

HISTORY HYSTERIA: HISTORICAL RESOURCES IN THE CITY OF SAN DIEGO

SUMMARY

The City of San Diego designates as historical far more buildings every year than any other city in California. This designation leads to a significant and growing loss of tax revenue to the city via the Mills Act property tax reassessments (20%-70% per parcel). The criteria and processes for historical designations are far too lax, and there are insufficient personnel to regularly inspect designated properties to ensure that they are being preserved in accordance with Department of Interior standards. These deficiencies are magnified when it comes to Historical Districts. Procedures for removing designations from buildings that may have fallen out of status are not being implemented, in part because of a shortage of staff. We suggest remedies for all of these weaknesses.

PURPOSE

To urge the City of San Diego to rein in the number of properties designated as historic and reduce the numbers granted Mills Act tax reassessment contracts, to hire sufficient numbers of personnel to cope with all the requirements of both programs and to allow for annual inspections, and to consider reforming its stance on designating whole structures versus just the exterior.

PROCEDURES

We conducted interviews with officials at the San Diego County Tax Assessors Office and toured the office; we examined Federal, State and local laws and regulations covering Historical Resources; we visited a number of properties designated under the Mills Act, and we interviewed several officials from the County Tax Assessors Office, from the City of San Diego City Planning and Community Investment Department (Planning) and from the Historical Resources Board.

DISCUSSION #1 The Historical Resources Board of the City of San Diego

Designating a property as an historical resource proceeds as follows: An owner (or other interested party) submits an application for designation to Planning. This application may or may not be accompanied by a formal report written by a firm specializing in writing such reports (for a fee of about \$3000). After the application is received the assigned staff makes their own assessment based on various records and a visit to the site

for approximately 10 minutes on average; they may take photos. The application, with staff recommendations for approval or denial, then becomes an agenda item for a public meeting of the Historical Resources Board (HRB). This Board is designated as having eleven members in the current Municipal Code; at present there are two vacancies on the Board and two more members are planning on resigning. All Board members are volunteers, i.e., receive no compensation, not even reimbursement for mileage to go on their own to view all sites on the agenda for their next meeting. Six votes are required to approve any application. Designating a building as historical rarely includes designation for any of the interior. In other words, in the vast majority of cases only the exterior shell is designated as historic. As of 12/26/07 the City had over 822 buildings designated as historical, including buildings in historical districts; for comparison purposes the total for the county is approximately 1017.

The Historical Preservation Element of the September 2007 Draft of the City of San Diego's General Plan specifies six criteria for determining whether a property, which is at least 45 years old, may be designated a historical resource:

- a. Exemplifies or reflects special elements of the City's, a community's, or neighborhood's historical, archaeological, cultural, social, economic, political, aesthetic, engineering, landscaping or architectural development;
- b. Is identified with persons or events significant in local, state or national history;
- c. Embodies distinctive characteristics of a style, type, period, or method of construction or is a valuable example of the use of indigenous materials or craftsmanship;
- d. Is representative of the notable work of a master builder, designer, architect, engineer, landscape architect, interior designer, artist, or craftsman;
- e. Is listed or has been determined eligible by the National Park Service for listing on the National Register of Historic Places or is listed or has been determined eligible by the State Historical Preservation Office for listing on the State register of Historical Resources; or
- f. Is a finite group of resources related to one another in a clearly distinguishable way; or is a geographically definable area or neighborhood containing improvements, which have a special character, historical interest or aesthetic value; or which represent one or more architectural periods or styles in history and development of the City.

Our investigation revealed that criteria a) and c) account for the vast majority of designations for single properties outside of Historical Resources Districts. Within historical districts criterion f) is changed for the HRB's use to:

f....as a contributing resource to the XYZ Historical District.

