

### CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

C-11

333 WEST OCEAN BOULEVARD • LONG BEACH, CALIFORNIA 90802

July 10, 2007

HONORABLE MAYOR AND CITY COUNCIL City of Long Beach California

#### RECOMMENDATION:

Adopt a Resolution establishing an annual special tax of \$0.12 per square foot for Community Facilities District No. 1 for commercial properties in Belmont Shore for Fiscal Year 2008. (District 3)

#### **DISCUSSION**

In 1988, the City Council approved the formation of Community Facilities District No. 1 (District) under the guidelines of the Mello-Roos Community Facilities Act. The District provided for a levy against commercial properties along Second Street in Belmont Shore for the purpose of funding additional public parking. The Belmont Shore Parking and Business Improvement Area Commission (BSPBIA) recommends to the City Council the annual levy for the District. The City Council annually adopts a resolution establishing the special tax levy.

A levy was adopted for the three-year period beginning in Fiscal Year 1990 (FY 90) thru FY 92 at \$0.12 per square foot. The levy was suspended for one year in FY 93 and it was reestablished in FY 94. From FY 94 through FY 02, the rate was set at \$0.06 per square foot. The City Council authorized the expenditure of funds collected from the levy to acquire and make improvements to a parking lot within the district in FY 95 and FY 96. From FY 03 through FY 05, the levy was set at \$0.00.

During FY 05, the District's Map of Facilities and Description of Facilities were modified. These changes allowed the District to include all parking lots, alleys within the district, and expanded the district boundaries to allow district funds to be used with the Belmont Shore Parking Meter Revenue Area for parking improvements. For FY 06 and FY07, the levy was set at \$0.12.

At its meeting of June 21, 2007, the BSPBIA recommended that the levy again be set at \$0.12 per square foot of commercial property.

This matter was reviewed by Assistant City Attorney Heather Mahood on June 26, 2007 and Budget and Performance Management Bureau Manager David Wodynski on June 28, 2007.

HONORABLE MAYOR AND CITY COUNCIL July 10, 2007 Page 2

#### TIMING CONSIDERATIONS

City Council action is requested on July 10, 2007, as the Los Angeles County Auditor-Controller requires the assessment roll by July 31, 2007.

#### **FISCAL IMPACT**

The District levy is estimated to generate \$58,313 in FY 08. The \$58,313 will be budgeted as part of the FY 08 Adopted Budget in the Department of Community Development (CD) in the Parking and Business Area Improvement Fund (SR 132). There is no impact to the City's General Fund.

#### SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,

MICHAEL A. KILLEBREW

DIRECTOR OF FINANCIAL MANAGEMENT

Jan

PATRICK H. WEST

DIRECTOR OF COMMUNITY DEVELOPMENT

MAK: D\$N:EC

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ATTACHMENT

APPROVED:

CHRISTINE F. SHIPPEY

**ASSISTANT CITY MANAGER** 

# OFFICE OF THE CITY ATTORNEY ROBERT E. SHANNON, City Attorney 33 West Ocean Boulevard, 11th Floor Long Beach, CA 90802-4664

#### RESOLUTION NO.

# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LONG BEACH ESTABLISHING ANNUAL SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 1 (BELMONT SHORE) FOR FISCAL YEAR 2007-2008

WHEREAS, the City Council of the City of Long Beach (hereinafter referred

to as the "legislative body") initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1 of Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as Community Facilities District No. 1 (Belmont Shore) (hereinafter referred to as the "District"); and

WHEREAS, at this time, bonds have been authorized for issuance in the amount of four million dollars; and

WHEREAS, this legislative body, by ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year;

NOW, THEREFORE, the City Council of the City of Long Beach resolves as follows:

- Section 1. That the above recitals are all true and correct.
- Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2007-2008) for the referenced District is hereby determined and established as set forth in the attached,

referenced and incorporated Exhibit "A".

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by ordinance of this legislative body, and is not in excess of that as previously approved by the qualified electors of the District.

