ITEM NO. 16

STAFF REPORT

CITY OF OCEANSIDE

DATE: January 20, 2010

TO: Honorable Mayor and City Councilmembers

FROM: Economic and Community Development Department

SUBJECT: ACCEPTANCE OF PETITIONS REQUESTING THE FORMATION OF A TOURISM MARKETING DISTRICT; CERTIFICATION OF THE RESULTS OF THE PETITIONS; AND APPROVAL OF A RESOLUTION OF INTENTION TO CREATE A TOURISM MARKETING DISTRICT

SYNOPSIS

Staff recommends that the City Council accept petitions submitted by hotels within the City of Oceanside to form a Tourism Marketing District; certify that there are sufficient petitions from more than fifty percent of the lodging businesses to be assessed; and adopt a Resolution of Intention to create a Tourism Marketing District.

BACKGROUND

A Tourism Marketing District, TMD, is a special benefits district permitted under California law (Property and Business Improvement District Law of 1994, Streets and Highways code Section 36600) in order to provide funding for a collective marketing effort to benefit tourism. To create such a district, lodging businesses within the City may petition the City to create such a district (see Attachment 2.) To begin the formation process, petitions requesting formation of a TMD must be signed and submitted by businesses that collectively will pay 50 percent or more of the assessment. The weight of each petition is based upon the gross revenue of the business with each dollar of gross revenue equaling one vote. The total proposed annual assessment would be 1.5 percent of the hotels' gross revenue.

In the proposed TMD all hotels in the City of Oceanside that have 30 rooms or more and all vacation rentals subject to TOT would pay 1.5 percent of their gross revenue into the Tourism Marketing District. The funds would be used according to the Management District Plan, MDP (Attachment 3). The payments would be made to the City of Oceanside at the same time and in the same manner as the TOT is paid. The City would pass-through the 1.5 percent to a new nonprofit group to be called the Visit Oceanside or VO organization. The VO would manage the Oceanside Welcome Center, and plan and execute the MDP, which is effectively the sales and marketing plan. The City contract that is currently with the Oceanside Chamber of Commerce would be transferred to the VO organization.

By participating in the TMD, Oceanside hoteliers have committed to a joint marketing program with an intention of increasing their hotel occupancy and average daily rates. The industry expectation is that there will continue to be funding from the City, however, in a reduced amount. From the City's perspective, the TMD will provide a greater commitment from the affected hotels and a reduction in financial support from the City while still having a joint marketing effort in place.

After the City Council approves a Resolution of Intention, a Notice of Public Hearing will be posted for 45 days and mailed to all Oceanside lodging business owners that would be subject to the special assessment. The notice would also include a summary of the proposed MDP. A listing of all the lodging businesses that paid TOT in FY 2008-09 is included in the MDP, Attachment 2, including vacation rentals; although all of the vacation rentals may not necessarily be vacation rentals in the future, it is required to be listed. A general item too afford an opportunity for public comment will be at the City Council meeting of February 24, 2010, and a final public hearing by the City Council on March 17, 2010. The affected business owners have an opportunity in that 45 day period to protest the formation of the district. The protest must be in writing, and presented to the City Clerk on or before the public hearing date. If there is a majority written protest, the TMD would not be formed. If there is no majority written protest, the City Council may adopt a resolution forming the TMD at the public hearing.

ANALYSIS

A TMD is a benefit district similar to a Business Improvement District and is governed by the same general laws and principles. In this case the hotel owners would remit the 1.5 percent to the City in the same manner and time as the TOT and the City would pass the money through to the VO. The City will be paid a $10,000-per-year fee for administration costs. The TMD funds will be utilized according to the MDP as implemented by the VO Board. According to the proposed budget (Attachment 4) an estimated 72.9 percent of the funds would be used for sales and marketing and 20 percent for administrative purposes including personnel. The City administrative fee is 2.11 percent and there is a proposed 5 percent contingency. The Board of the VO organization may change the budget allocation per line item by up to 15 percent within a year.

The VO Board will create an annual budget for the use of the TMD funds. The sales and marketing activities would include items such as lead generation, trade shows, familiarization (fam) tours, advertising, collateral materials, property visits, sales meetings and professional conferences. The administrative and operations portion of the budget would be used for office administration, operational expenses, legal and accounting services, and staffing services.

The VO will be established as a California nonprofit corporation. The organizational structure of the proposed VO is that they will have a 13 to 17 member Board of Directors, selected by the Steering Committee of the TMD, who will create the annual marketing plan and direct the operations of the VO and the California Welcome Center.

The VO will continue to purchase the franchise for the California Welcome Center brand because of the advantages the brand offers including state collateral materials, Internet and Web site exposure and highway signage. The VO shall present an annual report to the City according to the requirements of Streets and Highways Code 36650.

The TMD would be valid for five years. The current plan is to have the TMD become effective April 1, 2010. Once per year beginning on the anniversary of the formation of the TMD, there is a thirty-day period in which lodging businesses paying more than 50 percent of the assessment may submit protests to the City Clerk to terminate the district. Toward the end of the five-year expiration period for the TMD, the affected lodging business owners may petition the City to create it again.

Current 2009-2010 City funding for the Oceanside Welcome Center is $246,000 with $108,000 from the General Fund and $138,000 from Redevelopment funds. It was proposed that in 2010-2011 the amount funded from the City be limited to $108,000. Since approximately 50 percent of the hotel rooms are located in the Redevelopment Area, it is appropriate that equal amounts should be funded from the Redevelopment fund and the General fund. Additionally, if the TMD is approved, the VO will take over the contract with San Diego North Convention and Visitors Bureau paying them $47,000 in FY 2010-11 and relieving the City's General Fund and Redevelopment Fund of the $12,500 payments that total $25,000 annually.

The City's investment into the Welcome Center is proposed to be $108,000 for the 2010-2011 fiscal year. The amount of $108,000 is approximately 3 percent of the 2008-2009 TOT final post audit revenues. To encourage more involvement and commitment from the existing hoteliers, staff is recommending that for the 2010-2011 and 2011-2012 fiscal years the City investment to the TMD be indexed at 3 percent from $3 million in gross TOT revenues up to $4.5 million. The City's contribution for fiscal year 2010-2011 and 2011-2012 will be brought to the Council for consideration with the adoption of the 2010-2011 budget.

FISCAL IMPACT

The VO's revenue projection for the TMD, based upon fiscal year 2008-09 TOT revenues of $3.1 million, shows it will raise approximately $472,500. The hoteliers and vacation rentals that are subject to the City's TOT ordinance would pay 1.5 percent to the City at the same time and in the same manner as the TOT is paid. The TMD annual assessment projection excludes revenue from domestic or international governmental employees on government business, which is the same as the current TOT regulations.

The City has proposed to fund the California Welcome Center $108,000 or 3 percent of $3.6 million in FY 2008-09 TOT amount collected, with $54,000 being paid from the General Fund (170176101-5395) and $54,000 being paid from the Redevelopment Fund (300305591-5305). In addition there would be no TMD payment by hoteliers for hotel rooms that were booked or contracts in existence prior to April 1, 2010. For purposes of the calculation of the petitions from the hoteliers and to assure that there is

more than 50 percent in favor of forming the TMD, every dollar of TOT paid in fiscal year 2008-2009 equals one vote.

With the creation of the TMD in Fiscal Year 2010-11 the General Fund will save $66,500 ($12,500 from account 170177101.5305, and $54,000 from account 170176101.5395) and the Redevelopment Fund will save $96,500 (300305591-5305). The City will also receive $10,000 per year to administer the TMD. In addition, the City paid $21,750 to hire Civitas, an expert in the creation of a Tourism Marketing District. Once the TMD is formed and revenue is collected, the TMD will reimburse the City's General fund $10,000 (310332101-5305) and the Redevelopment fund $11,750 (300305591-5305).

INSURANCE REQUIREMENTS

Does not apply.

COMMISSION OR COMMITTEE REPORT

The Economic Development Commission reviewed the proposal at its January 5th meeting and unanimously recommended approval.

CITY ATTORNEY'S ANALYSIS

The referenced documents have been reviewed by the City Attorney and approved as to form. Any City contributions in excess of the assessments collected through the TMD and paid to Visit Oceanside for fiscal year 2010-2011 and beyond will be subject to the Council's approval of a contract with Visit Oceanside.

RECOMMENDATION

Staff recommends that the City Council accept petitions submitted by hotels within the City of Oceanside to form a Tourism Marketing District; certify that there are sufficient petitions from more than fifty percent of the lodging businesses to be assessed; and adopt a Resolution of Intention to create a Tourism Marketing District.

PREPARED BY:

Jane McVey
Economic and Community
Development Director

SUBMITTED BY:

Peter A. Weiss
City Manager

REVIEWED BY:

Michelle Skaggs Lawrence, Deputy City Manager

Teri Ferro, Financial Services Director

Attachments:

1. Resolution of Intention, including Exhibit A, Map of the District
2. Petition to the City of Oceanside to form the Oceanside Tourism Marketing District. Exhibit A. Management District Plan Summary.
3. Management District Plan. Appendix 1. The Property and Business Improvement District Law of 1994. Appendix 2. City of Oceanside Transient Occupancy Tax. Appendix 3. Format for Annual Report
4. Proposed Oceanside Welcome Center Budget including the TMD

ATTACHMENT 1

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE DECLARING ITS INTENTION TO ESTABLISH THE OCEANSIDE TOURISM MARKETING DISTRICT (OTMD) AND FIXING THE TIME AND PLACE OF A PUBLIC MEETING AND A PUBLIC HEARING THEREON AND GIVING NOTICE THEREOF

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes cities and counties to establish property and business improvement districts for the purposes of promoting tourism.

WHEREAS, lodging business owners, members of the business community, and representatives from the City of Oceanside have met to consider the formation of the Oceanside Tourism Marketing District (OTMD).

WHEREAS, the City of Oceanside has drafted a Management District Plan which sets forth the proposed boundary of the OTMD, a service plan and budget, and a proposed means of governance.

WHEREAS, a majority of the lodging business owners subject to assessment under the OTMD have petitioned the City Council to establish the OTMD.

NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:

1. The recitals set forth herein are true and correct.

2. The City Council finds that the lodging businesses that will pay more than fifty percent (50%) of the assessment proposed in the Management District Plan have signed and submitted petitions in support of the formation of the OTMD. The City Council accepts the petitions and adopts this Resolution of Intention to establish the OTMD and to levy an assessment on certain lodging businesses within the OTMD boundaries in accordance with the Property and Business Improvement District Law of 1994.

3. The City Council finds that the Management District Plan satisfies all requirements of Streets and Highways Code §36622.

4. The City Council declares its intention to establish the OTMD and to levy and collect assessments on lodging businesses within the OTMD boundaries pursuant to the Property and Business Improvement District Law of 1994.

5. The boundaries of the OTMD shall be the boundaries of the City of Oceanside. Please see the attached map, incorporated herein as Exhibit A.

6. The name of the district shall be the Oceanside Tourism Marketing District (OTMD).

7. Annual assessment rates are 1.5% of room rental revenue on lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. For stays longer than thirty (30) days there shall be no assessment for the thirty-first (31st) day or any day thereafter. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010. Stays by owners of vacation rentals in their own vacation rentals shall not be subject to assessment.

8. The assessments levied for the OTMD shall be applied toward sales promotion and marketing programs to market Oceanside as a tourist, meeting and event destination, and for other capital improvements as set forth in Streets and Highways Code §36610. Funds remaining at the end of any year may be used in subsequent years in which OTMD assessments are levied as long as they are used consistent with the requirements of this resolution.

9. The OTMD will have a five (5) year term unless renewed pursuant to Streets and Highways Code §36660.

10. Bonds will not be issued.

11. The time and place for the public meeting to establish the OTMD and the levy of assessments are set for February 24, 2010, at 5:00 p.m., or as soon thereafter as the matter may be heard, at the Council Chambers located at 300 North Coast Highway, Oceanside, CA 92054.

12. The time and place for the public hearing to establish the OTMD and the levy of assessments are set for March 17, 2010, at 5:00 p.m., or as soon thereafter as the matter may be heard, at the Council Chambers located at 300 North Coast Highway, Oceanside, CA 92054. The City Clerk is directed to provide written notice to the lodging businesses subject to assessment of the date and time of the hearing and to provide that notice as required by Streets and Highways Code §36623.

13. At the public hearing the testimony of all interested persons for or against the establishment of the OTMD may be received. If at the conclusion of the public hearing, there are of record written protests by the owners of the lodging businesses within the proposed OTMD that will pay fifty percent (50%) or more of the estimated total assessment of the entire OTMD, no further proceedings to establish the OTMD shall occur.

14. The complete Management District Plan is on file with the City Clerk and may be reviewed upon request.

15. This resolution shall take effect immediately upon its adoption by the City Council.

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this _____day of _____, 2010, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

_____
MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

APPROVED AS TO FORM:

_____
City Clerk

_____
City Attorney

ATTACHMENT 2

PETITION TO THE CITY OF OCEANSIDE
TO FORM THE OCEANSIDE TOURISM MARKETING DISTRICT

We petition you to initiate special assessment proceedings to form a Tourism Marketing District in accordance with the Property and Business Improvement District Law of 1994, Streets and Highways Code Section 36600 et seq., for the purpose of undertaking and implementing the Tourism Marketing District as described in the attached summary of the Management District Plan attached hereto as Exhibit A.

Oceanside Tourism Marketing District formation requires submittal of petitions from lodging businesses within the proposed district boundaries representing more than 50% of the total annual assessment. Specifically, each lodging establishment's petition will be weighted by the total gross revenue (less any local, State or Federal sales taxes or transient occupancy taxes) of that lodging establishment. If more than 50% of the weighted written petitions (each revenue dollar represents one petition vote) support formation, the successful petition will be forwarded to the Oceanside City Council for a public hearing and an opportunity for a written protest. The assessed lodging business owners will receive notice of the public hearing by mail.

Lodging Establishment	**Business Owner**
_____	
_____	
_____	
_____	
_____	
_____	_____

_____
Owner Representative/Owner Name (printed)

_____
Owner/Representative Signature Date

EXHIBIT A

MANAGEMENT DISTRICT PLAN SUMMARY

Developed by City of Oceanside (the City), the Oceanside Tourism Marketing District (OTMD) is a benefit assessment district proposed to help fund marketing and sales promotion efforts for Oceanside lodging businesses. The OTMD shall operate according to the provisions of this Management District Plan (MDP) and any applicable resolutions adopted by the Oceanside City Council. A copy of the complete management plan will be furnished upon request. Requests for a complete copy of the management district plan can be made to Civitas Advisors Inc., 7700 College Town Drive, Suite 111, Sacramento, California 95826, telephone (800)999-7781.

Location: The proposed OTMD includes all hotel and motel businesses with thirty (30) rooms or more and all vacation rentals subject to transient occupancy tax, located within the boundaries of the City of Oceanside.

Services: Marketing and sales promotions to increase tourism and market Oceanside as a tourist, meeting and event destination.

Budget: The total annual OTMD budget for each year of its five (5) year operation is anticipated to be approximately $472,500 per year.

Cost: Annual assessment rates are 1.5% of room rental revenue on lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. For stays longer than thirty (30) days there shall be no assessment for the thirty-first (31st) day or any day thereafter. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010. Stays by owners of vacation rentals in their own vacation rentals shall not be assessed.