The City now has 12 Historical Districts:

- the Naval Training Center

- Balboa Park (National Registry)
- Islenair
- Gas Lamp Quarter (National Registry)
- Grant Hill
- Sherman Heights
- Pueblo Rivera
- Shirley Ann Place
- Asian Thematic
- Ocean Beach
- Golden Hill
- Burlingame

Grand Jurors toured two of these districts: Shirley Ann Place and Burlingame, and one proposed district: Mission Hills. Of these the proposed Mission Hills District with its bigger residences, larger lawns and separations, and better maintenance looked to us more like what we feel would be a real historical district than the very similar Burlingame District. Shirley Ann Place seemed to be questionable as to its historicity and rather inaccessible. We also had a look inside and out at the former Scripps Hospital property on Prospect Ave. in La Jolla where it was obvious that only the shell and roof were historic: the interior has been completely rebuilt as condominiums.

Our investigation revealed that the main reasons for individual property owners to seek historic designation for their property are:

1. Large houses that are out of scale for the neighborhood.
2. Nostalgia for a relative's family house.
3. A real interest in history.
4. For speculative purposes. (After reassessment the owner can sell the property at a significant profit due to a lowered property tax assessment.)
5. To save on taxes.

The fourth reason given above seems to be the most prevalent: a significant number of the properties that the HRB investigates have been recently purchased. While the first reason might have its own logic, we fail to see what it has to do with history. Family estates may hold lots of fond memories for the immediate family, but how much history does it contain for San Diego?

According to figures provided by the San Diego County Tax Assessors Office, with respect to the number of properties designated as historic, the City of San Diego compares with some other cities in the state of California as follows:

San Diego	676
Los Angeles	265
Glendale	20
San Francisco	2

It seems clear that San Diego has gone overboard in designations:

- a. That any structure 45 years old or older could be designated as historic.
- b. The specifications for one of the City's districts calls for preserving those bits of sidewalk pavements that include a stamp showing the construction firm that poured it and the date.
- c. How many examples of Craftsman houses does the City really need? (At present there are 100-150 Craftsmans in excellent condition that are historically designated.) As applications to designate other Craftsman houses are submitted should the HRB compare with the already designated ones and choose the best examples, perhaps leading to the removal of "historical" from some properties?
- d. Considering the number of ranch style houses built after WWII, why should any of them in La Jolla be designated historical just for being in that style?
- e. Other San Diego communities will become eligible for designation in about 10 years.

Drastic changes need to be made in the way San Diego addresses its history. The criteria used to determine designation need to be made tighter and more concrete. The criterion of "contributing to a historical district" is especially vague.

Consideration should be given to require that interiors be included in historical designations; if this is not feasible for the properties to continue to be livable, then only the shell should be designated (thus reducing any possible reassessment tax revenue loss to the City). (Doesn't the façade only approach put San Diego in danger of becoming a movie set city?) Limits need to be put on the number of exemplars of any style of construction.

The number of designations in a year should be severely limited to encourage the HRB to compare and save only the very best properties. At present the HRB and staff are about 90 applications behind in processing, about a year and half's work at the current rate. The staff now includes an unpaid intern, without whom they would be even further behind. To allow for any re-inspections would require hiring extra personnel. Personnel levels would have to be kept abreast of the expected increasing flow of applications (and therefore inspections) in the future.

We also want to quote from a 2007 issue of the Save Our Heritage Organization's magazine Volume 38, page 23, item #7:

“Villa Montezuma One of San Diego’s most beautiful architectural treasures, this landmark Queen Anne Victorian home of 1887, is closed to the public and deteriorating on a daily basis. Owned by the City of San Diego, which is violating its own demolition-by-neglect ordinance in not maintaining the site, the villa is presently under the control of the San Diego Historical Society. The threat of vandalism and worse is dire and immediate steps must be taken to secure the safety and good health of this priceless treasure.”

Regular inspections ARE necessary. Owners of historical properties are required to maintain their historicity faithfully by Federal, State and City rules and guidelines. However, we observed properties where significant change had been made in the exterior appearance of the property. The original windows in the Scripps Hospital on Prospect Ave. in La Jolla appeared to have been replaced, and we could not tell whether the other surface features on the outside of the shell were original. Vinyl windows appear to have been installed in historically designated properties in the Mission Hills District, and we saw a least one instance of hardscape change in a front walk and steps. (Hardscape is a term used by builders to refer to items such as pavement and walls.) In Shirley Ann Place we saw several properties that did not appear to have the original colors, and one front yard had been changed from grass to landscaping that requires very little or no irrigation. Various witnesses referred to changes in color or hardscape as replaceable, but once original windows have been lost, any replacement, even an accurate replica, reduces the historicity significantly.

