THE DOWNTOWN CHULA VISTA COMMUNITY BENEFIT DISTRICT MANAGEMENT DISTRICT PLAN

Final Plan -
August 11, 2026

Prepared pursuant to the City of Chula Vista's Community Benefit Ordinance, Chapter 5.40 added to Title 5 of the Chula Vista Municipal Code.

Prepared for:

The Greater Third Avenue Improvement Association
Property Owners in Downtown Chula Vista
City of Chula Vista

Prepared by:

New City America, Inc.
The Downtown Chula Vista
Community Benefit District Steering Committee

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Section 1
Management District Plan Summary

The name of this Community Benefit District ("CBD") is the Downtown Chula Vista Community Benefit District ("Downtown Chula Vista CBD" or the "District"). The District is being formed under the City of Chula Vista's Community Benefit Ordinance, Chapter 5.14 added to Title 5 of the Chula Vista Municipal Code.

The levy of assessments on real property within the proposed District will confer special benefit to assessed parcels through physical and maintenance improvements to individual properties. Such improvements are intended to attract new customers, tenants, and increase business sales resulting in stabilized rents on property owners throughout Downtown Chula Vista. These benefits do not accrue to the public at large, and as such, are special and not general in nature. The assessments will fund maintenance, special events and activities, revitalizing the Downtown Chula Vista District and creating jobs, attracting, and retaining businesses, and reducing crime, in a manner that benefits the assessed parcels in a unique and distinct manner.

Downtown Chula Vista CBD Steering Committee

For the past three decades, Downtown Chula Vista stakeholders have worked to improve and enhance their experience and overall ambiance of working, visiting, shopping, and residing in the Downtown Chula Vista District.

The current PBID Board of Directors, the Greater Third Avenue Improvement Association, approved the Downtown CBD renewal plan at its January 2026 Board of Directors meeting. Once that was done, staff was authorized to write the new Management District Plan under a newly adopted Charter City enabling ordinance, work with the Assessment Engineer for the required engineer's report, submit to the City of Chula Vista's City Attorney's office to ensure compliance with the state constitution, initiate a petition drive to gauge support for the new management plan and work with the City on the majority protest proceeding to approve the renewed district. All of this will be completed by July 2026. During this renewal process, the Board of Directors and its staff shall hold public meetings with property owners as well as one on one discussions to be held to explain the purpose of the District renewal and expansion.

How can a new Downtown Chula Vista CBD benefit property owners?

In summary, a Downtown Chula Vista CBD is a *Special Benefits Assessment District* whereby property owners vote, through a majority protest proceeding, to supplement their property tax bills to pay for and control the assessments they generate through the new CBD. ***The CBD will not replace current City services, but it can fund solutions to supplement City services that specially benefit assessed parcels including:***

- Safety, petty criminal, and homeless/vacancy problems to enhance profitable use of assessed parcels
- Sidewalk cleanliness, driving more customers to travel to and access assessed parcels

- Install/improve decorative amenities such as street furniture, fixtures, equipment, and lighting to attract more customers and tenants to assessed parcels
- Promote and enhance the brand image of Downtown Chula Vista
- Manage events in and around the district, particularly on Third Avenue and soon at Memorial Plaza, in order to drive business to assessed parcels
- Create a strong social media presence and facilitate public relations for Downtown Chula Vista businesses.
- Promote public space development and placemaking, especially as it relates to the creation of the new Memorial Plaza.

MOST IMPORTANTLY, THESE PROPERTY ASSESSMENT FUNDS WILL NOT REPLACE EXISTING CITY SERVICES IN DOWNTOWN CHULA VISTA AND WILL BE MANAGED BY THE PROPERTY AND BUSINESS OWNERS THROUGH THEIR NON-PROFIT OWNERS' ASSOCIATION – THE GREATER THIRD AVENUE IMPROVEMENT ASSOCIATION, dba: Downtown Chula Vista Association.

The proposed Downtown Chula Vista Community Benefit District will fund special benefit services, over and above, what the City of Chula Vista is currently providing. Special benefits are benefits that are unique and distinct to the assessed parcel and are different from how the general public may benefit. Those *categories of special benefit services* include the following:

All services listed below are special benefits and supplemental to current City services.

Year 1 – PROPOSED BUDGET (ASSESSMENT REVENUES/SPECIAL BENEFIT COSTS)

<u>CIVIL SIDEWALKS - $416,000 60%</u>

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

- Regular sidewalk and gutter sweeping, (estimated to be performed seven days per week)
- Periodic sidewalk steam cleaning, (estimated to be done at least monthly)
- Beautification of the district, (as needed)
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 48 hours as necessary
- Maintenance of existing and new public spaces (done daily)
- Maintenance of the new proposed Memorial Plaza (done daily)
- Set up and take down of special events (as needed)
- Installation and maintenance of flowers throughout the district (outside of medians)
- Costs related to water and infrastructure, tree and landscaping related replacements will remain an obligation of the City of Chula Vista as a general benefit
- Possible supplemental services provided to the City of Chula Vista through contracting out services in city assets such as the downtown parking structure
- Personnel to manage in-house or contracted maintenance and any security teams.

DISTRICT IDENTITY AND PLACEMAKING – $104,000 15%
Examples of this category of special benefit services and costs may include, but are not limited to:

- Traditional events done by the Downtown Chula Vista Association (Lemon Festival, Dia de Los Muertos, Taste of Chula Vista, Annual Tree lighting)
- Contracting with social media, public relations firm
- Enhancing current City holiday and seasonal decorations
- Branding of Downtown Chula Vista so a positive image is promoted to the public
- Activation of the new Memorial Plaza
- Banner programs depicting the history of Third Avenue or seasonal banners)
- Public space design and improvements (more tables, chairs and umbrellas throughout the expanded CBD)
- Personnel to manage in-house or contracted public relations, web site maintenance and social media contractors.

ADMINISTRATION/PROGRAM MANAGEMENT - $153,000 22%
Examples of this category of special benefit services and costs may include, but is not limited to:

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Office related expenses
- Office and equipment rent
- Financial reporting and accounting
- Legal work

CONTINGENCY/CITY AND COUNTY FEES/RESERVE - $20,762 3%
Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves

Proposed First Year Downtown Chula Vista District CBD Budget

Category of Services	Percentage of budget*	1st Year Allocation*
Civil Sidewalks/Safety and Cleanliness	60%	$416,000
District Identity and Placemaking	15%	$104,000
Administration	22%	$153,000
Contingency/Reserve	3%	$20,762
Total 1st year Budget	***100%***	***$693,762***

***Numbers are rounded.**

Method of Financing

The financing of the Downtown Chula Vista CBD is based upon the levy of special assessments on real properties that receive special benefits from the improvements and activities located within the boundaries of the District. See Section 4 for assessment methodology and compliance with Article XIII D of the California State Constitution. The four factors used to determine proportional costs to the parcels in the District:

- Linear frontage, on all sides of the parcel (excluding alleys)
- Lot square footage
- Building square footage
- Future residential condominiums

Costs

The costs per parcel are based upon the four factors listed above. All assessments must be proportional to the special benefits received. The annual assessment to each benefiting parcel owner will be determined by the combination of the assessments of each property variable.

