(R-2012-353) 2329

RESOLUTION NUMBER R- 307243

DATE OF FINAL PASSAGE JAN 3 0 2012

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO, FORMING CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1 AND PROVIDING FOR THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE SPECIFIED EXPANSION, CONSTRUCTION, RECONSTRUCTION, REPLACEMENT, REHABILITATION, UPGRADE, EQUIPPING, AND RELATED EXPENDITURES OF THE SAN DIEGO CONVENTION CENTER.

WHEREAS, the City of San Diego (City) is a municipal corporation and charter city duly organized and existing under a charter pursuant to which the City has the right and power to make and to enforce all laws and regulations with respect to municipal affairs and certain other matters in accordance with and as more particularly provided in article XI, sections 3, 5, and 7 of the of the California Constitution and the Charter of the City; and

WHEREAS, San Diego Municipal Code Chapter 6, Article 1, Division 27 (Division) incorporates many provisions of the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following of the California Government Code – the Act) and provides that the City is authorized to form a convention center facilities district to finance any building, improvement to real property, equipment or personal property (in each case having an expected useful life of five years or longer) that is publicly-owned and comprises any portion of the existing San Diego Convention Center and any expansion, construction, reconstruction, rehabilitation, replacement or upgrade thereto (Facilities); and

WHEREAS, the City Council of the City (City Council) duly adopted its Resolution

No. 307193 (Resolution of Intention) on December 6, 2011 wherein the City Council declared its

intention to and proposed to establish a convention center facilities district within the territory of the City under the authority of the Division to finance the Facilities and related expenditures; and

WHEREAS, the City Council, by its Resolution of Intention approved, among other things, a boundary map for the Convention Center Facilities District (Boundary Map); and

WHEREAS, pursuant to the Resolution of Intention, the Boundary Map was recorded on December 19, 2011, in the Book of Maps of Assessment and Community Facilities Districts maintained by the County Recorder of the County of San Diego in Book 43 at Page 71, as Instrument Number 2011-0681154; and

WHEREAS, a reduced copy of the Boundary Map was attached to the Resolution of Intention as Exhibit A thereto and is incorporated herein by this reference; and

WHEREAS, the Resolution of Intention fixed a time and place for a public protest hearing (Public Hearing) to be held by the City Council to consider the establishment of the Convention Center Facilities District; the authorization of a special tax to be levied and collected within the Convention Center Facilities District (Special Tax); the proposed rate, method of apportionment and manner of collection of the Special Tax; the facilities proposed to be authorized to be paid for with the proceeds of the Special Tax collections and other revenues; the establishment of an appropriations limit for the Convention Center Facilities District; and all other matters set forth in the Resolution of Intention; and

WHEREAS, the Chief Financial Officer of the City, through the offices of Willdan Financial Services, special tax consultant to the City, has submitted a report (Hearing Report) to the City Council containing a brief description of the facilities by type that in her opinion will be required to adequately meet the needs of the City with respect to the Convention Center, together with estimates of the cost of financing the construction and equipping of the facilities, and an

estimate of the incidental expenses related thereto, and certain other matters, in accordance with the Resolution of Intention; and

WHEREAS, the City Council has received the Hearing Report, and it is made a part of the record of the Public Hearing; and

WHEREAS, pursuant to the Resolution of Intention, the Public Hearing was set by the City Council for Tuesday, the 24th day of January, 2012, at the hour of 2:00 p.m., or as soon thereafter as the City Council might reach the matter, in the City Council Chambers in the San Diego City Administration Building, 12th floor, 202 "C" Street, San Diego, California; and

WHEREAS, at the time and place specified, the City Council conducted the Public Hearing, all persons interested, including, but not limited to, all taxpayers, property owners, and operators of hotels within the Convention Center Facilities District, were given an opportunity to appear and to be heard, and the testimony of all such persons for or against the establishment of the Convention Center Facilities District, the levy of the Special Tax, the extent of the Convention Center Facilities District, the financing of any of the proposed facilities, the establishment of the appropriations limit, and any other matters set forth in the Resolution of Intention, was heard and considered; and

WHEREAS, all owners of land within the boundaries of the proposed Convention Center Facilities District (and where hotels are located on land owned by public agencies, the holders of the leasehold interests) that would not be exempt from the proposed levy of Special Tax, were allowed to submit written protests to any aspect of the proposals contained in the Resolution of Intention, and permitted to withdraw their protests prior to the close of the Public Hearing; and

WHEREAS, there are on file with the City Clerk a proof of publication of the Notice of Public Hearing in the San Diego Dailly Transcript, and a Certificate of Mailing of Notice of

