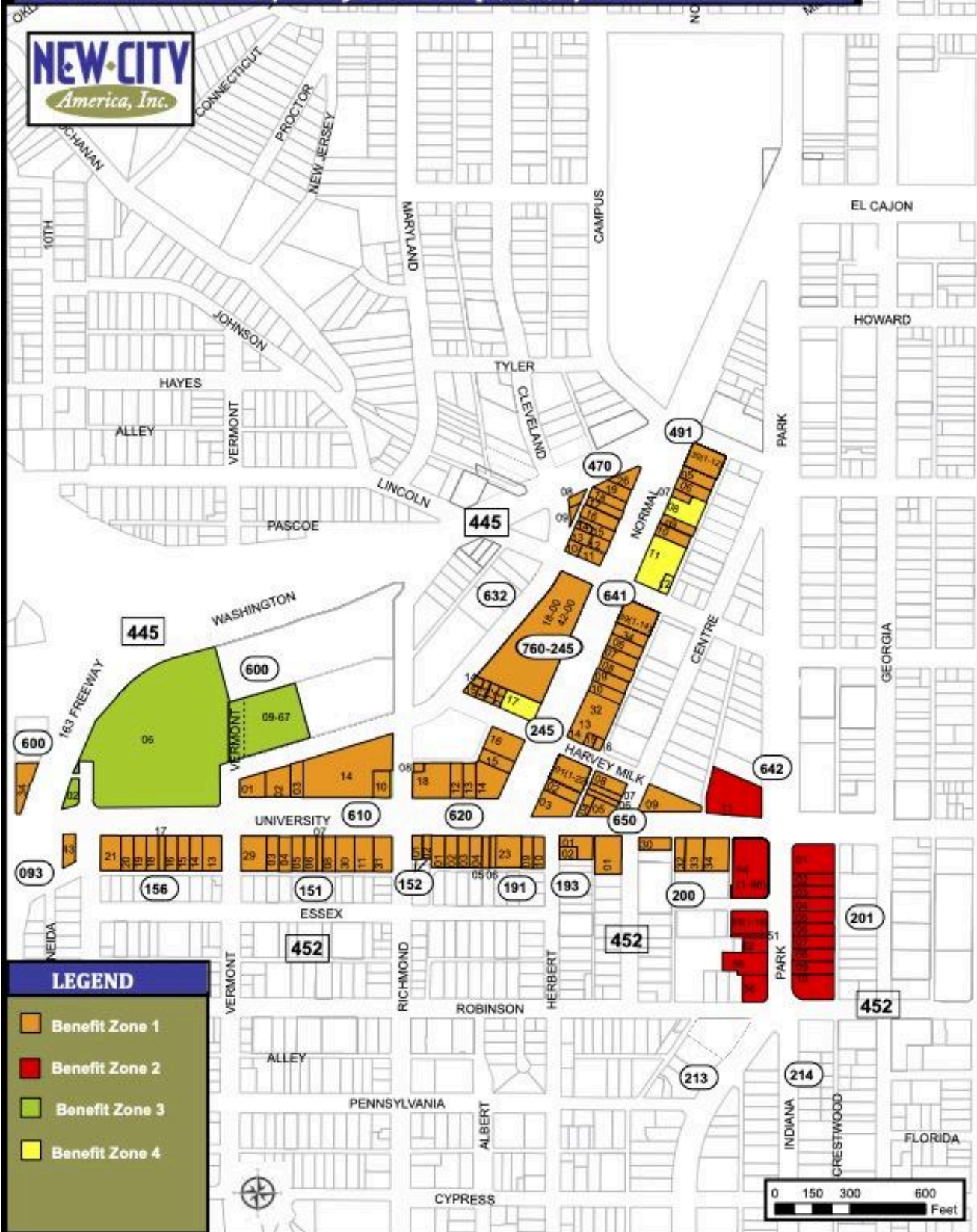
# Greater Hillcrest CBD

(Map A) 3/2023

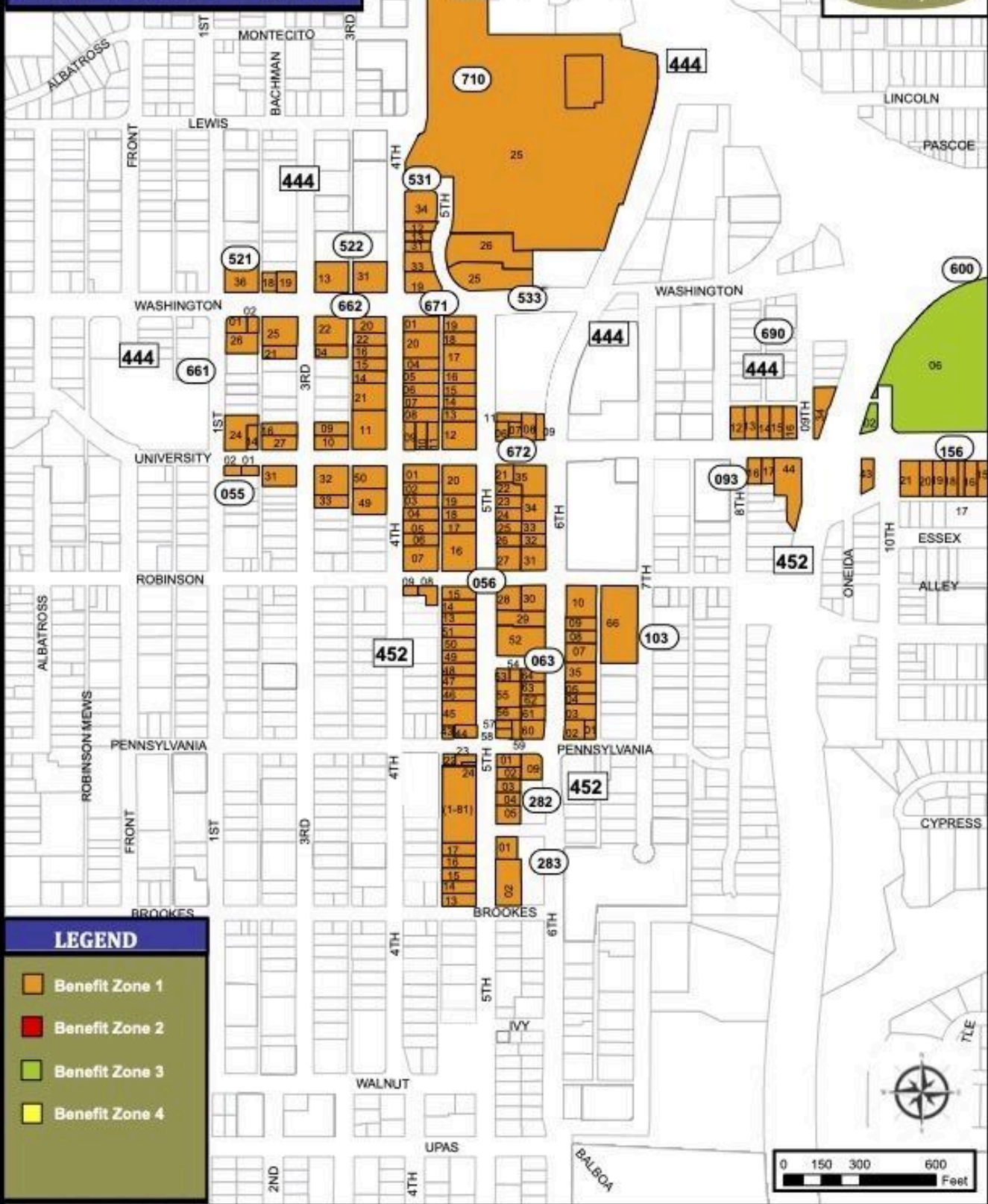




Greater Hillcrest CBD | Benefit Zone Map (Map B) 3/2023



**Greater Hillcrest CBD**  
**Benefit Zone (Map A) 3/2023**



## **EXHIBIT B: SDMC §65.0206**

### **§65.0206 Establishment of a District**

A *district* may be established as provided in this Division, in the following manner:

- (a) A *district* formation committee, comprised of *property owners* proposing to form a *district*, working with the Mayor or Mayor's designee, shall formulate, vote upon, and submit a draft *district* management plan to the City for review and comment. Once City staff has commented, an independent *assessment engineer* hired by the City or the *district* formation committee will review the plan and prepare an *engineer's report* consistent with the draft *district* management plan, article XIII D, section 4(b) of the California Constitution, Sections 53750 through 53758 of the California Government Code, the City of San Diego Municipal Code, and all other applicable laws.
- (b) The draft *district* management plan shall include the *improvements* and *activities* to be funded, the *assessment* methodology, any benefit zones within the *district*, the frequency of services, the boundaries of the *district*, and a statement regarding the desire for the *district* to be administered by the City or an *owners' association*.
- (c) City staff shall approve the draft *district* management plan and *engineer's report*. After approval of the draft *district* management plan and *engineer's report*, City staff shall inform the *district* formation committee that it may initiate a formal petition drive to demonstrate to the City that appropriate support exists to proceed with the *assessment* ballot proceeding for formation of the *district*.
- (d) The City may, at its sole discretion, determine whether or not the City will provide the initial funding for the costs of preparing the draft *district* management plan and *engineer's report*.