First Year Annual Costs Per Property

Property Variable	Annual Costs
Building Square Footage	$0.14
Lot size	$0.08
Linear Frontage	$4.00
Residential Condos Unit Sq. Ft.	$0.14

In addition, other factors will be used to determine assessments based upon the anticipated benefit of the current land uses:

- Residential condominiums will be assessed for their unit building square footage only.
- Private parking structures or major retail parking lots may be reduced for their gross building square footage and/or lot size assessments if they are not open to the public in general, and that parking only serves the needs of direct tenants. .
- All publicly owned and operated parcels will be assessed for linear frontage, lot size and building square footage, similar to commercial parcels.

Data and Benefit Zones

There are 253 individual parcels owned by 199 property owners in the proposed Downtown Chula Vista Community Benefit District. The data was obtained by San Diego County Tax Assessors, ParcelQuest, as well as verification from property owners in the Downtown Chula Vista. The following data is used as the basis for the generation of the CBD assessments.

Current Property Data

Building Square Feet	Lot Square Feet	Linear Frontage	Residential Condos/Apt
2,089,465 sq. ft	3,450,661 sq. ft.	31,296 linear feet	0

District Formation

Under the local enabling ordinance, district formation requires submission of petitions from private and public property owners in the proposed district representing at least 30% of the total assessments to be paid into the first year of the Downtown Chula Vista CBD.

Once the City verifies the petitions totaling a minimum of 30%, ($208,129) of the first-year annual budget which is projected to be $693,762 in first-year annual assessments, the Chula Vista City Council may adopt a **Resolution of Intention** to mail out ballots to all affected property owners. The City will then hold a public hearing and tabulate the ballots. The Downtown Chula Vista CBD will be formed if the weighted majority of all returned mail ballots support District formation and if the City Council adopts a **Resolution of Formation** to levy the assessments on the benefiting parcels. The date for that public hearing has not been scheduled but it is assumed that it will be held in the Fall of 2026, based upon the successful completion of the petition drive.

Term

Under the Chula Vista local enabling ordinance, the District may be established for up to 20-years and shall not exceed 20-years. State law and the local enabling ordinance permits this annual disestablishment of the district based upon petition and vote of the property owners.

Time and Manner for Collecting Assessments

The Downtown Chula Vista CBD assessments will appear as a separate line item on annual property tax bills prepared by the San Diego County Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year together with any applicable interest and penalties. 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. Publicly owned properties of the City and County will not be collected by the County Tax Assessor, but by a manual billing by the City of Chula Vista. If adopted, the first assessments of the new Downtown Chula Vista Community Benefit District will be billed directly by the City of Chula Vista and will be on the County property tax bills the year after.

Government and Tax-exempt Parcel Assessment

The Downtown Chula Vista CBD Management Plan assumes that any public or tax-exempt parcels shall pay into the CBD in proportion to the special benefit conferred on their parcel(s). There are currently City and County and non-profit hospitals in the proposed Downtown Chula Vista CBD. The Civil Sidewalks, District Identity and Placemaking and Administrative special benefit services will provide a clean and attractive working environment for those publicly owned and tax-exempt operated buildings in the core of the District, in order to attract new employees and provide enhanced visitor experience. The hospitals within the District on H Street will have thousands of visitors annually and those visitors will likely walk east along H Street to the multiple businesses near the corner of H Street and Third Avenue and will be able to enjoy the clean and attractive public rights arising for the distribution of these special benefit services.

Governance

Pursuant to Section 36650 of the California Streets and Highway Code, the CBD will be managed by a Owners' Association, which is defined in section 36612 to be a private non-profit entity under contract with the City to administer or implement the CBD Plan. The CBD will be managed by the current Owners' Association, the Greater Third Avenue Improvement Association (501c3), who will be responsible for reviewing the District budgets and policies annually within the limitations of the Management District Plan. The Owners' Association must file Annual Reports with the City of Chula Vista and will oversee the day-to-day implementation of services as defined in the Management District Plan.

Disestablishment

Under Streets and Highways Code Section 36670, assessed property owners will have an annual period in which to submit petitions to the City Council to disestablish the CBD. If a petition is submitted by property owners who pay 50% or more of the total assessment, the City shall disestablish the CBD after adopting a resolution of intention and holding a noticed public hearing. Upon disestablishment, assessments will be removed from the parcels the following fiscal year. Unexpended surplus funds will be returned to property owners based upon a parcel's percentage contribution to the previous fiscal year's assessments.

Exemptions or Reductions in Rates

Under this Management District Plan and consistent with Article XIII D of the State Constitution, no parcel receiving special benefits from the establishment of a property assessment district is exempt from the full payment of the annual assessment, and no other parcel shall be charged more than their proportional special benefit conferred as a result of another assessed parcel not paying the assessment.

Section 2
Downtown Chula Vista CBD Boundaries

Boundaries

The proposed Downtown Chula Vista CBD consists of approximately 27 square blocks (blocks vary in size on each side of both Third Avenue, in general with E Street as the northern boundary (north and south sides of the street, I Street as the southern boundary, (north side only) and on the east and west side of Third Avenue which following the predominantly commercial and governmental parcels in a varying boundary and the expansion area running down both sides of H Street up to the eastern side of the intersection of H Street and Fourth Avenue. There are 253 parcels owned by 199 property owners. The boundaries also include large parcels and buildings by both the City and County of San Diego. The parcel map is located on page 11.

District Boundary Rationale

The Downtown Chula Vista CBD boundaries are comprised of parcels that highlight restaurants, bars, breweries, retailers, services, office buildings, government buildings, two hospitals, health care office buildings, banks and mixed-use residential condominiums, apartment units in general. The boundaries from the renewal of this property assessment district mirror, in general, the boundaries of the Property Business Improvement District approved by property owners in 2017 with an extension of the service area running westward on both sides of H Street, ending at the eastern intersection of Fourth Avenue and H Street. Under the new local enabling ordinance, the term will allow the district to help fund and improve new projects throughout the district, over a maximum 20-year term. The new projects may include the creation of Memorial Plaza and new public spaces created and managed throughout the district boundaries.

Northern Boundary

The northern boundary of the proposed Downtown Chula Vista CBD is bounded by E Street on the north, including the north and south sides of E Street ending at parcel 566-240-011 on the east, the parcel at the northwest section of the intersection of Del Mar Avenue and E Street. On the west side, the district ends at parcel 566-232-010, 566-232-018, 566-232-013 and parcel 566-232-017 which serves as the group of parcels defining the northwest corner of the boundaries of the District. No District special benefit services shall be provided north of the northern boundary of the District.