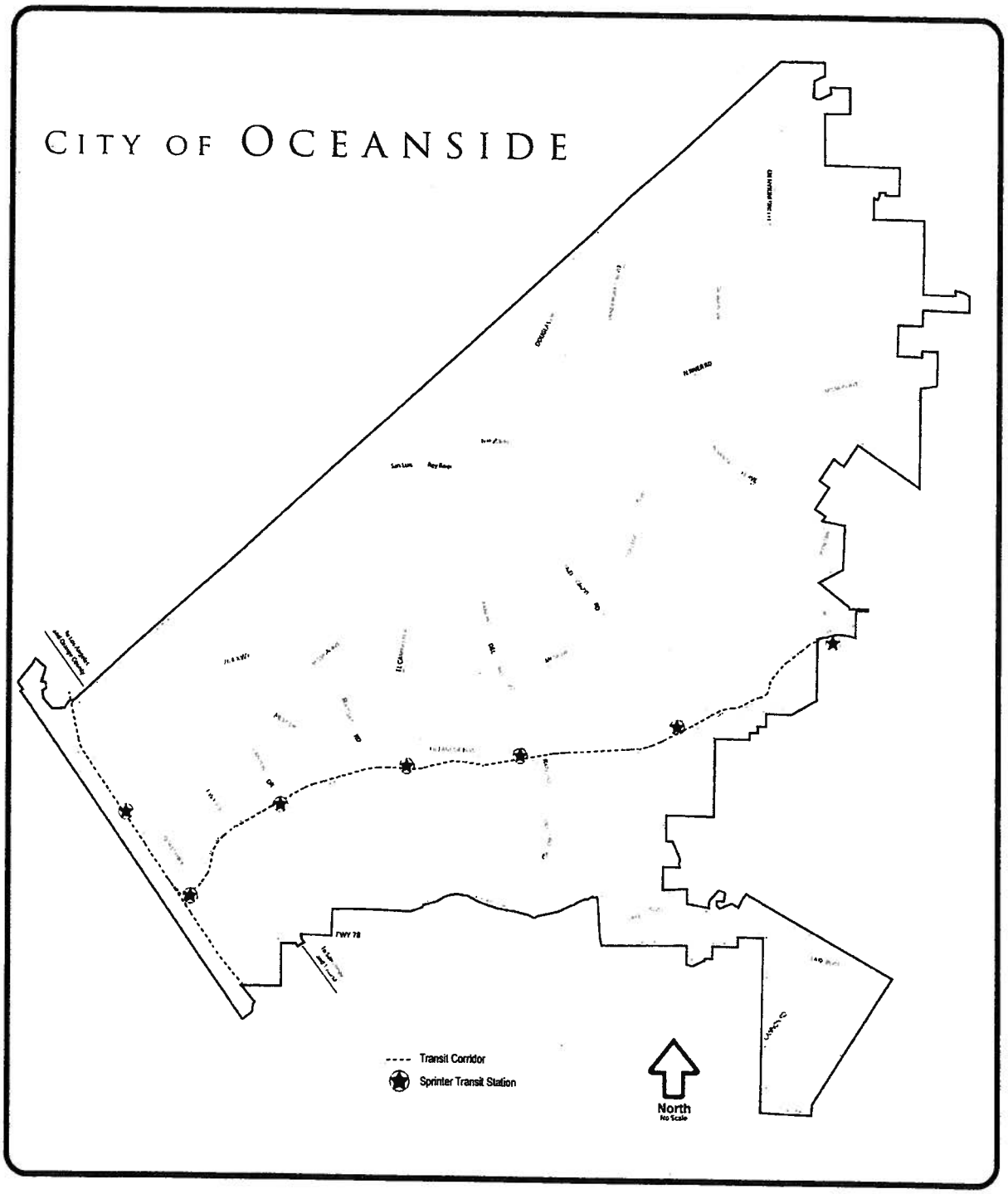
Formation: Initiation of the OTMD formation process requires submittal of petitions from lodging businesses who will collectively pay more than fifty percent (50%) of the total annual assessment, followed by a City Council hearing and adoption of a Resolution of Intention by the Council. The annual assessment for each business, and each business' voting weight, is calculated based upon fiscal year 2008-2009 room rental revenue. Once the City Council has adopted the Resolution of Intention, the City must mail notice of a public meeting and public hearing to all assessed lodging business owners within the proposed district. The notice will include a summary of this MDP, the required written document under which the district is operated. Business owners have the opportunity, for at least forty-five (45) days, to protest formation of the district, in writing, at the City Council public meeting and public hearing. If there is a majority written protest, the OTMD will not be formed. If there is no majority written protest, the City Council may adopt a resolution forming the OTMD at the public hearing.

Duration: The proposed OTMD will have a five (5) year life. The OTMD assessment will be implemented beginning April 1, 2010. Once per year beginning on the anniversary of the formation of the district there is a thirty (30) day period in which lodging business owners paying more than 50% of the assessment may submit protests to the City Clerk and terminate the district per Streets & Highways Code §36670.

EXHIBIT A

MANAGEMENT DISTRICT PLAN SUMMARY

DISTRICT MAP



ATTACHMENT 3

OCEANSIDE TOURISM MARKETING DISTRICT

MANAGEMENT DISTRICT PLAN

Formed pursuant to the Property and Marketing District Act of 1994
(Streets and Highways Code §36600 et seq.)

Submitted to the

City of Oceanside

January 11, 2010
by

CIVITAS

OCEANSIDE TOURISM MARKETING DISTRICT MANAGEMENT DISTRICT PLAN

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I. INTRODUCTION AND OVERVIEW

Developed by City of Oceanside (the City), the Oceanside Tourism Marketing District (OTMD) is a benefit assessment district proposed to help fund marketing and sales promotion efforts for Oceanside lodging businesses. The OTMD shall operate according to the provisions of this Management District Plan (MDP) and any applicable resolutions adopted by the Oceanside City Council.

Location: The proposed OTMD includes all hotel and motel businesses with thirty (30) rooms or more and all vacation rentals subject to transient occupancy tax, located within the boundaries of the City of Oceanside.

Services: Marketing and sales promotions to increase tourism and market Oceanside as a tourist, meeting and event destination.

Budget: The total annual OTMD budget for each year of its five (5) year operation is anticipated to be approximately $472,500 per year.

Cost: Annual assessment rates are 1.5% of room rental revenue on lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. For stays longer than thirty (30) days there shall be no assessment for the thirty-first (31st) day or any day thereafter. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010. Stays by owners of vacation rentals in their own vacation rentals shall not be subject to assessment.

Formation: Initiation of the OTMD formation process requires submittal of petitions from lodging businesses who will collectively pay more than fifty percent (50%) of the total annual assessment, followed by a City Council hearing and adoption of a Resolution of Intention by the Council. The annual assessment for each business, and each business' voting weight, is calculated based upon fiscal year 2008-2009 room rental revenue. Once the City Council has adopted the Resolution of Intention, the City must mail notice of a public meeting and public hearing to all assessed lodging business owners within the proposed district. The notice will include a summary of this MDP, the required written document under which the district is operated. Business owners have the opportunity, for at least forty-five (45) days, to protest formation of the district, in writing, at the City Council public meeting and public hearing. If there is a majority written protest, the OTMD will not be formed. If there is no majority written protest, the City Council may adopt a resolution forming the OTMD at the public hearing.

Duration: The proposed OTMD will have a five (5) year life. The OTMD assessment will be implemented beginning April 1, 2010. Once per year beginning on the anniversary of the formation of the district there is a thirty (30) day period in which lodging business owners paying more than 50% of the assessment may submit protests to the City Clerk and terminate the district per Streets & Highways Code §36670.

What is a Tourism Marketing District?

In California, Tourism Marketing Districts ("TMDs") are formed pursuant to the Property and Business Improvement District Law of 1994 ("94 Act"). This law allows for the creation of a special benefit assessment district to raise funds within a specific geographic area. The key difference between TMDs and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.

Tourism marketing districts can provide many services, all tailored to meet the needs of the district. Some services commonly provided by tourism marketing districts include marketing and promotion activities, sales lead generation and special event sponsorship.

There are many benefits to forming a tourism marketing district. The funds raised through a tourism marketing district cannot be diverted for other government programs, ensuring continuous, stable funding for activities throughout the lifetime of the district. Those funds can be used to provide a wide variety of services for the benefit of the businesses paying the assessment. Tourism marketing districts and the services they provide are designed, created and governed by the business owners who pay the assessment. Tourism marketing district funds and activities are managed by owners who have an interest in and knowledge of the unique needs of the district.

The Property and Business Improvement District Law of 1994 (AB 3754), as amended April 1, 2009, is provided in Appendix 1 of this document.

Why a Tourism Marketing District for Oceanside?

There are several reasons why now is the right time to form a TMD in Oceanside; the most compelling are as follows:

The Need to Increase Occupancy

The formation of the OTMD is a proactive effort to provide supplemental funding for tourism promotion beyond that provided by the City. The funding will ensure that adequate financing exists for the investment required to increase occupancy in the lodging industry and be competitive in the conference segment of the tourism market. The investment will cover an expanded marketing and promotional budget needed to reach this market segment.

An Opportunity for Increasing City Tax Revenues

As occupancy and average daily rates increase, so too will the City's TOT revenue. With stable public/private funding for tourism marketing efforts, annual occupancy and average daily rates should increase significantly as new marketing and sales promotion programs are implemented. Greater occupancy will also produce an increase in sales tax revenues from tourist spending. This represents a substantial return to the City. The formation of the OTMD in partnership with the the City creates a stable funding source tied directly to tourism promotion.

Stable Funding for Tourism Promotion

The OTMD will provide a stable source of funding for consistent tourism promotion efforts.

Definitions

As used herein, the following terms shall be defined as follows:

Annual Report – A report to be submitted by the district to the City Council at the annual anniversary of the formation of the District, pursuant to Government Code §36650. The annual report will include a detailed OTMD budget formatted according to the City of Oceanside's form for non-profits. A sample annual report is included herein as Appendix 3.

Gross Revenue - The term "gross revenue" as used herein includes the following: (1) Any charge for a room, whether the guest uses the room or not; (2) Any charge for additional guests in a room; and (3) Any fee for guaranteeing the availability of a room, whether or not that room is occupied. Gross revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes. Any other charges shall be considered gross revenue only in accordance with the local transient occupancy tax.

Lodging Business – The term lodging business shall include all hotels, motels, inns, vacation rentals and similar businesses designed for public occupancy by transients for dwelling, lodging or sleeping purposes.

Vacation Rental – The term vacation rental shall include all privately owned single-family residences, condominiums and similar structures made available by the owner of such establishment for public occupancy by transients for dwelling, lodging or sleeping purposes. The term vacation rentals shall not include residences or condominiums rented to residents of the City of Oceanside for permanent residential purposes. Stays by property owners in their respective vacation rentals shall not be subject to assessment.

II. FINANCING

Assessment

The Tourism Marketing District annual assessment rates are 1.5% of gross short term (stays less than 31 days) room rental revenue per night for lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. For stays longer than thirty (30) days there shall be no assessment for the thirty-first (31st) day or any day thereafter. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010. Stays by owners of vacation rentals in their own vacation rentals shall not be subject to assessment.

Persons exempt from assessment pursuant to this plan shall be required to document their exempt status in accordance with the requirements of the City of Oceanside's transient occupancy tax collection procedures contained in Article III of the City Code, and any amendments thereto that may come into being during the lifetime of the OTMD. Article III is attached hereto as Appendix 2.

Bonds may not be issued.

The amount of assessment, if passed on to each transient, shall be separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business.

Determination of Special Benefit

State law provides that the expenses of the district shall be apportioned in proportion to the benefit received by assessed businesses.

A special benefit is defined as a particular and distinct benefit over and above general benefits conferred on the public at large. Conversely, a general benefit is a benefit to businesses in the surrounding community or a benefit to the public in general resulting from the improvement, activity or service to be provided by the assessment levied. Many general benefits to the public at large are conveyed by municipal services, such as fire protection, police services and public transit services. These services are targeted to serve the public at large and do not confer special benefits on particular businesses.

The services in this Management District Plan are designed to provide targeted services to lodging businesses. These services are tailored not to serve the general public, but rather to serve the specific lodging businesses within the District, e.g., the proposed activities are specifically targeted to increase room nights for assessed lodging businesses within the boundaries of the District, and are narrowly tailored. OTMD funds will be used exclusively to benefit the assessees.

The activities paid for from assessment revenues are lodging business services creating special benefit to those businesses. In addition, these activities are not for the benefit of the general public and do not provide general benefit as defined above. All general benefits (if any) to the surrounding community and general public are intangible and unquantifiable. It is appropriate that these special business-related benefits be funded through business assessments.

The citywide promotions efforts are designed to benefit assessed businesses, hotels and motels with greater than thirty (30) rooms and vacation rentals. Previous efforts have demonstrated that marketing programs primarily benefit these businesses. In addition, the proposed program will be specifically designed to benefit hotels and motels with more than thirty (30) rooms and vacation rentals. Hotels and motels with under thirty (30) rooms that are not assessed shall not be included in website, print and other marketing efforts. Hotels and motels that are not assessed shall not receive sales leads from OTMD programs. If hotels and motels that are not assessed wish to receive services from VO, VO may discuss contracting directly with those businesses.

Time and Manner for Collecting Assessments

The OTMD assessment will be implemented beginning April 1, 2010 and will continue for five (5) years. The City of Oceanside will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, penalties and interest) from each lodging business located in the boundaries of the OTMD. Assessments shall be collected monthly at the same time as, but in a separate remittance from, transient occupancy tax. The City shall take all reasonable efforts to collect the assessments from each lodging business. The City of Oceanside shall forward the assessments to the Visit Oceanside Corporation (VO) which will have the responsibility of managing the TMD programs as provided in this Management District Plan.

The time and manner for collecting the OTMD assessments shall be in accordance with the City of Oceanside's transient occupancy tax collection procedures. The OTMD assessment shall be collected in the same form and manner as the TOT. Procedures for collection of the OTMD assessment is subject to any changes the City may make in TOT collection procedures.

OTMD budget Summary - Calendar Years 2010 - 2015

The summary of the annual service plan OTMD budget for the OTMD is provided on the following pages. The total five year improvement and service plan OTMD budget is projected at approximately $472,500 annually, or $2,362,500 through 2015.

Adjustments

The VO board has full authority to manage expenditures consistent with this Plan. Although actual revenues will fluctuate due to market conditions, the proportional allocations of the OTMD budget on the following page shall remain the same. The VO board shall have the authority to adjust OTMD budget allocations between the categories below by no more than fifteen percent (15%) per line item per year.