- (e) ***Upon the submission of a written petition supporting the approved district management plan, signed by the property owners who own at least 30 percent of the total number of assessable parcels in the proposed district, as identified in the district management plan or engineer's report, or those property owners who would pay at least 30 percent of the proposed assessments to be generated in the proposed district, the City may initiate proceedings to establish a district.*** The petition shall contain a map showing the boundaries of the *district*, a general summary of the types of *improvements* and *activities* that will be provided within the *district*, the exact cost to the respective *property owner* and their proportional weight relative to the total budget proposed for the new *district* which will fund the costs of providing such *improvements* and *activities*.
- (f) Prior to submitting the draft *district* management plan and petition to the City, the formation committee shall document that:
  - (1) At least two noticed and public meetings were held which included an agenda item for discussion of the *district* proposal;
  - (2) A notice was published in a newspaper of general circulation, or publication of similar distribution, which accurately summarized the draft *district* management plan and cost and gave notice of the two public meeting dates;
  - (3) Information about the proposed *district* was posted for a minimum of three weeks at a community-accessible public building within the proposed *district* boundary; and
  - (4) The officially recognized community planning committee for the area where the proposed *district* is located was informed about the proposed *district* formation.
- (g) Upon verification of the petition by City staff, the City Council may proceed with the formation of the *district* by the adoption of a resolution of intention expressing its intention to establish a *district*.
- (h) The resolution of intention described in subsection (g) above shall contain all of the following:

- (1) A brief description of the proposed *improvements* and *activities*, the amount of the proposed *assessment*, a statement that bonds will not be issued, and a description of the exterior boundaries of the proposed *district*. 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* and *activities* and the location and extent of the proposed *district*; and
- (2) A time and place for a public hearing on the establishment of the *district* and the levying of *assessments*, which shall be consistent with the requirements of San Diego Municipal Code sections 65.0209 and 65.0210.

*(“Establishment of a District” added 6-1-2016 by O-20653 N.S.; effective 7-1-2016. Former Section 65.0206 “Determination by Engineer Required” repealed.) (Amended 11-1-2016 by O-20737 N.S.; effective 12-1-2016.)*

#### **§65.0207 Engineer’s Report**

The *engineer’s report* shall contain all of the following:

- (a) A map of the *district*.
- (b) The name of the proposed *district*.
- (c) A description of the boundaries of the proposed *district*, including the boundaries of any benefit zones, in a manner sufficient to identify the affected *properties*. Nothing in this Division prohibits the boundaries of a *district* created pursuant to this Division 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, California Streets and Highways Code section 36500 *et seq*, or the Property and Business Improvement District Law of 1994, California Streets and Highways Code section 36600 *et seq*.
- (d) The general description of *improvements* and *activities* proposed and their estimated maximum cost for each fiscal year.
- (e) The estimated total amount proposed to be expended for administration and

operation of the *district* for each fiscal year.

- (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 owner* to calculate the amount of the *assessment* to be levied against their *property*.
- (a) A statement that the *district* will continue until it is disestablished pursuant to San Diego Municipal Code section 65.0221.
- (b) A separation and quantification of the *special benefits* and general benefits, and the proportionate *special benefit* derived by each assessed *property*, determined in relationship to the entirety of the cost of providing the *improvements* and *activities*.
- (c) A list of the *properties* to be assessed.
- (d) Any other item or matter required to be incorporated by the Council, the San Diego Municipal Code, or any other applicable law.

#### **Administration by an Owners' Association**

- (a) Consistent with California Streets and Highways Code section 36614.5, the 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. An owners' association shall comply with the Ralph M. Brown Act, California Government Code section 54950 et seq., at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act, California Government Code section 6250 et seq., for all documents relating to improvements and activities of the district. Board members, officers, and members of the owners' association are intended and understood to represent and further the interest of the property owners located within the district. Each property owner or property owner's representative paying the assessment has the right to vote in, and seek nomination in, annual elections to the board of directors of the owners' association.



- (b) If the City Council determines that the district will be administered by an owners' association, then the City Council may adopt a resolution approving an agreement with an owners' association and stating that an owners' association shall be responsible for administering all contracts necessary to provide the improvements and activities within the district as well as managing the day-to-day operations of the district.

**EXHIBIT C: HILLCREST MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL**

		444-671-01-00	\$ 1,970.53
		444-671-04-00	\$ 2,632.41
		444-671-05-00	\$ 1,472.04
		444-671-06-00	\$ 1,777.64
		444-671-07-00	\$ 2,042.27
		444-671-08-00	\$ 3,423.04
		444-671-09-00	\$ 2,314.39
		444-671-10-00	\$ 2,052.68
		444-671-11-00	\$ 1,737.32
		444-671-12-00	\$ 10,172.49
		444-671-13-00	\$ 745.26
		444-671-14-00	\$ 1,597.18
		444-671-15-00	\$ 1,591.93
		444-671-16-00	\$ 1,983.37
		444-671-17-00	\$ 3,931.10
		444-671-18-00	\$ 1,756.97
		444-671-19-00	\$ 2,354.71
		444-671-20-00	\$ 6,907.11
		444-672-06-00	\$ 2,791.10
		444-672-07-00	\$ 514.90
		444-672-08-00	\$ 2,193.17
		444-672-09-00	\$ 2,052.68
		444-672-11-00	\$ 431.76
		444-690-12-00	\$ 1,845.13
		444-690-13-00	\$ 732.11
		444-690-14-00	\$ 1,233.71
		444-690-15-00	\$ 732.11
		444-690-16-00	\$ 3,459.90
		444-690-34-00	\$ 2,301.77
		444-710-25-00	\$ 61,238.29
		445-470-08-00	\$ 939.70
		445-470-09-00	\$ 892.54
		445-470-10-00	\$ 1,177.77
		445-470-11-00	\$ 2,419.23
		445-470-12-00	\$ 754.26
<b>APN</b>	<b>YR 1 ASSMT</b>		
444-521-18-00	\$ 1,431.38		
444-521-19-00	\$ 2,739.91		
444-521-36-00	\$ 3,644.50		
444-522-13-00	\$ 3,801.03		
444-522-31-00	\$ 2,775.94		
444-531-12-00	\$ 568.40		
444-531-13-00	\$ 511.33		
444-531-19-00	\$ 3,003.82		
444-531-31-00	\$ 498.03		
444-531-33-00	\$ 1,432.22		
444-531-34-00	\$ 3,282.21		
444-533-25-00	\$ 17,587.31		
444-533-26-00	\$ 3,725.06		
444-661-01-00	\$ 1,961.29		
444-661-02-00	\$ 910.37		
444-661-14-00	\$ 1,136.69		
444-661-16-00	\$ 1,333.88		
444-661-21-00	\$ 2,263.62		
444-661-24-00	\$ 2,404.37		
444-661-25-00	\$ 3,417.64		
444-661-26-00	\$ 2,949.41		
444-661-27-00	\$ 2,859.73		
444-662-04-00	\$ 753.31		
444-662-09-00	\$ 855.15		
444-662-10-00	\$ 2,446.33		
444-662-11-00	\$ 4,246.99		
444-662-14-00	\$ 4,251.71		
444-662-15-00	\$ 1,442.10		
444-662-16-00	\$ 2,500.44		
444-662-20-00	\$ 1,796.60		
444-662-21-00	\$ 5,029.83		
444-662-22-00	\$ 5,832.89		