The Development Services Department of the City of San Diego is supposed to alert the HRB staff when a building permit is requested for a building over 45 years old, and they do so alert them about 4 or 5 times a month. But on occasion permits are not sought for projects and/or changes might seem innocuous on paper. For example, if an ordinary concrete driveway needed to be replaced, would the various levels of review be sure to catch a change from plain concrete to stamped or stained concrete? And occasionally owners no longer want the designation and let the property deteriorate until it can no longer be preserved as historic (demolition-by-neglect).

FACTS AND FINDINGS

Fact: San Diego’s General Plan establishes 45 years as the qualifying age to be designated as an historical resource.

Finding: The criteria for determining whether a building deserves to be designated as historic in the City of San Diego are overly inclusive and extremely vague.

Fact: There is a backlog of about 90 applications to be processed whereas at current staffing levels only about 60 can be handled per year.

Finding: There are too few personnel in the Planning Department to keep up with the flow of applications much less to conduct annual inspections of properties designated as

historical to ensure compliance with conditions put on the designation, or with the rules and regulations governing preservation.

Finding: Even with all staffing slots filled, the processing of applications can just about keep up with submissions, and there still would be no provision for regular inspections.

Fact: Between 100 and 150 Craftsman houses are currently designated as historic in the City of San Diego, and there are already 12 designated Historical Resources Districts.

Fact: There are no limits on the numbers of exemplars of a building type or on the numbers of Historical Resources Districts.

Fact: The City of San of San Diego with a population of 1,236,951 (2006) designates as historic over three times as many properties per year on average than its nearest competitor Los Angeles with a population of 3,849,378, three times that of San Diego.

Finding: The City of San Diego is too liberal in designating individual properties and districts as historical.

RECOMMENDATIONS

The 2007/2008 San Diego County Grand Jury recommends that the San Diego City Council:

- 08-16:** Enact a moratorium of one and a half years on the acceptance of new applications for historical designation in order to eliminate the current backlog, to allow time to fill vacancies, and to give time for all relevant bodies to assemble significant changes in the City's designation regulations.
- 08-17:** Restrict the number of properties designated as historical resources to three per month after the backlog has been cleared.
- 08-18:** Establish much more precise and concrete criteria for determining historicity.
- 08-19:** Designate a separate entity to review all properties currently designated as historical resources to determine if they meet the new criteria.
- 08-20:** Establish restrictions on the number of exemplars of a housing type and of historical district types to what is truly needed for the City of San Diego.
- 08-21:** Establish an annual fee on designees that will cover the cost of annual inspections, and to conduct such inspections.

The 2007-2008 San Diego County Grand Jury recommends that the Mayor of San Diego:

- 08-22:** Fill empty slots for staff in the City Planning and Community Investment Department that work with the HRB, and add at least one new staff member to allow for inspections of designated properties to be paid for by receipts from the annual inspection fee.
- 08-23:** Immediately undertake the repair work necessary to ensure the safety and integrity of the Villa Montezuma to allow for its continued use by the San Diego Historical Society.

DISCUSSION #2 *Mills Act Contracts*

The state of California has enacted legislation known as Mills Act which cities and counties in the state are free to adopt as their policy if they wish. Under this Act, the owner of any property that has been designated as historic may apply for a property tax reassessment, which is done by the San Diego County Tax Assessors Office according to a complex formula specified in the Act. (See Appendix A for the form the County of San Diego follows for Mills Act reassessments.) The property is reassessed from its sale value to its rental value, which is based on comparable rentals and size. This type of reassessment results in a 20% to 70% reduction in property taxes. (The more valuable the property, the greater is the amount of the reduction.) The contract is negotiated between the applicant and the city; the city may include conditions in the contract, i.e., stipulations as to what restoration work must be done according to what time period (usually 1-3 years at present). The term of the contract is ten years, renewable annually. Inspections are supposed to be conducted annually before renewal.

