

RESOLUTION NUMBER R- 295067

ADOPTED ON JUN 19 2001

WHEREAS, in November 1979, the California voters approved a constitutional amendment (Proposition 4) which added article XIII B to the California Constitution; and

WHEREAS, in 1980, the State Legislature added Division 9 to Title 1 of the California Government Code (commencing with section 7900) to implement article XIII B; and

WHEREAS, said Government Code sections require the governing body of each local jurisdiction in California to establish, by resolution, the tax appropriations limit for the following fiscal year predicated upon the appropriations limit for the prior fiscal year multiplied by a determinable factor; and

WHEREAS, the FY 2001 limit was established by Resolution No. R-293317 on June 19, 2000; and

WHEREAS, section 7910 of the Government Code requires that the documentation used to determine the City's tax appropriations limit be made available to the public fifteen (15) days prior to the Council meeting at which the tax appropriations limit resolution is to be considered;  
NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego, that pursuant to the authority of California Government Code, Division 9, Title 1 (sections 7900 et seq.) there is hereby established the following tax appropriations limit for The City of San Diego:

Established for Fiscal Year 2000	\$512,052,218
Established for Fiscal Year 2001	\$548,766,362
Established for Fiscal Year 2002	\$603,258,862

BE IT FURTHER RESOLVED, that this Council hereby declares that, pursuant to the requirements of section 7910 of the California Government Code, the documentation upon which the tax appropriations limit herein established has been determined, which is attached hereto as Exhibit A, has been made available for public information and review at the office of the City Clerk since May 31, 2001.

APPROVED: CASEY GWINN, City Attorney

By Stuart H. Swett  
Stuart H. Swett  
Senior Deputy City Attorney

SHS:smf  
05/30/01  
Or.Dept:Fin.Mgmt.  
R-2001-1653  
Form=fytaxres.frm

**TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 2000, 2001 AND 2002 (PROPOSED)**

FY 2000 Tax Appropriations Limit	\$512,052,218
FY 2001 Tax Appropriations Limit	\$548,766,362
FY 2002 Tax Appropriations Limit (Proposed)	\$603,258,862

---

ADJUSTED TAX APPROPRIATIONS (1)

Actual Tax Appropriations for FY 2000	\$474,720,630
Budgeted Tax Appropriations for FY 2001	\$511,007,658
Projected Tax Appropriations for FY 2002	\$559,473,004

(1) Based on tax appropriations adjusted for debt service payments.

### ALTERNATIVE ADJUSTMENT FACTORS

Under Proposition 111, there are two options available for each of the major adjustment factors. The values of these factors for the purpose of calculating the Fiscal Year 2002 adjustment are as follows:

Price Factor:

- |  |         |
|--|---------|
| (A) Percent growth in State Per Capita Personal Income                           | + 7.82% |
| (B) Percent change in Assessed Valuation due to new non-residential construction | + 0.92% |

Population Factor:

- |   |         |
|---|---------|
| (C) Percent growth in County Population | + 1.96% |
| (D) Percent growth in City Population   | + 1.44% |

Annual Adjustment Factors:

Based upon the above data, the four alternative adjustment factors are as follows:

(A x C) =	(1.0782) x (1.0196)	=	1.0993
(A x D) =	(1.0782) x (1.0144)	=	1.0937
(B x C) =	(1.0092) x (1.0196)	=	1.0290
(B x D) =	(1.0092) x (1.0144)	=	1.0237

The recommended limit was calculated using the factor of (A x C), resulting in a 9.93% increase to the limit.

Source data supporting the above calculation is provided in Attachments 5-A and 5-B.

R - 295067

**RECOMMENDED CALCULATION OF PERMITTED GROWTH IN LIMIT**

**Recommended Adjustment Factors**

The recommended appropriations limit of \$603,258,862 is based on the following factors:

Price Factor (State Per Capita Personal Income) + 7.82%

Population Factor (Change in County Population) + 1.96%

To calculate the actual adjustment factor, the above factors were converted as follows:

Price change converted to adjustment factor =  $(7.82 + 100) \div (100) = 1.0782$

Population change converted to adjustment factor =  $(1.96 + 100) \div (100) = 1.0196$