445-470-13-00	\$	692.74	445-641-06-00	\$	1,789.76
445-470-14-00	\$	441.18	445-641-07-00	\$	1,436.48
445-470-15-00	\$	957.03	445-641-08-00	\$	1,899.70
445-470-16-00	\$	1,266.08	445-641-09-00	\$	1,648.06
445-470-17-00	\$	802.45	445-641-10-00	\$	2,153.84
445-470-18-00	\$	819.09	445-641-13-00	\$	768.59
445-470-19-00	\$	1,343.45	445-641-14-00	\$	820.50
445-470-26-00	\$	2,468.25	445-641-15-00	\$	503.20
445-491-05-00	\$	1,500.13	445-641-16-00	\$	419.06
445-491-06-00	\$	1,498.61	445-641-32-00	\$	1,537.33
445-491-07-00	\$	352.22	445-641-34-00	\$	1,110.89
445-491-08-00	\$	1,361.77	445-641-39-01	\$	194.75
445-491-09-00	\$	829.81	445-641-39-02	\$	194.75
445-491-10-00	\$	1,907.33	445-641-39-03	\$	194.75
445-491-11-00	\$	3,354.53	445-641-39-04	\$	194.75
445-491-12-00	\$	386.42	445-641-39-05	\$	194.75
445-491-30-01	\$	279.49	445-641-39-06	\$	194.75
445-491-30-02	\$	279.49	445-641-39-07	\$	170.24
445-491-30-03	\$	279.49	445-641-39-08	\$	170.24
445-491-30-04	\$	279.49	445-641-39-09	\$	170.24
445-491-30-05	\$	279.49	445-641-39-10	\$	170.24
445-491-30-06	\$	279.49	445-641-39-11	\$	170.24
445-491-30-07	\$	279.49	445-641-39-12	\$	170.24
445-491-30-08	\$	279.49	445-641-39-13	\$	170.24
445-491-30-09	\$	279.49	445-641-39-14	\$	170.24
445-491-30-10	\$	279.49	445-642-11-00	\$	3,691.85
445-491-30-11	\$	279.49	445-650-01-01	\$	291.65
445-491-30-12	\$	278.73	445-650-01-02	\$	165.30
445-600-02-00	\$	1,269.77	445-650-01-03	\$	165.30
445-600-06-00	\$	29,821.26	445-650-01-04	\$	175.37
445-600-09-67	\$	3,950.48	445-650-01-05	\$	125.40
445-610-01-00	\$	3,364.75	445-650-01-06	\$	128.25
445-610-02-00	\$	4,124.10	445-650-01-07	\$	175.37
445-610-03-00	\$	2,014.08	445-650-01-08	\$	175.37
445-610-10-00	\$	2,109.80	445-650-01-09	\$	175.37
445-610-14-00	\$	13,198.31	445-650-01-10	\$	165.30
445-620-08-00	\$	311.22	445-650-01-11	\$	165.30
445-620-12-00	\$	781.13	445-650-01-12	\$	175.37
445-620-13-00	\$	1,488.54	445-650-01-13	\$	125.40
445-620-14-00	\$	4,389.72	445-650-01-14	\$	175.37
445-620-15-00	\$	3,153.39	445-650-01-15	\$	175.37
445-620-16-00	\$	4,064.56	445-650-01-16	\$	175.37
445-620-18-00	\$	3,325.11	445-650-01-17	\$	175.37
445-632-11-00	\$	545.26	445-650-01-18	\$	165.30
445-632-12-00	\$	582.69	445-650-01-19	\$	165.30
445-632-13-00	\$	491.15	445-650-01-20	\$	175.37
445-632-14-00	\$	418.87	445-650-01-21	\$	125.40
445-632-15-00	\$	814.87	445-650-01-22	\$	175.37
445-632-17-00	\$	1,947.39	445-650-02-00	\$	1,204.41
445-632-18-00	\$	13,871.06	445-650-03-00	\$	2,665.89

445-650-04-00	\$ 5,809.36	452-063-48-00	\$ 1,661.51
445-650-05-00	\$ 2,989.84	452-063-49-00	\$ 758.63
445-650-06-00	\$ 354.73	452-063-50-00	\$ 3,113.19
445-650-07-00	\$ 375.55	452-063-51-00	\$ 1,166.90
445-650-08-00	\$ 1,643.23	452-063-52-00	\$ 8,035.71
445-650-09-00	\$ 2,393.47	452-063-53-00	\$ 1,377.96
452-055-01-00	\$ 1,019.01	452-063-54-00	\$ 367.00
452-055-02-00	\$ 1,537.14	452-063-55-00	\$ 3,175.96
452-055-31-00	\$ 3,394.08	452-063-56-00	\$ 611.88
452-055-32-00	\$ 4,278.57	452-063-57-00	\$ 784.81
452-055-33-00	\$ 750.12	452-063-58-00	\$ 1,139.24
452-055-49-00	\$ 3,448.12	452-063-59-00	\$ 745.86
452-055-50-00	\$ 3,072.98	452-063-60-00	\$ 2,495.35
452-056-01-00	\$ 4,902.11	452-063-61-00	\$ 623.20
452-056-02-00	\$ 1,860.25	452-063-62-00	\$ 577.14
452-056-03-00	\$ 1,142.96	452-063-63-00	\$ 919.37
452-056-04-00	\$ 769.50	452-063-64-00	\$ 2,311.65
452-056-05-00	\$ 1,396.04	452-093-16-00	\$ 2,578.91
452-056-06-00	\$ 1,648.02	452-093-17-00	\$ 1,273.19
452-056-07-00	\$ 3,354.37	452-093-43-00	\$ 1,928.61
452-056-08-00	\$ 1,183.02	452-093-44-00	\$ 10,551.23
452-056-09-00	\$ 793.17	452-103-01-00	\$ 597.36
452-056-13-00	\$ 1,250.85	452-103-02-00	\$ 2,394.95
452-056-14-00	\$ 1,846.72	452-103-03-00	\$ 2,128.04
452-056-15-00	\$ 2,571.88	452-103-04-00	\$ 698.36
452-056-16-00	\$ 4,133.45	452-103-05-00	\$ 1,548.50
452-056-17-00	\$ 2,312.22	452-103-06-00	\$ 2,751.47
452-056-18-00	\$ 2,023.50	452-103-07-00	\$ 4,278.15
452-056-19-00	\$ 2,483.22	452-103-08-00	\$ 1,711.18
452-056-20-00	\$ 7,727.57	452-103-09-00	\$ 2,143.66
452-056-21-00	\$ 1,701.83	452-103-10-00	\$ 2,599.01
452-056-22-00	\$ 1,397.94	452-103-66-00	\$ 2,973.50
452-056-23-00	\$ 1,262.40	452-151-03-00	\$ 1,351.20
452-056-24-00	\$ 2,490.90	452-151-04-00	\$ 1,269.69
452-056-25-00	\$ 1,559.41	452-151-05-00	\$ 898.05
452-056-26-00	\$ 3,333.82	452-151-06-00	\$ 1,482.30
452-056-27-00	\$ 3,284.26	452-151-07-00	\$ 859.90
452-056-28-00	\$ 1,672.38	452-151-08-00	\$ 2,669.80
452-056-29-00	\$ 1,414.63	452-151-11-00	\$ 2,625.69
452-056-30-00	\$ 1,675.19	452-151-29-00	\$ 4,244.07
452-056-31-00	\$ 1,652.77	452-151-30-00	\$ 2,165.70
452-056-32-00	\$ 610.43	452-151-31-00	\$ 4,275.46
452-056-33-00	\$ 596.14	452-152-01-00	\$ 1,308.34
452-056-34-00	\$ 1,221.78	452-152-02-00	\$ 786.37
452-056-35-00	\$ 4,450.14	452-156-13-00	\$ 2,924.78
452-063-43-00	\$ 789.87	452-156-14-00	\$ 769.20
452-063-44-00	\$ 1,593.91	452-156-15-00	\$ 2,099.20
452-063-45-00	\$ 2,969.17	452-156-16-00	\$ 2,308.20
452-063-46-00	\$ 1,481.24	452-156-17-00	\$ 1,154.10
452-063-47-00	\$ 735.07	452-156-18-00	\$ 2,431.70

452-156-19-00	\$ 1,549.72	452-200-64-28	\$ 160.17
452-156-20-00	\$ 1,339.20	452-200-64-29	\$ 272.84
452-156-21-00	\$ 6,082.39	452-200-64-30	\$ 274.36
452-191-01-00	\$ 1,877.12	452-200-64-31	\$ 153.52
452-191-02-00	\$ 2,423.87	452-200-64-32	\$ 236.74
452-191-03-00	\$ 2,589.93	452-200-64-33	\$ 155.23
452-191-04-00	\$ 1,835.17	452-200-64-34	\$ 214.70
452-191-05-00	\$ 660.93	452-200-64-35	\$ 239.40
452-191-06-00	\$ 683.62	452-200-64-36	\$ 298.68
452-191-09-00	\$ 1,704.00	452-200-64-37	\$ 250.23
452-191-10-00	\$ 1,978.55	452-200-64-38	\$ 274.55
452-191-23-00	\$ 3,506.75	452-200-64-39	\$ 271.89
452-193-01-00	\$ 2,172.08	452-200-64-40	\$ 295.64
452-193-02-00	\$ 1,040.93	452-200-64-41	\$ 165.30
452-200-01-00	\$ 4,921.19	452-200-64-42	\$ 151.62
452-200-30-00	\$ 2,162.43	452-200-64-43	\$ 160.17
452-200-32-00	\$ 1,361.65	452-200-64-44	\$ 272.84
452-200-33-00	\$ 1,726.53	452-200-64-45	\$ 274.36
452-200-34-00	\$ 7,595.52	452-200-64-46	\$ 153.52
452-200-51-00	\$ 434.86	452-200-64-47	\$ 236.74
452-200-52-00	\$ 1,635.90	452-200-64-48	\$ 155.23
452-200-55-00	\$ 2,481.58	452-200-64-49	\$ 214.70
452-200-56-00	\$ 7,141.76	452-200-64-50	\$ 239.40
452-200-64-01	\$ 220.08	452-200-64-51	\$ 298.68
452-200-64-02	\$ 304.92	452-200-64-52	\$ 250.23
452-200-64-03	\$ 216.37	452-200-64-53	\$ 274.55
452-200-64-04	\$ 264.35	452-200-64-54	\$ 271.89
452-200-64-05	\$ 275.10	452-200-64-55	\$ 295.64
452-200-64-06	\$ 172.84	452-200-64-56	\$ 165.30
452-200-64-07	\$ 153.52	452-200-64-57	\$ 151.62
452-200-64-08	\$ 155.23	452-200-64-58	\$ 160.17
452-200-64-09	\$ 239.40	452-200-64-59	\$ 272.84
452-200-64-10	\$ 274.55	452-200-64-60	\$ 274.36
452-200-64-11	\$ 165.30	452-200-64-61	\$ 155.04
452-200-64-12	\$ 120.84	452-200-64-62	\$ 236.74
452-200-64-13	\$ 159.98	452-200-64-63	\$ 155.23
452-200-64-14	\$ 272.84	452-200-64-64	\$ 214.70
452-200-64-15	\$ 274.36	452-200-64-65	\$ 239.40
452-200-64-16	\$ 153.52	452-200-64-66	\$ 298.68
452-200-64-17	\$ 236.74	452-200-64-67	\$ 250.23
452-200-64-18	\$ 155.23	452-200-64-68	\$ 274.55
452-200-64-19	\$ 214.70	452-200-64-69	\$ 271.89
452-200-64-20	\$ 239.40	452-200-64-70	\$ 295.64
452-200-64-21	\$ 298.68	452-200-64-71	\$ 165.30
452-200-64-22	\$ 250.23	452-200-64-72	\$ 151.62
452-200-64-23	\$ 274.55	452-200-64-73	\$ 159.79
452-200-64-24	\$ 271.89	452-200-64-74	\$ 272.84
452-200-64-25	\$ 295.64	452-200-64-75	\$ 274.36
452-200-64-26	\$ 165.30	452-200-64-76	\$ 215.65
452-200-64-27	\$ 151.62	452-200-64-77	\$ 283.67