Section 4. The proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following, in the following order of priority:

- A. Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- B. Necessary replenishment of bond reserve funds or other reserve funds:
  - C. Payment of costs and expenses of authorized public facilities;
  - D. Repayment of advance and loans, if appropriate.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A".

Section 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount

OFFICE OF THE CITY ATTORNEY ROBERT E. SHANNON, City Attorney 333 West Ocean Boulevard, 11th Floor Long Beach, CA 90802-4664 

h special tax installments	s, interest, penalties and	percentages so		
at property collected, and	l also provide a statemer	nt of any		
or the expense of making	g any such collection.			
9. This resolution shall	resolution shall take effect immediately upon its adoption			
d the City Clerk shall cer	tify the vote adopting this	s resolution.		
certify that the foregoing	resolution was adopted	by the City		
ong Beach at its meeting	g of	, 2007, by the		
Councilmembers:				
Councilmembers:				
Councilmembers:				
	City Cler	·k		
	at property collected, and for the expense of making.  This resolution shall d the City Clerk shall cercertify that the foregoing ong Beach at its meeting.  Councilmembers:	d the City Clerk shall certify the vote adopting this certify that the foregoing resolution was adopted ong Beach at its meeting of		

HAM:fl 6/26/07 #07-03127

# Exhibit A CITY OF LONG BEACH

#### PRELIMINARY SPECIAL TAX ROLL 2007/08

COMMUNITY FACILITIES DISTRICT NO. 1 (BELMONT SHORES PARKING DISTRICT)