Combined adjustment factor =  $(1.0782) \times (1.0196) = 1.0993$

**Calculation of FY 2002 Limit**

Fiscal Year 2002 Limit = (FY 2001 limit) x (Adjustment Factor) =

$(\$548,766,362) \times (1.0993) = \$603,258,862$

**HISTORY OF TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 1979 TO 2001**

Adjustment From Fiscal Year	To Fiscal Year	Price <u>Adjustment</u>	Population <u>Adjustment</u>	Total <u>Adjustment</u>
1979	1980	10.17%	2.89%	13.35%
1980	1981	12.11	2.49	14.90
1981	1982	9.12	2.49	11.84
1982	1983	6.79	2.40	9.35
1983	1984	2.35	2.13	4.53
1984	1985	4.74	2.85	7.73
1985	1986	3.74	2.32	6.15
1986	1987	2.30	3.06	5.43
1987	1988	3.04	2.43	5.54
1988	1989	3.93	2.78	6.82
1989	1990	4.98	3.11	8.24
1990	1991	4.21	3.65	8.01
1991	1992	4.14	3.06	7.33
1992	1993	-0.64	2.34	1.69
1993	1994	2.72	2.23	5.01
1994	1995	0.71	1.42	2.14
1995	1996	4.72	1.33	6.11
1996	1997	4.67	1.19	5.92
1997	1998	4.67	1.46	6.20
1998	1999	4.15	2.56	6.82
1999	2000	4.91	2.15	7.17

<u>Year</u>	<u>Appropriations Limit</u>
1979	\$116,513,949
1980	132,073,121
1981	151,754,049
1982	169,717,309
1983	185,590,901
1984	193,998,271
1985	209,004,242
1986	221,866,905
1987	233,915,121

*R* - 295067

<u>Year</u>	<u>Appropriations Limit</u>
1988	\$298,900,060 (1)
1989	319,282,815
1990	345,607,293
1991	387,569,525
1992	617,411,893 (2)
1993	627,846,154
1994	659,301,246
1995	673,410,293
1996	448,603,272 (3)
1997	475,160,586
1998	504,620,542
1999	539,035,663
2000	512,052,218 (4)
2001	\$548,766,362

- (1) \$52 million waiver approved for 4 year period (FY 88 to FY 91).
- (2) \$273 million waiver approved for 4 year period (FY 92 to FY 95).
- (3) Limit fell due to end of 4 year waiver authorizing \$273 million increase in limit. Fiscal Year 1996 was the first year of a new 4 year waiver authorizing a \$50 million increase in the limit.
- (4) Limit fell due to the end of a 4 year waiver authorizing a \$50 million increase in the limit.



May 1, 2001

Dear Fiscal Officer:

## PRICE AND POPULATION INFORMATION

### APPROPRIATIONS LIMIT

The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction uses their percentage change in population factor for January 1, 2001, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2001-2002. Enclosure I provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2001-2002 appropriations limit. Enclosure II provides city and unincorporated county population percentage changes, and Enclosure IIA provides county and incorporated areas population percentage changes. The population percentage change data excludes federal and state institutionalized populations and military populations, as noted.

### POPULATION PERCENTAGE CHANGE FOR SPECIAL DISTRICTS

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code, Section 2228, for the various population options available to special districts to assess population change in their district. Article XIII B, Section 9 of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. No State agency reviews the appropriations limit.

### POPULATION CERTIFICATION

The population certification program applies only to cities and counties. Revenue and Taxation Code 11005.6 mandates the Department of Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **The Department of Finance will certify the higher estimate to the Controller by June 1, 2001.**

Address questions about the price and population data to the Demographic Research Unit at (916) 323-4086.

Sincerely,

B. TIMOTHY GAGE  
Director

Enclosure

*R* 295067



May 1, 2001

Enclosure I

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost-of-living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage changes to be used in setting the 2001-2002 appropriation limit are:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2001-2002	7.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2001-2002 appropriations limit.