Public Hearing showing mailed notice to each owner of hotel property within the Convention

Center Facilities District (except in cases where the land is owned by a public agency in which

case the mailing was to the lessee of the public agency) and each hotel operator within the

Convention Center Facilities District; and

WHEREAS, the City Council is fully advised in this matter; NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of San Diego, as follows:

- 1. That this Resolution is adopted pursuant to the provisions of the Division and other applicable laws.
- 2. That the City Council hereby specifically finds and declares that the actions authorized hereby constitute and are with respect to municipal affairs of the City and that the statements, findings, and determinations of the City Council set forth above are true and correct.
- 3. That except to the extent inconsistent with this Resolution, the Resolution of Intention is reaffirmed, and its provisions and findings are, to that same extent, incorporated herein by this reference.
- 4. That the City Council accepts the proof of publication of the Notice of Public Hearing, the Certificate of Mailing the Notice of Public Hearing, and finds, based thereon, that proper notice of the Public Hearing has been given in accordance with the Division, the California Government Code, and the State and Federal Constitutions, and that the Public Hearing was conducted with proper and legal notice in all respects.
- 5. That the City Council finds and determines that at the close of the Public Hearing, the written protests to the establishment of the Convention Center Facilities District, or to the levy of the Special Tax, or to the extent of the Convention Center Facilities District, or to the construction or equipping of any of the Facilities, as described and defined in the Resolution of

Intention, or to the establishment of the appropriations limit for the Convention Center Facilities District, or to any other matters contained in the Resolution of Intention, submitted by Landowners (as defined in section 61.2705 of the Division) of property not exempt from the Special Tax and weighted in accordance with section 61.2709 of the Division, did not constitute a majority protest under the Division. Thus, the City Council finds that it is not precluded, by the Division, from proceeding further in this matter. The City Council hereby further orders and determines that all protests to the establishment of the Convention Center Facilities District, or the levy of the Special Tax proposed to be levied therein, or the extent of the Convention Center Facilities District, or the establishment of the appropriations limit for the Convention Center Facilities District, have been considered and are hereby overruled.

Center Facilities District are those shown on Exhibit B to the Resolution of Intention, which by this reference is incorporated herein and made a part of this Resolution. The City Council finds that the Facilities do not in any way exceed the description of the authorized facilities proposed in the Resolution of Intention. All of the Facilities have an estimated useful life of five years or longer, and are facilities that the City or other public agencies are authorized by law to construct, own or operate or to which they may contribute revenue. This authorization to finance the construction and equipping of the Facilities includes incidental expenses for the Facilities comprising the costs of planning and designing the Facilities, together with the costs of environmental evaluations thereof, and all costs associated with the creation of the Convention Center Facilities District, the issuance of debt (as defined in the Act, Debt), the determination of the amount of any Special Taxes or the collection of any Special Taxes and costs otherwise

incurred in order to carry out the authorized purposes of the Convention Center Facilities

District, together with any other expenses incidental to the construction and equipping of the

Facilities. A representative list of incidental expenses proposed to be incurred is set forth in

Exhibit C to the Resolution of Intention, which by this reference is incorporated herein and made a part of this Resolution.

- 7. That the rate and method of apportionment of the Special Tax (Final RMA), including the maximum annual Special Tax, for the Convention Center Facilities District is set forth in Exhibit D-1 hereto and by this reference is incorporated herein and made a part of this Resolution. The Final RMA provides sufficient detail to allow each landowner within the Convention Center Facilities District to estimate the maximum amount that such person will have to pay. The Special Tax obligation may not be prepaid. The City Council hereby determines and orders that the Special Tax will not be apportioned in any tax year on any portion of property in residential use in that tax year, with the understanding that transient occupancy of hotel rooms is not residential use.
- 8. That if the election referred to below results in the approval of the ballot measure described herein, then upon recordation of a Notice of Special Tax Lien pursuant to the California Streets and Highways Code section 3114.5, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the Convention Center Facilities District. The lien shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with California Government Code section 53330.5 (all as provided under California Streets and Highways Code section 3115.5(c)),

or until four years after the due date of the last installment of principal on any Debt (as defined in the Act) secured at least in part by the special tax authorized hereunder, as provided in Section 53356.1(a) of the Act, whichever is later.