Oceanside Tourism Marketing District
Proposed Annual OTMD budget, Years One through Five

Services Provided	Descriptions	Total
SALES and MARKETING – 72.9%	Sales and Marketing programs and activities will be designed to increase occupancy rates. These activities may include, but are not limited to: • Lead Generation • Trade Shows • Sales Blitzes • Familiarization Tours • Advertising • Collateral • Marketing Programs • Local Property Visits • Director of Sales Meetings • General Manager Meetings • Professional Industry Conferences / Affiliation Events	$343,900
ADMINISTRATIVE and OPERATIONS – 20%	• Office Administrative/Operational Expenses • Legal/Accounting • Staffing Costs	$95,000
CITY ADMINISTRATIVE FEE – 2.11%		$10,000
CONTINGENCY/RENEWAL - 5%		$23,600
Total Tourism Marketing District Annual OTMD budget		**$472,500**

III. SERVICE PLAN

Annual Service Plan

A service plan OTMD budget has been developed to deliver services throughout the District. An annual service plan and OTMD budget will be developed and approved by the VO Board. The OTMD budget includes a portion for contingencies and renewal of the District. Should the VO Board approve, funds may be appropriated for the renewal effort. If there are funds remaining at the end of the District term and lodging businesses choose to renew, these remaining funds could be transferred to the renewed District. If there are funds remaining at the end of the District and lodging businesses choose not to renew, any remaining funds will either be spent consistent with this Plan or returned to assessed businesses in shares proportional to the assessment paid by each business.

The funds created from the OTMD will provide the majority of the funding for VO but will not be its sole source or limited to the OTMD. Other funding sources may include the City of Oceanside, County of San Diego, retail sales, advertising sales and other private funding sources.

Marketing

72.9% of the annual OTMD budget shall be allocated to marketing programs. Marketing efforts will be designed to promote Oceanside as a tourist destination, thereby increasing hotel occupancy rates throughout the OTMD. Marketing efforts shall include, but not be limited to:

- Lead Generation
- Trade Shows
- Sales Blitzes
- Familiarization Tours
- Advertising
- Collateral
- Marketing Programs
- Local Property Visits
- Director of Sales Meetings
- General Manager Meetings
- Professional Industry Conferences / Affiliation Events

Administrative and Operations

20% of the annual OTMD budget shall be allocated to the administrative and operational costs necessary to manage OTMD funds and operate OTMD marketing programs. This shall include, but not be limited to:

- Office administrative and operational expenses
- Legal and accounting services
- Staffing costs, including salaries

Contingency/Renewal Fund
5% of the annual OTMD budget shall be allocated to a contingency fund. If at the expiration of the term of the district there are contingency funds remaining, those funds may be used for the renewal of the district.

City Fee
The City of Oceanside will charge a flat fee of $10,000 per year for collecting and forwarding the assessment moneys. The fee will be paid in quarterly installments of $2,500 each. This flat fee represents approximately 2.11% of the annual OTMD budget.

IV. OTMD GOVERNANCE

VO will serve as the Owners' Association for the OTMD. VO shall be governed in accordance with the Bylaws of the corporation, which shall be subject to the following provisions.

Corporation Guidelines
VO shall be established as a California corporation within one (1) month of the formation of the OTMD. Non-profit status will be applied for immediately following formation of VO.

VO's day to day operations will be managed by the director of tourism. The director of tourism will report to VO's Board of Directors, which will have ultimate responsibility for VO's operations. The Board will operate according to established Bylaws and this Plan to set policy, manage funds, and execute the VO mission.

The Board of Directors will have between thirteen and seventeen members. The OTMD formation steering committee will be the foundation of the Board of Directors, and remaining seats will be filled by representatives of Oceanside businesses with an interest in tourism promotion. The steering committee includes representatives from Residence Inn Marriott, Holiday Inn, La Quinta Inn, Quality Inn & Suites, Days Inn, Motel 6, and Better Vacation Rentals. Additional members may represent restaurants, attractions, museums, destination management companies and transportation companies. The Board will be structured to ensure hotel representatives always have a majority presence.

VO Board members shall be selected and vacancies shall be filled in accordance with the provisions of the VO Bylaws.

In order to ensure provision of optimal tourism promotion services for Oceanside, VO will be a partner of the Oceanside Chamber of Commerce. A hotel representative on the VO Board shall concurrently serve on the Chamber Board.

Brown Act Compliance
The governing corporation of a TMD is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of VO must be held in compliance with the public notice and other requirements of the Brown Act.

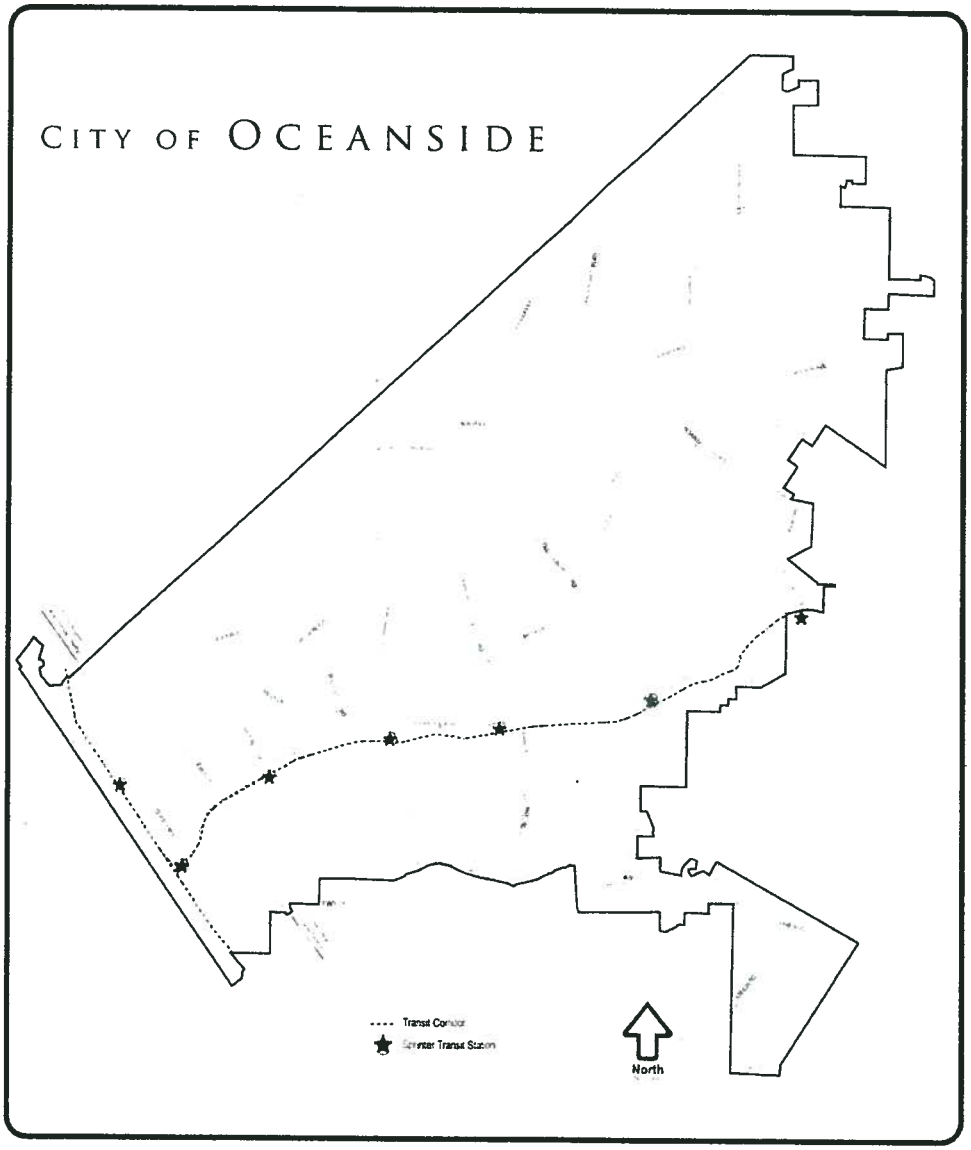
California Public Records Act Compliance
VO shall keep records in compliance with the California Public Records Act, Government Code §6250 et seq.

Annual Report
VO shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall be in the form shown in Appendix 3 of this Plan.

V. BOUNDARIES & ASSESSED BUSINESSES

The proposed OTMD includes all hotel and motel businesses with thirty (30) rooms or more and all vacation rentals subject to transient occupancy tax, existing and in the future, available for public occupancy within the boundaries of the City of Oceanside.

The boundary currently includes 18 lodging business and 330 vacation rentals. Please see the map below. A complete listing of lodging businesses within the proposed OTMD can be found on the following pages of this Plan.



Lodging Businesses to be assessed within the OTMD

This list was compiled based on information current as of November 2009. Lodging businesses with over 30 rooms or vacation rentals opening during the term of the OTMD shall also be subject to TMD assessment. Vacation rentals shall only be assessed by the OTMD in the event they are utilized by transients paying rental fees in accordance with the provisions of this management district plan. Stays by owners in vacation rentals shall not be subject to assessment.

HOTELS (WITH OVER 30 ROOMS AS OF NOVEMBER 2009)

Motel 6 Downtown 909 N. Coast Highway Oceanside, CA	Pacific Inn 901 N. Coast Highway Oceanside, CA 92054	Days Inn at the Coast 1501 Carmelo Drive Oceanside, CA 92054
Guest House Inn & Suites 1103 N. Coast Highway Oceanside, CA 92054	La Quinta 937 N. Coast Highway Oceanside, CA 92054	Oceanside Marina Inn 2008 N. Harbor Drive Oceanside, CA 92054
Holiday Inn 1401 Carmelo Drive Oceanside, CA 92054	Wyndham Resort 333 N. Myers Street Oceanside, CA 92054	Motel 9 822 N. Coast Highway Oceanside, CA 92054
Extended Stay America 3190 Vista Way Oceanside, CA 92056	Ramada Limited 1440 Mission Avenue Oceanside, CA 92058	Holiday Inn Express 3170 Vista Way Oceanside, CA 92056
Comfort Suites Marina 888 N. Coast Highway Oceanside CA 92054	Quality Inn Suites 1403 Mission Avenue Oceanside, CA 92058	Best Western Marty's Valley Inn 3240 Mission Avenue Oceanside, CA 92058
Motel 6 Plaza Drive 3708 Plaza Drive Oceanside, CA	Best Western Oceanside 1680 Oceanside Blvd. Oceanside, CA 92054	Residence Inn Marriott 3603 Ocean Ranch Blvd. Oceanside, CA 92056

VACATION RENTALS (AS OF NOVEMBER 2009)

OWNER	RENTAL ADDRESS	MAILING ADDRESS
CHARLES & CAROL BROWN	1932 ALVARADO ST OCEANSIDE, CA 92054-6457	2107 NIBLICK TER OCEANSIDE, CA 92056-3210
EDWARD BETY, MD	112 ASH ST OCEANSIDE, CA 92054-2902	4555 SHERMAN OAKS AVE SHERMAN OAKS, CA 91403-3011
TOM GOMEZ	1414 AVOCADO RD OCEANSIDE, CA 92054-5704	1414 AVOCADO RD OCEANSIDE, CA 92054-5704

HILDEGARDE C SHAW	506 CANYON DR UNIT 24 OCEANSIDE, CA 92054-3672	772 BONNIE CLAIRE DR WALNUT, CA 91789-4198
TIM & JULIE EMPEY	427 S CLEMENTINE ST OCEANSIDE, CA 92054-4024	2051 S HORNE ST OCEANSIDE, CA 92054-6527
SKYLAN PROPERTIES	473 N CLEVELAND ST OCEANSIDE, CA 92054-2530	29655 LOCHINVAR RD HIGHLAND, CA 92346-5963
VICTOR PATENALDE	516 N CLEVELAND ST OCEANSIDE, CA 92054-2430	516 N CLEVELAND ST OCEANSIDE, CA 92054-2430
LITE INVESTMENTS LLC	668 N CLEVELAND ST OCEANSIDE, CA 92054-2432	1800 E SAINT ANDREW PL SANTA ANA, CA 92705-5043
CHRISTINE FRANZ	694 N CLEVELAND ST OCEANSIDE, CA 92054-2432	22530 CASS AVE WOODLAND HILLS, CA 91364-2910 PACIFIC COAST INN LLC
JOHN & MARGRET FOX	2176 S COAST HWY OCEANSIDE, CA 92054-6536	6210 HARBOUR HEIGHTS PKWY MUKILTEO, WA 98275-4887
MICHAEL J HYNEMAN	1019 COSTA PACIFICA WAY UNIT 1102 OCEANSIDE, CA 92054-2192	2128 E CLIPPER LN GILBERT, AZ 85234-2828
JOE & RENEE CONCIALDI	805 HARBOR CLIFF WAY UNIT 210 OCEANSIDE, CA 92054-2275	16211 DAVINCI DR CHINO HILLS, CA 91709-4668

LISA MCKETHAN	825 HARBOR CLIFF WAY UNIT 269 OCEANSIDE, CA 92054-2281	1343 FOREST AVE CARLSBAD, CA 92008-1010
JACKIE MATSON	855 HARBOR CLIFF WAY UNIT 312 OCEANSIDE, CA 92054-2286	855 HARBOR CLIFF WAY UNIT 312 OCEANSIDE, CA 92054-2286
JACKIE MATSON	855 HARBOR CLIFF WAY UNIT 316 OCEANSIDE, CA 92054-2286	855 HARBOR CLIFF WAY UNIT 312 OCEANSIDE, CA 92054-2286
CARRIE & BRAD WHITE	1825 MAGNOLIA CT OCEANSIDE, CA 92054-0602	PO BOX 5000 PMB 106 RANCHO SANTA FE, CA 92067-5000
OCEANSIDE BEACH VACATIONS INC	715 MASON RD VISTA, CA 92084-1821	BRIAN AND NILI ALBEN 715 MASON RD VISTA, CA 92084-1821
RESORT RENTALS, LLC	9998 N MICHIGAN RD CARMEL, IN 46032-9640	NAMON WASHINGTON 9998 N MICHIGAN RD CARMEL, IN 46032-9640
EXTRA HOLIDAYS LLC	333 N MYERS ST OCEANSIDE, CA 92054-2526	ATTENTION: TAX DEPARTMENT 22 SYLVAN WAY PARSIPPANY, NJ 07054-3801
MIKE & DIANE BURTON	405 S MYERS ST UNIT 2 OCEANSIDE, CA 92054-2932	PO BOX 74 FARMINGTON, UT 84025-0074
EDWARD BETY, MD	519 S MYERS ST OCEANSIDE, CA 92054-2921	4555 SHERMAN OAKS AVE SHERMAN OAKS, CA 91403-3011

EDWARD BETY, MD	523 S MYERS ST OCEANSIDE, CA 92054-2921	4555 SHERMAN OAKS AVE SHERMAN OAKS, CA 91403-3011
MULTI RESORT OWNERSHIP PLAN, INC	711 S MYERS ST OCEANSIDE, CA 92054-3906	271 CROCKETT BLVD MERRITT IS, FL 32953-2621
AQUAMARINE VILLAS TIMESHARE OWNERS	711 S MYERS ST OCEANSIDE, CA 92054-3906	1300 N KELLOGG DR ANAHEIM, CA 92807-1965
ERIC & WENDY KAISER	1140 S NEVADA ST OCEANSIDE, CA 92054-5237	12463 RANCHO BERNARDO RD PMB 151 SAN DIEGO, CA 92128-2143
REVX PACIFIC SOUTH, LLC	815 PACIFIC ST RANCHO SANTA FE, CA 92067	PO BOX 1454 RANCHO SANTA FE, CA 92067-1454
MARINA DEL MAR MANAGEMENT CORP	1202 N PACIFIC ST OCEANSIDE, CA 92054-1045	1202 N PACIFIC ST OCEANSIDE, CA 92054-1045
JUDY WRIGHT	400 N PACIFIC ST UNIT 313 OCEANSIDE, CA 92054-1963	10493 N 118TH PL SCOTTSDALE, AZ 85259-5033
ALANA & GARY PROTER	602 N PACIFIC ST UNIT D OCEANSIDE, CA 92054-1966	C/O HOT SPOT TAX SERVICES 5300 DTC PKWY GREENWOOD VILLAGE, CO 80111-3023
ROSE LEYDEN	621 N PACIFIC ST UNIT 103 OCEANSIDE, CA 92054-1993	12627 WABASH AVE REDLANDS, CA 92373-7325