**2001-2002:**

Per Capita Change = 7.82 percent  
Population Change = 1.81 percent

Per Capita converted to a ratio:  $\frac{7.82 + 100}{100} = 1.0782$

Population converted to a ratio:  $\frac{1.81 + 100}{100} = 1.0181$

Calculation of factor for FY 2001-2002:  $1.0782 \times 1.0181 = 1.0977$

R- 295067

Enclosure II  
 Annual Percent Change in Population Minus Exclusions (\*)  
 January 1, 2000 to January 1, 2001 and Total Population January 1, 2001

County City	Percent Change 2000-2001	-- Population Minus Exclusions --		Total Population
		1-1-00	1-1-01	1-1-2001
SAN DIEGO				
CARLSBAD	7.64	77,545	83,469	83,469
CHULA VISTA	5.12	173,734	182,633	183,275
CORONADO	1.11	16,644	16,828	24,085
DEL MAR	1.20	4,402	4,455	4,455
EL CAJON	1.03	95,693	96,680	96,680
ENCINITAS	1.79	58,275	59,320	59,320
ESCONDIDO	1.56	134,919	137,023	137,023
IMPERIAL BEACH	1.43	27,192	27,580	27,580
LA MESA	0.72	54,232	54,623	55,539
LEMON GROVE	0.83	25,207	25,416	25,416
NATIONAL CITY	0.74	51,894	52,279	56,703
OCEANSIDE	1.77	162,533	165,415	165,415
POWAY	1.76	48,118	48,966	49,082
SAN DIEGO	1.44	1,189,190	1,206,307	1,250,714
SAN MARCOS	5.79	54,948	58,129	58,129
SANTEE	0.90	52,717	53,190	53,693
SOLANA BEACH	1.44	13,059	13,247	13,247
VISTA	1.15	90,966	92,015	92,015
UNINCORPORATED	1.77	401,757	408,882	447,755
COUNTY TOTAL	1.96	2,733,025	2,766,457	2,883,595

(\*) Exclusions include residents in state mental institutions, federal military installations, and state and federal correctional institutions.

R- 295067

PA640380 PA6433-01  
RUN DATE 11/16/00

SAN DIEGO COUNTY ASSESSORS OFFICE  
NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)  
ASSESSMENT ROLL 2000

PAGE 256

6085-00 SAN DIEGO CITY

TAX RATE AREA	VALUE
08001	\$120,921,024
08005	\$332,000
08012	\$50,268,213
08015	\$80,000
08021	\$435,500
08028	\$80,000
08035	\$368,500
08048	\$80,000
08050	\$52,458,323
08070	\$853,294
08092	\$300,000
08100	\$4,455,500
08103	\$125,000
08114	\$2,016,250
08118	\$133,630,403
08119	\$62,986,925
08129	\$9,020,000
08139	\$1,850,000
08140	\$9,848,000
08141	\$4,730,001
08144	\$47,414,554
08149	\$294,000
08154	\$875,000
08166	\$95,000
08169	\$625,000
08170	\$1,742,000
08172	\$100,000
08179	\$10,000
08186	\$11,000,000
08193	\$2,020,000
08195	\$37,020,000
08200	\$9,885,000
08213	\$4,833,000
08215	\$31,542,500
08216	\$17,551,079
08217	\$4,625,000
08220	\$11,000
08223	\$27,590,675
08240	\$230,000
08241	\$3,131,500
08242	\$33,733,770
08243	\$230,000
08244	\$6,450,000
08247	\$155,500
08248	\$3,000
08249	\$4,500

R - 295067

f

SAN DIEGO COUNTY ASSESSORS OFFICE

PA640380 PA6433-01  
RUN DATE 11/16/00

NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)  
ASSESSMENT ROLL 2000

6085-00 SAN DIEGO CITY

TAX RATE  
AREA

VALUE

08255  
08256

\$729,004  
\$3,629,430

\$700,369.445

FUND TOTAL

05/22/2001 09:20 FAX 619 515 6721  
05/22/01 10:34  
619 515 6721  
ASSESSORS OFFICE

R

295067

NOTE: IF A TAX RATE (TRA) IS NOT LISTED, IT INDICATES THAT NO NEW NON-RESIDENTIAL CONSTRUCTION OCCURRED DURING THE TAX YEAR.