- 9. That except where funds are otherwise available, the Special Tax, subject to the limits described in the Final RMA, but otherwise in an amount sufficient to pay for the construction and equipping of the Facilities, the making of lease payments for Facilities (whether in conjunction with the issuance of certificates of participation or not), the payment of interest on and principal of debt that is supported by the special taxes combined with other revenues to be issued to finance the construction and equipping of the Facilities, and including the repayment of funds advanced by the City for the Convention Center Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) for advances of funds or for the reimbursement for the lesser of the value or cost of work in-kind provided by any person or entity for the Convention Center Facilities District, and to pay for the authorized administrative costs of the Convention Center Facilities District, will be levied on a continuing basis within the boundaries of the Convention Center Facilities District.
- 10. That the Special Tax will be collected monthly through the same mechanism by which the City currently collects its Transient Occupancy Tax from hotel properties; however, the City Council reserves the right to utilize any other lawful means of billing, collecting, and enforcing the special tax, including billing on the secured property tax roll, supplemental billing, and, when lawfully available, judicial foreclosure of the special tax lien.

- 11. That pursuant to Section 53340.1 of the Act, but subject to the limits described in the Final RMA, the Special Tax shall be levied on privately held leasehold interests in property owned by a public agency (which property is otherwise exempt from the Special Tax), to be payable by the owner of the leasehold or possessory interests in such property.
- 12. That pursuant to Section 53325.7 of the Act, and subject to the voter approval requirement contained in that Section, the fiscal year 2012-2013 appropriations limit, as defined by subdivision (h) of Section 8 of Article XIIIB of the California Constitution, for the Convention Center Facilities District, and subject to adjustment as provided therein, is established as specified in the Resolution of Intention.
- 13. That the City Council will submit the authorizations of this Resolution to the qualified electors of the Convention Center Facilities District in a special mailed-ballot election pursuant to section 61.2710 of the Division.
- 14. That the collection of the Special Tax will be administered by the City Treasurer, City of San Diego, (619) 236-6112, who will also be responsible for estimating future Special Tax levies pursuant to Section 53340.2 of the Act.
- approved by the City Council with respect to the establishment of the Convention Center Facilities District, up to and including the adoption of this Resolution and the other Resolutions adopted this date in connection with the Convention Center Facilities District, are valid and in conformity with the requirements of the Division, and this determination is final and conclusive for all purposes and is binding upon all persons. Accordingly, the City Council finds, determines, and orders that the Convention Center Facilities District is hereby established with

all of the authorities described and set forth in this Resolution, the exercise of which is subject only to the approval of the qualified electors of the Convention Center Facilities District.

APPROVED: JAN I. GOLDSMITH, City Attorney

By

Brant C. Will

Deputy City Attorney

BCW:jab 1/9/2012

Or.Dept: Debt Mgmt.

Exhibits

Doc. No.: 300255

I hereby certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of 'JAN 24 2012.

ELIZABETH S. MALAND
City Clerk

By Deputy City Clerk

Deputy City Clerk

JERRY SANDERS, Mayor

Vetoed:

(date)

JERRY SANDERS, Mayor

FINAL RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

CITY OF SAN DIEGO

CONVENTION CENTER FACILITIES DISTRICT NO. 2012-1

The Special Tax authorized by Convention Center Facilities District No. 2012-1 ("CCFD No. 2012-1") of the City of San Diego (the "City") shall be levied on all Taxable Property within CCFD No. 2012-1 and collected as provided herein commencing in Fiscal Year 2012-2013 in an amount determined by the City Council through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property within CCFD No. 2012-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

- "Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.
- "Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.
- "CCFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes for CCFD No. 2012-1.
- "City" means the City of San Diego.
- "City Council" means the City Council of the City.
- "City Treasurer" means the treasurer of the City.
- "County" means the County of San Diego.
- "Debt" means any loans or other financial obligation (as defined in Section 53317 (d) of the Act).
- "Division" means Division 27 of Article 1 of Chapter 6 of the San Diego Municipal Code, as amended.
- "Exempt Property" means all Assessor's Parcels within CCFD No. 2012-1 which are exempt from the Special Taxes pursuant to Section E herein.
- "Facilities" has the meaning given to that term in the resolution of which this Rate and Method of Apportionment of Special Tax is a part.
- "Fiscal Year" means the period commencing on July 1 of any year and ending the following June 30.

"Hotel Property" means an Assessor's Parcel of Taxable Property which consists of one or more buildings or structures situated in the City that has, on file with the City Treasurer, a transient occupancy registration certificate (including, but not limited to, any hotel, inn, motel, studio hotel, bed and breakfast inn, condominium hotel, or other similar structure or portion thereof) situated in the city with at least 30 Transient Units. In determining the number of Transient Units for a specific Hotel Property, all Transient Units located on each Assessor's Parcel associated with such Hotel Property shall be included in the sum of total Transient Units. For purposes of this definition, Hotel Property does not include any University Dormitory, Timeshare, or Assessor's Parcels that are exempted in accordance with Section §61.2706(I) of the Division.