Western Boundary

The western boundary of the proposed Downtown Chula Vista CBD includes the parcel at the southwest corner of the intersection of E Street and Landis Avenue, parcel 568-043-022. The western boundary continues southward running along the west side of the parcels from 568-043-022 ending at parcel 568-151-022. The western boundary then extends westward to include parcels 568-153-001, 568-153-002 (west of Garrett Street and F street). The western boundary then crosses southward at F Street to include the following parcels running southward on a variety of blocks starting with parcel 568-270-031, then crosses southward at Fourth Avenue and runs southward on the west side of parcels 568-270-029, 568-270-044. The western boundary continues southward and runs along the west side of Third Avenue from Park Way and Third Avenue including all the parcels along the west side of Third Avenue, parcel 573-300-046 running southward to parcels 573-450-066. The western boundary then moves westward to both sides of H Street ending at parcel 568-450-55 at Fourth Avenue and H Street (north side) and parcel 573-010-021 at Fourth Avenue and H Street (south side). The western boundary then runs eastward on the south side of H Street, up to Third Avenue. From there the western boundary turns at H Street turning southward to include the County owned buildings including parcel 573-100-037, 573-100-039 and 573-100-038, ending at the northwestern corner of the intersection of I Street and Third Avenue, parcel 573-100-038. No District programs and services will be provided west of the western District boundary.

Southern Boundary

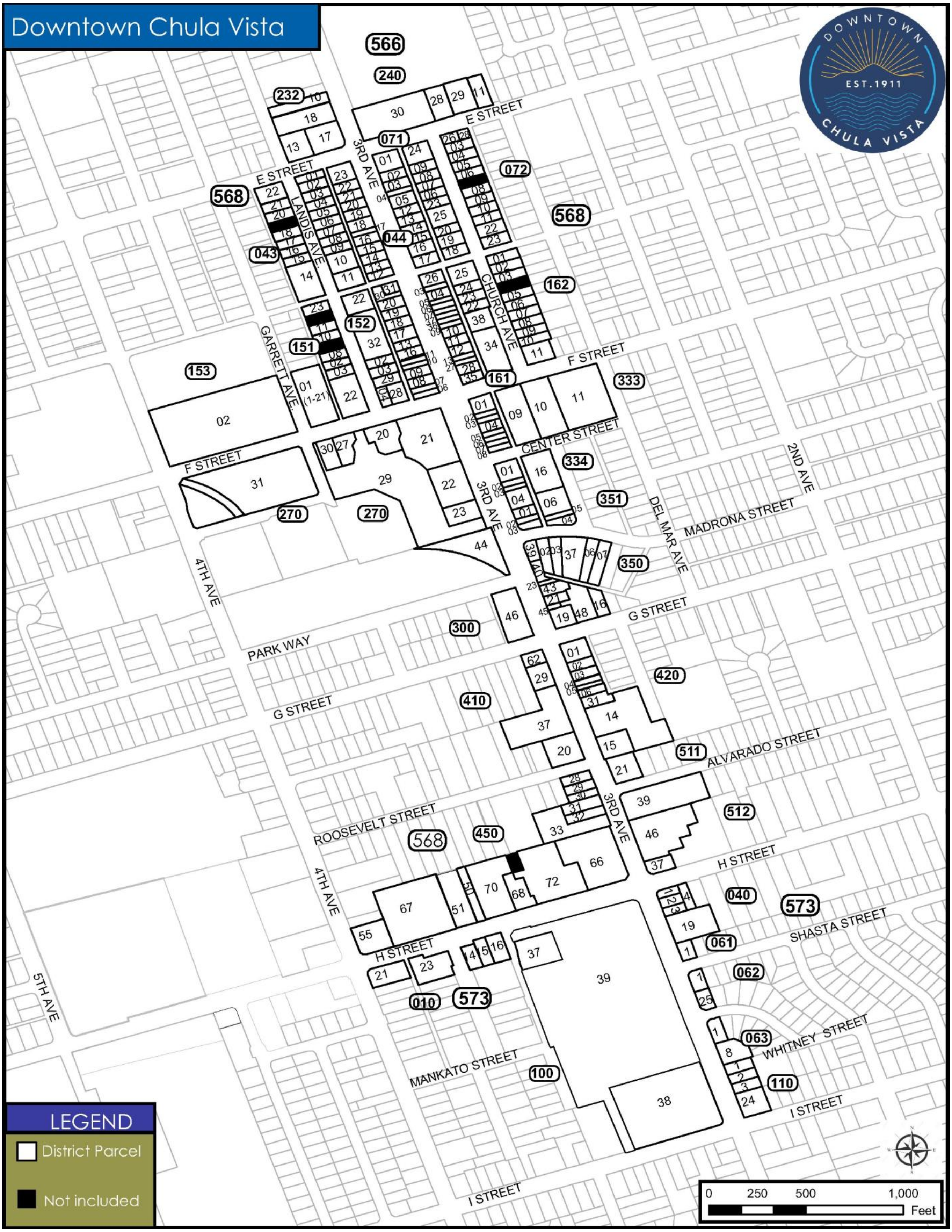
The southern boundary of the proposed Downtown Chula Vista CBD ends at two parcels at the northwestern parcel of the intersection of I Street and Third Avenue, parcel 573-100-038 and then includes the parcel at the northeastern corner of I Street and Third Avenue, parcel 573-110-024. No District programs and services will be provided south of the southern District boundary.

Eastern Boundary

The eastern boundary of the District starts at the northeastern parcel of the intersection of I Street and Third Avenue, parcel 573-110-024 and then proceeds northward on the east side of Third Avenue including all the parcels on the east side of Third Avenue up to parcel 573-512-039 at Alvarado Street. The eastern boundary then continues running northward along the east side of Third Avenue including parcels 573-420-021, 573-420-020 and parcel 573-420-019. The eastern boundary then continues northward running along the east side of Third Avenue including all the parcels between the alley east of Third Avenue to Third Avenue from Alvarado Street on the south to Center Street on the north. All the parcels between Third Avenue and the alley to the east of Third Avenue are included in the eastern boundary. At Center Street, the eastern boundary continues northward to include all the parcels between the east side of Third Avenue and the west side of Del Mar Avenue, ending at F Street (parcel 568-333-011). The eastern boundary then moves northward along the east side of Church Avenue starting at parcel 568-162-011 at the northeastern corner of the intersection of F Street and Church Avenue and continues northward including all the parcels fronting along the east side of Church Avenue ending at the parcel on E Street, parcel 569-072-026. The eastern boundary terminates at the parcel on the north side of E Street and Del Mar Avenue, parcel 566-240-011. No District programs and services will be provided east of the eastern District boundary.

Summation

A list of all parcels included in the proposed Downtown Chula Vista CBD are shown as Appendix 1, attached to this report identified by their respective San Diego County assessor parcel numbers. All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Management District Plan.


Downtown Chula Vista
DOWNTOWN
EST.1911
CHULA VISTA
E STREET
3RD AVE
LANDIS AVE
CHURCH AVE
GARRETT AVE
F STREET
CENTER STREET
MADRONA STREET
DEL MAR AVE
2ND AVE
4TH AVE
PARK WAY
G STREET
ALVARADO STREET
ROOSEVELT STREET
H STREET
SHASTA STREET
WHITNEY STREET
MANKATO STREET
I STREET
5TH AVE
LEGEND
District Parcel
Not included
0
250
500
1,000
Feet

Section 3
District Improvement and Activity Plan

Explanation of Special Benefit Services

The improvements and activities detailed below are provided only to properties within the boundaries of the Downtown Chula Vista CBD, as the improvements and activities will provide special benefits to the owners of these properties.