# COUNTY OF SAN DIEGO

GREGORY J. SMITH  
 ASSESSOR/RECORDER/COUNTY CLERK



ASSESSOR'S OFFICE  
 1600 PACIFIC HIGHWAY, RM 103  
 SAN DIEGO, CA 92101-2480  
 (619) 236-3771 Fax (619) 557-4056

RECORDER/COUNTY CLERK'S OFFICE  
 1600 PACIFIC HIGHWAY, RM 260  
 SAN DIEGO, CA 92101-2480  
 (619) 237-0502 FAX (619) 557-4155

## 1999 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		PARCELS	UNITS	ASSESSED VALUES
RESIDENTIAL	TOTAL	305,373	444,168	53,121,440,208
Time-share Condominiums		4,574	4,574	23,664,163
Mobilehomes		940	930	26,930,857
Vacant		5,893	46	553,279,203
Single Family		194,697	194,978	33,821,216,262
Duplex or 2 Houses		6,027	12,056	770,800,352
Multi 2 to 4 Houses		11,794	33,043	1,787,507,148
Multi 5 to 15 Units		5,391	42,266	1,626,964,037
Multi 16 to 60 Units		1,107	29,273	1,115,079,192
Multi 61 Units and Up		717	52,638	3,083,692,875
Condominium		73,633	74,013	10,276,111,071
Transitional		600	351	36,195,048
COMMERCIAL	TOTAL	11,036	37,310	14,578,560,488
Vacant		1,134	166	442,624,625
Store Building		5,784	3,406	7,091,230,201
Shopping Center		383	50	1,905,946,156
Hotel Motel		381	29,084	2,257,251,933
Service Station		326	12	155,612,345
Office Condominiums		295	32	38,508,042
Parking or Used Car Lot		882	416	430,628,922
Trailer Park		52	1,711	91,603,975
Auto Sales & Service Agency		124	126	120,019,223
General		1,675	2,307	2,045,135,066
INDUSTRIAL	TOTAL	4,418	9,480	5,272,217,659
Vacant		1,143	7	554,488,539
Factory		1,009	779	2,524,459,754
Warehousing		1,425	5,605	1,741,816,734
Bulk Storage		20	0	13,005,615
Extractive & Mining		47	1	49,322,669
Industrial Condominiums		268	26	84,249,387
General		506	3,062	304,874,961
IRRIGATED FARM	TOTAL	127	82	33,615,734
RURAL LAND (Non-irrigated)	TOTAL	857	22	344,299,944
INSTITUTIONAL	TOTAL	940	2,886	1,875,258,964
RECREATIONAL	TOTAL	2,066	654	499,194,852
MISCELLANEOUS	TOTAL	11	0	36,297,790
GRAND TOTAL		324,828	494,602	75,760,885,639

The above data is provided for your information and represents total assessed values of real property, prior to exemptions. If you have any questions, please contact Robert Frazier, Chief Deputy Assessor, at (619) 531-5507.

GREGORY J. SMITH  
 County Assessor

R- 295067

**TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 2000, 2001 AND 2002 (PROPOSED)**

FY 2000 Tax Appropriations Limit	\$512,052,218
FY 2001 Tax Appropriations Limit	\$548,766,362
FY 2002 Tax Appropriations Limit (Proposed)	\$603,258,862

---

ADJUSTED TAX APPROPRIATIONS (1)

Actual Tax Appropriations for FY 2000	\$474,720,630
Budgeted Tax Appropriations for FY 2001	\$511,007,658
Projected Tax Appropriations for FY 2002	\$559,473,004

(1) Based on tax appropriations adjusted for debt service payments.

### ALTERNATIVE ADJUSTMENT FACTORS

Under Proposition 111, there are two options available for each of the major adjustment factors. The values of these factors for the purpose of calculating the Fiscal Year 2002 adjustment are as follows:

Price Factor:

(A) Percent growth in State Per Capita Personal Income	+ 7.82%
(B) Percent change in Assessed Valuation due to new non-residential construction	+ 0.92%

Population Factor:

(C) Percent growth in County Population	+ 1.96%
(D) Percent growth in City Population	+ 1.44%

Annual Adjustment Factors:

Based upon the above data, the four alternative adjustment factors are as follows:

(A x C) =	(1.0782) x (1.0196)	=	1.0993
(A x D) =	(1.0782) x (1.0144)	=	1.0937
(B x C) =	(1.0092) x (1.0196)	=	1.0290
(B x D) =	(1.0092) x (1.0144)	=	1.0237

The recommended limit was calculated using the factor of (A x C), resulting in a 9.93% increase to the limit.

Source data supporting the above calculation is provided in Attachments 5-A and 5-B.