SEIBERT CYNTHIA L   7245-001-001   \$515.88	OWNER (1)	APN	2007/08 LEVY
CORBEER ENTERPRISES LP			
KARAHADIAN MILTON LLC ABSTRACT HOLDINGS INC NIKOLAU PAUL & JOYCE CITY OF LONG BEACH NIKOLAU PAUL & JOYCE CITY OF LONG BEACH TY 245-003-900 NINOMINATE LLC TY247-001-001 TY247-001-002 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-003 TY247-001-004 TY247-001-005 TY247-001-004 TY247-002-001 TY247-003-001 TY247-003-001 TY247-003-001 TY247-003-002 TY247-003-002 TY247-003-002 TY247-003-003 TY1-64 TY247-004-001 TY247-004-001 TY247-004-001 TY247-004-003 TY247-004	LORBEER ENTERPRISES LP	7245-001-002	1,031.88
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INNOMINATE LLC		7245-003-900	0.00
INNOCUOUS LLC	INNOMINATE LLC	7247-001-001	552.00
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INNOCUOUS LLC	FOURTH CHURCH OF CHRIST	7247-002-001	1,727.64
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SHANK MILDRED M   7247-003-003   371.64	HARRISON PATTI L	7247-003-001	359.64
BUBLITZ WENDLYN L SHANK MILDRED M CEC ASSOCIATES LLC SY47-003-005 S16.00 LEC ASSOCIATES LLC T247-004-001 S75.52 NAM FRANK H & ISAKO T247-004-002 T575.52 LORBEER WILBUR W T247-004-003 T575.52 WILSON ROBERT & DEBORAH T247-004-004 T7247-005-046 TRI LIN LB LLC T247-006-001 T515.88 STEINER ELOISE V T247-006-002 T515.88 LOVI ALEXANDER T247-006-004 T515.88 LOVI ALEXANDER T247-006-004 T151.88 ARTHUR PEARL INVESTMENT CO LLC T247-007-001 T1,031.88 ARTHUR PEARL INVESTMENT CO LLC T247-007-002 T49.64 ARTHUR PEARL INVESTMENT CO LLC T247-008-001 S15.88 YOCHEN ORVILLE E T247-008-001 S103.88 YOCHEN ORVILLE E T247-008-002 T1,007.76 SHIN STEPHEN J LORBEER ENTERPRISES LP T247-009-001 BLAIR FRANK C JR & RUTH C T247-009-001 S03.88 NICHOLSON JERRY T247-009-002 S17.72 LORBEER ENTERPRISES LP T247-009-003 S15.88 LORBEER ENTERPRISES LP T247-009-001 S03.88 NICHOLSON JERRY T247-009-002 S10.72 LORBEER ENTERPRISES LP T247-009-003 S03.88 NICHOLSON JERRY T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-018 1,076.28 CITY OF LONG BEACH T249-017-019 DEKK ASSOCIATES T249-018-039 S15.88 HILL ROBERT H T249-018-030 S15.88 TRIPENY CHRISITNE Z T249-018-031 S15.88 TRIPENY CHRISITNE Z T249-018-032 S16.00 LORBEER ENTERPRISES LP T249-018-032 S16.00 LORBEER ENTERPRISES LP T249-018-032 S15.88 TRIPENY CHRISITNE Z T249-018-032 S15.88 STAVROS LOUIS G S7249-022-025 S03.88 STAVROS LOUIS G	SEIBERT CYNTHIA L	7247-003-002	383.64
SHANK MILDRED M LEC ASSOCIATES LLC NAM FRANK H & ISAKO LORBEER WILBUR W T247-004-001 S75.52 NAM FRANK H & ISAKO T247-004-002 S75.52 VILSON ROBERT & DEBORAH T247-004-004 S75.52 WILSON ROBERT & DEBORAH T247-004-004 S75.52 GAYTON ROBERT T247-005-046 STEINER ELOISE V T247-006-001 S15.88 LORBEER WILBUR W & JOYCE B LORBEER WILBUR W & JOYCE B LORBEER WILBUR W & JOYCE B LORBEER ENTERPRISES LP T247-006-003 S15.88 LOVI ALEXANDER T247-006-004 S15.88 LOVI ALEXANDER T247-007-001 T331.88 ARTHUR PEARL INVESTMENT CO LLC T247-007-002 T49.64 ARTHUR PEARL INVESTMENT CO LLC T247-007-003 S15.88 YOCHEN ORVILLE E T247-008-001 S03.88 YOCHEN ORVILLE E T247-008-001 S03.88 YOCHEN ORVILLE E T247-008-004 S15.88 LORBEER ENTERPRISES LP T247-009-001 BLAIR FRANK C JR & RUTH C T247-009-001 BLAIR FRANK C JR & RUTH C T247-009-002 S10.72 LORBEER ENTERPRISES LP T247-009-003 S03.88 NICHOLSON JERRY T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-018 1,076.28 CITY OF LONG BEACH T249-017-019 DEKK ASSOCIATES T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-019-021 S95.76 MAYER JEAN M T249-019-022 S10.77 MCELROY KIM T249-022-024 S03.88 STAVROS LOUIS G S188	SHANK MILDRED M	7247-003-003	371.64