452-200-64-78	\$	273.60	452-281-29-08	\$	164.16
452-200-64-79	\$	326.23	452-281-29-09	\$	200.45
452-200-64-80	\$	296.97	452-281-29-10	\$	200.45
452-200-64-81	\$	405.46	452-281-29-11	\$	200.07
452-200-64-82	\$	276.64	452-281-29-12	\$	200.07
452-200-64-83	\$	304.38	452-281-29-13	\$	234.65
452-200-64-84	\$	277.21	452-281-29-14	\$	234.65
452-200-64-85	\$	392.16	452-281-29-15	\$	138.32
452-200-64-86	\$	393.68	452-281-29-16	\$	200.45
452-200-69-01	\$	297.35	452-281-29-17	\$	164.16
452-200-69-02	\$	254.60	452-281-29-18	\$	336.49
452-200-69-03	\$	294.50	452-281-29-19	\$	336.49
452-200-69-04	\$	294.50	452-281-29-20	\$	336.49
452-200-69-05	\$	355.68	452-281-29-21	\$	301.34
452-200-69-06	\$	330.41	452-281-29-22	\$	336.49
452-200-69-07	\$	294.50	452-281-29-23	\$	164.16
452-200-69-08	\$	182.02	452-281-29-24	\$	200.45
452-200-69-09	\$	182.02	452-281-29-25	\$	200.45
452-200-69-10	\$	242.63	452-281-29-26	\$	200.07
452-200-69-11	\$	223.44	452-281-29-27	\$	200.07
452-200-69-12	\$	223.44	452-281-29-28	\$	234.65
452-200-69-13	\$	223.44	452-281-29-29	\$	234.65
452-200-69-14	\$	287.66	452-281-29-30	\$	138.32
452-200-69-15	\$	287.66	452-281-29-31	\$	200.45
452-200-69-16	\$	221.35	452-281-29-32	\$	164.16
452-201-01-00	\$	4,443.76	452-281-29-33	\$	336.49
452-201-02-00	\$	964.88	452-281-29-34	\$	301.34
452-201-03-00	\$	1,135.25	452-281-29-35	\$	336.49
452-201-04-00	\$	886.01	452-281-29-36	\$	336.49
452-201-05-00	\$	1,061.30	452-281-29-37	\$	301.34
452-201-06-00	\$	2,465.25	452-281-29-38	\$	336.49
452-201-07-00	\$	1,575.48	452-281-29-39	\$	164.16
452-201-08-00	\$	1,404.18	452-281-29-40	\$	200.45
452-201-09-00	\$	1,149.61	452-281-29-41	\$	200.45
452-201-10-00	\$	3,010.77	452-281-29-42	\$	200.07
452-281-13-00	\$	2,598.10	452-281-29-43	\$	200.07
452-281-14-00	\$	1,449.43	452-281-29-44	\$	234.65
452-281-15-00	\$	1,398.29	452-281-29-45	\$	234.65
452-281-16-00	\$	1,359.79	452-281-29-46	\$	138.32
452-281-17-00	\$	2,620.02	452-281-29-47	\$	200.45
452-281-22-00	\$	906.15	452-281-29-48	\$	164.16
452-281-23-00	\$	1,274.67	452-281-29-49	\$	336.49
452-281-24-00	\$	392.81	452-281-29-50	\$	301.34
452-281-29-01	\$	332.50	452-281-29-51	\$	336.49
452-281-29-02	\$	364.69	452-281-29-52	\$	336.49
452-281-29-03	\$	395.54	452-281-29-53	\$	301.34
452-281-29-04	\$	302.71	452-281-29-54	\$	336.49
452-281-29-05	\$	336.49	452-281-29-55	\$	164.16
452-281-29-06	\$	301.34	452-281-29-56	\$	200.45
452-281-29-07	\$	336.49	452-281-29-57	\$	200.45

452-281-29-58	\$	200.07
452-281-29-59	\$	200.07
452-281-29-60	\$	234.65
452-281-29-61	\$	234.65
452-281-29-62	\$	138.32
452-281-29-63	\$	200.45
452-281-29-64	\$	164.16
452-281-29-65	\$	336.49
452-281-29-66	\$	301.34
452-281-29-67	\$	336.49
452-281-29-68	\$	336.49
452-281-29-69	\$	301.34
452-281-29-70	\$	336.49
452-281-29-71	\$	164.16
452-281-29-72	\$	200.45
452-281-29-73	\$	200.45
452-281-29-74	\$	358.34
452-281-29-75	\$	358.34
452-281-29-76	\$	138.32
452-281-29-77	\$	200.45
452-281-29-78	\$	164.16
452-281-29-79	\$	336.49
452-281-29-80	\$	301.34
452-281-29-81	\$	336.49
452-282-01-00	\$	2,245.91
452-282-02-00	\$	1,099.23
452-282-03-00	\$	1,124.91
452-282-04-00	\$	1,384.64
452-282-05-00	\$	3,265.53
452-282-09-00	\$	2,262.48
452-283-01-00	\$	1,433.06
452-283-02-00	\$	5,625.86

# ATTACHMENT 1

## THE GREATER HILLCREST MAINTENANCE ASSESSMENT DISTRICT

# ASSESSMENT ENGINEER'S REPORT

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

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

**March 12, 2024**

**FINAL**

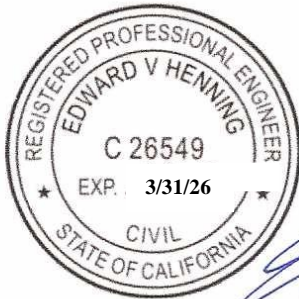
GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

**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") 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*



A handwritten signature in blue ink that reads "Edward V. Henning".

RPE #26549 March 12, 2024

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. 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 formed 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):

## GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

**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. Once formed, the GHMAD will remain in place until disestablished.

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

## GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

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 12 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

**GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT**

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 - Cost Allocations (Special + General Benefit Costs)**

<b>BENEFIT ZONE</b>	<b>SIDEWALK OPERATIONS</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.

## GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

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 \$1,858 or (.25% x \$743,224).

### 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 over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor

GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

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 \$4,529 (\$2,532 + \$90 + \$1,907) 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%	\$743,224
Commercial Parcels Outside GHCBD	34	0.050	1.70	0.3386%	\$2,532
Public/Non-Profit Parcels Outside GHCBD	6	0.010	0.06	0.0120%	\$90
Residential Use Parcels Outside GHCBD	128	0.010	<u>1.28</u>	<u>0.2550%</u>	<u>\$1,907</u>
TOTAL			502.04	100.00%	\$747,752

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 Sidewalk Operations, 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

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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 \$32,702. Each of these factors and corresponding general 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>
SIDEWALK OPERATIONS	\$631,741	5.00%	0.050	\$31,587
ADMINISTRATION & PROGRAM MANAGEMENT	\$74,100	1.00%	0.010	\$741
CONTINGENCY	<u>\$37,383</u>	1.00%	0.010	<u>\$374</u>
<b>TOTAL</b>	<b>\$743,224</b>			<b>\$32,702</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 \$39,089 (\$1,858+\$4,529+\$32,702) 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 \$39,117. This leaves a value of 95% assigned to special benefit-related costs. The districtwide general benefit value of \$39,117 when added to the special benefit value of \$743,224 (Year 1 – 2024 assessments) equates to a total Year 1 – 2024 program cost of \$782,341. Costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources such as grants, underwritings, sponsorships and event proceeds.