*R* - 295067

**RECOMMENDED CALCULATION OF PERMITTED GROWTH IN LIMIT**

**Recommended Adjustment Factors**

The recommended appropriations limit of \$603,258,862 is based on the following factors:

Price Factor (State Per Capita Personal Income)	+ 7.82%
Population Factor (Change in County Population)	+ 1.96%

To calculate the actual adjustment factor, the above factors were converted as follows:

Price change converted to adjustment factor	=	$(7.82 + 100) \div (100) = 1.0782$
Population change converted to adjustment factor	=	$(1.96 + 100) \div (100) = 1.0196$
Combined adjustment factor	=	$(1.0782) \times (1.0196) = 1.0993$

**Calculation of FY 2002 Limit**

$$\begin{aligned} \text{Fiscal Year 2002 Limit} &= (\text{FY 2001 limit}) \times (\text{Adjustment Factor}) = \\ &(\$548,766,362) \times (1.0993) = \mathbf{\$603,258,862} \end{aligned}$$



**HISTORY OF TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 1979 TO 2001**

<u>Adjustment From Fiscal Year</u>	<u>To Fiscal Year</u>	<u>Price Adjustment</u>	<u>Population Adjustment</u>	<u>Total Adjustment</u>
1979	1980	10.17%	2.89%	13.35%
1980	1981	12.11	2.49	14.90
1981	1982	9.12	2.49	11.84
1982	1983	6.79	2.40	9.35
1983	1984	2.35	2.13	4.53
1984	1985	4.74	2.85	7.73
1985	1986	3.74	2.32	6.15
1986	1987	2.30	3.06	5.43
1987	1988	3.04	2.43	5.54
1988	1989	3.93	2.78	6.82
1989	1990	4.98	3.11	8.24
1990	1991	4.21	3.65	8.01
1991	1992	4.14	3.06	7.33
1992	1993	-0.64	2.34	1.69
1993	1994	2.72	2.23	5.01
1994	1995	0.71	1.42	2.14
1995	1996	4.72	1.33	6.11
1996	1997	4.67	1.19	5.92
1997	1998	4.67	1.46	6.20
1998	1999	4.15	2.56	6.82
1999	2000	4.91	2.15	7.17

<u>Year</u>	<u>Appropriations Limit</u>
1979	\$116,513,949
1980	132,073,121
1981	151,754,049
1982	169,717,309
1983	185,590,901
1984	193,998,271
1985	209,004,242
1986	221,866,905
1987	233,915,121

*R* - 295067

<u>Year</u>	<u>Appropriations Limit</u>
1988	\$298,900,060 (1)
1989	319,282,815
1990	345,607,293
1991	387,569,525
1992	617,411,893 (2)
1993	627,846,154
1994	659,301,246
1995	673,410,293
1996	448,603,272 (3)
1997	475,160,586
1998	504,620,542
1999	539,035,663
2000	512,052,218 (4)
2001	\$548,766,362

- (1) \$52 million waiver approved for 4 year period (FY 88 to FY 91).
- (2) \$273 million waiver approved for 4 year period (FY 92 to FY 95).
- (3) Limit fell due to end of 4 year waiver authorizing \$273 million increase in limit. Fiscal Year 1996 was the first year of a new 4 year waiver authorizing a \$50 million increase in the limit.
- (4) Limit fell due to the end of a 4 year waiver authorizing a \$50 million increase in the limit.



DEPARTMENT OF  
**FINANCE**  
OFFICE OF THE DIRECTOR

STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

Attachment 5-A

GRAY DAVIS, GOVERNOR

May 1, 2001

Dear Fiscal Officer:

## PRICE AND POPULATION INFORMATION

### APPROPRIATIONS LIMIT

The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction uses their percentage change in population factor for January 1, 2001, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2001-2002. Enclosure I provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2001-2002 appropriations limit. Enclosure II provides city and unincorporated county population percentage changes, and Enclosure IIA provides county and incorporated areas population percentage changes. The population percentage change data excludes federal and state institutionalized populations and military populations, as noted.

### POPULATION PERCENTAGE CHANGE FOR SPECIAL DISTRICTS

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code, Section 2228, for the various population options available to special districts to assess population change in their district. Article XIII B, Section 9 of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. No State agency reviews the appropriations limit.