SHANK MILDRED M LEC ASSOCIATES LLC NAM FRANK H & ISAKO LORBEER WILBUR W T247-004-001 S75.52 NAM FRANK H & ISAKO T247-004-002 S75.52 VILSON ROBERT & DEBORAH T247-004-004 S75.52 WILSON ROBERT & DEBORAH T247-004-004 S75.52 GAYTON ROBERT T247-005-046 STEINER ELOISE V T247-006-001 S15.88 LORBEER WILBUR W & JOYCE B LORBEER WILBUR W & JOYCE B LORBEER WILBUR W & JOYCE B LORBEER ENTERPRISES LP T247-006-003 S15.88 LOVI ALEXANDER T247-006-004 S15.88 LOVI ALEXANDER T247-007-001 T331.88 ARTHUR PEARL INVESTMENT CO LLC T247-007-002 T49.64 ARTHUR PEARL INVESTMENT CO LLC T247-007-003 S15.88 YOCHEN ORVILLE E T247-008-001 S03.88 YOCHEN ORVILLE E T247-008-001 S03.88 YOCHEN ORVILLE E T247-008-004 S15.88 LORBEER ENTERPRISES LP T247-009-001 BLAIR FRANK C JR & RUTH C T247-009-001 BLAIR FRANK C JR & RUTH C T247-009-002 S10.72 LORBEER ENTERPRISES LP T247-009-003 S03.88 NICHOLSON JERRY T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-018 1,076.28 CITY OF LONG BEACH T249-017-019 DEKK ASSOCIATES T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-018-032 S15.88 TRIPENY CHRISTINE Z T249-019-021 S95.76 MAYER JEAN M T249-019-022 S10.77 MCELROY KIM T249-022-024 S03.88 STAVROS LOUIS G S188	BUBLITZ WENDLYN L	7247-003-004	371.64
LEC ASSOCIATES LLC NAM FRANK H & ISAKO 17247-004-002 1575.52  NAM FRANK H & ISAKO 17247-004-003 1575.52  LORBEER WILBUR W 17247-004-004 1575.52  GAYTON ROBERT & DEBORAH 17247-005-046 2,303.64  TRI LIN LB LLC 17247-006-001 1515.88  STEINER ELOISE V 17247-006-002 1515.88  LORBEER WILBUR W & JOYCE B 17247-006-003 1515.88  LOVI ALEXANDER 17247-006-004 1515.88  LORBEER ENTERPRISES LP 17247-007-001 1,031.88  ARTHUR PEARL INVESTMENT CO LLC 17247-007-001 1,031.88  ARTHUR PEARL INVESTMENT CO LLC 17247-008-001 1503.88  YOCHEN ORVILLE E 17247-008-001 1503.88  YOCHEN ORVILLE E 17247-008-002 1,007.76 SHIN STEPHEN J 17247-009-001 100.00  BLAIR FRANK C JR & RUTH C 17247-009-002 100.72  LORBEER ENTERPRISES LP 17247-009-003 1503.88  LORBEER ENTERPRISES LP 17247-009-003 1503.88  LORBEER ENTERPRISES LP 17247-009-002 100.00  CUTULI LEONARD S CO TR 17249-017-013 1076.28  CITY OF LONG BEACH 17249-017-018 1,076.28  TRIPENY CHRISTINE Z 1249-018-032 1515.88  TRIPENY CHRISTINE Z 17249-018-032 1515.88  TRIPENY CHRISTINE Z 17249-018-032 1,007.76  MAYER JEAN M 17249-019-021 1,007.76  MGELROY KIM 17249-022-024 1503.88  STAVROS LOUIS G 17249-022-025 1503.88  STAVROS LOUIS G 17249-022-025 1503.88			