JOHN HOUSTON	621 N PACIFIC ST UNIT 204 OCEANSIDE, CA 92054-1983	700 W HARBOR DR UNIT 2703 SAN DIEGO, CA 92101-7762
BOB CALL	705 N PACIFIC ST OCEANSIDE, CA 92054-2140	415 S CEDROS AVE SOLANA BEACH, CA 92075-1945
GARY & MARK CONNAL	715 N PACIFIC ST OCEANSIDE, CA 92054-2140	715 N PACIFIC ST OCEANSIDE, CA 92054-2140
EDWIN J NEUMEYER	909 N PACIFIC ST OCEANSIDE, CA 92054-1931	72975 AMBER ST PALM DESERT, CA 92260-5947
EDWIN J NEUMEYER	915 N PACIFIC ST OCEANSIDE, CA 92054-1931	72975 AMBER ST PALM DESERT, CA 92260-5947
GEORGE & DIANE KOVOCIC	999 N PACIFIC ST UNIT A101 OCEANSIDE, CA 92054-2001	16735 SCOTTSDALE RD RIVERSIDE, CA 92504-9628
LEE ADAMS	999 N PACIFIC ST UNIT A119 OCEANSIDE, CA 92054-2000	289 INTERNATIONAL WAY RANDOLPH, UT 84064
STEVE BISBIKIS	999 N PACIFIC ST UNIT A12 OCEANSIDE, CA 92054-2074	16479 VIA PENASCO RAMONA, CA 92065-7333
CHANDRA TOBEY	999 N PACIFIC ST UNIT A121 OCEANSIDE, CA 92054-2004	2107 CAMINO CANTERA VISTA, CA 92084-2830

SHARON E JUNGE	999 N PACIFIC ST UNIT A123	PO BOX 589
	OCEANSIDE, CA 92054-2004	PETERSBURG, AK 99833-0589
DEBRA MARKEY	999 N PACIFIC ST UNIT A17	4485 SANTA CRUZ AVE
	OCEANSIDE, CA 92054-2074	SAN DIEGO, CA 92107-3616
BRIAN LEE FORD	999 N PACIFIC ST UNIT A18	300 CARLSBAD VILLAGE DR STE 108A # 197
	OCEANSIDE, CA 92054-2074	CARLSBAD, CA 92008-2990
JUDY PAINTER	999 N PACIFIC ST UNIT A203	1392 HILL DR
	OCEANSIDE, CA 92054-2008	LOS ANGELES, CA 90041-1550
JUDY PAINTER	999 N PACIFIC ST UNIT A203	203 N TREMONT ST
	OCEANSIDE, CA 92054-2008	OCEANSIDE, CA 92054-2555
BARBARA KELLY	999 N PACIFIC ST UNIT A209	532 APACHE DR
	OCEANSIDE, CA 92054-2012	PLACENTIA, CA 92870-1522
LYDIA COOPER	999 N PACIFIC ST UNIT A21	203 N TREMONT ST
	OCEANSIDE, CA 92054-2043	OCEANSIDE, CA 92054-2555
GK & ROSEMARY PEARCE	999 N PACIFIC ST UNIT A215	203 N TREMONT ST
	OCEANSIDE, CA 92054-2011	OCEANSIDE, CA 92054-2555

LYDIA FRANCIS	999 N PACIFIC ST UNIT A216 OCEANSIDE, CA 92054-2011	1220 OAKWOOD DR ARCADIA, CA 91006-2410
BEA MOGAVERO	999 N PACIFIC ST UNIT A217 OCEANSIDE, CA 92054-2011	19034 PASADERO DR TARZANA, CA 91356-5124
BEA MOGAVERO	999 N PACIFIC ST UNIT A219 OCEANSIDE, CA 92054-2011	19034 PASADERO DR TARZANA, CA 91356-5124
ERNEST J COLONNA	999 N PACIFIC ST UNIT A224 OCEANSIDE, CA 92054-2011	11260 OVERLAND AVE CULVER CITY, CA 90230-5559
STEVE MARLEY	999 N PACIFIC ST UNIT A23 OCEANSIDE, CA 92054-2043	203 N TREMONT ST OCEANSIDE, CA 92054-2555
STEVE MARLEY	999 N PACIFIC ST UNIT A23 OCEANSIDE, CA 92054-2043	2472 CAMINITO OCEAN CV CARDIFF, CA 92007-2229
STEVE MARLEY	999 N PACIFIC ST UNIT A26 OCEANSIDE, CA 92054-2043	2472 CAMINITO OCEAN CV CARDIFF, CA 92007-2229
STEVE MARLEY	999 N PACIFIC ST UNIT A26 OCEANSIDE, CA 92054-2043	203 N TREMONT ST OCEANSIDE, CA 92054-2555

M KATHLEEN MCGOLDRICK	999 N PACIFIC ST UNIT A302	1066 RIDGE HEIGHTS DR
	OCEANSIDE, CA 92054-2006	FALLBROOK, CA 92028-3674
TOWNLEY 1999 REV TRUST	999 N PACIFIC ST UNIT A303	1329 MONDAVI CIR
	OCEANSIDE, CA 92054-2006	VISTA, CA 92081-5331
KEN GAVAZA	999 N PACIFIC ST UNIT A304	21082 ASHLEY LN
	OCEANSIDE, CA 92054-2006	EL TORO, CA 92630-5867
SAMUEL & ANDREA HARD	999 N PACIFIC ST UNIT A306	603 SEAGAZE DR
	OCEANSIDE, CA 92054-2006	OCEANSIDE, CA 92054-3005
TONY FINIZIO	999 N PACIFIC ST UNIT A309	203 N TREMONT ST
	OCEANSIDE, CA 92054-2006	OCEANSIDE, CA 92054-2555
T MARVIN & RUTH C SCOTT	999 N PACIFIC ST UNIT A310	883 W NOLAN WAY
	OCEANSIDE, CA 92054-2009	CHANDLER, AZ 85248-6056
SANDRA JANCIC	999 N PACIFIC ST UNIT A312	17666 MONTERO RD
	OCEANSIDE, CA 92054-2009	SAN DIEGO, CA 92128-2369
DALE BACH	999 N PACIFIC ST UNIT A314	2395 S SUMMIT CIRCLE GLN
	OCEANSIDE, CA 92054-2009	ESCONDIDO, CA 92026-3823

MARY JANE JUNGE	999 N PACIFIC ST UNIT A315	21321 VINTAGE WAY
	OCEANSIDE, CA 92054-2009	LAKE FOREST, CA 92630-5827
MARY JANE JUNGE	999 N PACIFIC ST UNIT A316	21321 VINTAGE WAY
	OCEANSIDE, CA 92054-2009	LAKE FOREST, CA 92630-5827
ROBERT M MCDONALD	999 N PACIFIC ST UNIT A323	217 HIDDEN VALLEY RD
	OCEANSIDE, CA 92054-2010	WATSONVILLE, CA 95076-9256
IRIS AGANIAN	999 N PACIFIC ST UNIT B200	2204 N TAYLOR AVE
	OCEANSIDE, CA 92054-2077	MONTEBELLO, CA 90640-0000
NCV B-205 LLC	999 N PACIFIC ST UNIT B205	1436 E MARSHALL AVE
	OCEANSIDE, CA 92054-2025	PHOENIX, AZ 85014-2358
MATTSON,COLLINGS,MOFFTS, CARVER	999 N PACIFIC ST UNIT B208	257 SPANISH SPUR
	OCEANSIDE, CA 92054-2025	FALLBROOK, CA 92028-9444
BETH MOFFATT	999 N PACIFIC ST UNIT B208	2404 VIA DEL AQUACATE
	OCEANSIDE, CA 92054-2025	FALLBROOK, CA 92028-8838
LEWIS BOARD/MARIJANE SCHAFER	999 N PACIFIC ST UNIT B217	14845 ESPOLA RD
	OCEANSIDE, CA 92054-2018	POWAY, CA 92064-2756

GEOFF HOPPER	999 N PACIFIC ST UNIT B221	PO BOX 1266
	OCEANSIDE, CA 92054-2018	LAKE ARROWHEAD, CA 92352-1266
KOZMA-BUSH TRUST	999 N PACIFIC ST UNIT B223	2913 DUCOMMUN AVE
	OCEANSIDE, CA 92054-2018	SAN DIEGO, CA 92122-2217
PAUL GWEON	999 N PACIFIC ST UNIT B224	4938 E CRESCENT DR
	OCEANSIDE, CA 92054-2018	ANAHEIM, CA 92807-3630
GERI & NORM ROSSELL	999 N PACIFIC ST UNIT B226	1775 PREMIER ST
	OCEANSIDE, CA 92054-2019	FALLBROOK, CA 92028-4348
EMAD BOUTROS	999 N PACIFIC ST UNIT B3	3118 JOY ST
	OCEANSIDE, CA 92054-2081	WEST COVINA, CA 91791-2321
GRENVILLE NORTH	999 N PACIFIC ST UNIT B304	2587 DOS LOMAS
	OCEANSIDE, CA 92054-2075	FALLBROOK, CA 92028-9159
CURTIS & NANCY KELLY	999 N PACIFIC ST UNIT B305	7 NOTTINGHAM CIR
	OCEANSIDE, CA 92054-2075	PRINCETON, NJ 08540-7094
PATRICIA KAY FRAHER	999 N PACIFIC ST UNIT B307	150 LIBBY LN
	OCEANSIDE, CA 92054-2075	GALENA, MO 65656-4986

GREG & TERRI GAULT	999 N PACIFIC ST UNIT B308	26525 JOSEL DR
	OCEANSIDE, CA 92054-2075	SANTA CLARITA, CA 91387-5030
DR KENT & GAIL PATTON	999 N PACIFIC ST UNIT B315	PO BOX 130
	OCEANSIDE, CA 92054-2017	BEATTY, OR 97621-0130
BEA MOGAVERO	999 N PACIFIC ST UNIT B320	19034 PASADERO DR
	OCEANSIDE, CA 92054-2014	TARZANA, CA 91356-5124
PAMELA K HAYES	999 N PACIFIC ST UNIT B324	102 ELMWOOD LN
	OCEANSIDE, CA 92054-2014	OCEANSIDE, CA 92054-5410
LEN FIFER	999 N PACIFIC ST UNIT B326	720 N TREMONT ST
	OCEANSIDE, CA 92054-2014	OCEANSIDE, CA 92054-2146
PETE REEB	999 N PACIFIC ST UNIT B7	10457 HARVEST VIEW WAY
	OCEANSIDE, CA 92054-2081	SAN DIEGO, CA 92128-4188
SUSIE EK	999 N PACIFIC ST UNIT C101	4104 TIERRA VIS
	OCEANSIDE, CA 92054-2069	BONSALL, CA 92003-4926
ANA GARZA	999 N PACIFIC ST UNIT C103	11726 VIA CHONA
	OCEANSIDE, CA 92054-2069	SAN DIEGO, CA 92128-3311

ANNETTE ANTLE	999 N PACIFIC ST UNIT C106 OCEANSIDE, CA 92054-2069	203 N TREMONT ST OCEANSIDE, CA 92054-2555
WALTER & CHERYL CORSON	999 N PACIFIC ST UNIT C107 OCEANSIDE, CA 92054-2069	PO BOX 51006 PASADENA, CA 91115-5006
MICHAEL J HYNEMAN	999 N PACIFIC ST UNIT C109 OCEANSIDE, CA 92054-2069	2128 E CLIPPER LN GILBERT, AZ 85234-2828
KATHERINE TRUDEAU	999 N PACIFIC ST UNIT C111 OCEANSIDE, CA 92054-2038	1436 E MARSHALL AVE PHOENIX, AZ 85014-2358
SHEILA GUILMETTE	999 N PACIFIC ST UNIT C112 OCEANSIDE, CA 92054-2038	999 N PACIFIC ST UNIT D100 OCEANSIDE, CA 92054-2073
PAMELA J BEEKMAN	999 N PACIFIC ST UNIT C202 OCEANSIDE, CA 92054-2068	1265 ELIZABETH CIR UPLAND, CA 91786-2913
DEAN SANDRI	999 N PACIFIC ST UNIT C209 OCEANSIDE, CA 92054-2068	2525 COSTERO MAGESTUOSO SAN CLEMENTE, CA 92673-6424
GRACE LONGSON	999 N PACIFIC ST UNIT C213 OCEANSIDE, CA 92054-2037	999 N PACIFIC ST UNIT B316 OCEANSIDE, CA 92054-2017

DEAN & SUE MILLS	999 N PACIFIC ST UNIT C300	5200 S BRUSHWOOD LAKE RD
	OCEANSIDE, CA 92054-2067	COLUMBIA, MO 65203-9611
JAMES MURRAY	999 N PACIFIC ST UNIT C302	1210 IVY ST
	OCEANSIDE, CA 92054-2067	BLOOMER, WI 54724-1446
BETTER VACATION RENTALS	999 N PACIFIC ST UNIT C304	MELINDA DI PERNA 1625 VIA SAGE
	OCEANSIDE, CA 92054-2030	SAN CLEMENTE, CA 92673-3708
ROBERT & CAMOLLE FOSTER	999 N PACIFIC ST UNIT C305	3554 BRITTANY CT
	OCEANSIDE, CA 92054-2030	JAMUL, CA 91935-1537
BARBARA CURTIS	999 N PACIFIC ST UNIT C310	1554 SLEEPING INDIAN RD
	OCEANSIDE, CA 92054-2030	FALLBROOK, CA 92028-9237
SUSAN CAUDILL	999 N PACIFIC ST UNIT C311	3353 CAMINITO LUNA NUEVA
	OCEANSIDE, CA 92054-2030	DEL MAR, CA 92014-3959
MICHAEL & KATHLEEN THOMPSON	999 N PACIFIC ST UNIT C7	6223 E EVERETT DR
	OCEANSIDE, CA 92054-2002	SCOTTSDALE, AZ 85254-2585
JAN & JONATHAN GELLER	999 N PACIFIC ST UNIT D1	31805 TEMECULA PARKWAY SUITE 785
	OCEANSIDE, CA 92054-2044	TEMECULA, CA 92589-0000