### POPULATION CERTIFICATION

The population certification program applies only to cities and counties. Revenue and Taxation Code 11005.6 mandates the Department of Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **The Department of Finance will certify the higher estimate to the Controller by June 1, 2001.**

Address questions about the price and population data to the Demographic Research Unit at (916) 323-4086.

Sincerely,

B. TIMOTHY GAGE  
Director

Enclosure

295067

May 1, 2001

Enclosure I

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost-of-living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage changes to be used in setting the 2001-2002 appropriation limit are:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2001-2002	7.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2001-2002 appropriations limit.

**2001-2002:**

Per Capita Change = 7.82 percent  
Population Change = 1.81 percent

Per Capita converted to a ratio:  $\frac{7.82+100}{100} = 1.0782$

Population converted to a ratio:  $\frac{1.81+100}{100} = 1.0181$

Calculation of factor for FY 2001-2002:  $1.0782 \times 1.0181 = 1.0977$

R - 295067

Enclosure II  
 Annual Percent Change in Population Minus Exclusions (\*)  
 January 1, 2000 to January 1, 2001 and Total Population January 1, 2001

County City	Percent Change 2000-2001	-- Population Minus Exclusions --		Total Population
		1-1-00	1-1-01	1-1-2001
SAN DIEGO				
CARLSBAD	7.64	77,545	83,469	83,469
CHULA VISTA	5.12	173,734	182,633	183,275
CORONADO	1.11	16,644	16,828	24,085
DEL MAR	1.20	4,402	4,455	4,455
EL CAJON	1.03	95,693	96,680	96,680
ENCINITAS	1.79	58,275	59,320	59,320
ESCONDIDO	1.56	134,919	137,023	137,023
IMPERIAL BEACH	1.43	27,192	27,580	27,580
LA MESA	0.72	54,232	54,623	55,539
LEMON GROVE	0.83	25,207	25,416	25,416
NATIONAL CITY	0.74	51,894	52,279	56,703
OCEANSIDE	1.77	162,533	165,415	165,415
POWAY	1.76	48,118	48,966	49,082
SAN DIEGO	1.44	1,189,190	1,206,307	1,250,714
SAN MARCOS	5.79	54,948	58,129	58,129
SANTEE	0.90	52,717	53,190	53,693
SOLANA BEACH	1.44	13,059	13,247	13,247
VISTA	1.15	90,966	92,015	92,015
UNINCORPORATED	1.77	401,757	408,882	447,755
COUNTY TOTAL	1.96	2,733,025	2,786,457	2,883,595

(\*) Exclusions include residents in state mental institutions, federal military installations, and state and federal correctional institutions.

R-295067

PA640380 PA6433-01  
RUN DATE 11/16/00

SAN DIEGO COUNTY ASSESSORS OFFICE  
NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)  
ASSESSMENT ROLL 2000

PAGE 256

6085-00 SAN DIEGO CITY

TAX RATE AREA	VALUE
08001	\$120,921,024
08005	\$332,000
08012	\$50,268,213
08015	\$80,000
08021	\$435,500
08028	\$80,000
08035	\$368,500
08048	\$80,000
08050	\$52,458,323
08070	\$853,294
08092	\$300,000
08100	\$4,455,500
08103	\$125,000
08114	\$2,016,250
08118	\$133,630,403
08119	\$62,986,925
08129	\$9,020,000
08139	\$1,850,000
08140	\$9,848,000
08141	\$4,730,001
08144	\$47,414,554
08149	\$294,000
08154	\$875,000
08166	\$95,000
08169	\$625,000
08170	\$1,742,000
08172	\$100,000
08179	\$10,000
08186	\$11,000,000
08193	\$2,020,000
08195	\$37,020,000
08200	\$9,885,000
08213	\$4,833,000
08215	\$31,542,500
08216	\$17,551,079
08217	\$4,625,000
08220	\$11,000
08223	\$27,590,675
08240	\$230,000
08241	\$3,131,500
08242	\$33,733,770
08243	\$230,000
08244	\$6,450,000
08247	\$155,500
08248	\$3,000
08249	\$4,500

R - 295067

Attachment 5-B

SAN DIEGO COUNTY ASSESSORS OFFICE  
NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)  
ASSESSMENT ROLL 2000

PA640380 PA6433-01  
RUN DATE 11/16/00

6085-00 SAN DIEGO CITY

TAX RATE AREA	VALUE
08255	\$729.004
08256	\$3,629,430
FUND TOTAL	\$700,369.445

R-295067

05/22/01 10:34  
05/22/2001 09:20 FAX 619 515 6721  
619 515 6721  
ASSESSORS OFFICE

NOTE: IF A TAX RATE (TRA) IS NOT LISTED, IT INDICATES THAT NO NEW NON-RESIDENTIAL CONSTRUCTION OCCURRED DURING THE TAX YEAR.