NAM FRANK H & ISAKO LORBEER WILBUR W 7247-004-003 575.52 WILSON ROBERT & DEBORAH 7247-004-004 575.52 GAYTON ROBERT T 7247-005-046 7247-006-001 515.88 STEINER ELOISE V 7247-006-002 515.88 LORBEER WILBUR W & JOYCE B 7247-006-003 515.88 LOVI ALEXANDER 7247-006-004 515.88 ARTHUR PEARL INVESTMENT CO LLC 7247-007-001 1,031.88 ARTHUR PEARL INVESTMENT CO LLC 7247-007-002 749.64 ARTHUR PEARL INVESTMENT CO LLC 7247-008-001 S03.88 YOCHEN ORVILLE E 7247-008-002 1,007.76 SHIN STEPHEN J 1,007.002 LORBEER ENTERPRISES LP 7247-009-001 BLAIR FRANK C JR & RUTH C 1,008-004 BLAIR FRANK C JR & RUTH C 1,008-004 CUTULI LEONARD S CO TR 7249-017-013 690.00 CUTULI LEONARD S CO TR 7249-017-013 515.88 IN GRBER H TERPRISES LP 7249-017-013 690.00 CUTULI LEONARD S CO TR 7249-017-013 515.88 PAPADAKIS LILLIAN G 7249-018-032 515.88 TRIPENY CHRISITNE Z 7249-019-021 1,007.76 MAYER JEAN M 7249-019-022 1,007.76 MCELROY KIM 7249-012-025 503.88 STAVROS LOUIS G	LEC ASSOCIATES LLC	7247-004-001	
LORBEER WILBUR W  WILSON ROBERT & DEBORAH  7247-004-004  575.52  GAYTON ROBERT  7247-005-046  2,303.64  TRI LIN LB LLC  7247-006-001  515.88  STEINER ELOISE V  7247-006-002  515.88  LORBEER WILBUR W & JOYCE B  LORBEER ENTERPRISES LP  7247-006-004  ARTHUR PEARL INVESTMENT CO LLC  7247-007-002  749.64  ARTHUR PEARL INVESTMENT CO LLC  7247-007-003  281.76  INNOCUOUS LLC  7247-008-001  S03.88  YOCHEN ORVILLE E  7247-008-001  BLAIR FRANK C JR & RUTH C  LORBEER ENTERPRISES LP  7247-009-001  BLAIR FRANK C JR & RUTH C  LORBEER ENTERPRISES LP  7247-009-002  503.88  NICHOLSON JERRY  7249-017-013  690.00  CUTULI LEONARD S CO TR  7249-017-018  1,076.28  CITY OF LONG BEACH  7249-018-030  515.88  PAPADAKIS LILLIAN G  7249-018-032  516.00  LORBEER ENTERPRISES LP  7249-018-032  515.88  TRIPENY CHRISITNE Z  7249-018-032  516.00  LORBEER ENTERPRISES LP  7249-018-032  515.88  TRIPENY CHRISITNE Z  7249-019-021  995.76  MAYER JEAN M  7249-022-024  503.88  STAVROS LOUIS G	NAM FRANK H & ISAKO		
WILSON ROBERT & DEBORAH         7247-004-004         575.52           GAYTON ROBERT         7247-005-046         2,303.64           TRI LIN LB LLC         7247-006-001         515.88           STEINER ELOISE V         7247-006-002         515.88           LORBEER WILBUR W & JOYCE B         7247-006-003         515.88           LOVI ALEXANDER         7247-006-004         515.88           LORBEER ENTERPRISES LP         7247-007-001         1,031.88           ARTHUR PEARL INVESTMENT CO LLC         7247-007-002         749.64           ARTHUR PEARL INVESTMENT CO LLC         7247-007-003         281.76           INNOCUOUS LLC         7247-008-001         503.88           YOCHEN ORVILLE E         7247-008-002         1,007.76           SHIN STEPHEN J         7247-008-002         1,007.76           SHIN STEPHEN J         7247-008-002         10.77.2           LORBEER ENTERPRISES LP         7247-009-001         480.00           BLAIR FRANK C JR & RUTH C         7247-009-002         510.72           LORBEER ENTERPRISES LP         7247-009-002         503.88           NICHOLSON JERRY         7249-017-013         690.00           CUTULI LEONARD S CO TR         7249-017-018         1,076.28           CITY OF LONG BEACH		7247-004-003	