SHEILA GUILMETTE	999 N PACIFIC ST UNIT D102	999 N PACIFIC ST UNIT D102
	OCEANSIDE, CA 92054-2073	OCEANSIDE, CA 92054-2073
KEVIN GANTOS	999 N PACIFIC ST UNIT D103	39755 MURRIETA HOT SPRINGS RD
	OCEANSIDE, CA 92054-2073	MURRIETA, CA 92563-9101
BETH GROVES	999 N PACIFIC ST UNIT D104	880 BAYBERRY DR
	OCEANSIDE, CA 92054-2073	CORONA, CA 92882-3619
GABE & KAREN FAZZINI	999 N PACIFIC ST UNIT D106	PO BOX 130683
	OCEANSIDE, CA 92054-2073	CARLSBAD, CA 92013-0683
KURT MAES	999 N PACIFIC ST UNIT D11	5501 E GELDING DR
	OCEANSIDE, CA 92054-2046	SCOTTSDALE, AZ 85254-2948
DORYANN CHASEN	999 N PACIFIC ST UNIT D13	632 ESTRELLITA WAY
	OCEANSIDE, CA 92054-2046	LOS ANGELES, CA 90049-2118
LARRY AND CHRISTINE RIPLEY	999 N PACIFIC ST UNIT D17	8646 CETUS RD
	OCEANSIDE, CA 92054-2021	SAN DIEGO, CA 92126-1308
ZIAD DABUNI	999 N PACIFIC ST UNIT D20	1105 PROMONTORY PL
	OCEANSIDE, CA 92054-2021	WEST COVINA, CA 91791-3469

DEBORRA KADESKY	999 N PACIFIC ST UNIT D200	1604 QUAIL RIDGE RD
	OCEANSIDE, CA 92054-2072	ESCONDIDO, CA 92027-4720
GLORIA & ROBERT CLAESSON	999 N PACIFIC ST UNIT D203	22372 CANYON CLUB DR
	OCEANSIDE, CA 92054-2072	CANYON LAKE, CA 92587-7951
JOHN & JOANN GRAHAM	999 N PACIFIC ST UNIT D204	28309 VISTA DEL VALLE
	OCEANSIDE, CA 92054-2072	HEMET, CA 92544-8361
MATT & RHONDA RYDBERG	999 N PACIFIC ST UNIT D21	1160 S EVERGREEN DR
	OCEANSIDE, CA 92054-2021	PINETOP, AZ 85935-7151
CHUCK KEIPER	999 N PACIFIC ST UNIT D211	LOVELY LAND
	OCEANSIDE, CA 92054-2040	VISTA, CA
RICHARD & CAROL MAES	999 N PACIFIC ST UNIT D213	4940 E CHOLLA ST
	OCEANSIDE, CA 92054-2040	SCOTTSDALE, AZ 85254-4629
DERON GALINDO	999 N PACIFIC ST UNIT D23	SURF'S UP BEACH RENTALS 2844 MOUNTAIN VIEW DR
	OCEANSIDE, CA 92054-2021	ESCONDIDO, CA 92027-4937
RENE ANDERSON	999 N PACIFIC ST UNIT D24	14536 ROSCOE BLVD
	OCEANSIDE, CA 92054-2021	PANORAMA CITY, CA 91402-4103

DOUG & FIONA PHILLIPS	999 N PACIFIC ST UNIT D25 OCEANSIDE, CA 92054-2022	2095 N SERVICEBERRY CIR CEDAR CITY, UT 84721-9794
ARDYTH KENNEDY	999 N PACIFIC ST UNIT D27 OCEANSIDE, CA 92054-2022	PO BOX 12606 SAN DIEGO, CA 92112-3606
PCA ELECTRONICS	999 N PACIFIC ST UNIT D28 OCEANSIDE, CA 92054-2022	16799 SCHOENBORN ST SEPULVEDA, CA 91343-6107
DAVID & CECELIA LOWRY	999 N PACIFIC ST UNIT D29 OCEANSIDE, CA 92054-2022	25956 VIEW POINT DR W DANA POINT, CA 92624-1225
SUSAN VIAL	999 N PACIFIC ST UNIT D3 OCEANSIDE, CA 92054-2044	SSV VENTURES, LLLP 11252 N 50TH ST SCOTTSDALE, AZ 85254-5350
WENDY & DENNIS AYE	999 N PACIFIC ST UNIT D300 OCEANSIDE, CA 92054-2071	2529 NORDELL AVE CASTRO VALLEY, CA 94546-4013
ROSALIE STAUDENMAYER	999 N PACIFIC ST UNIT D303 OCEANSIDE, CA 92054-2071	950 PINERIDGE ST UPLAND, CA 91784-1553
DAVID R LOWRY MD PENSION FUND TRUST INC	999 N PACIFIC ST UNIT D304 OCEANSIDE, CA 92054-2071	DAVID R LOWRY 25956 VIEW POINT DR W DANA POINT, CA 92624-1225

SUSAN CAUDILL	999 N PACIFIC ST UNIT D306	3353 CAMINITO LUNA NUEVA
	OCEANSIDE, CA 92054-2071	DEL MAR, CA 92014-3959
JOHN HUNTER	999 N PACIFIC ST UNIT D31	26650 SILVERLEAF LN
	OCEANSIDE, CA 92054-2022	HEMET, CA 92544-7641
JAMES & KERRI DESMONT TRUST	999 N PACIFIC ST UNIT D32	1720 SEELY CT
	OCEANSIDE, CA 92054-2022	SAN MARCOS, CA 92069-9638
PETER LINDSTROM	999 N PACIFIC ST UNIT D34	6965 EL CAMINO REAL
	OCEANSIDE, CA 92054-2022	CARLSBAD, CA 92009-4100
RUFENER FAMILY TRUST	999 N PACIFIC ST UNIT D5	116 1/2 AMETHYST AVE
	OCEANSIDE, CA 92054-2046	BALBOA ISLAND, CA 92662-6408
DONNA COLOMAN	999 N PACIFIC ST UNIT D8	4300 N VENTANA LOOP
	OCEANSIDE, CA 92054-2046	TUCSON, AZ 85750-6226
KATHRYN BLANKINSHIP	999 N PACIFIC ST UNIT E1	548 AVENIDA VERDE
	OCEANSIDE, CA 92054-2051	SAN MARCOS, CA 92069-1386
BRENDA REYNOLDS	999 N PACIFIC ST UNIT E102	PO BOX 4087
	OCEANSIDE, CA 92054-2058	OCEANSIDE, CA 92052-4087
KEN HOWARD	999 N PACIFIC ST UNIT E106	999 N PACIFIC ST UNIT E308
	OCEANSIDE, CA 92054-2050	OCEANSIDE, CA 92054-2036

DOUG & DIANE FENCL	999 N PACIFIC ST UNIT E109	307 S HORNE ST
	OCEANSIDE, CA 92054-2050	OCEANSIDE, CA 92054-3220
READ & COOKIE MORRIS	999 N PACIFIC ST UNIT E110	2775 VISTA DEL RIO
	OCEANSIDE, CA 92054-2027	FALLBROOK, CA 92028-8433
TIM FINNELL	999 N PACIFIC ST UNIT E111	73980 HIGHWAY 111
	OCEANSIDE, CA 92054-2027	PALM DESERT, CA 92260-4004
DAVID SKEEN	999 N PACIFIC ST UNIT E112	3068 N 1375 E
	OCEANSIDE, CA 92054-2027	NORTH OGDEN, UT 84414-1852
GREG & CATHY GRITTERS	999 N PACIFIC ST UNIT E113	7875 DARBY RD
	OCEANSIDE, CA 92054-2027	BERMUDA DUNES, CA 92203
MICHAEL CAMPION	999 N PACIFIC ST UNIT E15	1635 W OAKLAND ST
	OCEANSIDE, CA 92054-2028	CHANDLER, AZ 85224-4281
MARY ELLEN CALL	999 N PACIFIC ST UNIT E17	30623 RUE VALOIS
	OCEANSIDE, CA 92054-2028	RANCHO PALOS VERDES, CA 90275-5332
GEORGE & SUSAN HANSEN	999 N PACIFIC ST UNIT E2	1624 BELLFLOWER PL
	OCEANSIDE, CA 92054-2051	WALNUT CREEK, CA 94596-6152

RAFIK & NAGWA GIRGIS	999 N PACIFIC ST UNIT E20	415 W ROUTE 66
	OCEANSIDE, CA 92054-2028	GLENDORA, CA 91740-4335
RAFIK GIRGIS	999 N PACIFIC ST UNIT E20	203 N TREMONT ST
	OCEANSIDE, CA 92054-2028	OCEANSIDE, CA 92054-2555
WENDY DELEADO	999 N PACIFIC ST UNIT E202	PO BOX 11025
	OCEANSIDE, CA 92054-2049	BURBANK, CA 91510-1025
JOHN & WILMA SOUZA	999 N PACIFIC ST UNIT E203	PO BOX 752
	OCEANSIDE, CA 92054-2049	WEAVERVILLE, CA 96093-0752
DAVID & JULIANN RODGERS	999 N PACIFIC ST UNIT E204	BLACK DIAMOND ENTITIES, INC PO BOX 133217
	OCEANSIDE, CA 92054-2049	BIG BEAR LAKE, CA 92315-8917
JAMES & JANE MACNAB DOW	999 N PACIFIC ST UNIT E206	4909 NE 320TH AVE
	OCEANSIDE, CA 92054-2049	CAMAS, WA 98607-8993
LIDIA RIDDER	999 N PACIFIC ST UNIT E207	203 N TREMONT ST
	OCEANSIDE, CA 92054-2049	OCEANSIDE, CA 92054-2555

JAMES CRAWFORD	999 N PACIFIC ST UNIT E208 OCEANSIDE, CA 92054-2049	203 N TREMONT ST OCEANSIDE, CA 92054-2555
LLC 999 N PACIFIC	999 N PACIFIC ST UNIT E21 OCEANSIDE, CA 92054-2029	807 PRINCE CHARLES SCHAUNBURG, IL 60010-0000
MOFID & MIRAL WASEF	999 N PACIFIC ST UNIT E210 OCEANSIDE, CA 92054-2024	2462 HONEYBELL LN ESCONDIDO, CA 92027-1848
DAVID THYFAULT	999 N PACIFIC ST UNIT E213 OCEANSIDE, CA 92054-2024	5011 W WAGON TRAIL RD BOW MAR, CO 80123-1572
MICHAEL E CONTINI	999 N PACIFIC ST UNIT E3 OCEANSIDE, CA 92054-2051	11528 ROSWELL AVE CHINO, CA 91710-1540
JOHN CHAN	999 N PACIFIC ST UNIT E303 OCEANSIDE, CA 92054-2048	1988 OLIVER SPRINGS ST HENDERSON, NV 89052-8502
KEN HOWARD	999 N PACIFIC ST UNIT E308 OCEANSIDE, CA 92054-2036	999 N PACIFIC ST UNIT E308 OCEANSIDE, CA 92054-2036
BONNIE SMIGEL	999 N PACIFIC ST UNIT E5 OCEANSIDE, CA 92054-2051	3562 SEA RIDGE RD OCEANSIDE, CA 92054-4614

IDCA, INC	999 N PACIFIC ST UNIT E7 OCEANSIDE, CA 92054-2051	18876 DRY CREEK RD YORBA LINDA, CA 92886-4164
MARCIA LUCAS	999 N PACIFIC ST UNIT F10 OCEANSIDE, CA 92054-2003	203 N TREMONT ST OCEANSIDE, CA 92054-2555
RALPH HEDGES	999 N PACIFIC ST UNIT F100 OCEANSIDE, CA 92054-2054	3890 VISTA CAMPANA S UNIT 19 OCEANSIDE, CA 92057-8155
JAMES MURRAY	999 N PACIFIC ST UNIT F101 OCEANSIDE, CA 92054-2054	1210 IVY ST BLOOMER, WI 54724-1446
KELLY, PEARCE & O'HARA	999 N PACIFIC ST UNIT F102 OCEANSIDE, CA 92054-2054	1220 GOLDENVIEW DR CORONA, CA 92882-8731
BEVERLY FERGUSSON	999 N PACIFIC ST UNIT F105 OCEANSIDE, CA 92054-2054	4491 SALISBURY DR CARLSBAD, CA 92010-2867
ARTHUR BEUTLER	999 N PACIFIC ST UNIT F106 OCEANSIDE, CA 92054-2054	203 N TREMONT ST OCEANSIDE, CA 92054-2555
RICK & LYNN BOGART	999 N PACIFIC ST UNIT F108 OCEANSIDE, CA 92054-2054	21592 MIDCREST DR EL TORO, CA 92630-7243

GERALD & JODY MORLEY	999 N PACIFIC ST UNIT F111 OCEANSIDE, CA 92054-2032	8524 HOPEWOOD LN N CRYSTAL, MN 55427-1146
GORDON BUECHS	999 N PACIFIC ST UNIT F112 OCEANSIDE, CA 92054-2032	2 ENSUENO W IRVINE, CA 92620-1845
TOWNLEY 1999 REV TRUST	999 N PACIFIC ST UNIT F200 OCEANSIDE, CA 92054-2053	1329 MONDAVI CIR VISTA, CA 92081-5331
SUSAN WELLS	999 N PACIFIC ST UNIT F203 OCEANSIDE, CA 92054-2053	120 N PACIFIC ST STE A5 SAN MARCOS, CA 92069-1259
DANIEL ZEREBNY	999 N PACIFIC ST UNIT F204 OCEANSIDE, CA 92054-2053	43084 PARTRIDGE RANCH RD HEMET, CA 92544-6510
PETER BOYLE	999 N PACIFIC ST UNIT F205 OCEANSIDE, CA 92054-2053	1701 AUGUSTA CT EL CAJON, CA 92019-4544
GWYNNE MARSTILLER	999 N PACIFIC ST UNIT F208 OCEANSIDE, CA 92054-2053	203 N TREMONT ST OCEANSIDE, CA 92054-2555
ROBERT KARBE	999 N PACIFIC ST UNIT F211 OCEANSIDE, CA 92054-2031	415 EASTIN DR SONOMA, CA 95476-7646

TOM & PATRICIA FRITCH	999 N PACIFIC ST UNIT F305	14732 W LAKE GOODWIN RD
	OCEANSIDE, CA 92054-2041	STANWOOD, WA 98292-7947
JOHN & ANNE HOGAN	999 N PACIFIC ST UNIT F311	26932 FALLING LEAF DR
	OCEANSIDE, CA 92054-2041	LAGUNA HILLS, CA 92653-7539
RULEN & JOYCE JORGENSEN	999 N PACIFIC ST UNIT F312	23147 CALIFA ST
	OCEANSIDE, CA 92054-2041	WOODLAND HILLS, CA 91367-4216
REBECCA PETCAVICH	999 N PACIFIC ST UNIT F8	300 CARSLBAD BLVD #108A-182
	OCEANSIDE, CA 92054-2003	CARLSBAD, CA 92008
ROSALIO LOPEZ	999 N PACIFIC ST UNIT F9	6481 MORNINGSIDE DR
	OCEANSIDE, CA 92054-2003	HUNTINGTON BEACH, CA 92648-6108
MICHAEL CAMPION	999 N PACIFIC ST UNIT G1	203 N TREMONT ST
	OCEANSIDE, CA 92054-2057	OCEANSIDE, CA 92054-2555
MICHAEL CAMPION	999 N PACIFIC ST UNIT G1	1635 W OAKLAND ST
	OCEANSIDE, CA 92054-2057	CHANDLER, AZ 85224-4281
ERNEST J COLONNA	999 N PACIFIC ST UNIT G100	11260 OVERLAND AVE
	OCEANSIDE, CA 92054-2087	CULVER CITY, CA 90230-5559
ELIZABETH GLASS	999 N PACIFIC ST UNIT G105	203 N TREMONT ST
	OCEANSIDE, CA 92054-2087	OCEANSIDE, CA 92054-2555