The City of Chula Vista will continue to provide *general benefit services* in Downtown Chula Vista which will include public safety programs, street sweeping, and tree trimming, replacing the lighting and landscaping infrastructure as needed, due to wear and tear and accidents as well as water usage for the CBD's maintenance of the landscaping up and down Third Avenue. The frequency of these general benefits may change from year-to-year and from time to time based upon budget constraints. However, City general benefits cannot not be withdrawn from Downtown Chula Vista CBD unless they are withdrawn by an equal frequency City wide. The CBD funded special benefits will not replace City funded general benefits but rather will provide enhanced special benefits to parcel owners over and above the general benefits provided by the City of Chula Vista.

All services funded by the assessments outlined in the Management District Plan are intended to directly benefit the properties within the District to support increased commerce, business attraction and retention, to retain and increase commercial property rentals, attract new mixed-use residential developments, enhance safety and cleanliness in the District to increase business activity and customer experience, improve District identity, and eventually fund specialized beautification and enhanced services for the property owners in a manner that will increase business activity.

Special Benefit Budget Category Analysis

This Plan gives property owners greater flexibility in determining the type and frequency of special benefit services that will be allocated on a year-to-year basis. As Chula Vista's Downtown District evolves, services that are needed one year may not be needed next. Therefore, "bundles" or categories of special benefit funding have been created and divided into four broad categories – Civil Sidewalks, District Identity and Placemaking, Administration, and Contingency. The bundles are allocated funding percentages with the flexibility to prioritize or minimize a service within each bundle.

The bundles or categories of services and their percentages represent the service plan the Downtown Chula Vista District property owners will be voting on when the Downtown Chula Vista CBD comes up for a mail ballot early this summer.

All services listed below are special benefits and supplemental to current City services.

Year 1 – PROPOSED BUDGET (ASSESSMENT REVENUES/SPECIAL BENEFIT COSTS)

CIVIL SIDEWALKS - $416,000 60%

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

- Regular sidewalk and gutter sweeping, (estimated to be performed seven days per week)
- Periodic sidewalk steam cleaning, (estimated to be done at least monthly)
- Beautification of the district, (as needed)
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 48 hours as necessary
- Maintenance of existing and new public spaces (done daily)
- Maintenance of the new proposed Memorial Plaza (done daily)
- Set up and take down of special events (as needed)
- Installation and maintenance of flowers throughout the district (outside of medians)
- Costs related to water and infrastructure, tree and landscaping related replacements will remain an obligation of the City of Chula Vista as a general benefit
- Possible supplemental services provided to the City of Chula Vista through contracting out services in city assets such as the downtown parking structure
- Personnel to manage in-house or contracted maintenance and any security teams.

DISTRICT IDENTITY AND PLACEMAKING – $104,000 15%

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

- Traditional events done by the Downtown Chula Vista Association (Lemon Festival, Dia de Los Muertos, Taste of Chula Vista, Annual Tree lighting)
- Contracting with social media, public relations firm
- Enhancing current City holiday and seasonal decorations
- Branding of Downtown Chula Vista so a positive image is promoted to the public
- Activation of the new Memorial Plaza
- Banner programs depicting the history of Third Avenue or seasonal banners)
- Public space design and improvements (more tables, chairs and umbrellas throughout the expanded CBD)
- Personnel to manage in-house or contracted public relations, web site maintenance and social media contractors.

ADMINISTRATION/PROGRAM MANAGEMENT - $153,000 22%

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

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Office related expenses
- Office, equipment, rent

- Financial reporting and accounting
- Legal work

<u>CONTINGENCY/CITY AND COUNTY FEES/RESERVE - $20,762 3%</u>
Examples of this category of special benefit services and costs include, but is not limited to:
- Delinquencies, City/County fees, reserves

Proposed First Year Downtown Chula Vista District CBD Budget

Category of Services	Percentage of budget*	1st Year Allocation*
Civil Sidewalks/Safety and Cleanliness	60%	$416,000
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Total 1st year Budget	***100%***	***$693,762***

***Numbers are rounded.**

<u>METHOD OF FINANCING:</u>
The financing of the Downtown Chula Vista CBD is based upon the levy of special assessments on real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. See Section 4 for assessment methodology and compliance with Article XIII D of the California State Constitution. The factors used to determine proportional costs to the parcels in the District:

- Linear frontage, on all sides of the parcel (excluding alleys)
- Lot square footage
- Building square footage
- Future mixed-use residential condominiums

<u>Costs:</u>
The costs per parcel are based upon the four factors listed above. All assessments must be proportional to the special benefits received for each benefitting parcel The “weight” of each parcel assessment is based upon a combination of the assessments for building square footage, lot size and linear frontage. That will constitute the first-year annual assessment.

First Year Annual Costs Per Property

Property Variable	Annual Costs
Building Square Footage	$0.14
Lot size	$0.08
Linear Frontage	$4.00
Residential Condos Unit Sq. Ft.	$0.14

In addition, other factors will be used to determine assessments based upon the anticipated benefit of the current land uses:

- Residential condominiums will be assessed for their unit building square footage only.
- Private parking structures or major retail parking lots may be reduced for their gross building square footage and/or lot size assessments if they are not open to the public in general, and that parking only serves the needs of direct tenants.
- All publicly owned and operated parcels will be assessed for linear frontage, lot size and building square footage, similar to commercial parcels.

Data and Benefit Zones

There are 253 individual parcels owned by 199 property owners in the proposed Downtown Chula Vista Community Benefit District. The data was obtained by San Diego County Tax Assessors, ParcelQuest, as well as verification from property owners in the Downtown Chula Vista. The following data is used as the basis for the generation of the CBD assessments.

Current Property Data

Building Square Feet	Lot Square Feet	Linear Frontage	Residential Condos/Apt
2,089,465 sq. ft	3,450,661 sq. ft.	31,296 linear feet	0 sq. ft.

District Formation

Under the local enabling ordinance, district formation requires submission of petitions from private and public property owners in the proposed district representing at least 30% of the total assessments to be paid into the first year of the Downtown Chula Vista CBD.

Once the City verifies the petitions totaling a minimum of 30%, ($208,129) of the first-year annual budget which is projected to be $693,762 in first-year annual assessments, the Chula Vista City Council may adopt a **Resolution of Intention** to mail out ballots to all affected property owners. The City will then hold a public hearing and tabulate the ballots. The Downtown Chula Vista CBD will be formed if the weighted majority of all returned mail ballots support District formation and if the City Council adopts a **Resolution of Formation** to levy the assessments on the benefiting parcels. The date for that public hearing has not been scheduled but it is assumed that it will be held in Fall of 2026, based upon the successful completion of the petition drive.