The total program related cost allocations (special and general benefit) of the GHMAD revenues for Year 1 (2024) are shown in the Table on page 15 of this Report. The projected total program cost allocations (special and general benefit) of the GHMAD revenues for the first 5 years of the GHMAD, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 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	SIDEWALK OPERATIONS	\$546,616	\$28,769	\$575,385	85.0001%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$64,116	\$3,374	\$67,490	9.9701%
		CONTINGENCY	<u>\$32,347</u>	<u>\$1,702</u>	<u>\$34,049</u>	<u>5.0298%</u>
		SUBTOTAL	\$643,079	\$33,846	\$676,925	100.00%
	2	SIDEWALK OPERATIONS	\$49,347	\$2,733	\$52,080	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$5,787	\$305	\$6,092	9.9701%
		CONTINGENCY	<u>\$2,920</u>	<u>\$154</u>	<u>\$3,074</u>	<u>5.0299%</u>

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		SUBTOTAL	\$58,054	\$3,055	\$61,109	100.00%
	3	SIDEWALK OPERATIONS	\$29,786	\$1,649	\$31,435	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$3,494	\$184	\$3,678	9.9701%
		CONTINGENCY	<u>\$1,762</u>	<u>\$93</u>	<u>\$1,855</u>	<u>5.0299%</u>
		SUBTOTAL	\$35,042	\$1,844	\$36,886	100.00%
	4	SIDEWALK OPERATIONS	\$5,993	\$315	\$6,308	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$703	\$37	\$740	9.9701%
		CONTINGENCY	<u>\$354</u>	<u>\$19</u>	<u>\$373</u>	<u>5.0299%</u>
		SUBTOTAL	\$7,050	\$371	\$7,421	100.00%
	<b>ALL</b>	SIDEWALK OPERATIONS	\$631,741	\$33,466	\$665,207	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$74,100	\$3,900	\$78,000	9.9701%
		CONTINGENCY	<u>\$37,383</u>	<u>\$1,968</u>	<u>\$39,351</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 1 - 2024</b>	<b>\$743,224</b>	<b>\$39,117</b>	<b>\$782,341</b>	<b>100.00%</b>
<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 2 - 2025	1	SIDEWALK OPERATIONS	\$573,947	\$30,207	\$604,154	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$67,322	\$3,543	\$70,865	9.9701%
		CONTINGENCY	<u>\$33,964</u>	<u>\$1,787</u>	<u>\$35,751</u>	<u>5.0299%</u>
		SUBTOTAL	\$675,233	\$35,537	\$710,770	100.00%
	2	SIDEWALK OPERATIONS	\$51,814	\$2,870	\$54,684	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,076	\$320	\$6,396	9.9701%
		CONTINGENCY	<u>\$3,066</u>	<u>\$162</u>	<u>\$3,228</u>	<u>5.0299%</u>
		SUBTOTAL	\$60,956	\$3,352	\$64,308	100.00%
	3	SIDEWALK OPERATIONS	\$31,275	\$1,731	\$33,006	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$3,669	\$193	\$3,862	9.9701%
		CONTINGENCY	<u>\$1,850</u>	<u>\$98</u>	<u>\$1,948</u>	<u>5.0299%</u>
		SUBTOTAL	\$36,794	\$2,022	\$38,816	100.00%
	4	SIDEWALK OPERATIONS	\$6,293	\$331	\$6,624	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$738	\$39	\$777	9.9701%
		CONTINGENCY	<u>\$372</u>	<u>\$20</u>	<u>\$392</u>	<u>5.0299%</u>
		SUBTOTAL	\$7,403	\$390	\$7,793	100.00%
	<b>ALL</b>	SIDEWALK OPERATIONS	\$663,329	\$35,139	\$698,468	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$77,805	\$4,095	\$81,900	9.9701%
		CONTINGENCY	<u>\$39,252</u>	<u>\$2,067</u>	<u>\$41,319</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 2 - 2025</b>	<b>\$780,386</b>	<b>\$41,301</b>	<b>\$821,687</b>	<b>100.00%</b>



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YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2026	1	SIDEWALK OPERATIONS	\$602,644	\$31,717	\$634,361	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$70,688	\$3,720	\$74,408	9.9701%
		CONTINGENCY	<u>\$35,662</u>	<u>\$1,876</u>	<u>\$37,538</u>	<u>5.0299%</u>
		SUBTOTAL	\$708,994	\$37,313	\$746,307	100.00%
	2	SIDEWALK OPERATIONS	\$54,405	\$3,014	\$57,419	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,380	\$336	\$6,716	9.9701%
		CONTINGENCY	<u>\$3,219</u>	<u>\$170</u>	<u>\$3,389</u>	<u>5.0299%</u>
		SUBTOTAL	\$64,004	\$3,520	\$67,524	100.00%
	3	SIDEWALK OPERATIONS	\$32,839	\$1,818	\$34,657	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$3,852	\$203	\$4,055	9.9701%
		CONTINGENCY	<u>\$1,943</u>	<u>\$103</u>	<u>\$2,046</u>	<u>5.0299%</u>
		SUBTOTAL	\$38,634	\$2,124	\$40,758	100.00%
	4	SIDEWALK OPERATIONS	\$6,608	\$348	\$6,956	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$775	\$41	\$816	9.9701%
		CONTINGENCY	<u>\$391</u>	<u>\$21</u>	<u>\$412</u>	<u>5.0299%</u>
		SUBTOTAL	\$7,774	\$410	\$8,184	100.00%
	<b>ALL</b>	SIDEWALK OPERATIONS	\$696,496	\$36,897	\$733,393	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$81,695	\$4,300	\$85,995	9.9701%
		CONTINGENCY	<u>\$41,215</u>	<u>\$2,170</u>	<u>\$43,385</u>	<u>5.0299%</u>
		<b>TOTAL YEAR 3 - 2026</b>	<b>\$819,406</b>	<b>\$43,367</b>	<b>\$862,773</b>	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2027	1	SIDEWALK OPERATIONS	\$632,776	\$33,303	\$666,079	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$74,222	\$3,906	\$78,128	9.9701%
		CONTINGENCY	<u>\$37,445</u>	<u>\$1,970</u>	<u>\$39,415</u>	<u>5.0299%</u>
		SUBTOTAL	\$744,443	\$39,179	\$783,622	100.00%
	2	SIDEWALK OPERATIONS	\$57,125	\$3,165	\$60,290	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$6,699	\$353	\$7,052	9.9701%
		CONTINGENCY	<u>\$3,380</u>	<u>\$179</u>	<u>\$3,559</u>	<u>5.0299%</u>
		SUBTOTAL	\$67,204	\$3,697	\$70,901	100.00%
	3	SIDEWALK OPERATIONS	\$34,481	\$1,909	\$36,390	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$4,045	\$213	\$4,258	9.9701%
		CONTINGENCY	<u>\$2,040</u>	<u>\$108</u>	<u>\$2,148</u>	<u>5.0299%</u>
		SUBTOTAL	\$40,566	\$2,230	\$42,796	100.00%

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	4	SIDEWALK OPERATIONS	\$6,938	\$365	\$7,303	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$814	\$43	\$857	9.9701%
		CONTINGENCY	\$411	\$22	\$433	5.0299%
		SUBTOTAL	\$8,163	\$430	\$8,593	100.00%
	<b>ALL</b>	SIDEWALK OPERATIONS	\$731,320	\$38,742	\$770,062	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$85,780	\$4,515	\$90,295	9.9701%
		CONTINGENCY	\$43,276	\$2,279	\$45,555	5.0299%
		<b>TOTAL YEAR 4 - 2027</b>	<b>\$860,376</b>	<b>\$45,536</b>	<b>\$905,912</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	SIDEWALK OPERATIONS	\$664,415	\$34,968	\$699,383	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$77,933	\$4,101	\$82,034	9.9701%
		CONTINGENCY	\$39,317	\$2,069	\$41,386	5.0299%
		SUBTOTAL	\$781,665	\$41,138	\$822,803	100.00%
	2	SIDEWALK OPERATIONS	\$59,981	\$3,323	\$63,304	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$7,034	\$371	\$7,405	9.9701%
		CONTINGENCY	\$3,549	\$188	\$3,737	5.0299%
		SUBTOTAL	\$70,564	\$3,882	\$74,446	100.00%
	3	SIDEWALK OPERATIONS	\$36,205	\$2,004	\$38,209	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$4,247	\$224	\$4,471	9.9701%
		CONTINGENCY	\$2,142	\$113	\$2,255	5.0299%
		SUBTOTAL	\$42,594	\$2,341	\$44,935	100.00%
	4	SIDEWALK OPERATIONS	\$7,285	\$383	\$7,668	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$855	\$45	\$900	9.9701%
		CONTINGENCY	\$432	\$23	\$455	5.0299%
		SUBTOTAL	\$8,572	\$451	\$9,023	100.00%
	<b>ALL</b>	SIDEWALK OPERATIONS	\$767,886	\$40,678	\$808,564	85.0000%
		ADMINISTRATION & PROGRAM MANAGEMENT	\$90,069	\$4,741	\$94,810	9.9701%
		CONTINGENCY	\$45,440	\$2,393	\$47,833	5.0299%
		<b>TOTAL YEAR 5 - 2028</b>	<b>\$903,395</b>	<b>\$47,812</b>	<b>\$951,207</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 15 of this Report. The projected program special benefit 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 page 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

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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.