Nine cities in San Diego County have elected to utilize the Mills Act. As per data obtained from the San Diego County Tax Assessors Office, as of 12/26/07 those cities and the number of Mills Act contracts were as follows:

Escondido	64
La Mesa	24
National City	12
San Marcos	2
San Diego	822
Chula Vista	36
County of San Diego	29 (for unincorporated areas)
Coronado	28
Encinitas	1

All historical designees in the City of San Diego are eligible to apply for a Mills Act contract. The rationale is that this encourages people to seek designation and that the tax savings will be used to help them maintain the historicity of the site. In the City of San

Diego, this contracting is virtually automatic with designation. (Once in a great while the HRB will specify that a designation does not amount to approval for a Mills Act contract.) Thus the HRB composed of non-elected volunteer appointees and its staff is responsible for both Historical Resources designations and Mills Act eligibility. (In the City of Coronado these two processes are separated, and Mills Act contracts are approved by the City Council.)

The number of properties with historical designations and Mills Act contracts has doubled in the last 3-4 years. Appendix B shows that of the total 2,514 Mills Act contracts in effect in California as of June 2007, 26.9 percent were in the City of San Diego. Our investigation revealed that the reduction in the city's property tax assessments due to Mills Act contracts was \$343,260,589. (These figures are based on data from the San Diego County Tax Assessors Office that were valid as of September 2007 and were based on the 667 properties listed as of then.) The tax assessment rate is 1%; 17.7% of that amount represents the current loss to the City's general fund of \$607,571, and at 43.3% the San Diego Unified School District loses \$1,486,317 PER YEAR. If designations and Mills Act contracts continue to grow at current rates the impact on the City's income will shortly become extreme. Mills Act reassessments also appear to lead to speculation in the real estate market: using tax reductions as selling incentives.

Application for a Mills Act reassessment should require the issuance of conditions for qualifications for reassessment, and the process should be overseen by an office different from the one processing applications for historical designation. Since a Mills Act reassessment results in loss of revenue by the City, the approval process should more directly involve the Mayor or the City Council: "no taxation without representation." If the HRB designates just the exterior of a property as historic, the San Diego County Tax Assessors Office can reassess just the exterior as a percentage of total property value for a considerably less loss to the city.

FACTS AND FINDINGS

Fact: There are no separate criteria governing which properties designated as historical may receive a Mills Act property tax reassessment.

Finding There are far too many properties that receive Mills Act property tax reassessments every year in the City of San Diego.

Fact: An unelected body of volunteers is making decisions that result in the loss of revenue to the City.

Fact: The current Municipal Code says that Mills Act contracts are to be entered into by the "City Manager" or his appointed designee. (We were informed that everywhere the Municipal Code now says "City Manager" it is "understood" that this means the Mayor.)

Finding: Only elected officials should determine matters of taxation and expenditures.

Fact: The City can designate as historic only the shell of a building and then the reassessment will be based only on the portion of the building designated as an historical resource.

Finding: If most of the properties currently under Mills Act contracts were reassessed on the basis of just the shell of the building, then tax losses to the City would be significantly less.

Fact: There are no regular procedures now in the Municipal Code for removing the historical designation from properties or canceling Mills Act contracts.

Finding: There need to be both regular inspections of all designated properties and those with Mills Act contracts, and procedures for de-listing them in order to ensure that their historicity is properly maintained.

RECOMMENDATIONS

The 2007/2008 San Diego County Grand Jury recommends that the Mayor and City Council of the City of San Diego:

- 08-24:** Establish qualifying criteria for allowing Mills contracts that are separate from those used in determining historical designations.
- 08-25:** Establish the City Council as the entity for final approval of Mills Act contracts.
- 08-26:** Unless the owner applies for and receives historical designation for significant portions of the interior, designate as historic and grant Mills Act contracts only for the exterior shell of a building.
- 08-27:** Establish procedures for de-listing designations and canceling Mills Act contracts when inspections show properties are not being maintained according to law.