Time and Manner for Collecting Assessments

The Downtown Chula Vista CBD assessments will appear as a separate line item on annual property tax bills prepared by the San Diego County Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be included to the property tax roll for the following year together with any applicable interest and penalties. 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. Publicly owned properties of the City and County shall not be collected by the County Tax Assessor, but rather by a manual billing by the City of Chula Vista. The first assessments of the new Downtown Chula Vista Community Benefit District will be billed directly by the City of Chula Vista and then will be on the County property tax bills the year after.

(A property owners' annual assessment will be based upon the sum of the parcel(s) building square footage, lot size and linear frontage, each multiplied by the applicable assessment rate. That sum will constitute the property owners' "weight" in the petition and balloting phase of the formation process).

Annual Assessment Cap

The District budget and assessments may be subject to annual increases not to exceed 7% per year. Increases will be determined by the Owners' Association/District Management Corporation and will vary between 0% and 7% annually. Changes in land uses, the development of vacant parcels, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments. The linear frontage and parcel size are normally not altered in the redevelopment of a site. Changes to assessments are more likely to occur upon increases to building square footages. Changes may also occur upon the conversion of single parcels to multiple parcels due to the construction of residential and/or commercial condominiums.

Bonds

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

Operating Budget

A projected operating budget, based upon the local enabling ordinance, has an initial 20-year term and may be renewed again in 2046 for up to 20-years more. New City America has listed the maximum percentage of allowable annual increases based upon the current data within the district, with the following assumptions:

- Assessments ***may be subject to annual increase***, based upon the action of the new District Management Corporation Board, not to exceed 7% per year. Such increases will be considered annually by the Owners Association Board of Directors and will be proposed to the full City Council prior to June of each successive year.

- Changes in land use, demolition of existing buildings, and new development will occur and will change the improvements to that parcel, normally due to redevelopment of the site and the addition of new building square footage which shall be assessed based upon the provisions laid out in this Management Plan.

The budget for specific programs listed may be reallocated within each budget category by up to 10% during the term of the District. The Management Corporation Board may alter the budget based upon service needs and such changes shall be included in the Annual report and submitted to the Chula Vista City Council for review and approval.

Five-Year Projection of Maximum Assessment for the Downtown Chula Vista CBD (first 5 years of the 20-year budget)

	Civil Sidewalks	District Identity	Administration	Contingency	TOTAL
Y1	$ 416,000	$ 104,000	$ 153,000	$ 20,762	$ 693,762
Y2	$ 445,120	$ 111,280	$ 163,710	$ 22,215	$ 742,325
Y3	$ 476,278	$ 119,070	$ 175,170	$ 23,770	$ 794,288
Y4	$ 509,618	$ 127,404	$ 187,432	$ 25,434	$ 849,888
Y5	$ 545,291	$ 136,323	$ 200,552	$ 27,215	$ 909,380

Notes:

- Assumes a possible 7% maximum yearly increase on all budget items, if approved annually by the District Management Corporation Board of Directors

- Any accrued interest or delinquent payments will be expended in the above categories.

Section 4
Assessment Methodology

The proposed Downtown Chula Vista CBD is a property-based special benefit assessment district being established pursuant to the Chula Vista local enabling ordinance, Chapter 5.40 added to title 5 of the Chula Vista Municipal Code, as well as the Property and Business Improvement District Law of 1994, Section 36600 *et seq.* of the California Streets and Highway Code. Due to the special benefit nature of assessments levied within a CBD, program costs are to be distributed amongst all identified specially benefited properties based on the proportional amount of special program benefits each property is expected to derive from the assessments collected, as measured by frontage, lot size, and building square footage.

Assessments cannot exceed the proportional special benefit conferred on each assessed parcel. Only those properties expected to derive special benefits from CBD funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

General vs. Special Benefits:

As provided by Proposition 218, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. "Special Benefit" as defined by the California State Constitution, Article XIIID, means "*a particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large.*" For the purposes of this analysis, "General Benefits" are benefits provided within Downtown Chula Vista District that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other city parcels receive.

General benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits both conferred on real property located in the district or to the public at large. "At large" is not limited to any person and means all members of the public, including those who live, work, and shop within the district and not simply transient visitors.

The property uses within the boundaries of the proposed Downtown Chula Vista CBD, which will receive special benefits from CBD funded programs and services are currently a mix of retail, service, office, mixed-use residential, and parking.

Parcels that receive the special benefit programs, services and improvements outlined in this Management District Plan will attract more customers, employees, tenants and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, and rental income. For future residents, make Downtown Chula Vista District more walkable, attractive and livable. These benefits are particular and distinct in that they are not provided to non-assessed parcels within or outside of the District. While the services may provide some incidental benefits to transients traveling through downtown Chula Vista, such benefits flow from the special benefits.

Existing City of Chula Vista services will not be replaced or duplicated by the Downtown Chula Vista CBD funded services. The purpose of this District is to fund supplemental programs, improvements, and services within the Downtown Chula Vista District boundaries above and beyond what is currently being funded either via normal tax supported methods or other funding sources. The assessments to be levied on parcels within the Downtown Chula Vista CBD are for services, programs and improvements directly benefiting each individual parcel within this area and support increased cleanliness, commerce, business attraction and retention, increased commercial property rental income and improved District identity. No CBD funded services, activities or programs will be provided beyond the Downtown Chula Vista District CBD boundaries.

While every attempt is made to provide CBD services and programs to confer benefits only to those identified assessed parcels within the District, the California State Constitution, Article XIII D, was added via Proposition 218 to prohibit any costs associated with general benefits from being funded through the assessment. General benefits might be conferred on parcels within the District, or "spillover" onto parcels surrounding the District, or to the public at large who might be passing through the District with no intention of transacting business or residing within the District or interest in the District itself.

There are three methods that have been used by the Downtown Chula Vista CBD Assessment Engineer for determining general and special benefit values within assessment districts:

1. *The parcel-by-parcel allocation method*
2. *The program/activity line-item allocation method, and*
3. *The composite district overlay determinant method.*

A majority of PBIDs and CBDs in California for which the Assessment Engineer has provided assessment engineering services since the enactment of Proposition 218, have used Method #3, the composite district overlay determinant method which will be used for this CBD. 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 District, general benefit to the public at large within the District and general benefit to parcels outside the District.

Downtown Chula Vista CBD Programs and Improvements
The total special and general benefit program activities and budget allocations that will be provided to each individual parcel assessed in the proposed Downtown Chula Vista CBD are shown in the chart below:

Total Year 1 – 2026 Special + General Benefit Costs

Category of Special Benefit Services	Year 1 Annual Amount (assessments to fund special benefits)	Year 1 Non-Assessment Costs (general benefits ratio)	Year 1 Total Costs (special and general benefits)	% of Total
Civil Sidewalks	$416,000	$8,495	$424,495	60%
District Identity	$104,000	$2,124	$106,124	15%
Administration	$153,000	$3,115	$156,115	22%
Contingency	$20,762	$424	$21,186	3%
Total	$693,762	$14,158	$707,920	100%

All program costs associated with general benefits will be derived from sources or credits other than CBD assessments. Sample "other" revenue sources can be derived from special events, grants, volunteer hours and must simply equal a total of $14,158 per year which would equal the general benefit cost of 2% of the computed total CBD cost $693,762 from the table above. Here, program costs are spread among property variables that are common to each parcel include linear frontage, lot or parcel size and building square footage, and residential condominium parcels and benefit zone. Assessed valuation cannot be used as the basis for revenue generation in the state of California since Proposition 13 sets the assessed valuation at the time of purchase of the parcel, therefore adjacent parcels may be similar in size, but have different assessed valuations. We must therefore spread the assessments among the consistent factors of each parcel, based upon 2025 data.