#### **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.

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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.

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 allocation budget for Year 1 (2024) is shown in the following Table:

**GHMAD Year 1 (2024) Budget by Zone**

<b>BENEFIT ZONE</b>	<b>SIDEWALK OPERATIONS</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>

In order to carry out the GHMAD programs outlined in the previous section, a Year 1 - 2024 budget of \$782,341 is projected. Since the GHMAD is planned to remain in place until disestablished, 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 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.

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

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**YEAR 1-5 PROJECTED GHMAD BUDGET SUMMARY**

(Assumes 5% max rate increase per year)

<b>YEAR</b>	<b>BENEFIT ZONE</b>	<b>SIDEWALK OPERATIONS</b>	<b>ADMINISTRATION &amp; PROGRAM MANAGEMENT</b>	<b>CONTINGENCY</b>	<b>TOTAL</b>	<b>%</b>
	%	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	<u>\$6,623</u>	<u>\$777</u>	<u>\$392</u>	<u>\$7,792</u>	<u>0.6707%</u>
	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	<u>\$6,954</u>	<u>\$816</u>	<u>\$412</u>	<u>\$8,182</u>	<u>0.6707%</u>
	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%
	4	<u>\$7,302</u>	<u>\$857</u>	<u>\$433</u>	<u>\$8,592</u>	<u>0.6707%</u>
	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	<u>\$7,667</u>	<u>\$900</u>	<u>\$455</u>	<u>\$9,022</u>	<u>0.6707%</u>
	TOTAL	\$808,298	\$94,811	\$47,832	\$950,941	100.00%

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

**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 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.



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

Article XIID 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 remain in place until 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 18 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	\$270,805.48	\$205,915.46	\$138,073.00	\$28,285.11	\$643,079.05	86.5256%
2	\$18,669.88	\$8,594.97	\$7,671.25	\$23,117.49	\$58,053.59	7.8110%
3	\$28,334.51	\$0.00	\$6,707.00	\$0.00	\$35,041.51	4.7148%
4	\$0.00	\$4,005.35	\$3,044.75	\$0.00	\$7,050.10	0.9486%
<b>TOTAL</b>	<b>\$317,809.87</b>	<b>\$218,515.78</b>	<b>\$155,496.00</b>	<b>\$51,402.60</b>	<b>\$743,224.25</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 25, 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 23, the assessment rates for each factor and zone are shown as calculated below:

#### **Zone 1**

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

$$(\$743,224.25 \times 36.43658\%) / 1,425,292 \text{ assessable building units} = \$0.19/\text{sq ft building area}$$

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

$$(\$743,224.25 \times 27.7057\%) / 2,709,414 \text{ assessable land units} = \$0.076/\text{sq ft land area}$$

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

$$(\$743,224.25 \times 18.57757\%) / 29,068 \text{ assessable frontage units} = \$4.75/\text{LF street frontage}$$

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

$$(\$743,224.25 \times 3.80573\%) / 148,869 \text{ assessable building units} = \$0.19/\text{sq ft building area}$$

#### **Zone 2**

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

$$(\$743,224.25 \times 2.51201\%) / 140,375 \text{ assessable building units} = \$0.133/\text{sq ft building area}$$

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

$$(\$743,224.25 \times 1.15644\%) / 164,497 \text{ assessable land units} = \$0.05225/\text{sq ft land area}$$

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Street Frontage Rate B (Unit C-2)

$(\$743,224.25 \times 1.03216\%) / 1,615$  assessable frontage units = \$4.75/LF street frontage

Residential Condo Building Area Rate (Unit D-2)

$(\$743,224.25 \times 3.80573\%) / 121,671$  assessable building units = \$0.19/sq ft building area

**Zone 3**

Building Area Rate (Unit A-3)

$(\$743,224.25 \times 3.81238\%) / 149,129$  assessable building units = \$0.19/sq ft building area

Street Frontage Rate B (Unit C-3)

$(\$743,224.25 \times 0.90242\%) / 1,412$  assessable frontage units = \$4.75/LF street frontage

**Zone 4**

Land Area Rate (Unit B-4)

$(\$743,224.25 \times 0.53892\%) / 52,702$  assessable land units = \$0.076/sq ft land area

Street Frontage Rate B (Unit C-4)

$(\$743,224.25 \times 0.40967\%) / 641$  assessable frontage units = \$4.75/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	\$0.19000	\$0.07600	\$4.75000	\$0.19000
2	\$0.13300	\$0.05225	\$4.75000	\$0.19000
3	\$0.19000	\$0.00000	\$4.75000	\$0.19000
4	\$0.00000	\$0.07600	\$4.75000	\$0.19000

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



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**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 page 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 \$782,341 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 \$39,117 with a resultant 95% special benefit limit computed at \$743,224. *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 \$743,224 (special benefit only), the Unit Costs (rates) are shown earlier in Step 4. 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	\$0.19000	\$0.07600	\$4.75000	\$0.19000
2	\$0.13300	\$0.05225	\$4.75000	\$0.19000
3	\$0.19000	\$0.00000	\$4.75000	\$0.19000
4	\$0.00000	\$0.07600	\$4.75000	\$0.19000
<b>YEAR 2</b>				
1	\$0.19950	\$0.07980	\$4.98750	\$0.19950
2	\$0.13965	\$0.05486	\$4.98750	\$0.19950
3	\$0.19950	\$0.00000	\$4.98750	\$0.19950
4	\$0.00000	\$0.07980	\$4.98750	\$0.19950
<b>YEAR 3</b>				
1	\$0.20948	\$0.08379	\$5.23688	\$0.20948
2	\$0.14663	\$0.05760	\$5.23688	\$0.20948
3	\$0.20948	\$0.00000	\$5.23688	\$0.20948

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4	\$0.00000	\$0.08379	\$5.23688	\$0.20948
YEAR 4				
1	\$0.21995	\$0.08798	\$5.49872	\$0.21995
2	\$0.15396	\$0.06048	\$5.49872	\$0.21995
3	\$0.21995	\$0.00000	\$5.49872	\$0.21995
4	\$0.00000	\$0.08798	\$5.49872	\$0.21995
YEAR 5				
1	\$0.23095	\$0.09238	\$5.77366	\$0.23095
2	\$0.16166	\$0.06350	\$5.77366	\$0.23095
3	\$0.23095	\$0.00000	\$5.77366	\$0.23095
4	\$0.00000	\$0.09238	\$5.77366	\$0.23095

**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**

The proposed GHMAD is expected to begin operation on July 1, 2024 and will remain in place until disestablished in accordance with the Ordinance.

# APPENDIX 1

## GHMAD YR 1 – 2024 ASSESSMENT ROLL

APN	YR 1 ASSMT
444-521-18-00	\$ 1,431.38
444-521-19-00	\$ 2,739.91
444-521-36-00	\$ 3,644.50
444-522-13-00	\$ 3,801.03
444-522-31-00	\$ 2,775.94
444-531-12-00	\$ 568.40
444-531-13-00	\$ 511.33
444-531-19-00	\$ 3,003.82
444-531-31-00	\$ 498.03
444-531-33-00	\$ 1,432.22
444-531-34-00	\$ 3,282.21
444-533-25-00	\$ 17,587.31
444-533-26-00	\$ 3,725.06
444-661-01-00	\$ 1,961.29
444-661-02-00	\$ 910.37
444-661-14-00	\$ 1,136.69
444-661-16-00	\$ 1,333.88
444-661-21-00	\$ 2,263.62
444-661-24-00	\$ 2,404.37
444-661-25-00	\$ 3,417.64
444-661-26-00	\$ 2,949.41
444-661-27-00	\$ 2,859.73
444-662-04-00	\$ 753.31
444-662-09-00	\$ 855.15
444-662-10-00	\$ 2,446.33
444-662-11-00	\$ 4,246.99
444-662-14-00	\$ 4,251.71
444-662-15-00	\$ 1,442.10
444-662-16-00	\$ 2,500.44
444-662-20-00	\$ 1,796.60
444-662-21-00	\$ 5,029.83
444-662-22-00	\$ 5,832.89
444-671-01-00	\$ 1,970.53
444-671-04-00	\$ 2,632.41
444-671-05-00	\$ 1,472.04
444-671-06-00	\$ 1,777.64
444-671-07-00	\$ 2,042.27
444-671-08-00	\$ 3,423.04
444-671-09-00	\$ 2,314.39
444-671-10-00	\$ 2,052.68
444-671-11-00	\$ 1,737.32
444-671-12-00	\$ 10,172.49
444-671-13-00	\$ 745.26
444-671-14-00	\$ 1,597.18
444-671-15-00	\$ 1,591.93
444-671-16-00	\$ 1,983.37
444-671-17-00	\$ 3,931.10
444-671-18-00	\$ 1,756.97
444-671-19-00	\$ 2,354.71
444-671-20-00	\$ 6,907.11
444-672-06-00	\$ 2,791.10