"Landowner" means the property owner of Hotel Property as defined in §61.2705 of the Division.

"Occupancy" means the use or possession, or right to the use or possession of any Transient Unit, or portion thereof as defined in §61.2705 of the Division.

"Operator" means the Person who is proprietor of the Hotel Property as defined in §61.2705 of the Division

"Rent" means the total consideration charged to a Transient for the Occupancy of any Transient Unit(s) as defined in §61.2705 of the Division.

"Special Tax" means the special tax determined in accordance with Section C herein which is authorized by CCFD No. 2012-1 to be levied by the City Council on Taxable Property pursuant to the Division to fund the Facilities.

"Taxable Property" means all Assessor's Parcels that are not exempt from the Special Tax pursuant to law or the Rate and Method of Apportionment of Special Tax.

"Timeshare" means any dwelling unit that is fractionally owned, based on the percentage of time the owner(s) may use the dwelling unit each year. As of the date of this Rate and Method of Apportionment of Special Tax, a "Timeshare" includes an Assessor's Parcel with a County land use designation of 07.

"Transient" means a person who exercises Occupancy as defined in Section §61.2705 of the Division.

"Transient Unit" means a room within Hotel Property available for Occupancy by a Transient through the payment of Rent.

"University Dormitory" means any dwelling unit that primarily serves as student housing for a university or college.

"Zone" means one of the three mutually exclusive geographic areas defined below.

- "Zone 1" means all Assessor's Parcels within the City that are not within Zone 2 or Zone 3.
- "Zone 2" means all Assessor's Parcels within CCFD No. 2012-1 designated as zone 2 by reference to Exhibit "A", attached hereto.
- "Zone 3" means all Assessor's Parcels within CCFD No. 2012-1 designated as zone 3 by reference to Exhibit "A", attached hereto.

B. CLASSIFICATIONS OF ASSESSOR'S PARCELS

Each Fiscal Year using the definitions above, all Taxable Property within CCFD No. 2012-1 shall be classified as either Hotel Property or Exempt Property and all Hotel Property shall be classified within Zone 1, Zone 2, or Zone 3. Commencing with Fiscal Year 2012-2013 and for each subsequent Fiscal Year, all Hotel Property shall be subject to Special Taxes pursuant to Sections C and D below.

C. SPECIAL TAX

Zone 1

Commencing in Fiscal Year 2012-2013, each Assessor's Parcel classified as Hotel Property within Zone 1 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor's Parcel classified as Hotel Property within Zone 1 shall not exceed one percent (1%) of all Rent charged.

Zone 2

Commencing in Fiscal Year 2012-2013, each Assessor's Parcel classified as Hotel Property within Zone 2 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor's Parcel classified as Hotel Property within Zone 2 shall not exceed two percent (2%) of all Rent charged.

Zone 3

Commencing in Fiscal Year 2012-2013, each Assessor's Parcel classified as Hotel Property within Zone 3 of CCFD No. 2012-1 shall be subject to a Special Tax. The Special Tax for each Assessor's Parcel classified as Hotel Property within Zone 3 shall not exceed three percent (3%) of all Rent charged.

In the event the City Council levies the Special Tax at less than the maximum rate, the amount levied in each Zone shall be the same percentage of the maximum rate for such Zone.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2012-2013, the City Council may levy Special Taxes on each Assessor's Parcel classified as Hotel Property up to the rates specified in Section C. Special Taxes associated with Rent that is charged for Occupancy by Transients shall be considered levied at the same time the Transient ceases Occupancy of the Transient Unit(s). The Special Taxes are payable as described in Section F below.

E. EXEMPTIONS

No Special Tax shall be levied on any Assessor's Parcel used primarily for residential purposes or Assessor's Parcel not classified as Hotel Property.

F. MANNER OF COLLECTION

The Special Tax shall be collected monthly by the City in accordance with §61.2713 of the Division.

G. FAILURE TO SUBMIT SPECIAL TAX

If any Landowner, or Operator on behalf of Landowner, fails or refuses to pay the Special Tax levied, the City Treasurer shall proceed in such manner as deemed best to obtain facts and information on which to base her estimate of the Special Tax. As soon as the City Treasurer shall acquire such facts and information upon which to base the Special Tax for such Hotel Property, the City Treasurer shall proceed to determine the amount of such Special Tax due plus any penalties and interest, as described below. In the case that such determination is made, the City Treasurer shall give a Determination of Special Tax Due by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the Landowner and to the Operator (if different from the Landowner) at their last known addresses. Such Landowner or Operator may file an appeal as provided in Section I herein.