NEIL & PAMELA TRIESTER	999 N PACIFIC ST UNIT G11	401 RANGER RD
	OCEANSIDE, CA 92054-2033	FALLBROOK, CA 92028-8482
JIM & SUSIE WEST	999 N PACIFIC ST UNIT G116	915 BRIARCLIFF DR
	OCEANSIDE, CA 92054-2055	SANTA MARIA, CA 93455-4154
JOSEPH MCCORD	999 N PACIFIC ST UNIT G116	271 E 450 N
	OCEANSIDE, CA 92054-2055	LINDON, UT 84042-1412
ROBERT & JOANNA PERINE	999 N PACIFIC ST UNIT G118	20528 ALAMINOS DR
	OCEANSIDE, CA 92054-2055	AGUA DULCE, CA 91350-1204
KEITH & LAURE DIETTERLE	999 N PACIFIC ST UNIT G119	999 N PACIFIC ST UNIT G21
	OCEANSIDE, CA 92054-2055	OCEANSIDE, CA 92054-2061
GARY VAN DERFORD	999 N PACIFIC ST UNIT G121	2005 ELEVADA ST
	OCEANSIDE, CA 92054-2056	OCEANSIDE, CA 92054-6135
JUDY DOYLE	999 N PACIFIC ST UNIT G203	16641 COBALT CT
	OCEANSIDE, CA 92054-2085	CHINO HILLS, CA 91709-6134
BOB VAN ALSTIRE	999 N PACIFIC ST UNIT G205	203 N TREMONT ST
	OCEANSIDE, CA 92054-2023	OCEANSIDE, CA 92054-2555

KATHY & DAVID BAPTISTA	999 N PACIFIC ST UNIT G218	30 LAKEVIEW DR
	OCEANSIDE, CA 92054-2015	NARRAGANSETT, RI 02882-1617
JOAN & JILL REISS	999 N PACIFIC ST UNIT G28	2870 CHERRY WAY
	OCEANSIDE, CA 92054-2034	POMONA, CA 91767-1808
DONALD A·HOLMES	999 N PACIFIC ST UNIT G29	6943 MIMOSA DR
	OCEANSIDE, CA 92054-2034	CARLSBAD, CA 92011-5153
NANCY BARNA	999 N PACIFIC ST UNIT G300	7446 TYLER CT
	OCEANSIDE, CA 92054-2083	VENTURA, CA 93003-2590
DAVID OLSON	999 N PACIFIC ST UNIT G301	2895 LOMA VISTA RD STE D
	OCEANSIDE, CA 92054-2083	VENTURA, CA 93003-1527
SIEGEL FAMILY TRUST	999 N PACIFIC ST UNIT G303	647 S FRONTIER CT
	OCEANSIDE, CA 92054-2083	ANAHEIM, CA 92807-4731
THERESE GEE	999 N PACIFIC ST UNIT G304	1325 HOWARD AVE PMB 313
	OCEANSIDE, CA 92054-2083	BURLINGAME, CA 94010-4212
MANUEL & JACKIE POWERS	999 N PACIFIC ST UNIT G305	12402 PATHOS LN
	OCEANSIDE, CA 92054-2083	SAN DIEGO, CA 92129-4130

AFINE PACIFIC GROUP, LLC	999 N PACIFIC ST UNIT G310	PATRICIA FINGER, MGR 358 W ARMY TRAIL RD
	OCEANSIDE, CA 92054-2026	BLOOMINGDALE, IL 60108-5605
WILLIAMS FAMILY TRUST	999 N PACIFIC ST UNIT G311	PO BOX 1074
	OCEANSIDE, CA 92054-2026	VISTA, CA 92085-1074
NANCY BARNA	999 N PACIFIC ST UNIT G318	7446 TYLER CT
	OCEANSIDE, CA 92054-2026	VENTURA, CA 93003-2590
LOUANN GIGANTE	999 N PACIFIC ST UNIT G32	930 BEVERLY DR
	OCEANSIDE, CA 92054-2034	VISTA, CA 92084-5331
KAREN STEMS	999 N PACIFIC ST UNIT G322	79840 TRINIDAD DR
	OCEANSIDE, CA 92054-2020	BERMUDA DUNES, CA 92203-1433
HUGH & BARBARA PURSER	999 N PACIFIC ST UNIT G323	1208 CLEARVIEW DR
	OCEANSIDE, CA 92054-2020	EL DORADO HILLS, CA 95762-3637
KAREN STEMS	999 N PACIFIC ST UNIT G325	79840 TRINIDAD DR
	OCEANSIDE, CA 92054-2020	BERMUDA DUNES, CA 92203-1433
MARK STERNS	999 N PACIFIC ST UNIT G326	8 BAHAMA REEF STE 16
	OCEANSIDE, CA 92054-2020	NOVATO, CA 94949-5303

DAVID & SHERRY KRUSE	999 N PACIFIC ST UNIT G35	42011 SAN JOSE DR
	OCEANSIDE, CA 92054-2034	GILMAN HOT SPRINGS, CA 92583-2941
NANCY BARNA	999 N PACIFIC ST UNIT G37	7446 TYLER CT
	OCEANSIDE, CA 92054-2035	VENTURA, CA 93003-2590
DANIEL ZEREBNY	999 N PACIFIC ST UNIT G7	43084 PARTRIDGE RANCH RD
	OCEANSIDE, CA 92054-2057	HEMET, CA 92544-6510
DON HOYT	1021 S PACIFIC ST	1021 S PACIFIC ST
	OCEANSIDE, CA 92054-4909	OCEANSIDE, CA 92054-4909
EVERGREEN HEBRON, LP	1023 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-4909	RANCHO SANTA FE, CA 92067-1454
WARNER LUSARDI	1025 S PACIFIC ST # A	1570 LINDA VISTA DR
	OCEANSIDE, CA 92054-4909	SAN MARCOS, CA 92078-3808
WARNER LUSARDI	1025 S PACIFIC ST # B	1570 LINDA VISTA DR
	OCEANSIDE, CA 92054-4909	SAN MARCOS, CA 92078-3808
WARNER LUSARDI	1025 S PACIFIC ST # C	1570 LINDA VISTA DR
	OCEANSIDE, CA 92054-4909	SAN MARCOS, CA 92078-3808
BEACHFRONT PARTNERS, LLC	1027 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-4909	RANCHO SANTA FE, CA 92067-1454

SAM ERGIN	1111 S PACIFIC ST OCEANSIDE, CA 92054-4911	PO BOX 218 CARLSBAD, CA 92018-0218
PHYLLIS FISH	1135 S PACIFIC ST # A OCEANSIDE, CA 92054-4911	974 THOMAS PL VISTA, CA 92084-4801
ROBERT BROOKS	1203 S PACIFIC ST OCEANSIDE, CA 92054-4933	855 W 2ND ST POMONA, CA 91766-1412
ARTHUR DA COSTA	1205 S PACIFIC ST # B OCEANSIDE, CA 92054-4933	1662 LITTLE GOPHER CANYON RD VISTA, CA 92084-1116
SO CALIFORNIA BEACH CLUB	121 S PACIFIC ST OCEANSIDE, CA 92054-2917	121 S PACIFIC ST OCEANSIDE, CA 92054-2917
ROBERT ENRIGHT	1213 S PACIFIC ST OCEANSIDE, CA 92054-4933	1213 S PACIFIC ST OCEANSIDE, CA 92054-4933
ART JOHNSON	1215 S PACIFIC ST OCEANSIDE, CA 92054-4933	1215 S PACIFIC ST OCEANSIDE, CA 92054-4933
BILL WIDENER	1215 S PACIFIC ST OCEANSIDE, CA 92054-4933	1110 E MOUNTAIN ST GLENDALE, CA 91207-1834
CINDY & GREG DILLION	1301 S PACIFIC ST # A OCEANSIDE, CA 92054-4935	7 BODEGA BAY DR CORONA DEL MAR, CA 92625-1002

JAMES & LEA HENNENHOEFER	1303 S PACIFIC ST OCEANSIDE, CA 92054-4935	316 S MELROSE VISTA, CA 92083-0000
WES & KELLY HUGGETT	1305 S PACIFIC ST # A OCEANSIDE, CA 92054-4935	13565 MIRA MONTANA DR DEL MAR, CA 92014-3455
WES & KELLY HUGGETT	1305 S PACIFIC ST # B OCEANSIDE, CA 92054-4935	13565 MIRA MONTANA DR DEL MAR, CA 92014-3455
WES & KELLY HUGGETT	1305 S PACIFIC ST # C OCEANSIDE, CA 92054-4935	13565 MIRA MONTANA DR DEL MAR, CA 92014-3455
HELEN MCCOY	1317 S PACIFIC ST # A OCEANSIDE, CA 92054-4935	5248 E GABRIELLE LN ORANGE, CA 92867-8612
HELEN MCCOY	1317 S PACIFIC ST # C OCEANSIDE, CA 92054-4935	5248 E GABRIELLE LN ORANGE, CA 92867-8612
WILLIAM BIGGS	1401 S PACIFIC ST UNIT 105 OCEANSIDE, CA 92054-4923	1401 S PACIFIC ST UNIT 105 OCEANSIDE, CA 92054-4923
FRANK VRETENAR	1401 S PACIFIC ST UNIT 201 OCEANSIDE, CA 92054-4924	4285 RIDGECREST WAY SE PORT ORCHARD, WA 98366-8989
RICHARD SUDEK	1435 S PACIFIC ST OCEANSIDE, CA 92054-4937	25 CORONADO POINTE LAGUNA BEACH, CA 92677-5542

DEAN MCCORMICK	1437 S PACIFIC ST OCEANSIDE, CA 92054-4937	12212 AFTON LN SANTA ANA, CA 92705-3052
DEAN MCCORMICK	1437 S PACIFIC ST OCEANSIDE, CA 92054-4937	12212 AFTON LN SANTA ANA, CA 92705-3052
DON & MARGIE HOFFMAN	1441 S PACIFIC ST # A OCEANSIDE, CA 92054-4937	270 TAVISTOCK AVE LOS ANGELES, CA 90049-3229
KEN MARGULIS	1443 S PACIFIC ST # B OCEANSIDE, CA 92054-4937	1355 STRATFORD CT DEL MAR, CA 92014-2327
JOHN WARDE	1445 S PACIFIC ST UNIT B OCEANSIDE, CA 92054-4958	9682 MELINDA CIR HUNTINGTN BCH, CA 92646-8427
JIM DERRINGTON	1445 S PACIFIC ST UNIT C OCEANSIDE, CA 92054-4958	711 SANDLEWOOD AVE LA HABRA, CA 90631-7248
ALLEN KUTCHUK	1445 S PACIFIC ST UNIT K OCEANSIDE, CA 92054-4960	13215 VALLE VERDE TER POWAY, CA 92064-1619
JOHN HARPER	1445 S PACIFIC ST UNIT M OCEANSIDE, CA 92054-4960	453 S GLASSEL ST ANAHEIM, CA 92801-0000
MARY ANN STROUD	1507 S PACIFIC ST OCEANSIDE, CA 92054-5846	PO BOX 60565 PASADENA, CA 91116-6565
KIMBERLY OWENS	1511 S PACIFIC ST OCEANSIDE, CA 92054-5846	345 E GLENN DR PHOENIX, AZ 85020-4925

MAXWELL FIELDING	152 S PACIFIC ST UNIT 1 OCEANSIDE, CA 92054-2971	1 SIR KENNETH CT NORTHPORT, NY 11768-1554
JOHN HARPER	1640 S PACIFIC ST UNIT 5 OCEANSIDE, CA 92054-5811	453 S GLASSELL ST ORANGE, CA 92866-1905
AUDREY SMITH	1711 S PACIFIC ST OCEANSIDE, CA 92054-5849	3184 BUCKINGHAM RD GLENDALE, CA 91206-1405
1733 PACIFIC, LLC	1733 S PACIFIC ST OCEANSIDE, CA 92054-5849	PO BOX 1454 RANCHO SANTA FE, CA 92067-1454
GAIL GILL	1739 S PACIFIC ST OCEANSIDE, CA 92054-5849	7218 AVIARA DR CARLSBAD, CA 92011-4902
OCEANSIDE PACIFIC STREET LLC	1745 S PACIFIC ST OCEANSIDE, CA 92054-5849	1544 ROMA DR VISTA, CA 92081-5028
WARNER LUSARDI	1809 S PACIFIC ST OCEANSIDE, CA 92054-5850	1570 LINDA VISTA DR SAN MARCOS, CA 92078-3808
JAMES & ANITA BRUSSO	1920 S PACIFIC ST # A OCEANSIDE, CA 92054-5855	3670 MARIA LN CARLSBAD, CA 92008-2777
JOHN BRASCH	1923 S PACIFIC ST OCEANSIDE, CA 92054-5851	3303 S 31ST ST LINCOLN, NE 68502-5210
LORA LEE STEPHENS	2007 S PACIFIC ST OCEANSIDE, CA 92054-5853	29751 VALLEY CENTER RD VALLEY CENTER, CA 92082-6214

GREG GILMAN	2011 S PACIFIC ST OCEANSIDE, CA 92054-5853	261 E OCOTILLO AVE PALM SPRINGS, CA 92264-8427
RON & JOAN KEITH	210 S PACIFIC ST # A OCEANSIDE, CA 92054-2920	16620 EL SEGUNDO WAY DESERT HOT SPRINGS, CA 92241-8246
RON & JOAN KEITH	210 S PACIFIC ST # B OCEANSIDE, CA 92054-2920	16620 EL SEGUNDO WAY DESERT HOT SPRINGS, CA 92241-8246
SANDY BEACH COTTAGE INN	213 S PACIFIC ST APT B-F OCEANSIDE, CA 92054-0900	TERRI L. FLYNN 43951 HIGHLANDER DR TEMECULA, CA 92592-3021
JOYCE WILSON	221 S PACIFIC ST # A OCEANSIDE, CA 92054-2919	315 S FLOWER AVE BREA, CA 92821-5437
BETTY WALTER	803 S PACIFIC ST APT 2 OCEANSIDE, CA 92054-3923	1267 GRANADA WAY SAN MARCOS, CA 92078-1350
ERIC PLATT	807 S PACIFIC ST OCEANSIDE, CA 92054-3912	22112 CALL OF THE WILD RD LOS GATOS, CA 95033-8809
ERIC PLATT	807 S PACIFIC ST OCEANSIDE, CA 92054-3912	22112 CALL OF THE WILD RD LOS GATOS, CA 95033-8809
ERIC PLATT	807 S PACIFIC ST OCEANSIDE, CA 92054-3912	22112 CALL OF THE WILD RD LOS GATOS, CA 95033-8809
STRANDS END LIMITED, LLC	809 S PACIFIC ST OCEANSIDE, CA 92054-3912	PO BOX 1454 RANCHO SANTA FE, CA 92067-1454