# COUNTY OF SAN DIEGO

GREGORY J. SMITH  
 ASSESSOR/RECORDER/COUNTY CLERK



**ASSESSOR'S OFFICE**  
 1600 PACIFIC HIGHWAY, RM 103  
 SAN DIEGO, CA 92101-2480  
 (619) 236-3771 Fax (619) 557-4056

**RECORDER/COUNTY CLERK'S OFFICE**  
 1600 PACIFIC HIGHWAY, RM 260  
 SAN DIEGO, CA 92101-2480  
 (619) 237-0502 FAX (619) 557-4155

## 1999 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		<u>PARCELS</u>	<u>UNITS</u>	<u>ASSESSED VALUES</u>
<b>RESIDENTIAL</b>	<b>TOTAL</b>	<b>305,373</b>	<b>444,168</b>	<b>53,121,440,208</b>
Time-share Condominiums		4,574	4,574	23,664,163
Mobilehomes		940	930	26,930,857
Vacant		5,893	46	553,279,203
Single Family		194,697	194,978	33,821,216,262
Duplex or 2 Houses		6,027	12,056	770,800,352
Multi 2 to 4 Houses		11,794	33,043	1,787,507,148
Multi 5 to 15 Units		5,391	42,266	1,626,964,037
Multi 16 to 60 Units		1,107	29,273	1,115,079,192
Multi 61 Units and Up		717	52,638	3,083,692,875
Condominium		73,633	74,013	10,276,111,071
Transitional		600	351	36,195,048
<b>COMMERCIAL</b>	<b>TOTAL</b>	<b>11,036</b>	<b>37,310</b>	<b>14,578,560,488</b>
Vacant		1,134	166	442,624,625
Store Building		5,784	3,406	7,091,230,201
Shopping Center		383	50	1,905,946,156
Hotel Motel		381	29,084	2,257,251,933
Service Station		326	12	155,612,345
Office Condominiums		295	32	38,508,042
Parking or Used Car Lot		882	416	430,628,922
Trailer Park		52	1,711	91,603,975
Auto Sales & Service Agency		124	126	120,019,223
General		1,675	2,307	2,045,135,066
<b>INDUSTRIAL</b>	<b>TOTAL</b>	<b>4,418</b>	<b>9,480</b>	<b>5,272,217,659</b>
Vacant		1,143	7	554,488,539
Factory		1,009	779	2,524,459,754
Warehousing		1,425	5,605	1,741,816,734
Bulk Storage		20	0	13,005,615
Extractive & Mining		47	1	49,322,669
Industrial Condominiums		268	26	84,249,387
General		506	3,062	304,874,961
<b>IRRIGATED FARM</b>	<b>TOTAL</b>	<b>127</b>	<b>82</b>	<b>33,615,734</b>
<b>RURAL LAND (Non-irrigated)</b>	<b>TOTAL</b>	<b>857</b>	<b>22</b>	<b>344,299,944</b>
<b>INSTITUTIONAL</b>	<b>TOTAL</b>	<b>940</b>	<b>2,886</b>	<b>1,875,258,964</b>
<b>RECREATIONAL</b>	<b>TOTAL</b>	<b>2,066</b>	<b>654</b>	<b>499,194,852</b>
<b>MISCELLANEOUS</b>	<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>36,297,790</b>
<b>GRAND TOTAL</b>		<b>324,828</b>	<b>494,602</b>	<b>75,760,885,639</b>

The above data is provided for your information and represents total assessed values of real property, prior to exemptions. If you have any questions, please contact Robert Frazier, Chief Deputy Assessor, at (619) 531-5507.

GREGORY J. SMITH  
 County Assessor

295067