The Special Tax on any Hotel Property which is not paid within the time required shall be subject to the same penalties applicable to the Transient Occupancy Tax (TOT) as defined in Chapter 3, Article 5 of the San Diego Municipal Code. For any Special Taxes and penalties that remain outstanding as of July 1 of each Fiscal Year, the City Treasurer may direct the CCFD Administrator to submit any of the delinquent Special Taxes and penalties to the County for inclusion on the property tax bill for such Assessor's Parcel(s) in accordance with §61.2714 of the Division.

H. SPECIAL TAX AUDIT

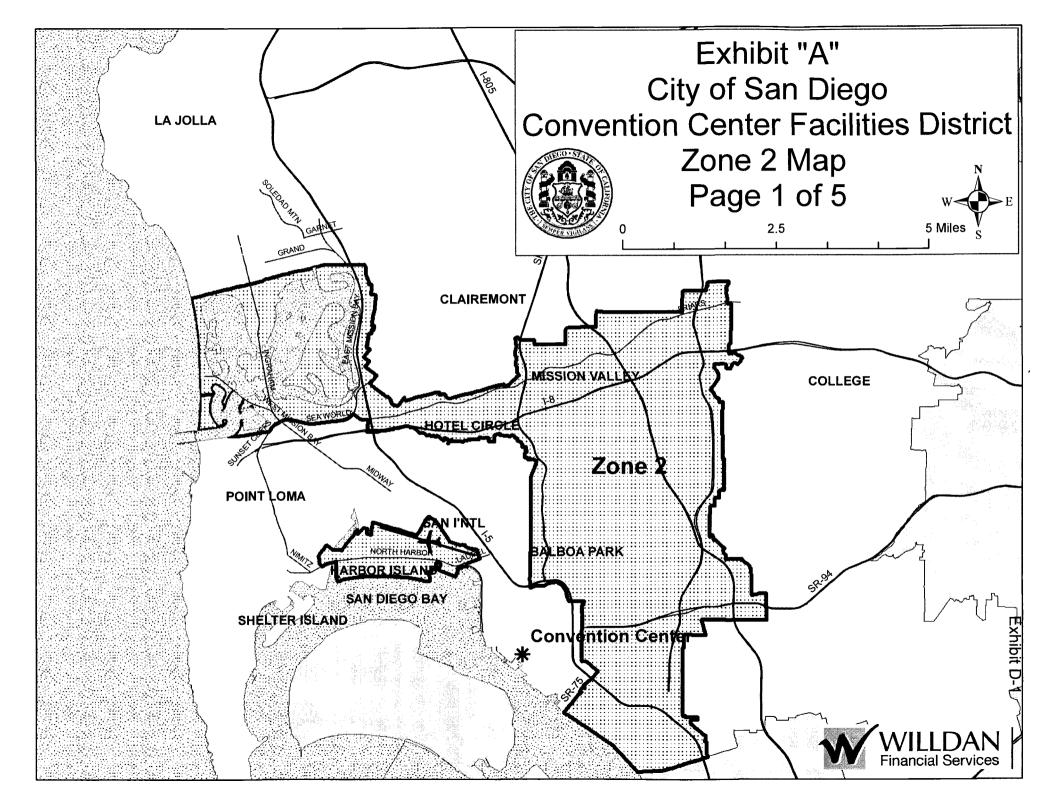
It shall be the duty of the Landowner, or Operator on behalf of the Landowner, for each Assessor's Parcel classified as Hotel Property that is subject to the Special Tax to keep and preserve, for a period of three years, all records as may be deemed necessary by the City Treasurer (and that will, at a minimum, include a record of all Rents collected) to determine the Special Taxes levied upon such Hotel Property by the City Council. The City Treasurer shall have the right to inspect such records at all reasonable times.

I. APPEALS

A Landowner or Operator may, within twenty-one (21) calendar days after the serving or mailing of a Determination of Special Tax Due as described herein, make a written request to the City Treasurer for an administrative hearing on the amount levied. The administrative hearing procedure used to determine the amount of TOT due, as defined in Chapter 3, Article 5 of the San Diego Municipal Code, shall apply here.

J. TERM OF SPECIAL TAX

The authority of the City Council to levy the Special Tax on all Assessor's Parcels classified as Hotel Property within CCFD No. 2012-1 in accordance with Section D shall extend only through the final maturity date of the Debt. However, any delinquent Special Taxes that remain after the final maturity date of the Debt may continue to be collected in accordance with Sections F and G.