REVX PACIFIC NORTH, LLC	811 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3912	RANCHO SANTA FE, CA 92067-1454
EVERGREEN HEBRON, LP	813 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3912	RANCHO SANTA FE, CA 92067-1454
LEEDS PROPERTIES, LLC	821 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3926	RANCHO SANTA FE, CA 92067-1454
823 SOUTH PACIFIC, LLC	823 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3912	RANCHO SANTA FE, CA 92067-1454
825 SOUTH PACIFIC, LLC	825 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3912	RANCHO SANTA FE, CA 92067-1454
GARY BARRINGER	834 S PACIFIC ST # B	203 N TREMONT ST
	OCEANSIDE, CA 92054-3913	OCEANSIDE, CA 92054-2555
BEACH CITY, LLC	835 S PACIFIC ST	PO BOX 1454
	OCEANSIDE, CA 92054-3927	RANCHO SANTA FE, CA 92067-1454
DON PEEL	901 S PACIFIC ST UNIT 304	4030 CHARLTON AVE
	OCEANSIDE, CA 92054-3977	HEMET, CA 92544-7002
C FUSCO	910 S PACIFIC ST APT 1	10241 WOODRIDGE DR
	OCEANSIDE, CA 92054-3960	ALTA LOMA, CA 91737-6837
ANTHONY MARELLA	910 S PACIFIC ST APT 2	4004 ISLE DR
	OCEANSIDE, CA 92054-3960	CARLSBAD, CA 92008-3615

RENE KADNER	913 S PACIFIC ST OCEANSIDE, CA 92054-3914	1836 LOMA VISTA DR BEVERLY HILLS, CA 90210-1929
RENE KADNER	913 S PACIFIC ST OCEANSIDE, CA 92054-3914	1836 LOMA VISTA DR BEVERLY HILLS, CA 90210-1929
NEIL TORSTENBO	616 ROCKLEDGE ST OCEANSIDE, CA 92054-4230	TAX DEPT ROCKLEDGE COTTAGE PO BOX 1997 OCEANSIDE, CA 92051-1997
PERRY L COLES, TRUSTEE	69 SAINT MALO BCH OCEANSIDE, CA 92054-5854	2832 STATE ST CARLSBAD, CA 92008-1630
BEACHWOOD MOTEL	210 SURFRIDER WAY OCEANSIDE, CA 92054-1907	210 SURFRIDER WAY OCEANSIDE, CA 92054-1907
DIANA & WILLIAM POWELL	400 N THE STRAND OCEANSIDE, CA 92054-1937	22401 ANTONIO PKWY RANCHO SANTA MARGARITA, CA 92688-3940
MARK JUDSON	600 N THE STRAND UNIT 49 OCEANSIDE, CA 92054-1976	PO BOX 4478 CARLSBAD, CA 92018-4478
ROBERT'S COTTAGES	704 N THE STRAND OCEANSIDE, CA 92054-1934	704 N THE STRAND OCEANSIDE, CA 92054-1934
DON & LAEL DEWHURST	704 N THE STRAND # 10 OCEANSIDE, CA 92054-1934	PO BOX 1781 CARLSBAD, CA 92018-1781

CONNIE BARHYTE	704 N THE STRAND # 12	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
KAREN KREMPELS	704 N THE STRAND # 14	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
ELEANOR PATELLA	704 N THE STRAND # 16	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
GARY & MARILIN BREWER	704 N THE STRAND # 18	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
SAMUEL & LENA REYES	704 N THE STRAND # 2	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
PHILIP & DENISE NEWEY	704 N THE STRAND # 21	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
SUSAN BERLETTE	704 N THE STRAND # 22	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
JOHN & RONDA PAXTON	704 N THE STRAND # 23	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781
SAMUEL & LENA REYES	704 N THE STRAND # 31	PO BOX 1781
	OCEANSIDE, CA 92054-1934	CARLSBAD, CA 92018-1781

JACKIE PRANTE	704 N THE STRAND # 4 OCEANSIDE, CA 92054-1934	PO BOX 1781 CARLSBAD, CA 92018-1781
DIXIE MICELI	704 N THE STRAND # 5 OCEANSIDE, CA 92054-1934	PO BOX 1781 CARLSBAD, CA 92018-1781
ELLIE & JIM FRANSON	704 N THE STRAND # 8 OCEANSIDE, CA 92054-1934	PO BOX 1781 CARLSBAD, CA 92018-1781
BLUE WHALE TIMESHARES	904 N THE STRAND OCEANSIDE, CA 92054-1932	TRICOM MANAGEMENT 904 N THE STRAND OCEANSIDE, CA 92054-1932
LAND'S END	308 S THE STRAND OCEANSIDE, CA 92054-2987	PARK MEADOW LLC PO BOX 1451 LA QUINTA, CA 92247-1451
COLLEEN MERTES	608 S THE STRAND OCEANSIDE, CA 92054-3902	2575 YUCCA RD OCEANSIDE, CA 92054-6157
LYNNE TUFTS	312 S THE STRAND #1 & #4 OCEANSIDE, CA 92049-0000	7345 MELODIA TER CARLSBAD, CA 92011-4862
LITE INVESTMENTS, LLC	407 N TREMONT ST OCEANSIDE, CA 92054-2535	1800 E SAINT ANDREW PL SANTA ANA, CA 92705-5043
PAULINE MCGETTIGAN	416 N TREMONT ST OCEANSIDE, CA 92054-2536	3750 FOREST GLEN RD YORBA LINDA, CA 92886-6942

JOHN & JODY NAKASHIMA/DOD & MARY BATEMAN	653 N TREMONT ST	20931 COVENTRY LN
	OCEANSIDE, CA 92054-2439	EL TORO, CA 92630-5844
JILL COBB	675 N TREMONT ST	32813 WHITEHAVEN CT
	OCEANSIDE, CA 92054-2439	MENIFEE, CA 92584-7930
DIANE GOEDECKE	705 N TREMONT ST	705 N TREMONT ST
	OCEANSIDE, CA 92054-2145	OCEANSIDE, CA 92054-2145
MILLIE BIRCHALL	723 N TREMONT ST	27042 EDGEWATER LN
	OCEANSIDE, CA 92054-2145	VALENCIA, CA 91355-1608
GLENN CASTRO	727 N TREMONT ST	727 N TREMONT ST
	OCEANSIDE, CA 92054-2145	OCEANSIDE, CA 92054-2145
LAURIE YATES	999 N TREMONT ST UNIT G222	203 N TREMONT ST
	OCEANSIDE, CA 92049-0000	OCEANSIDE, CA 92054-2555
JEANINE NEWMAN-REYNOLDS	517 S TREMONT ST	517 S TREMONT ST
	OCEANSIDE, CA 92054-4022	OCEANSIDE, CA 92054-4022
MARK NEIMAN	1826 W VIEW RD	1826 WESTVIEW RD
	OCEANSIDE, CA 92049-0000	FALLBROOK, CA 92028-4677
		RAJESH P PATEL

JAMIE WINN	209 WINDWARD WAY OCEANSIDE, CA 92054-1919	4414 39TH ST APT 6 SAN DIEGO, CA 92116-4690
ROBERT FRANZ	104 WISCONSIN AVE # 3 OCEANSIDE, CA 92054-3920	499 LEXINGTON CIR OCEANSIDE, CA 92057-7356
ROBERT FRANZ	104 WISCONSIN AVE # 7 OCEANSIDE, CA 92054-3920	499 LEXINGTON CIR OCEANSIDE, CA 92057-7356

APPENDIX 1 – THE PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

STREETS AND HIGHWAYS CODE
SECTION 36600 et seq.

As Amended January 1, 2009

Declarations

36600. This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

36601. The Legislature finds and declares all of the following:
(a) Businesses located and operating within the business districts of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
(b) It is in the public interest to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
(c) It is of particular local benefit to allow cities to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that benefits from those improvements.
(d) Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.

36602. The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within a business improvement area. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Any provision in this part that conflicts with any other provision of law shall prevail over the other provision of law.

36604. This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

Definitions

36606. "Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and promoting activities which will benefit the properties or businesses located within a property and business improvement district.

36607. "Business" means all types of businesses and includes financial institutions and professions.

36608. "City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county.

36609. "City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36610. "Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

(a) Parking facilities.
(b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
(c) Trash receptacles and public restrooms.
(d) Lighting and heating facilities.
(e) Decorations.
(f) Parks.
(g) Fountains.
(h) Planting areas.
(i) Closing, opening, widening, or narrowing of existing streets.
(j) Facilities or equipment, or both, to enhance security of persons and property within thearea.
(k) Ramps, sidewalks, plazas, and pedestrian malls.
(l) Rehabilitation or removal of existing structures.

36611. "Property and Business Improvement district," or "district," means a property and business improvement district established pursuant to this part.

36612. "Property" means real property situated within a district.

36613. "Activities" means, but is not limited to, all of the following:
(a) Promotion of public events which benefit businesses or real property in the district.
(b) Furnishing of music in any public place within the district.
(c) Promotion of tourism within the district.
(d) Marketing and economic development, including retail retention and recruitment.
(e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
(f) Activities which benefit businesses and real property located in the district.

36614. "Management district plan" or "plan" means a proposal as defined in Section 36622.

36614.5. "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. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), for all documents relating to activities of the district.

36615. "Property owner" or "owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. The city council has no obligation to obtain other information as to the ownership of land, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this subdivision requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient.

36616. "Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

Prior Law

36617. This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

Establishment

36620. A property and business improvement district may be established as provided in this chapter.

36620.5. A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all

assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied. (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
(1) A map showing the boundaries of the district.
(2) Information specifying where the complete management district plan can be obtained.
(3) Information specifying that the complete management district plan shall be furnished upon request. (c) The resolution of intention described in subdivision (a) shall contain all of the following:
(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.
(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. The management district plan shall contain all of the following:
(a) A map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district.
(b) The name of the proposed district.
(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected lands and businesses included. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
(d) The improvements and activities proposed for each year of operation of the district and the maximum cost thereof.
(e) The total annual amount proposed to be expended for improvements, maintenance and operations, and debt service in each year of operation of the district.
(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.
(g) The time and manner of collecting the assessments.
(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.
(j) Any proposed rules and regulations to be applicable to the district.
(k) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof, including operation and maintenance. The plan may provide that all or any class or category of real property which is exempt by law from real property taxation may nevertheless be included within the boundaries of the district but shall not be subject to assessment on real property.
(l) Any other item or matter required to be incorporated therein by the city council.

36623.(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business. A written protest which does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners of businesses in the proposed district which will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

36624. At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements and activities to be funded with the revenues from the assessments.
Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements or activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. (a) If the city council, following the public hearing, decides to establish the proposed property and business improvement district, the city council shall adopt a resolution of formation that shall contain all of the following:
(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement about whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.
(3) The time and place where the public hearing was held concerning the establishment of the district.
(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
(5) A statement that the properties or businesses in the district established by the resolution shall be subject to any amendments to this part.
(6) A statement that the improvements and activities to be provided in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district.
(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements and activities funded by the assessments proposed to be levied. (b) The adoption of the resolution of formation and recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36626. If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in paragraphs (1) to (8), inclusive, of subdivision (b) of Section 36625, but need not contain information about the preliminary resolution if none has been adopted.

36627. Following adoption of the resolution establishing the district pursuant to Section 36625 or 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. If the assessment is levied on businesses, the text of the recorded notice shall be modified to reflect that the assessment will be levied on businesses, or specified categories of businesses, within the area of the district. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone.
If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements and activities.

36629. All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish,

modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a parking and business improvement area.

36630. If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and a new district established pursuant to this part.

Assessments

36631. The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution establishing the management district plan described in Section 36622. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part shall be charged interest and penalties.

36632. (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part. (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part. (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.
36634. The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. (a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public meetings and public hearings pursuant to this section shall comply with both of the following:
(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public meeting.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public meeting, to each business owner or property owner affected by the proposed modification. (b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

Financing

36640. (a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part. (b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years. (c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

Governance

36650. (a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used. (b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:
(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
(2) The improvements and activities to be provided for that fiscal year.
(3) An estimate of the cost of providing the improvements and the activities for that fiscal year.

(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
(5) The amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
(6) The amount of any contributions to be made from sources other than assessments levied pursuant to this part. (c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636. The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. The management district plan may, but is not required to, state that an owners' association will provide the improvements or activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

Renewal

36660. (a) Any district previously established whose term has expired, may be renewed by following the procedures for establishment as provided in this chapter. (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses. (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

Disestablishment

36670. (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
(2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners of real property or of businesses in the area who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment. (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.

36671. (a) Upon the disestablishment of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan. (b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – CITY OF OCEANSIDE TRANSIENT OCCUPANCY TAX

ARTICLE III. TRANSIENT OCCUPANCY TAX

Sec. 34.13. Short title.
This article shall be known as the "Uniform Transient Occupancy Tax Ordinance" of the city.
(Ord. No. 65-9, § 1)

Sec. 34.14. Definitions.
Except where the context otherwise requires, the definitions given in this section govern the construction of this article:
Hotel. "Hotel" means any structure or any portion of any structure which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, rooming house, apartment home, dormitory, public or private club, mobile home or house trailer at a fixed location or other similar structure or portion thereof.
Occupancy. "Occupancy" means the use or possession or the right to the use or possession of any room or rooms or portion thereof in any hotel for dwelling, lodging or sleeping purposes.
Operator. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this article and shall have the same duties and liabilities of his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.
Person. "Person" means an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
Rent. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash credits and property and services of any kind or nature without any deduction therefrom whatsoever. Where the rent is prepaid by obtaining blocks of credit or similar calls upon occupancy to be subsequently reserved, the council, by agreement with the operator or otherwise, shall establish the applicable amount of consideration deemed to be charged for daily occupancy, based upon room rates for comparable accommodations.
Tax administrator. "Tax administrator" means the financial services director.
Transient. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this article may be considered.
(Ord. No. 65-9, § 2; Ord. No. 99-15, § 1, 7-21-99; Ord. No. 07-OR0640-1, § 1, 10-10-07)

Sec. 34.15. Imposition; amount; where payable.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of nine (9) percent of the rent charged by the operator of a hotel. On and after May 15, 1993, the transient shall be subject to and shall pay a tax in the amount of ten (10) percent of the rent charged by the operator of a hotel.
(Ord. No. 65-9, § 3; Ord. No. 69-18, § 1; Ord. No. 74-36, § 1, 7-10-74; Ord. No. 81-42, § 1, 8-12-81; Ord. No. 87-37, § 1, 8-26-87; Ord. No. 87-41, § 1, 11-4-87; Ord. No. 92-11, § 1, 4-15-92)

Sec. 34.16. Persons deemed exempt from tax.
No tax shall be imposed upon:
(a) Any person as to whom or any occupancy as to which it is beyond the power of the city to impose the tax herein provided.
(b) Any federal or state officer or employee when on official business.
(c) Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.
No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator.
(Ord. No. 65-9, § 4)