Linear Frontage Defined
Individual parcels will be assessed for all sides of each parcel fronting a public street. Alley frontage is not assessed. Each side of the parcel (excluding alley areas) will receive Civil Sidewalks special benefit services based upon the frequency of services articulated in this plan, linear front footage data was obtained from the County Assessor's parcel maps.

Building Square Footage Defined
Building square footage is defined as gross building square footage for any parcel throughout the Downtown Chula Vista CBD.

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 Condominium Parcels Defined
Ground floor commercial condominiums shall be assessed on actual building square footage, lot square footage and direct street frontage for each unit.

Multi-Floor Commercial Only Condominiums (Upper Floors)
Building area assessed at respective building area rate and pro-rated for land area and street frontage based on building area quantities of the whole complex.

Current and Future Residential Condominium Unit Parcels Defined
The boundary of the CBD includes certain mixed-use developments with both retail and residential units. Current and future residential condominiums unit 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 commercial parcels within the Downtown Chula Vista CBD. **Unlike the 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 unit square footage only at the rate of $0.14 per square foot per year for the first year. The rationale for assessing future residential condominiums only for the unit square footage rate is provided below.

Residential condominium parcels are assessed differently than multi-unit, market rate apartment rental buildings as well as legally mandated affordable units 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 landlord 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 and 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 to the lack of ownership of their residential units.*

The assessment methodology has been written to confer special benefits to current and future residential condominium individual assessed parcels since future residential condominium owners have unique 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.

Exemptions or Reductions in Rates

Under this Management District Plan and consistent with Article XIIID of the State Constitution, no parcel receiving special benefits from the establishment of a property assessment district is exempt from payment of the assessment. There may be adjustments to the special benefits and related assessments based upon non-functional building square footage or large private parking lots to the lot size of a specific parcel. Those adjustments would be made on a case-by-case basis based upon the determination that lot size, linear frontage and building square footage may not be accessible to the public-at-large and therefore could not benefit from the services provided by the new Community Benefit District.

It is up to each parcel owner to inform the District Management Corporation of any proposed reduction in annual lot size assessments due to exclusive use of parcel parking lots for their respective customers, and which are not open to non-customers.

Calculation of Assessments

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the improvement or the maintenance and operation expenses of an improvement or for the cost of property service being provided. Per California Constitution Article XIII D, Section 2(i), "Special Benefit," means a and distinct benefit over and above general benefits conferred on a real property located in the district or to the public at large. No assessment will be imposed on any parcel that exceeds the reasonable cost of the proportional special benefits conferred upon that parcel. Only special benefits are assessable, and these benefits must be separated from any general benefits. Properties are assessed as defined on the County Assessor's most current parcel maps. The preceding methodology is applied to the database of parcels within the boundaries of the District. The process in compiling the property database includes the following steps:

- A report was generated from data obtained from the San Diego County Tax Assessors office.
- A list of properties to be included within the District is provided in Section 7.

First Year Parcel Assessment Calculation

The annual assessment method to calculate all parcels will be:

Total Linear Frontage x $4.00 per foot
+
Total Building Square Footage X $0.14 per sq. ft.
+
Total Lot Size x $0.08 per square foot
=
TOTAL PARCEL ASSESSMENT

The annual assessment method to calculate residential condominiums are as follows:

Total Residential Condo Unit Square Footage X $0.14 per square foot= Total Parcel Assessment

Future Development

As a result of continued new development, the Downtown Chula Vista CBD will experience the addition or subtraction of assessable commercial and residential buildings or the conversion of vacant parcels into new commercial and residential units. The Management District Plan assessment methodology will reflect all land use changes in the District with annual adjustments being submitted to the City, as these assessment calculations and property variable alterations occur. Undeveloped parcels within the boundaries of the proposed Downtown Chula Vista CBD will pay only for linear frontage and lot size assessments due to the lack of building on the parcel. If that parcel is redeveloped, the building assessments will be levied on that parcel as soon as a certificate of occupancy has been issued to that owner, by the City of Chula Vista.

Maximum Annual Assessment Adjustments:

Assessments may be subject to annual increases not to exceed 7% per year. Increases will be determined by the CBD District Management Corporation, the Downtown Chula Vista Improvement Association, and will vary between 0% and 7% in any given year. The maximum the assessments may be increased is 7% over the previous fiscal year's base assessments. The absence of increase in any given year does not give the District Management Corporation the authority to accumulate increases above 7% in any successive year. The following projections illustrate a potential 7% annual increase.

Projected Maximum Assessments by Property Variable first 5 Years

	Lot Sq. Ft	Linear Frontage	Bldg. Sq. Ft.	Condo Sq. Ft.
Y1	$ 0.080	$ 4.000	$ 0.140	$0.140
Y2	$ 0.086	$ 4.280	$ 0.150	$0.150
Y3	$ 0.092	$ 4.580	$ 0.160	$0.160
Y4	$ 0.098	$ 4.900	$ 0.172	$0.172
Y5	$ 0.105	$ 5.243	$ 0.184	$0.184

<u>Government and Tax-exempt Parcel Assessment</u>

The Downtown Chula Vista CBD Management Plan assumes that any public or tax-exempt parcels shall pay into the CBD in proportion to the special benefit conferred on their parcel(s). There are currently City and County and non-profit hospitals in the proposed Downtown Chula Vista CBD. The Civil Sidewalks, District Identity and Placemaking and Administrative special benefit services will provide a clean and attractive working environment for those publicly owned and tax-exempt operated buildings in the core of the District, in order to attract new employees and provide enhanced visitor experience. The hospitals within the District on H Street will have thousands of visitors annually and those visitors will likely walk east along H Street to the multiple businesses near the corner of H Street and Third Avenue and will be able to enjoy the clean and attractive public rights arising for the distribution of these special benefit services.

