



DEPARTMENT OF
FINANCE

ARNOLD SCHWARZENEGGER, GOVERNOR

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

May 3, 2004

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2004, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2004-05. 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 2004-05 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 Percent 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 Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 4, 2004.**

Please Note: City population estimates are controlled to independently calculated county population estimates. Due to county estimates revisions for 2001 through 2003 prior year city population estimates for local areas have also been revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

Sincerely,

DONNA ARDUIN
Director

By:

A handwritten signature in black ink, appearing to read "Michael C. Genest", is written over the "By:" line.

MICHAEL C. GENEST
Chief Deputy Director

Enclosure

May 1, 2004

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 change to be used in setting the 2004-2005 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2004-2005	3.28

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2004-2005 appropriation limit.

2004-2005:

Per Capita Change = 3.28 percent
Population Change = 1.52 percent

Per Capita converted to a ratio: $\frac{3.28 + 100}{100} = 1.0328$

Population converted to a ratio: $\frac{1.52 + 100}{100} = 1.0152$

Calculation of factor for FY 2004-2005: $1.0328 \times 1.0152 = 1.0485$

Enclosure II
 Annual Percent Change in Population Minus Exclusions (*)
 January 1, 2003 to January 1, 2004 and Total Population, January 1, 2004

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2003-2004	1-1-03	1-1-04	1-1-2004
SAN DIEGO				
CARLSBAD	2.44	90,778	92,995	92,995
CHULA VISTA	4.24	200,035	208,507	209,133
CORONADO	-0.02	16,673	16,669	26,459
DEL MAR	0.64	4,526	4,555	4,555
EL CAJON	0.52	97,142	97,643	97,643
ENCINITAS	1.93	61,399	62,586	62,586
ESCONDIDO	1.22	138,814	140,505	140,505
IMPERIAL BEACH	0.10	27,752	27,779	27,779
LA MESA	0.21	55,050	55,167	56,049
LEMON GROVE	0.36	25,500	25,592	25,592
NATIONAL CITY	0.27	52,786	52,931	57,047
OCEANSIDE	1.55	170,663	173,307	173,307
POWAY	1.11	49,983	50,540	50,632
SAN DIEGO	1.16	1,261,090	1,275,725	1,294,032
SAN MARCOS	5.60	63,851	67,426	67,426
SANTEE	0.33	53,344	53,519	54,022
SOLANA BEACH	0.26	13,396	13,431	13,431
VISTA	0.88	93,229	94,048	94,048
UNINCORPORATED	3.11	419,757	432,803	469,963
COUNTY TOTAL	1.73	2,895,768	2,945,728	3,017,204

(*) Exclusions include residents on federal military installations and group quarters residents in state mental institutions and state and federal correctional institutions.

**ASSESSED VALUATION ATTRIBUTABLE TO
NEW NON-RESIDENTIAL CONSTRUCTION**

$$\begin{aligned} \text{Valuation due to new non-residential construction}^{(1)} &= \frac{\text{New non-residential construction}}{\text{Change in assessed valuation}^{(2)}} \\ &= \frac{\$ 1,330,999,699}{\$10,399,266,284} \\ &= 0.1280 \\ &= 0.1280 * 100 \\ &= 12.80\% \end{aligned}$$

(1) As provided by the San Diego County Assessor's Office

(2) Assessed Valuation for 2003 = \$109,811,893,102, and
Assessed Valuation for 2002 = \$99,412,626,818.



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

2003 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		PARCELS	UNITS	ASSESSED VALUES
RESIDENTIAL	TOTAL	318,682	470,233	78,128,253,577
Time-share Condominiums		4,572	4,572	23,437,451
Mobilehomes		1,487	1,476	57,937,761
Vacant		5,822	40	933,766,222
Single Family		201,990	202,100	48,473,707,573
Duplex or 2 Houses		5,862	11,720	1,001,938,174
Multi 2 to 4 Houses		11,808	33,044	2,490,700,768
Multi 5 to 15 Units		5,277	41,446	2,241,792,754
Multi 16 to 60 Units		1,123	30,079	1,660,833,165
Multi 61 Units and Up		492	65,943	5,533,901,611
Condominium		79,242	79,437	15,653,969,377
Transitional		1,007	376	56,268,720
COMMERCIAL	TOTAL	11,156	46,819	20,818,964,070
Vacant		1,161	35	653,520,015
Store Building		5,807	4,835	10,647,263,327
Shopping Center		399	107	2,357,861,591
Hotel Motel		395	35,018	3,146,921,860
Service Station		321	62	200,499,742
Office Condominiums		313	132	53,739,458
Parking or Used Car Lot		901	389	668,697,601
Trailer Park		52	2,324	107,248,310
Auto Sales & Service Agency		123	151	186,508,229
General		1,684	3,766	2,796,703,937
INDUSTRIAL	TOTAL	4,367	13,377	7,316,349,974
Vacant		987	14	553,253,225
Factory		1,052	1,591	3,766,078,095
Warehousing		1,438	7,138	2,453,515,223
Bulk Storage		23	1,359	38,789,337
Extractive & Mining		45	5	47,424,475
Industrial Condominiums		292	107	145,689,318
General		530	3,163	311,600,301
IRRIGATED FARM	TOTAL	97	107	34,647,462
RURAL LAND (Non-irrigated)	TOTAL	669	17	251,706,105
INSTITUTIONAL	TOTAL	959	4,037	2,374,144,410
RECREATIONAL	TOTAL	2,823	1,728	868,477,483
MISCELLANEOUS	TOTAL	45	74	19,350,015
GRAND TOTAL		338,798	536,392	109,811,893,102