444-672-07-00	\$ 514.90
444-672-08-00	\$ 2,193.17
444-672-09-00	\$ 2,052.68
444-672-11-00	\$ 431.76
444-690-12-00	\$ 1,845.13
444-690-13-00	\$ 732.11
444-690-14-00	\$ 1,233.71
444-690-15-00	\$ 732.11
444-690-16-00	\$ 3,459.90
444-690-34-00	\$ 2,301.77
444-710-25-00	\$ 61,238.29
445-470-08-00	\$ 939.70
445-470-09-00	\$ 892.54
445-470-10-00	\$ 1,177.77
445-470-11-00	\$ 2,419.23
445-470-12-00	\$ 754.26
445-470-13-00	\$ 692.74
445-470-14-00	\$ 441.18
445-470-15-00	\$ 957.03
445-470-16-00	\$ 1,266.08
445-470-17-00	\$ 802.45
445-470-18-00	\$ 819.09
445-470-19-00	\$ 1,343.45
445-470-26-00	\$ 2,468.25
445-491-05-00	\$ 1,500.13
445-491-06-00	\$ 1,498.61
445-491-07-00	\$ 352.22
445-491-08-00	\$ 1,361.77
445-491-09-00	\$ 829.81
445-491-10-00	\$ 1,907.33
445-491-11-00	\$ 3,354.53
445-491-12-00	\$ 386.42
445-491-30-01	\$ 279.49
445-491-30-02	\$ 279.49
445-491-30-03	\$ 279.49
445-491-30-04	\$ 279.49
445-491-30-05	\$ 279.49
445-491-30-06	\$ 279.49
445-491-30-07	\$ 279.49
445-491-30-08	\$ 279.49
445-491-30-09	\$ 279.49
445-491-30-10	\$ 279.49
445-491-30-11	\$ 279.49
445-491-30-12	\$ 278.73
445-600-02-00	\$ 1,269.77
445-600-06-00	\$ 29,821.26
445-600-09-67	\$ 3,950.48
445-610-01-00	\$ 3,364.75
445-610-02-00	\$ 4,124.10
445-610-03-00	\$ 2,014.08
445-610-10-00	\$ 2,109.80
445-610-14-00	\$ 13,198.31

445-620-08-00	\$ 311.22
445-620-12-00	\$ 781.13
445-620-13-00	\$ 1,488.54
445-620-14-00	\$ 4,389.72
445-620-15-00	\$ 3,153.39
445-620-16-00	\$ 4,064.56
445-620-18-00	\$ 3,325.11
445-632-11-00	\$ 545.26
445-632-12-00	\$ 582.69
445-632-13-00	\$ 491.15
445-632-14-00	\$ 418.87
445-632-15-00	\$ 814.87
445-632-17-00	\$ 1,947.39
445-632-18-00	\$ 13,871.06
445-641-06-00	\$ 1,789.76
445-641-07-00	\$ 1,436.48
445-641-08-00	\$ 1,899.70
445-641-09-00	\$ 1,648.06
445-641-10-00	\$ 2,153.84
445-641-13-00	\$ 768.59
445-641-14-00	\$ 820.50
445-641-15-00	\$ 503.20
445-641-16-00	\$ 419.06
445-641-32-00	\$ 1,537.33
445-641-34-00	\$ 1,110.89
445-641-39-01	\$ 194.75
445-641-39-02	\$ 194.75
445-641-39-03	\$ 194.75
445-641-39-04	\$ 194.75
445-641-39-05	\$ 194.75
445-641-39-06	\$ 194.75
445-641-39-07	\$ 170.24
445-641-39-08	\$ 170.24
445-641-39-09	\$ 170.24
445-641-39-10	\$ 170.24
445-641-39-11	\$ 170.24
445-641-39-12	\$ 170.24
445-641-39-13	\$ 170.24
445-641-39-14	\$ 170.24
445-642-11-00	\$ 3,691.85
445-650-01-01	\$ 291.65
445-650-01-02	\$ 165.30
445-650-01-03	\$ 165.30
445-650-01-04	\$ 175.37
445-650-01-05	\$ 125.40
445-650-01-06	\$ 128.25
445-650-01-07	\$ 175.37
445-650-01-08	\$ 175.37
445-650-01-09	\$ 175.37
445-650-01-10	\$ 165.30
445-650-01-11	\$ 165.30
445-650-01-12	\$ 175.37

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445-650-01-13	\$ 125.40
445-650-01-14	\$ 175.37
445-650-01-15	\$ 175.37
445-650-01-16	\$ 175.37
445-650-01-17	\$ 175.37
445-650-01-18	\$ 165.30
445-650-01-19	\$ 165.30
445-650-01-20	\$ 175.37
445-650-01-21	\$ 125.40
445-650-01-22	\$ 175.37
445-650-02-00	\$ 1,204.41
445-650-03-00	\$ 2,665.89
445-650-04-00	\$ 5,809.36
445-650-05-00	\$ 2,989.84
445-650-06-00	\$ 354.73
445-650-07-00	\$ 375.55
445-650-08-00	\$ 1,643.23
445-650-09-00	\$ 2,393.47
452-055-01-00	\$ 1,019.01
452-055-02-00	\$ 1,537.14
452-055-31-00	\$ 3,394.08
452-055-32-00	\$ 4,278.57
452-055-33-00	\$ 750.12
452-055-49-00	\$ 3,448.12
452-055-50-00	\$ 3,072.98
452-056-01-00	\$ 4,902.11
452-056-02-00	\$ 1,860.25
452-056-03-00	\$ 1,142.96
452-056-04-00	\$ 769.50
452-056-05-00	\$ 1,396.04
452-056-06-00	\$ 1,648.02
452-056-07-00	\$ 3,354.37
452-056-08-00	\$ 1,183.02
452-056-09-00	\$ 793.17
452-056-13-00	\$ 1,250.85
452-056-14-00	\$ 1,846.72
452-056-15-00	\$ 2,571.88
452-056-16-00	\$ 4,133.45
452-056-17-00	\$ 2,312.22
452-056-18-00	\$ 2,023.50
452-056-19-00	\$ 2,483.22
452-056-20-00	\$ 7,727.57
452-056-21-00	\$ 1,701.83
452-056-22-00	\$ 1,397.94
452-056-23-00	\$ 1,262.40
452-056-24-00	\$ 2,490.90
452-056-25-00	\$ 1,559.41
452-056-26-00	\$ 3,333.82
452-056-27-00	\$ 3,284.26

452-056-28-00	\$ 1,672.38
452-056-29-00	\$ 1,414.63
452-056-30-00	\$ 1,675.19
452-056-31-00	\$ 1,652.77
452-056-32-00	\$ 610.43
452-056-33-00	\$ 596.14
452-056-34-00	\$ 1,221.78
452-056-35-00	\$ 4,450.14
452-063-43-00	\$ 789.87
452-063-44-00	\$ 1,593.91
452-063-45-00	\$ 2,969.17
452-063-46-00	\$ 1,481.24
452-063-47-00	\$ 735.07
452-063-48-00	\$ 1,661.51
452-063-49-00	\$ 758.63
452-063-50-00	\$ 3,113.19
452-063-51-00	\$ 1,166.90
452-063-52-00	\$ 8,035.71
452-063-53-00	\$ 1,377.96
452-063-54-00	\$ 367.00
452-063-55-00	\$ 3,175.96
452-063-56-00	\$ 611.88
452-063-57-00	\$ 784.81
452-063-58-00	\$ 1,139.24
452-063-59-00	\$ 745.86
452-063-60-00	\$ 2,495.35
452-063-61-00	\$ 623.20
452-063-62-00	\$ 577.14
452-063-63-00	\$ 919.37
452-063-64-00	\$ 2,311.65
452-093-16-00	\$ 2,578.91
452-093-17-00	\$ 1,273.19
452-093-43-00	\$ 1,928.61
452-093-44-00	\$ 10,551.23
452-103-01-00	\$ 597.36
452-103-02-00	\$ 2,394.95
452-103-03-00	\$ 2,128.04
452-103-04-00	\$ 698.36
452-103-05-00	\$ 1,548.50
452-103-06-00	\$ 2,751.47
452-103-07-00	\$ 4,278.15
452-103-08-00	\$ 1,711.18
452-103-09-00	\$ 2,143.66
452-103-10-00	\$ 2,599.01
452-103-66-00	\$ 2,973.50
452-151-03-00	\$ 1,351.20
452-151-04-00	\$ 1,269.69
452-151-05-00	\$ 898.05
452-151-06-00	\$ 1,482.30