COMPLETE RECOMMENDATIONS

The 2007/2008 San Diego County Grand Jury recommends that the San Diego City Council:

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REQUIREMENTS AND INSTRUCTIONS

The California Penal Code §933(c) requires any public agency which the Grand Jury has reviewed, and about which it has issued a final report, to comment to the Presiding Judge of the Superior Court on the findings and recommendations pertaining to matters under the control of the agency. Such comment shall be made *no later than 90 days* after the Grand Jury publishes its report (filed with the Clerk of the Court); except that in the case of a report containing findings and recommendations pertaining to a department or agency headed by an elected County official (e.g. District Attorney, Sheriff, etc.), such comment shall be made *within 60 days* to the Presiding Judge with an information copy sent to the Board of Supervisors. Furthermore, California Penal Code §933.05(a), (b), (c), details, as follows, the manner in which such comment(s) are to be made:

- (a) As to each grand jury finding, the responding person or entity shall indicate one of the following:
 - (1) The respondent agrees with the finding
 - (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

- (b) As to each grand jury recommendation, the responding person or entity shall report one of the following actions:
 - (1) The recommendation has been implemented, with a summary regarding the implemented action.
 - (2) The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
 - (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.
 - (4) The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefore.

(c) If a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the Board of Supervisors shall respond if requested by the grand jury, but the response of the Board of Supervisors shall address only those budgetary or personnel matters over which it has some decision making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

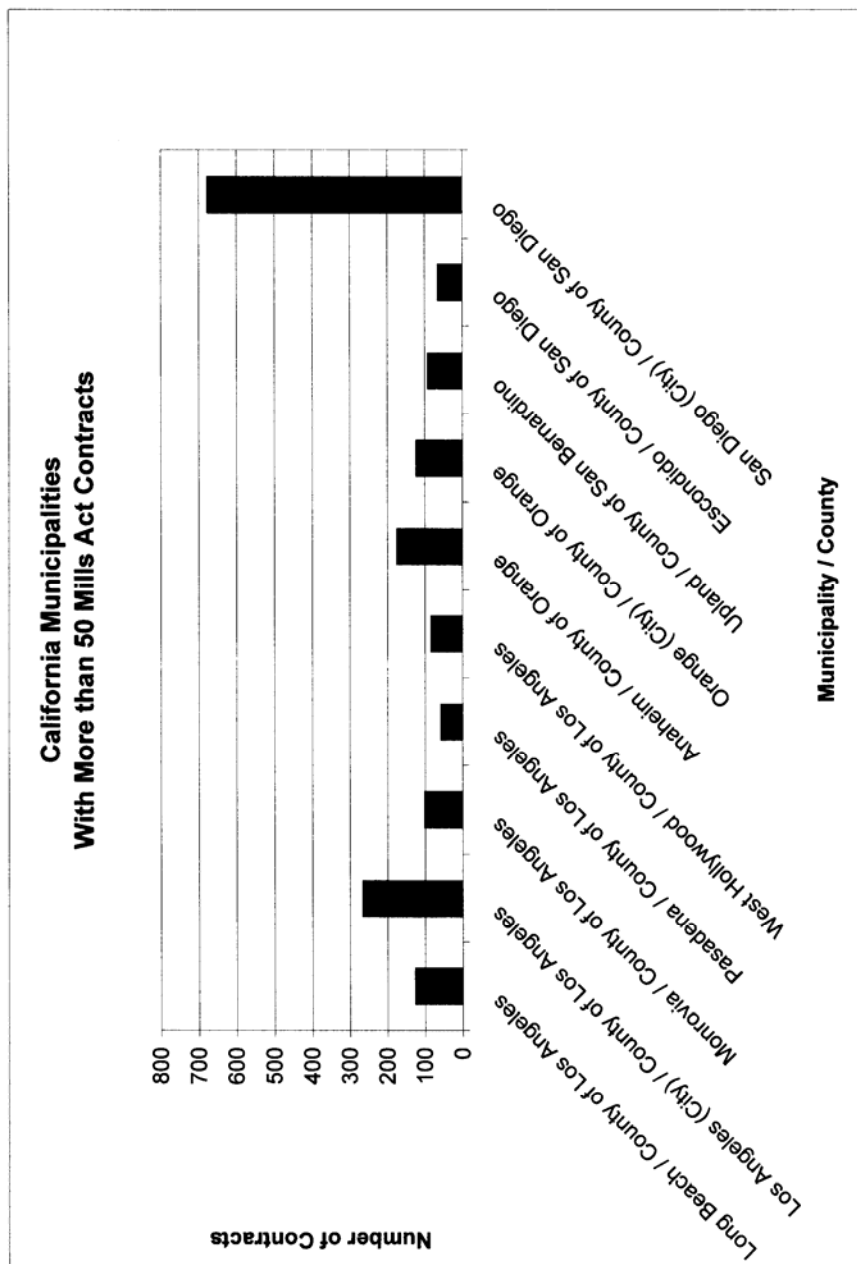
Comments to the Presiding Judge of the Superior Court in compliance with the Penal Code §933.05 are required from the:

<u>Responding Agency</u>	<u>Recommendations</u>	<u>Date</u>
Mayor, City of San Diego	08-22 through 08-27	06/27/08
City Council, City of San Diego	08-16 through 08-21, 08-24 through 08-27	06/27/08

APPENDICES

- A. San Diego County Tax Assessors Office Mills Act calculations formula with example (Source: San Diego County Assessor/Auditor/Clerk)
- B. Mills Act communities in California by county (Source: San Diego County Assessor/Auditor/Clerk)
- C. Total number of individual designations among California municipalities with more than 50 Mills Act contracts (Source: San Diego County Assessor/Auditor/Clerk)

Appendix A



Statistics obtained from the California Office of Historic Preservation

Appendix B

Jurisdiction	County	# of Contracts	Ordinance	Certified Local Government
Berkeley	Alameda	7	YES	YES
Fremont	Alameda	2	YES	NO
Oakland	Alameda		YES	YES
Chico	Butte	4	NO	NO
Danville	Contra Costa	4	YES	YES
Eureka	Humboldt	0	YES	YES
Claremont	Los Angeles	3	NO	NO
Covina	Los Angeles	0	YES	YES
Glendale	Los Angeles	20	YES	YES
Glendora	Los Angeles	5	YES	NO
La Verne	Los Angeles	6	NO	NO
Long Beach	Los Angeles	126	YES	YES
Los Angeles (County)	Los Angeles	2	NO	NO
Los Angeles (City)	Los Angeles	265	YES	NO
Monrovia	Los Angeles	100	YES	NO
Pasadena	Los Angeles	57	YES	YES
Pomona	Los Angeles	3	YES	NO
Redondo Beach	Los Angeles	43	YES	YES
San Dimas	Los Angeles	4	YES	NO
San Gabriel	Los Angeles	1	YES	NO
Santa Monica	Los Angeles	39	YES	YES
Sierra Madre	Los Angeles	14	YES	NO
South Pasadena	Los Angeles	15	YES	YES
West Hollywood	Los Angeles	83	YES	YES
Whittier	Los Angeles	25	YES	NO
Belvedere	Marin	4	YES	NO
Larkspur	Marin	1	YES	NO
Monterey (City)	Monterey	17	YES	YES
Monterey (County)	Monterey	0	YES	YES

Jurisdiction	County	# of Contracts	Ordinance	Certified Local Government
Napa (City)	Napa	0	NO	YES
St. Helena	Napa	0	YES	NO
Nevada City	Nevada	0	YES	NO
Truckee	Nevada	4	YES	YES
Anaheim	Orange	174	YES	NO
Brea	Orange	7	NO	NO
Dana Point	Orange	11	YES	NO
Irvine	Orange	1	N/A	NO
Laguna Beach	Orange	10	YES	NO
La Mesa	Orange	0	N/A	NO
Orange (City)	Orange	122	YES	NO
San Clemente	Orange	42	YES	YES
San Juan Capistrano	Orange	12	N/A	NO
Santa Ana	Orange	41	YES	YES
Tustin	Orange	10	YES	YES
Placer (County)	Placer	0	YES	NO
Corona	Riverside	19	YES	NO
Palm Springs	Riverside	3	YES	NO
Riverside				
Sacramento (pending)	Sacramento	2	YES	YES
Colton	San Bernardino	10	YES	YES
Fontana	San Bernardino	2	N/A	NO
Highland	San Bernardino	2	NO	YES
Ontario	San Bernardino	48	NO	YES
Rancho Cucamonga	San Bernardino	29	YES	NO
San Bernardino (City)	San Bernardino	0	YES	NO
Upland	San Bernardino	91	NO	NO
Chula Vista	San Diego	37	N/A	NO
Coronado	San Diego	27	YES	NO
Encinitas	San Diego	1	NO	NO
Escondido	San Diego	64	YES	YES
La Mesa	San Diego	19	YES	NO