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All Assessor's Parcels listed below are within Zone 2:

424-460-05	432-283-27	437-020-10	444-020-18	444-720-36	534-120-07	541-611-29	677-360-01
424-460-05	432-283-28	437-020-10	444-020-22	444-720-37	534-120-10	541-611-30	677-360-07
425-512-17	432-283-29	437-220-07	444-020-23	444-720-38	534-120-14	541-611-37	677-360-09
425-512-17	432-283-30	437-220-08	444-020-29	444-720-42	534-120-15	541-611-38	677-360-11
425-512-59	432-283-31	437-220-12	444-020-32	444-720-43	534-120-16	541-611-39	677-360-13
425-512-60	432-283-32	437-250-03	444-060-05	444-720-45	534-120-17	550-780-01	677-360-16
425-512-61	432-283-33	437-250-12	444-060-10	450-790-02	534-120-18	550-780-02	677-360-18
425-781-03	432-291-24	437-250-21	444-060-11	450-790-03	534-120-19	550-780-03	760-102-12
425-781-04	432-291-25	437-250-22	444-060-14	450-790-07	534-120-21	550-780-04	760-212-02
425-781-05	432-291-26	437-250-23	444-060-17	450-790-08	534-120-23	550-780-05	760-212-03
425-781-06	432-291-27	437-250-24	444-060-18	450-790-09	534-120-24	550-780-06	760-212-04
425-781-07	432-291-28	437-250-27	444-060-19	450-790-12	534-120-26	550-780-07	760-212-05
425-781-24	432-291-29	437-250-28	444-110-05	450-790-13	534-120-27	550-780-08	760-212-06
430-030-26	432-291-30	437-250-29	444-110-10	450-790-15	535-640-11	550-780-09	760-212-07
430-030-29	432-291-31	437-612-18	444-110-17	450-790-20	535-640-16	550-780-10	760-212-08
430-030-55	432-291-32	437-612-19	444-110-18	450-790-22	538-660-43	550-780-11	760-212-09
430-030-56	432-291-33	440-011-01	444-110-19	450-790-29	538-660-44	550-780-12	760-212-10
430-680-01	432-291-34	440-011-02	444-110-21	450-790-30	538-660-47	550-780-13	760-212-11
430-680-02	432-540-40	440-011-05	444-110-22	450-790-31	538-670-07	550-780-14	760-212-13
430-680-03	434-020-13	440-011-06	444-110-23	450-790-32	538-670-12	550-780-15	760-212-14
430-680-04	434-020-29	440-011-07	444-710-13	450-790-33	538-670-23	550-780-16	760-212-15
430-680-09	434-020-30	440-011-08	444-710-14	450-812-85	538-670-30	550-780-17	760-212-16
430-680-11	434-020-31	440-011-09	444-710-15	476-460-20	538-670-32	550-780-18	760-212-19
432-253-14	434-020-37	440-011-16	444-710-16	476-460-21	538-670-34	550-780-19	760-212-21
432-253-15	434-020-38	440-170-09	444-710-17	476-460-22	538-672-04	550-780-20	760-212-23
432-253-16	434-020-39	440-170-10	444-710-18	476-460-24	541-611-01	550-780-21	760-212-26
432-253-17	434-020-51	440-170-11	444-710-19	476-460-27	541-611-02	550-780-22	760-212-27
432-253-18	436-030-19	440-170-12	444-710-20	476-460-28	541-611-03	550-780-23	760-212-30
432-253-19	436-030-24	440-170-13	444-710-21	476-460-29	541-611-08	550-780-24	760-212-31
432-253-20	436-040-09	440-170-14	444-710-22	476-460-30	541-611-09	550-780-25	760-212-32
432-253-21	436-040-12	440-170-17	444-710-23	476-460-31	541-611-10	550-780-26	760-212-33
432-253-22	436-310-54	440-170-18	444-720-10	476-460-32	541-611-11	550-780-27	760-212-34
432-253-23	436-423-02	440-170-19	444-720-11	476-460-33	541-611-12	550-780-28	760-212-35
432-283-20	436-423-03	442-720-05	444-720-28	476-460-34	541-611-13	550-780-29	760-212-36
432-283-21	436-423-04	442-720-09	444-720-29	476-460-35	541-611-14	550-780-39	760-212-40
432-283-22	436-423-05	443-051-04	444-720-30	476-460-36	541-611-15	550-780-40	760-212-41
432-283-23	436-460-04	443-051-41	444-720-31	476-460-37	541-611-16	551-530-01	
432-283-24	436-460-08	443-051-42	444-720-32	476-460-38	541-611-18	551-530-02	
432-283-25	436-460-12	444-020-12	444-720-34	476-460-39	541-611-25	551-530-03	
432-283-26	436-460-13	444-020-17	444-720-35	476-460-40	541-611-26	551-530-04	