GAYTON ROBERT       7247-005-046       2,303.64         TRI LIN LB LLC       7247-006-001       515.88         STEINER ELOISE V       7247-006-002       515.88         LORBEER WILBUR W & JOYCE B       7247-006-003       515.88         LOVI ALEXANDER       7247-006-004       515.88         LORBEER ENTERPRISES LP       7247-007-001       1,031.88         ARTHUR PEARL INVESTMENT CO LLC       7247-007-002       749.64         ARTHUR PEARL INVESTMENT CO LLC       7247-007-003       281.76         INNOCUOUS LLC       7247-008-001       503.88         YOCHEN ORVILLE E       7247-008-001       503.88         YOCHEN ORVILLE E       7247-008-002       1,007.76         SHIN STEPHEN J       7247-008-002       1,007.76         LORBEER ENTERPRISES LP       7247-009-004       405.12         LORBEER ENTERPRISES LP       7247-009-002       510.72         LORBEER ENTERPRISES LP       7247-009-003       503.88         NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       <		7247-004-004	
TRI LIN LB LLC  STEINER ELOISE V  CORBEER WILBUR W & JOYCE B  LORBEER WILBUR W & JOYCE B  LORBEER WILBUR W & JOYCE B  COVI ALEXANDER  TO 247-006-003  515.88  LOVI ALEXANDER  TO 247-006-004  515.88  LORBEER ENTERPRISES LP  TO 247-007-001  TO 31.88  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  TO 247-007-002  TO 49.64  ARTHUR PEARL INVESTMENT CO LLC  TO 247-008-001  TO 33.88  YOCHEN ORVILLE E  TO 247-008-001  TO 33.88  YOCHEN ORVILLE E  TO 247-008-002  TO 34.06  SI 36.06  YOUR BEER ENTERPRISES LP  TO 247-009-001  BLAIR FRANK C JR & RUTH C  LORBEER ENTERPRISES LP  TO 247-009-002  TO 30.88  LORBEER ENTERPRISES LP  TO 247-009-003  TO 3.88  LORBEER ENTERPRISES LP  TO 247-009-004  TO 3.88  NICHOLSON JERRY  TO 249-017-013  TO 3.88  NICHOLSON JERRY  TO 249-017-018  TO 706.28  CITY OF LONG BEACH  TO 49-017-902  TO 0.00  DEKK ASSOCIATES  TO 49-018-030  TO 515.88  HILL ROBERT H  TO 249-018-030  TO 515.88  TRIPENY CHRISITNE Z  TO 249-018-031  TO 515.88  TRIPENY CHRISITNE Z  TO 249-018-032  TO 515.88  TRIPENY CHRISITNE Z  TO 249-018-032  TO 503.88  STAVROS LOUIS G  TO 249-022-024  TO 3.88  STAVROS LOUIS G		7247-005-046	
STEINER ELOISE V       7247-006-002       515.88         LORBEER WILBUR W & JOYCE B       7247-006-003       515.88         LOVI ALEXANDER       7247-006-004       515.88         LORBEER ENTERPRISES LP       7247-007-001       1,031.88         ARTHUR PEARL INVESTMENT CO LLC       7247-007-002       749.64         ARTHUR PEARL INVESTMENT CO LLC       7247-008-001       503.88         INNOCUOUS LLC       7247-008-001       503.88         YOCHEN ORVILLE E       7247-008-002       1,007.76         SHIN STEPHEN J       7247-008-004       405.12         LORBEER ENTERPRISES LP       7247-009-001       480.00         BLAIR FRANK C JR & RUTH C       7247-009-002       510.72         LORBEER ENTERPRISES LP       7247-009-003       503.88         NICHOLSON JERRY       7247-009-004       503.88         NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-018-029       515.88         HILL ROBERT H       7249-018-029       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP<	TRI LIN LB LLC	7247-006-001	