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 Craig Rustad, Chief Deputy, Valuation, at (619) 531-5475.

GREGORY J. SMITH
County Assessor



COUNTY OF SAN DIEGO

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2002 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		PARCELS	UNITS	ASSESSED VALUES
RESIDENTIAL	TOTAL	316,184	462,859	69,834,055,081
Time-share Condominiums		4,572	4,572	23,658,882
Mobilehomes		1,358	1,348	46,493,273
Vacant		6,801	26	775,956,660
Single Family		200,198	200,240	43,811,073,625
Duplex or 2 Houses		5,907	11,811	926,428,508
Multi 2 to 4 Houses		11,807	33,049	2,274,241,661
Multi 5 to 15 Units		5,332	41,936	2,086,072,354
Multi 16 to 60 Units		1,125	30,080	1,434,022,850
Multi 61 Units and Up		754	61,822	4,751,202,646
Condominium		77,365	77,595	13,644,725,901
Transitional		965	380	60,178,721
COMMERCIAL	TOTAL	11,170	44,201	19,409,068,761
Vacant		1,173	37	666,702,056
Store Building		5,814	4,248	9,847,770,495
Shopping Center		404	76	2,349,590,350
Hotel Motel		386	33,523	2,839,899,983
Service Station		320	41	188,819,541
Office Condominiums		306	75	44,801,575
Parking or Used Car Lot		911	362	599,092,937
Trailer Park		53	2,164	102,637,767
Auto Sales & Service Agency		122	146	145,535,914
General		1,681	3,529	2,624,218,143
INDUSTRIAL	TOTAL	4,396	11,828	6,748,398,896
Vacant		1,019	17	562,880,087
Factory		1,036	1,495	3,347,883,595
Warehousing		1,454	7,077	2,324,335,643
Bulk Storage		25	3	22,027,840
Extractive & Mining		48	5	56,018,743
Industrial Condominiums		283	85	131,100,582
General		531	3,146	304,152,406
IRRIGATED FARM	TOTAL	100	105	29,907,805
RURAL LAND (Non-irrigated)	TOTAL	720	21	270,721,294
INSTITUTIONAL	TOTAL	952	4,105	2,262,734,351
RECREATIONAL	TOTAL	2,622	1,479	747,198,563
MISCELLANEOUS	TOTAL	197	694	110,542,067
	GRAND TOTAL	336,341	525,292	99,412,626,818

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 Craig Rustad, Chief Deputy, Valuation, at (619) 531-5475.

GREGORY J. SMITH
County Assessor

SAN DIEGO COUNTY ASSESSORS OFFICE

PA640380 PA6433-01
 RUN DATE 10/15/03

NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)
 ASSESSMENT ROLL 2003

1001-00 COUNTY GENERAL

TAX RATE AREA	VALUE
59299	\$498,972
59336	\$3,397,000
59390	\$490,000
59424	\$90,000
59425	\$460,000
59430	\$209,900
59499	\$61,500
59539	\$5,350,000
63035	\$4,485,000
64105	\$1,380,000
64106	\$2,244,000
64113	\$16,089,000
65006	\$1,875,000
65007	\$505,000
65024	\$200,000
75003	\$51,000
75122	\$216,000
79025	\$4,800
82011	\$1,013,600
83024	\$682,756
83051	\$5,500
83072	\$94,700
83108	\$135,000
83171	\$145,800
83186	\$5,000
83201	\$25,000
83213	\$13,300
83403	\$330,000
87180	\$750,000
91012	\$70,000
91027	\$30,000
91056	\$5,000
94075	\$4,799,407
95000	\$30,000
96036	\$18,000
98000	\$225,000

FUND TOTAL \$1,330,999,699

Attachment 5B

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