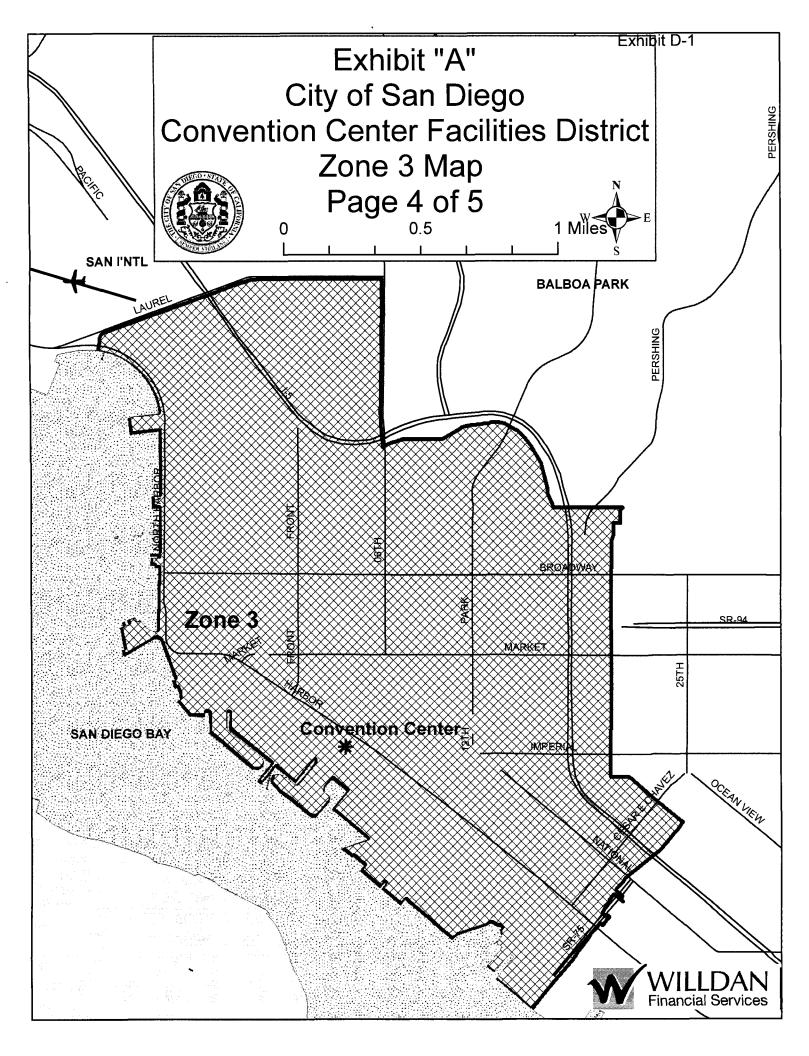


Exhibit D-1

Zone 3
All Assessor's Parcels within the following Assessor Books and Pages are within Zone 3:

533	3-021	533-133	533-204	533-301	533-373	533-444	533-568	534-054	534-251	535-043	535-106	535-163	535-392	535-622	760-016
533	3-022	533-151	533-205	533-302	533-374	533-451	533-569	534-055	534-252	535-052	535-111	535-164	535-393	535-623	760-017
533	3-031	533-152	533-206	533-303	533-381	533-452	533-573	534-061	534-254	535-053	535-112	535-165	535-394	535-624	760-018
533	3-032	533-153	533-211	533-311	533-382	533-453	533-574	534-063	534-321	535-054	535-113	535-166	535-395	535-625	760-020
533	3-033	533-154	533-212	533-312	533-383	533-454	533-575	534-064	534-322	535-055	535-114	535-171	535-396	535-630	760-021
533	3-034	533-155	533-213	533-313	533-384	533-471	533-576	534-065	534-323	535-056	535-115	535-172	535 -4 01	535-700	
533	3-061	533-156	533-214	533-321	533-391	533-472	533-581	534-066	534-324	535-061	535-116	535-173	535-402	538-010	
533	3-062	533-161	533-221	533-322	533-392	533-474	533-582	534-071	534-325	535-064	535-121	535-180	535-403	538-030	
533	3-063	533-162	533-222	533-324	533-393	533-481	533-583	534-073	534-326	535-065	535-122	535-190	535-404	538-040	
533	3-064	533-163	533-224	533-325	533-394	533-482	533-590	534-074	534-331	535-066	535-123	535-200	535-405	538-050	
533	3-065	533-164	533-231	533-326	533-395	533-483	533-610	534-094	534-332	535-071	535-124	535-211	535-406	538-060	
533	3-066	533-171	533-232	533-327	533-401	533-484	533-630	534-096	534-333	535-072	535-125	535-214	535-412	538-080	
533	3-074	533-172	533-233	533-331	533-402	533-485	534-011	534-181	534-334	535-073	535-126	535-341	535-413	538-090	
533	3-075	533-173	533-241	533-332	533-403	533-486	534-012	534-182	534-335	535-074	535-131	535-342	535-414	538-100	
533	3-083	533-174	533-242	533-333	533-404	533-514	534-013	534-183	534-336	535-075	535-132	535-343	535 -4 16	538-110	
533	3-084	533-175	533-243	533-334	533-411	533-515	534-014	534-184	534-341	535-076	535-133	535-344	53 5-4 21	538-210	
533	3-093	533-176	533-244	533-341	533-412	533-516	534-021	534-185	534-342	535-081	535-134	535-345	535-424	538-220	
533	3-094	533-181	533-251	533-342	533-413	533-517	534-022	534-186	534-344	535-082	535-135	535-346	535-431	538-230	
533	3-104	533-182	533-252	533-343	533-414	533-521	534-023	534-191	534-345	535-083	535-136	535-347	535-434	538-240	
533	3-105	533-183	533-253	533-344	533-421	533-522	534-024	534-192	534-346	535-084	535-141	535-351	535-550	538-250	
533	3-106	533-184	533-271	533-351	533-422	533-523	534-031	534-193	534-351	535-085	535-142	535-352	535-563	538-260	
533	3-111	533-185	533-272	533-352	533-423	533-524	534-032	534-194	534-352	535-086	535-143	· 535-356	535-570	538-270	
533	3-112	533-186	533-281	533-353	533-424	533-525	534-033	534-195	534-353	535-092	535-144	535-362	535-601	538-290	
533	3-113	533-191	533-282	533-354	533-425	533-526	534-034	534-196	534-354	535-093	535-145	535-371	535-602	538-440	
533	3-114	533-192	533-283	533-361	533-426	533-531	534-041	534-203	534-360	535-094	535-146	535-372	535-603	538-470	
533	3-121	533-193	533-284	533-362	533-433	533-532	534-042	534-205	534-371	535-095	535-151	535-373	535-612	538 -4 80	
533	3-122	533-194	533-291	533-363	533-434	533-534	534-043	534-206	534-372	535-096	535-152	535-374	535-613	538-840	
533	3-123	533-195	533-292	533-364	533-435	533-538	534-044	534-210	534-373	535-101	535-153	535-375	535-614	760-007	
533	3-124	533-196	533-293	533-365	533-436	533-544	534-045	534-222	534-374	535-102	535-154	535-376	535-615	760-011	
533	3-125	533-201	533-294	533-366	533-441	533-561	534-051	534-223	534-440	535-103	535-155	535-383	535-616	760-012	
533	3-131	533-202	533-295	533-371	533-442	533-566	534-052	534-224	535-041	535-104	535-156	535-384	535-617	760-013	
533	3-132	533-203	533-296	533-372	533-443	533-567	534-053	534-225	535-042	535-105	535-162	535-386	535-621	760-015	

All Assessor's Parcels listed below are within Zone 3:

	E00 000 40		504 050 00	504.050.40	505 040 05	EDE 040 40	E00 E44 04	F00 F44 00	E00 000 00	E20 070 27	E20 670 26	700 001 05	760 171 06
533-223-03	533-223-13	534-253-03	534-253-08	534-253-13	535-640-05	535-640-10	538-511-01	538-511-06	538-660-22	330-070-27	030-070-30	700-001-03	700-171-00
533-223-06	533-223-14	534-253-04	534-253-09	535-640-01	535-640-06	535-640-13	538-511-02	538-511-07	538-660-41	538-670-28	538-672-05	760-001-10	
533-223-07	534-120-28	534-253-05	534-253-10	535-640-02	535-640-07	535-640-14	538-511-03	538-511-08	538-660-42	538-670-31	760-001-02	760-001-15	
533-223-08	534-253-01	534-253-06	534-253-11	535-640-03	535-640-08	535-640-15	538-511-04	538-511-09	538-660-45	538-670-33	760-001-03	760-001-16	
533-223-12	534-253-02	534-253-07	534-253-12	535-640-04	535-640-09	535-640-17	538-511-05	538-660-06	538-660-46	538-670-35	760-001-04	760-171-05	