LORBEER WILBUR W & JOYCE B  LOVI ALEXANDER  LOVI ALEXANDER  T247-006-004  515.88  LORBEER ENTERPRISES LP  7247-007-001  1,031.88  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  T247-007-002  749.64  ARTHUR PEARL INVESTMENT CO LLC  T247-008-001  503.88  YOCHEN ORVILLE E  T247-008-002  1,007.76  SHIN STEPHEN J  LORBEER ENTERPRISES LP  T247-009-001  BLAIR FRANK C JR & RUTH C  LORBEER ENTERPRISES LP  T247-009-002  510.72  LORBEER ENTERPRISES LP  T247-009-003  503.88  LORBEER ENTERPRISES LP  T247-009-004  503.88  NICHOLSON JERRY  T249-017-013  690.00  CUTULI LEONARD S CO TR  T249-017-018  1,076.28  CITY OF LONG BEACH  DEKK ASSOCIATES  HILL ROBERT H  T249-018-030  515.88  PAPADAKIS LILLIAN G  TRIPENY CHRISITNE Z  LORBEER ENTERPRISES LP  T249-018-031  515.88  TRIPENY CHRISITNE Z  LORBEER ENTERPRISES LP  T249-019-022  1,007.76  MCELROY KIM  T249-022-024  503.88  STAVROS LOUIS G			
LOVI ALEXANDER  LORBEER ENTERPRISES LP  CORBEER ENTERPRISES LP  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  T247-007-003  COLOUS LLC  T247-008-001  T008-002  T009-001  T009-002  T009-001  T009-002  T009-001  T009-002  T009-001  T009-002  T009-001  T009-001  T009-001  T009-001  T009-001  T009-002  T009-001  T009-002  T009-002  T009-003  T009-003  T009-003  T009-004  T009-009  CUTULI LEONARD S CO TR  CUTULI TO09-002  DEMA TO09-002  T009-002  T009-002  T009-002  T009-002  T009-002			
LORBEER ENTERPRISES LP  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  ARTHUR PEARL INVESTMENT CO LLC  T247-007-003  281.76  INNOCUOUS LLC  T247-008-001  503.88  YOCHEN ORVILLE E  T247-008-002  LORBEER ENTERPRISES LP  T247-008-004  405.12  LORBEER ENTERPRISES LP  T247-009-001  BLAIR FRANK C JR & RUTH C  T247-009-002  LORBEER ENTERPRISES LP  T247-009-003  LORBEER ENTERPRISES LP  T247-009-004  503.88  NICHOLSON JERRY  T249-017-013  G90.00  CUTULI LEONARD S CO TR  T249-017-018  LORBER HOTERPRISES  T249-017-018  T1,076.28  CITY OF LONG BEACH  T249-017-902  DEKK ASSOCIATES  HILL ROBERT H  T249-018-030  TS15.88  PAPADAKIS LILLIAN G  TRIPENY CHRISITNE Z  LORBEER ENTERPRISES LP  T249-018-031  T515.88  TRIPENY CHRISITNE Z  LORBEER ENTERPRISES LP  T249-019-021  995.76  MAYER JEAN M  T249-019-022  1,007.76  MCELROY KIM  T249-022-024  503.88  STAVROS LOUIS G		7247-006-004	515.88
ARTHUR PEARL INVESTMENT CO LLC ARTHUR PEARL INVESTMENT CO LLC ARTHUR PEARL INVESTMENT CO LLC INNOCUOUS LLC Y247-007-003 281.76 INNOCUOUS LLC Y247-008-001 503.88 YOCHEN ORVILLE E 7247-008-002 1,007.76 SHIN STEPHEN J 7247-008-004 405.12 LORBEER ENTERPRISES LP 7247-009-001 BLAIR FRANK C JR & RUTH C 7247-009-002 510.72 LORBEER ENTERPRISES LP 7247-009-003 503.88 LORBEER ENTERPRISES LP 7247-009-004 503.88 NICHOLSON JERRY 7249-017-013 690.00 CUTULI LEONARD S CO TR 7249-017-018 1,076.28 CITY OF LONG BEACH 7249-017-902 0.00 DEKK ASSOCIATES HILL ROBERT H 7249-018-030 515.88 PAPADAKIS LILLIAN G 7249-018-031 515.88 TRIPENY CHRISITNE Z 1007.76 MCELROY KIM 7249-019-021 1,007.76 MCELROY KIM 7249-022-024 503.88 STAVROS LOUIS G			
ARTHUR PEARL INVESTMENT CO LLC INNOCUOUS LLC Y247-008-001 S03.88 YOCHEN ORVILLE E Y247-008-002 1,007.76 SHIN STEPHEN J 7247-008-004 LORBEER ENTERPRISES LP Y247-009-001 BLAIR FRANK C JR & RUTH C Y247-009-002 LORBEER ENTERPRISES LP Y247-009-003 S03.88 LORBEER ENTERPRISES LP Y247-009-004 S03.88 NICHOLSON JERRY Y249-017-013 G90.00 CUTULI LEONARD S CO TR Y249-017-018 CITY OF LONG BEACH Y249-017-902 DEKK ASSOCIATES HILL ROBERT H Y249-018-030 TS15.88 PAPADAKIS LILLIAN G TRIPENY CHRISITNE Z T249-018-032 LORBEER ENTERPRISES LP Y249-018-032 TS15.88 TRIPENY CHRISITNE Z T249-018-032 LORBEER ENTERPRISES LP Y249-019-021 MCELROY KIM Y249-019-022 1,007.76 MCELROY KIM Y249-022-024 S03.88 STAVROS LOUIS G		7247-007-002	