APN	Legal Owner	Site Street	Annual Assessment	Percent
568-044-02-00	CITY OF CHULA VISTA	205 LANDIS AVE	$ 700.00	0.10%
568-044-09-00	CITY OF CHULA VISTA	245 LANDIS AVE	$ 588.00	0.08%
568-044-10-00	CITY OF CHULA VISTA	245 LANDIS AVE	$ 1,400.00	0.20%
568-044-11-00	CITY OF CHULA VISTA	245 LANIS AVE	$ 1,820.00	0.26%
568-044-18-00	CITY OF CHULA VISTA	226 THIRD AVE	$ 1,816.60	0.26%
568-044-19-00	CITY OF CHULA VISTA	224 THIRD AVE	$ 660.00	0.10%
568-071-18-00	CITY OF CHULA VISTA	248 CHURCH AVE	$ 1,207.68	0.17%
568-071-19-00	CITY OF CHULA VISTA	CHURCH AVE	$ 876.48	0.13%
568-152-02-00	CITY OF CHULA VISTA	281 LANDIS AVE	$ 700.00	0.10%
568-152-03-00	CITY OF CHULA VISTA	285 LANDIS AVE	$ 700.00	0.10%
568-152-29-00	CITY OF CHULA VISTA	LANDIS AVE	$ 700.00	0.10%
568-152-32-00	CITY OF CHULA VISTA	LANDIS AVE	$ 3,368.48	0.49%
568-153-02-00	CITY OF CHULA VISTA	365 F ST	$ 24,957.10	3.60%
568-162-08-00	CITY OF CHULA VISTA	281 CHURCH AVE	$ 856.76	0.12%
568-162-09-00	CITY OF CHULA VISTA	287 CHURCH AVE	$ 785.28	0.11%
568-270-29-00	CITY OF CHULA VISTA	340 F ST	$ 35,839.76	5.17%
568-270-31-00	CITY OF CHULA VISTA	315 4TH AVE	$ 31,023.48	4.47%
568-300-44-00	CITY OF CHULA VISTA	356 3RD AVE	$ 3,643.84	0.53%
568-333-11-00	CITY OF CHULA VISTA	270 F ST	$ 7,956.96	1.15%
568-350-02-00	CITY OF CHULA VISTA	MADRONA AVE	$ 907.60	0.13%
568-350-03-00	CITY OF CHULA VISTA	MADRONA AVE	$ 940.00	0.14%
		TOTAL	$ 121,448.02	17.51%

573-100-38-00	COUNTY OF SAN DIEGO	590 3RD AVE	$ 17,423.10	2.51%
573-100-39-00	COUNTY OF SAN DIEGO	500 3RD AVE	$ 65,181.00	9.40%
		TOTAL	$ 82,604.10	11.91%
568-410-37-00	PACIFIC BELL	420 3RD AVE	$ 10,128.42	1.46%
568-450-72-00	SCRIPPS HEALTH	333 H ST	$ 20,139.24	2.90%
573-040-19-00	SHARP HEALTHCARE	525 3RD AVE	$ 5,620.00	0.81%
573-100-37-00	SWEETWATER AUTHORITY	505 GARRETT AVE	$ 5,049.16	0.73%

Term

Under the Chula Vista local enabling ordinance, the District may be established for up to 20-years and shall not exceed 20-years. State law and the local enabling ordinance permits this annual disestablishment of the district based upon petition and vote of the property owners.

Time and Manner for Collecting Assessments

The Downtown Chula Vista CBD assessments will appear as a separate line item on annual property tax bills prepared by the San Diego County Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year together with any applicable interest and penalties. 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. Publicly owned properties of the City and County shall not be collected by the County Tax Assessor, but rather by a manual billing by Greater Third Avenue Improvement Association. The first assessments of the new Downtown Chula Vista Community Benefit District will appear in December 2026 property tax bills.

Budget Adjustments

Annual budget surpluses, if any, will be rolled into the following year's budget. Assessments will be set annually by action of the Chula Vista City Council. Revenues from delinquent accounts may be expended in the year they are received.

Disestablishment

California Streets and Highways Code section 36670 as well as the local CBD enabling ordinance provides for the disestablishment of a District. Provisions for annual disestablishment of the

District are provided for in the local enabling ordinance. Property owners dissatisfied with the results, management or quality of the services may petition the City Council to disestablish the District, in the same method in which they petitioned the City Council to establish it.
Section 36670 of the State Streets and Highway Code states:

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

Unexpended surplus funds will be returned to property owners based upon each property owner's percentage contribution to the previous fiscal year's assessments.

Governance

Pursuant to Section 36650 of the California Streets and Highway Code, an Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. The Owners' Association must file Annual Reports with the City of Chula Vista and will oversee the day-to-day implementation of services as defined in the Management District Plan. The current Owners' Association who will continue the oversight and management of the special benefit services shall be the Greater Third Avenue Improvement Association.

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed 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 & Highway. Code § 36612.)

Section 5
District Rules and Regulations and Governance

There are no specific rules and regulations prescribed for the proposed Downtown Chula Vista Community Benefit District Management Corporation except that it will adhere to the open meeting and open records provisions of the Ralph M. Brown Act and will seek to be as open and transparent to the CBD assessees and the public at large as is reasonably possible.

Section 6
Implementation Timetable

The Downtown Chula Vista CBD is expected to be established and begin assessing benefiting parcels as of the fourth quarter of calendar year 2026. Due to the timing of revenue collection by the City of Chula Vista (for the first year of operation) and the need to establish the new contract between the Owners' Association and the City of Chula Vista, implementation of the Management District Plan and the delivery of services is scheduled to commence in or around late 2026/early 2027. Thereafter, the CBD assessments will be on the annual property tax bill.

Section 7
Assessment Roll of Properties

APN	Annual Assessment
566-232-10-00	$6,549.52
566-232-13-00	$3,300.16
566-232-17-00	$7,056.00
566-232-18-00	$400.00
566-240-11-00	$1,829.98
566-240-28-00	$1,742.00
566-240-29-00	$3,247.44
566-240-30-00	$7,847.84
568-043-14-00	$9,656.00
568-043-15-00	$827.12
568-043-16-00	$1,076.32
568-043-17-00	$881.72
568-043-18-00	$829.92
568-043-20-00	$916.16
568-043-21-00	$826.84
568-043-22-00	$2,591.60
568-044-01-00	$1,760.00
568-044-02-00	$700.00
568-044-03-00	$918.68
568-044-04-00	$871.36
568-044-05-00	$1,036.00
568-044-06-00	$993.86
568-044-07-00	$852.04
568-044-08-00	$1,196.16
568-044-09-00	$588.00
568-044-10-00	$1,400.00
568-044-11-00	$1,820.00
568-044-12-00	$1,775.60
568-044-13-00	$1,166.36
568-044-14-00	$1,281.60
568-044-15-00	$1,311.00
568-044-16-00	$1,079.16
568-044-17-00	$680.76
568-044-18-00	$1,816.60
568-044-19-00	$660.00
568-044-20-00	$1,092.60
568-044-21-00	$981.44
568-044-22-00	$1,304.00
568-044-23-00	$1,878.30
568-071-01-00	$1,786.48
568-071-02-00	$1,342.52
568-071-03-00	$930.08
568-071-04-00	$646.76
568-071-05-00	$2,840.76
568-071-06-00	$597.12
568-071-07-00	$594.00
568-071-08-00	$1,073.02
568-071-09-00	$663.52
568-071-12-00	$1,058.88
568-071-13-00	$1,045.62
568-071-14-00	$1,278.08
568-071-15-00	$1,298.18
568-071-16-00	$2,922.48
568-071-17-00	$1,868.06
568-071-18-00	$1,207.68
568-071-19-00	$876.48
568-071-20-00	$1,120.68
568-071-23-00	$987.40
568-071-24-00	$2,210.18
568-071-25-00	$5,466.02
568-072-03-00	$1,008.50
568-072-04-00	$1,634.44
568-072-05-00	$1,049.52
568-072-06-00	$813.36
568-072-08-00	$1,278.34
568-072-09-00	$1,346.10
568-072-10-00	$1,029.56
568-072-11-00	$1,223.32
568-072-22-00	$1,859.92
568-072-23-00	$1,837.06
568-072-26-00	$1,262.56
568-072-28-00	$506.88
568-151-01-01	$324.08
568-151-01-02	$356.28
568-151-01-03	$345.64
568-151-01-04	$351.52
568-151-01-05	$308.40
568-151-01-06	$349.84
568-151-01-07	$383.16
568-151-01-08	$365.94
568-151-01-09	$365.94
568-151-01-10	$414.52
568-151-01-11	$360.62
568-151-01-12	$429.64
568-151-01-13	$358.80
568-151-01-14	$374.48
568-151-01-15	$321.28
568-151-01-16	$364.68
568-151-01-17	$371.96