Jurisdiction	County	# of Contracts	Ordinance	Certified Local Government
National City	San Diego	11	YES	NO
San Diego (City)	San Diego	676	YES	YES
San Diego (County)	San Diego	27	YES	YES
San Francisco	San Francisco	2	YES	YES
San Luis Obispo (City)	San Luis Obispo	25	NO	NO
Redwood City	San Mateo	7	YES	YES
San Mateo (City)	San Mateo	1	YES	NO
South San Francisco	San Mateo	0	YES	NO
Gilroy	Santa Clara	8	YES	YES
Los Altos	Santa Clara	5	YES	YES
Morgan Hill	Santa Clara	1	YES	NO
Palo Alto	Santa Clara	2	YES	YES
San Jose	Santa Clara	11	YES	YES
Santa Clara (City)	Santa Clara	34	YES	YES
Santa Clara (county)	Santa Clara	6	NO	NO
Saratoga	Santa Clara	3	YES	YES
Sunnyvale	Santa Clara	3	YES	YES
Benicia	Solano	14	YES	NO
Vallejo	Solano	12	YES	YES
Modesto	Stanislaus	12	YES	NO
Tulare (City)	Tulare	0	N/A	NO
Tuolumne (County)	Tuolumne	4	YES	YES
Ojai	Ventura	1	YES	NO
Ventura (City)	Ventura	10	YES	NO
Ventura (county)	Ventura	1	YES	YES
TOTAL		2514		

Appendix C

NOTES _____ _____	
PARCEL NUMBER: _____ CURRENT MKT VALUE: \$600,000	PROP 13: _____
PROP 13 LAND BASE: _____ PROP 13 IMP BASE: _____ PROP 13 BASE: \$314,575 APPRAISAL YEAR: 07 BASE YEAR: 05 PROP 13 INDEX FACTOR: 1.0404	CAPITALIZATION RATE CALCULATIONS: HISTORIC RISK FACTOR: 4 SFO OCCUPIED 4%, ELSE 2% TAX RATE: 1.03489 ENTERED MORTGAGE RATE: 6.75 ENTERED RECAPTURE RATE: 1.00 1/REM LIFE * BLDG RATIO * 100 CAPITALIZATION RATE: 12.78 SUM OF ABOVE RATES C RATE DECIMAL: 0.1278489 CONVERTED TO DECIMAL
BLENDED VALUE: <input type="checkbox"/> SFO OCCUPIED: <input checked="" type="checkbox"/> TAX RATE: 1.03489 MORTGAGE RATE: 6.75 REMAINING LIFE BLDG: 40 BLDG RATIO PERCENT: 40% PERCENT EXPENSE: 16% PERCENT VACANCY: 5% RENT/MONTH & \$SQ. FT.: \$1,700 \$1.00	PROPERTY VALUES: CURRENT MARKET: \$600,000 ENTERED PROP 13 VALUE: \$327,283 P13 BASE * P13 FACTOR MILLS VALUE: \$127,331 (1% PERCENT EXPENSE) * (1% PERCENT VACANCY) * (ECON RENT MONTH * 12))) / (.01 * CAP RATE) REPORTED RENT: \$0
AREA SQUARE FT.: 1,697 PAR TURNED IN: <input checked="" type="checkbox"/>	ACTIVE PERMIT: <input type="checkbox"/> APPRAISER INITIALS: TG DUPLICATE PAR: <input type="checkbox"/>