452-151-07-00	\$ 859.90
452-151-08-00	\$ 2,669.80
452-151-11-00	\$ 2,625.69
452-151-29-00	\$ 4,244.07
452-151-30-00	\$ 2,165.70
452-151-31-00	\$ 4,275.46
452-152-01-00	\$ 1,308.34
452-152-02-00	\$ 786.37
452-156-13-00	\$ 2,924.78
452-156-14-00	\$ 769.20
452-156-15-00	\$ 2,099.20
452-156-16-00	\$ 2,308.20
452-156-17-00	\$ 1,154.10
452-156-18-00	\$ 2,431.70
452-156-19-00	\$ 1,549.72
452-156-20-00	\$ 1,339.20
452-156-21-00	\$ 6,082.39
452-191-01-00	\$ 1,877.12
452-191-02-00	\$ 2,423.87
452-191-03-00	\$ 2,589.93
452-191-04-00	\$ 1,835.17
452-191-05-00	\$ 660.93
452-191-06-00	\$ 683.62
452-191-09-00	\$ 1,704.00
452-191-10-00	\$ 1,978.55
452-191-23-00	\$ 3,506.75
452-193-01-00	\$ 2,172.08
452-193-02-00	\$ 1,040.93
452-200-01-00	\$ 4,921.19
452-200-30-00	\$ 2,162.43
452-200-32-00	\$ 1,361.65
452-200-33-00	\$ 1,726.53
452-200-34-00	\$ 7,595.52
452-200-51-00	\$ 434.86
452-200-52-00	\$ 1,635.90
452-200-55-00	\$ 2,481.58
452-200-56-00	\$ 7,141.76
452-200-64-01	\$ 220.08
452-200-64-02	\$ 304.92
452-200-64-03	\$ 216.37
452-200-64-04	\$ 264.35
452-200-64-05	\$ 275.10
452-200-64-06	\$ 172.84
452-200-64-07	\$ 153.52
452-200-64-08	\$ 155.23
452-200-64-09	\$ 239.40
452-200-64-10	\$ 274.55
452-200-64-11	\$ 165.30
452-200-64-12	\$ 120.84

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452-200-64-13	\$	159.98
452-200-64-14	\$	272.84
452-200-64-15	\$	274.36
452-200-64-16	\$	153.52
452-200-64-17	\$	236.74
452-200-64-18	\$	155.23
452-200-64-19	\$	214.70
452-200-64-20	\$	239.40
452-200-64-21	\$	298.68
452-200-64-22	\$	250.23
452-200-64-23	\$	274.55
452-200-64-24	\$	271.89
452-200-64-25	\$	295.64
452-200-64-26	\$	165.30
452-200-64-27	\$	151.62
452-200-64-28	\$	160.17
452-200-64-29	\$	272.84
452-200-64-30	\$	274.36
452-200-64-31	\$	153.52
452-200-64-32	\$	236.74
452-200-64-33	\$	155.23
452-200-64-34	\$	214.70
452-200-64-35	\$	239.40
452-200-64-36	\$	298.68
452-200-64-37	\$	250.23
452-200-64-38	\$	274.55
452-200-64-39	\$	271.89
452-200-64-40	\$	295.64
452-200-64-41	\$	165.30
452-200-64-42	\$	151.62
452-200-64-43	\$	160.17
452-200-64-44	\$	272.84
452-200-64-45	\$	274.36
452-200-64-46	\$	153.52
452-200-64-47	\$	236.74
452-200-64-48	\$	155.23
452-200-64-49	\$	214.70
452-200-64-50	\$	239.40
452-200-64-51	\$	298.68
452-200-64-52	\$	250.23
452-200-64-53	\$	274.55
452-200-64-54	\$	271.89
452-200-64-55	\$	295.64
452-200-64-56	\$	165.30
452-200-64-57	\$	151.62
452-200-64-58	\$	160.17
452-200-64-59	\$	272.84
452-200-64-60	\$	274.36
452-200-64-61	\$	155.04

452-200-64-62	\$	236.74
452-200-64-63	\$	155.23
452-200-64-64	\$	214.70
452-200-64-65	\$	239.40
452-200-64-66	\$	298.68
452-200-64-67	\$	250.23
452-200-64-68	\$	274.55
452-200-64-69	\$	271.89
452-200-64-70	\$	295.64
452-200-64-71	\$	165.30
452-200-64-72	\$	151.62
452-200-64-73	\$	159.79
452-200-64-74	\$	272.84
452-200-64-75	\$	274.36
452-200-64-76	\$	215.65
452-200-64-77	\$	283.67
452-200-64-78	\$	273.60
452-200-64-79	\$	326.23
452-200-64-80	\$	296.97
452-200-64-81	\$	405.46
452-200-64-82	\$	276.64
452-200-64-83	\$	304.38
452-200-64-84	\$	277.21
452-200-64-85	\$	392.16
452-200-64-86	\$	393.68
452-200-69-01	\$	297.35
452-200-69-02	\$	254.60
452-200-69-03	\$	294.50
452-200-69-04	\$	294.50
452-200-69-05	\$	355.68
452-200-69-06	\$	330.41
452-200-69-07	\$	294.50
452-200-69-08	\$	182.02
452-200-69-09	\$	182.02
452-200-69-10	\$	242.63
452-200-69-11	\$	223.44
452-200-69-12	\$	223.44
452-200-69-13	\$	223.44
452-200-69-14	\$	287.66
452-200-69-15	\$	287.66
452-200-69-16	\$	221.35
452-201-01-00	\$	4,443.76
452-201-02-00	\$	964.88
452-201-03-00	\$	1,135.25
452-201-04-00	\$	886.01
452-201-05-00	\$	1,061.30
452-201-06-00	\$	2,465.25
452-201-07-00	\$	1,575.48
452-201-08-00	\$	1,404.18

452-201-09-00	\$	1,149.61
452-201-10-00	\$	3,010.77
452-281-13-00	\$	2,598.10
452-281-14-00	\$	1,449.43
452-281-15-00	\$	1,398.29
452-281-16-00	\$	1,359.79
452-281-17-00	\$	2,620.02
452-281-22-00	\$	906.15
452-281-23-00	\$	1,274.67
452-281-24-00	\$	392.81
452-281-29-01	\$	332.50
452-281-29-02	\$	364.69
452-281-29-03	\$	395.54
452-281-29-04	\$	302.71
452-281-29-05	\$	336.49
452-281-29-06	\$	301.34
452-281-29-07	\$	336.49
452-281-29-08	\$	164.16
452-281-29-09	\$	200.45
452-281-29-10	\$	200.45
452-281-29-11	\$	200.07
452-281-29-12	\$	200.07
452-281-29-13	\$	234.65
452-281-29-14	\$	234.65
452-281-29-15	\$	138.32
452-281-29-16	\$	200.45
452-281-29-17	\$	164.16
452-281-29-18	\$	336.49
452-281-29-19	\$	336.49
452-281-29-20	\$	336.49
452-281-29-21	\$	301.34
452-281-29-22	\$	336.49
452-281-29-23	\$	164.16
452-281-29-24	\$	200.45
452-281-29-25	\$	200.45
452-281-29-26	\$	200.07
452-281-29-27	\$	200.07
452-281-29-28	\$	234.65
452-281-29-29	\$	234.65
452-281-29-30	\$	138.32
452-281-29-31	\$	200.45
452-281-29-32	\$	164.16
452-281-29-33	\$	336.49
452-281-29-34	\$	301.34
452-281-29-35	\$	336.49
452-281-29-36	\$	336.49
452-281-29-37	\$	301.34
452-281-29-38	\$	336.49
452-281-29-39	\$	164.16

GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

452-281-29-40	\$ 200.45
452-281-29-41	\$ 200.45
452-281-29-42	\$ 200.07
452-281-29-43	\$ 200.07
452-281-29-44	\$ 234.65
452-281-29-45	\$ 234.65
452-281-29-46	\$ 138.32
452-281-29-47	\$ 200.45
452-281-29-48	\$ 164.16
452-281-29-49	\$ 336.49
452-281-29-50	\$ 301.34
452-281-29-51	\$ 336.49
452-281-29-52	\$ 336.49
452-281-29-53	\$ 301.34
452-281-29-54	\$ 336.49
452-281-29-55	\$ 164.16
452-281-29-56	\$ 200.45

452-281-29-57	\$ 200.45
452-281-29-58	\$ 200.07
452-281-29-59	\$ 200.07
452-281-29-60	\$ 234.65
452-281-29-61	\$ 234.65
452-281-29-62	\$ 138.32
452-281-29-63	\$ 200.45
452-281-29-64	\$ 164.16
452-281-29-65	\$ 336.49
452-281-29-66	\$ 301.34
452-281-29-67	\$ 336.49
452-281-29-68	\$ 336.49
452-281-29-69	\$ 301.34
452-281-29-70	\$ 336.49
452-281-29-71	\$ 164.16
452-281-29-72	\$ 200.45
452-281-29-73	\$ 200.45

452-281-29-74	\$ 358.34
452-281-29-75	\$ 358.34
452-281-29-76	\$ 138.32
452-281-29-77	\$ 200.45
452-281-29-78	\$ 164.16
452-281-29-79	\$ 336.49
452-281-29-80	\$ 301.34
452-281-29-81	\$ 336.49
452-282-01-00	\$ 2,245.91
452-282-02-00	\$ 1,099.23
452-282-03-00	\$ 1,124.91
452-282-04-00	\$ 1,384.64
452-282-05-00	\$ 3,265.53
452-282-09-00	\$ 2,262.48
452-283-01-00	\$ 1,433.06
452-283-02-00	\$ 5,625.86

## APPENDIX 2

# GHMAD BOUNDARY MAP



GREATER HILLCREST MAD – ASSESSMENT ENGINEER’S REPORT