568-151-01-18	$383.16	568-161-28-00	$1,720.28
568-151-01-19	$322.68	568-161-34-00	$4,936.74
568-151-01-20	$388.90	568-161-35-00	$1,749.68
568-151-01-21	$426.98	568-161-36-00	$666.80
568-151-02-00	$729.12	568-161-37-00	$594.00
568-151-03-00	$1,201.48	568-161-38-00	$3,125.94
568-151-08-00	$896.28	568-162-01-00	$1,649.04
568-151-10-00	$1,160.60	568-162-02-00	$914.02
568-151-11-00	$1,321.68	568-162-03-00	$1,054.86
568-151-22-00	$7,233.48	568-162-05-00	$1,370.00
568-151-23-00	$3,034.98	568-162-06-00	$1,144.18
568-152-02-00	$700.00	568-162-07-00	$1,072.22
568-152-03-00	$700.00	568-162-08-00	$856.76
568-152-04-00	$1,981.04	568-162-09-00	$785.28
568-152-06-00	$1,319.00	568-162-10-00	$924.42
568-152-07-00	$973.70	568-162-11-00	$2,206.32
568-152-08-00	$1,428.00	568-270-20-00	$3,276.02
568-152-09-00	$1,260.00	568-270-21-00	$14,993.62
568-152-10-00	$787.50	568-270-22-00	$6,949.92
568-152-11-00	$1,012.20	568-270-23-00	$2,709.44
568-152-13-00	$1,203.02	568-270-27-00	$2,513.20
568-152-16-00	$1,538.46	568-270-29-00	$35,839.76
568-152-17-00	$1,629.70	568-270-30-00	$3,786.26
568-152-18-00	$1,317.60	568-270-31-00	$31,023.48
568-152-19-00	$1,300.00	568-300-44-00	$3,643.84
568-152-20-00	$1,142.22	568-300-46-00	$7,167.44
568-152-22-00	$3,480.70	568-333-01-00	$3,211.52
568-152-28-00	$2,520.30	568-333-02-00	$657.00
568-152-29-00	$700.00	568-333-03-00	$657.00
568-152-30-00	$1,042.94	568-333-04-00	$1,282.20
568-152-31-00	$1,280.70	568-333-05-00	$828.00
568-152-32-00	$3,368.48	568-333-06-00	$572.92
568-153-02-00	$24,957.10	568-333-07-00	$578.50
568-161-03-00	$1,601.20	568-333-08-00	$1,169.40
568-161-04-00	$2,101.20	568-333-09-00	$3,509.60
568-161-05-00	$524.22	568-333-10-00	$3,892.32
568-161-06-00	$714.72	568-333-11-00	$7,956.96
568-161-07-00	$672.00	568-334-01-00	$3,116.10
568-161-09-00	$648.00	568-334-02-00	$687.00
568-161-10-00	$1,188.00	568-334-03-00	$660.50
568-161-11-00	$1,328.00	568-334-04-00	$2,723.34
568-161-12-00	$1,377.00	568-334-16-00	$7,412.64
568-161-13-00	$688.50	568-350-02-00	$907.60
568-161-22-00	$1,149.92	568-350-03-00	$940.00
568-161-23-00	$990.04	568-350-06-00	$1,569.56
568-161-24-00	$990.04	568-350-07-00	$1,910.04
568-161-25-00	$8,815.20	568-350-16-00	$1,146.30
568-161-26-00	$2,044.84	568-350-19-00	$2,051.36
568-161-27-00	$664.00	568-350-21-00	$1,045.06

568-350-23-00	$408.64	573-040-01-00	$3,014.24
568-350-37-00	$3,321.20	573-040-02-00	$600.00
568-350-39-00	$1,660.40	573-040-03-00	$540.00
568-350-40-00	$1,391.46	573-040-04-00	$624.00
568-350-43-00	$2,047.90	573-040-19-00	$5,620.00
568-350-45-00	$379.56	573-061-01-00	$1,291.90
568-350-48-00	$3,564.00	573-062-01-00	$1,150.88
568-351-01-00	$1,132.00	573-062-25-00	$1,194.08
568-351-02-00	$1,142.58	573-063-01-00	$1,450.00
568-351-03-00	$1,731.58	573-063-08-00	$2,219.84
568-351-04-00	$1,214.40	573-100-37-00	$5,049.16
568-351-05-00	$350.00	573-100-38-00	$17,423.10
568-351-06-00	$1,750.00	573-100-39-00	$65,181.00
568-410-20-00	$3,801.20	573-110-01-00	$1,197.98
568-410-29-00	$2,571.36	573-110-02-00	$1,013.60
568-410-37-00	$10,128.42	573-110-03-00	$938.28
568-410-62-00	$2,725.66	573-110-24-00	$3,745.90
568-420-01-00	$2,371.50		
568-420-02-00	$907.52		
568-420-03-00	$1,045.00		
568-420-04-00	$517.74		
568-420-05-00	$447.60		
568-420-06-00	$931.20		
568-420-14-00	$2,220.00		
568-420-15-00	$2,328.40		
568-420-31-00	$792.00		
568-450-28-00	$1,433.08		
568-450-29-00	$974.16		
568-450-30-00	$977.24		
568-450-31-00	$1,308.36		
568-450-32-00	$1,066.20		
568-450-33-00	$5,586.40		
568-450-50-00	$1,267.12		
568-450-51-00	$5,105.36		
568-450-55-00	$3,983.10		
568-450-66-00	$20,965.34		
568-450-67-00	$25,275.36		
568-450-68-00	$1,971.60		
568-450-70-00	$4,224.16		
568-450-72-00	$20,139.24		
568-511-21-00	$2,706.98		
568-512-37-00	$1,596.00		
568-512-39-00	$2,000.00		
568-512-46-00	$4,459.04		
573-010-14-00	$1,550.94		
573-010-15-00	$845.60		
573-010-16-00	$2,803.60		
573-010-21-00	$3,083.68		
573-010-23-00	$4,354.34		