Sec. 34.16.1. Credit for transient occupancy taxes paid to community development commission of the city.
Any person subject to the transient occupancy tax under this section shall be entitled to a credit against the payment of such taxes due in the amount of any transient occupancy taxes due from that person to the community development commission of the city (the "commission") pursuant to that certain ordinance of the commission adopted concurrently with the ordinance of the council adding this section 34.16.1., which affects any person occupying a room or rooms in any hotel within that portion of the Downtown Redevelopment Project Area bounded on the south by Harbor Parking Lot 1, on the west by the railroad right-of-way, on the north by Carmelo and Monterey drives, and on the east by Riverside Drive, and more particularly described as the "site" in such concurrent ordinance of the commission. The tax administrator shall sign all documents and take all actions necessary and appropriate to administer the tax on behalf of the commission in accordance with all of the rights, duties, remedies, terms and conditions of the ordinance, as it may be amended from time to time consistent with state law, which shall apply in like manner to the commission tax as to the city tax, including without limitation the allocation and deposit of the tax attributable to the commission into a special fund of the commission to be used as authorized by law.
(Ord. No. 99-15, § 3, 7-21-99)

Sec. 34.17. Collection; tax to be separate from rent; receipt for payment; advertising that payment of tax not required prohibited.
Each operator shall collect the tax imposed by this article to the same extent and at the same time as the rent is collected for every transient; provided that if the rent is prepaid by obtaining blocks of credits or similar calls upon occupancy to be subsequently reserved, the operator shall collect the tax at the same time as specific periods for occupancy are committed to the transient by the operator, the operator shall hold such tax until it is determined to what extent, if any, the credits or similar calls upon occupancy are used, or otherwise forfeited, and the operator shall refund the tax to the transient applicable to periods when credits or similar calls upon occupancy are not used but are restored to the transient, or the tax shall be deemed irrevocably collected for remittance to the tax administrator at the time when the credits or similar calls upon occupancy are so used, or otherwise forfeited, by the transient.
(Ord. No. 65-9, § 5; Ord. No. 99-15, § 2, 7-21-99)

Sec. 34.18. Transient occupancy registration certification.
Within thirty (30) days after the effective date of this article or within thirty (30) days after commencing business, whichever is later, each operator or any hotel renting occupancy to transients shall register such hotel with the tax administrator and obtain from him a "transient occupancy registration certificate" to be at all times posted in a conspicuous place on the premises. Such certificate shall, among other things, state the following:
(a) The name of the operator.
(b) The address of the hotel.
(c) The date upon which the certificate was issued.
(d) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Administrator. This certificate does not authority any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit."
(Ord. No. 65-9, § 6)

Sec. 34.19. Reports and remittances.
Each operator shall, on or before the last day of the month following the close of each calendar quarter or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax, and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the account of the city until payment thereof is made to the tax administrator.
(Ord. No. 65-9, § 7)

Sec. 34.20. Penalties and interest for failure to remit tax when due.
(a) *Original delinquency.* Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten (10) percent of the amount of the tax in addition to the amount of the tax.
(b) *Continued delinquency.* Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten (10) percent of the amount of the tax in addition to the amount of the tax and the ten (10) percent penalty first imposed.
(c) *Fraud.* If the tax administrator determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty-five (25) percent of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this section.
(d) *Interest.* In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of one-half (0.5) percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) *Penalties merged with tax.* Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.
(Ord. No. 65-9, § 8)

Sec. 34.21. Determination of tax by tax administrator upon failure of operator to collect, report and remit tax; notice and hearing on assessment.
If any operator shall fail or refuse to collect the tax and to make, within the time provided in this article, any report and remittance of such tax or any portion thereof required by this article, the tax administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator shall procure such facts and information as he is able to obtain upon which to have the assessment of any tax imposed by this article and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this article. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addresses to the operator so assessed at his last-known place of address. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five (5) days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in such notice why such amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in section 34.22.
(Ord. No. 65-9, § 9)

Sec. 34.22. Appeal from determination of tax administrator as to tax due, penalties and interest.
Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the council by filing a notice of appeal with the city clerk within fifteen (15) days of the serving or mailing of the determination of tax due. The council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to such operator at his last-known place of address. The findings of the council shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.
(Ord. No. 65-9, § 10)

Sec. 34.23. Operators to retain records for three years.
It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this article to keep and preserve, for a period of three (3) years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the tax administrator shall have the right to inspect at all reasonable times.
(Ord. No. 65-9, § 11)

Sec. 34.24. Refunds.
(a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this article, it may be refunded as provided in subparagraphs (b) and (c) of this section; provided, a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within three (3) years of the date of payment. The claim shall be on forms furnished by the tax administrator.
(b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.
(c) A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subparagraph (a) of this section, but only when the tax was paid by the transient directly to the tax administrator or when the transient, having paid to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.
(d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.
(Ord. No. 65-9, § 12)

Sec. 34.25. Action by city to collect tax.
Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this article shall be liable to an action brought in the name of the city for the recovery of such amount.
(Ord. No. 65-9, § 13)

Sec. 34.26. Violation of article a misdemeanor; penalties.
Any person violating any of the provisions of this article shall be guilty of a misdemeanor and shall be punishable therefor by a fine not more than five hundred dollars ($500.00) or by imprisonment in the city jail for a period of not more than six (6) months or by both such fine and imprisonment. Any operator or other person who fails or refuses to register as required herein or to furnish any return required to be made or who fails or refuses to furnish a supplemental return or other data required by the tax administrator or who renders a false or fraudulent return or claim is guilty of a misdemeanor and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this article to be made is guilty of a misdemeanor and is punishable as aforesaid.
(Ord. No. 65-9, § 14)
Secs. 34.27--34.29. Reserved.

APPENDIX 3 – FORMAT FOR ANNUAL REPORT

This appendix is a sample only to demonstrate format. All numbers, dates, and specific details must be updated prior to submission to the City Council.

Oceanside Tourism Marketing District
FY 2009-2010 Annual Report

Submitted to the Oceanside City Council pursuant to Government Code §36650 September 30, 2009.

Proposed boundary and zone changes:
No such changes are proposed to be made for this fiscal year.

Improvements and activities:
The OTMD will continue to fund marketing efforts in accordance with the management district plan dated September 30, 2009 on file with the City Clerk. 74% of the OTMD budget will be allocated to marketing programs which will include professional industry conferences/affiliation events, trade shows, sales blitzes, familiarization tours, advertising, collateral, marketing programs, local property visits, and sales director and general manager meetings. 20% of the OTMD budget will fund the operational costs of managing the district, including office administrative and operational expenses, legal and accounting expenses and staffing costs. 5% of the OTMD budget shall be allocated to a reserve fund, which if unused at the expiration of the district can be used to fund the costs of renewing the district. Finally, 1% of the OTMD budget shall account for the administrative fee for the City of Oceanside's services collecting and distributing the assessment. Please see the OTMD budget graph on page 2.

Cost of improvements and activities:
The estimated cost of the improvements and activities to be provided for this fiscal year is $472,500. Please see the OTMD budget graph on page 2.

Method and basis of levying assessment:

The Tourism Marketing District annual assessment rates are based upon 1.5% of gross short term (stays less than 31 days) room rental revenue per night for lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. The assessment shall be collected on stays lasting longer than thirty (30) consecutive days up to the thirty-first (31) day. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010.

Persons exempt from assessment pursuant to this plan shall be required to document their exempt status in accordance with the requirements of the City of Oceanside's transient occupancy tax collection procedures contained in Article III of the City Code, and any amendments thereto that may come into being during the lifetime of the OTMD.

The OTMD assessment will be implemented beginning April 1, 2010 and will continue for five (5) years. The City of Oceanside will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from each lodging business located in the boundaries of the OTMD. Assessments shall be collected monthly in conjunction with transient occupancy tax and the City shall take all reasonable efforts to collect the assessments from each lodging business. The City of Oceanside shall forward the assessments to the Visit Oceanside Corporation (VO) which will have the responsibility of managing the TMD programs as provided in the Management District Plan.

The time and manner for collecting the OTMD assessments shall be in accordance with the City of Oceanside's transient occupancy tax collection procedures, attached hereto as Appendix 2. The OTMD assessment shall be collected in the same form and manner as the TOT. Collection of the OTMD assessment is subject to any changes the City may make in TOT collection procedures.

Surplus to be carried over:
A surplus in the amount of $23,600 will be carried over from the FY 2008-2009 OTMD budget. Please see the OTMD budget graph below.

Contributions other than assessment:
The OTMD does not expect contributions from any source other than the assessment collected. Please see the OTMD budget graph below.

Oceanside Tourism Marketing District FY 2010-2011 OTMD budget

REVENUES	
Surplus from FY 2008 – 2009	$23,600
Interest earnings	$0
Contributions other than assessment	$0
Assessment revenues	$472,500
Total Revenue	**$472,500**
EXPENDITURES	
City administration fee – 2.11%	$10,000
Marketing and Promotions – 72.89%	$343,900
Administration and Operations – 20%	$95,000
Contingency / Renewal fund – 5%	$23,600
Total OTMD budgeted Expenditures	$472,500
Ending Fund Balance (contingency fund)	$47,200

The annual budget report can be found on the following page.

Revenue		Total	TMD
City Contract			
County Contract			
TMD			
CWC Advertising			
Certified Rack Display			
Merchandise Sales			
On-line Reservations			
Tickets & Tours			
Total Revenue		$	$

Expenditures		Total	TMD
Description		-	
Administration Costs			
San Diego North CVB			
Dues & Subscript.			
Supplies			
Postage			
Printing & Photography			
Professional Fees			
Telephone/1-800#			
Destination Branding			
Sales			
Travel/Trade Shows			
Advertising/Promo.			
Tourism Kick-Off (April)			
Economic Impact Study/research			
Public Relations-Bacon's Media			
Web Site Development			
Reserves			
Miscellaneous			
City of Oceanside Amin Fees			
Total Expenses		$	$
Net Operating Profit		$0	$0

ATTACHMENT 4

California Welcome Center
Proposed Budget

Revenue	Total	TMD	City	Visit Oceanside	County
City Contract	$108,000		$108,000		
County Contract	$25,000				$25,000
TMD	$472,500	$472,500			
CWC Advertising	$21,500			$21,500	
Certified Rack Display	$10,000			$10,000	
Merchandise Sales	$7,000			$7,000	
On-line Reservations	$5,000			$5,000	
Tickets & Tours	$4,000			$4,000	
Total Revenue	**$653,000**	**$472,500**	**$108,000**	**$47,500**	**$25,000**

Expenditures	Total	TMD	City	Visit Oceanside	County
Description					
Administration Costs	$275,000	$146,500	$98,000	$20,500.00	$10,000.00
San Diego North CVB	$47,000	$47,000			
Dues & Subscript.	$8,000			$3,000.00	$5,000.00
Supplies	$6,000	$2,000		$4,000.00	
Postage	$16,000	$7,000		$9,000.00	
Printing & Photography	$1,000			$1,000.00	
Professional Fees	$5,000	$2,500		$2,500.00	
Telephone/1-800#	$7,000	$4,000		$3,000.00	
Destination Branding	$50,000	$50,000			
Sales	$60,000	$60,000			
Travel/Trade Shows	$5,000				$5,000.00
Advertising/Promo.	$100,400	$90,400	$10,000		
Tourism Kick-Off (April)	$1,000			$1,000.00	
Economic Impact Study/research	$25,000	$25,000			
Public Relations-Bacon's Media	$7,000	$2,000			$5,000.00
Web Site Development	$5,000	$2,500		$2,500.00	
Reserves	$23,600	$23,600			
Miscellaneous	$1,000			$1,000.00	
City of Oceanside Amin Fees	$10,000	$10,000			
Total Expenses	**$653,000**	**$472,500**	**$108,000**	**$47,500**	**$25,000**
Net Operating Profit	$0	$0	$0		

NOTICE OF PUBLIC MEETING AND PUBLIC HEARING CONCERNING THE ESTABLISHMENT OF THE OCEANSIDE TOURISM MARKETING DISTRICT AND TO LEVY AN ASSESSMENT ON CERTAIN LODGING BUSINESSES WITHIN THE DISTRICT

NOTICE IS HEREBY GIVEN that on January 20, 2010, the City Council (the "Council") of the City of Oceanside (the "City") adopted a Resolution of Intention to establish the Oceanside Tourism Marketing District (the "OTMD") and to levy an assessment on certain lodging businesses within the OTMD as set forth in the attached Resolution of Intention.

NOTICE IS HEREBY FURTHER GIVEN that at 5:00 p.m. on _____, 2010, at the City of Oceanside Council Chambers, 300 North Coast Highway, Oceanside, CA 92054, a public meeting shall be held pursuant to Government Code section 54954.6 to allow public testimony regarding the establishment of the OTMD and the levy of assessments therein as set forth in the enclosed resolution of intention and pursuant to Government Code section 54954.6.

NOTICE IS HEREBY FURTHER GIVEN that at 5:00 p.m. on _____, 2010, at the City of Oceanside Council Chambers, 300 North Coast Highway, Oceanside, CA 92054, has been set as the time and place for a public hearing at which time the Council proposes to establish the OTMD and to levy the proposed assessment as set forth in the Resolution of Intention.

Boundaries: The proposed OTMD includes all hotel and motel businesses with thirty (30) rooms or more and all vacation rentals subject to transient occupancy tax, located within the boundaries of the City of Oceanside.

Assessment: Annual assessment rates are 1.5% of room rental revenue on lodging businesses. Based on the benefit received assessments will not be collected on domestic or international government employees on government business. For stays longer than thirty (30) days there shall be no assessment for the thirty-first (31st) day or any day thereafter. Assessments pursuant to the OTMD shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2010. Stays by owners of vacation rentals in their own vacation rentals shall not be subject to assessment.

Budget: The total annual OTMD budget for each year of its five (5) year operation is anticipated to be approximately $472,500 per year.

Purpose: Marketing and sales promotions to increase tourism and market Oceanside as a tourist, meeting and event destination.

Collection: The OTMD assessment will be implemented beginning April 1, 2010 and will continue for five (5) years. The City of Oceanside will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, penalties and interest)

from each lodging business located in the boundaries of the OTMD. Assessments shall be collected monthly at the same time as, but in a separate remittance from, transient occupancy tax. The City shall take all reasonable efforts to collect the assessments from each lodging business. The City of Oceanside shall forward the assessments to the Visit Oceanside Corporation (VO) which will have the responsibility of managing the TMD programs as provided in this Management District Plan.

The time and manner for collecting the OTMD assessments shall be in accordance with the City of Oceanside's transient occupancy tax collection procedures. The OTMD assessment shall be collected in the same form and manner as the TOT. Procedures for collection of the OTMD assessment are subject to any changes the City may make in TOT collection procedures.

Protest: Any owner of a lodging business within the proposed OTMD that will be subject to the assessment may protest the establishment of the OTMD. If written protests are received from the owners of lodging businesses in the proposed OTMD who represent 50 percent (50%) or more of the estimated annual assessments to be levied, the OTMD shall not be established and the assessment shall not be imposed.

You may mail a written protest to:

Office of the City Clerk
City of Oceanside
300 North Coast Highway
Oceanside, CA 92054

You may also appear at the public hearing and submit a written protest at that time.

Information: Should you desire additional information about this proposed OTMD or assessment contact:

Leslee Gaul
California Welcome Center, Oceanside
928 North Coast Highway
Oceanside, CA 92054
(760)721-1101

Dated: _____

_____
City Clerk