INNOCUOUS LLC   7247-008-001   503.88   YOCHEN ORVILLE E   7247-008-002   1,007.76   SHIN STEPHEN J   7247-008-004   405.12   LORBEER ENTERPRISES LP   7247-009-001   480.00   BLAIR FRANK C JR & RUTH C   7247-009-002   510.72   LORBEER ENTERPRISES LP   7247-009-003   503.88   LORBEER ENTERPRISES LP   7247-009-004   503.88   NICHOLSON JERRY   7249-017-013   690.00   CUTULI LEONARD S CO TR   7249-017-018   1,076.28   CITY OF LONG BEACH   7249-017-902   0.00   DEKK ASSOCIATES   7249-018-029   515.88   HILL ROBERT H   7249-018-030   515.88   FAPADAKIS LILLIAN G   7249-018-031   515.88   TRIPENY CHRISITNE Z   7249-018-032   516.00   LORBEER ENTERPRISES LP   7249-019-021   995.76   MAYER JEAN M   7249-019-022   1,007.76   MCELROY KIM   7249-022-024   503.88   STAVROS LOUIS G   7249-022-025   503.88	ARTHUR PEARL INVESTMENT CO LLC	7247-007-003	
YOCHEN ORVILLE E 7247-008-002 1,007.76 SHIN STEPHEN J 7247-008-004 405.12 LORBEER ENTERPRISES LP 7247-009-001 480.00 BLAIR FRANK C JR & RUTH C 7247-009-002 510.72 LORBEER ENTERPRISES LP 7247-009-003 503.88 LORBEER ENTERPRISES LP 7247-009-004 503.88 NICHOLSON JERRY 7249-017-013 690.00 CUTULI LEONARD S CO TR 7249-017-018 1,076.28 CITY OF LONG BEACH 7249-017-902 0.00 DEKK ASSOCIATES 7249-018-029 515.88 HILL ROBERT H 7249-018-030 515.88 PAPADAKIS LILLIAN G 7249-018-031 515.88 TRIPENY CHRISITNE Z 7249-018-032 516.00 LORBEER ENTERPRISES LP 7249-019-021 995.76 MAYER JEAN M 7249-019-022 1,007.76 MCELROY KIM 7249-022-024 503.88 STAVROS LOUIS G 7249-022-025 503.88			
SHIN STEPHEN J       7247-008-004       405.12         LORBEER ENTERPRISES LP       7247-009-001       480.00         BLAIR FRANK C JR & RUTH C       7247-009-002       510.72         LORBEER ENTERPRISES LP       7247-009-003       503.88         LORBEER ENTERPRISES LP       7247-009-004       503.88         NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			
LORBEER ENTERPRISES LP  BLAIR FRANK C JR & RUTH C  CORBEER ENTERPRISES LP  LORBEER ENTERPRISES LP  CORBEER ENTERPRISES LP  CORBEER ENTERPRISES LP  TOUTOUS AND JERRY  CUTULI LEONARD S CO TR  CITY OF LONG BEACH  DEKK ASSOCIATES  HILL ROBERT H  PAPADAKIS LILLIAN G  TRIPENY CHRISITNE Z  LORBEER ENTERPRISES LP  TOUTOUS AND S CO TR  TOUTOUS AND S CO			
BLAIR FRANK C JR & RUTH C       7247-009-002       510.72         LORBEER ENTERPRISES LP       7247-009-003       503.88         LORBEER ENTERPRISES LP       7247-009-004       503.88         NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			
LORBEER ENTERPRISES LP LORBEER ENTERPRISES LP LORBEER ENTERPRISES LP NICHOLSON JERRY T249-017-013 G90.00 CUTULI LEONARD S CO TR T249-017-018 CITY OF LONG BEACH T249-017-902 DEKK ASSOCIATES T249-018-029 T515.88 HILL ROBERT H T249-018-030 T515.88 PAPADAKIS LILLIAN G T249-018-031 TS15.88 TRIPENY CHRISITNE Z T249-018-032 LORBEER ENTERPRISES LP T249-019-021 MAYER JEAN M T249-019-022 T,007.76 MCELROY KIM T249-022-024 S03.88			
LORBEER ENTERPRISES LP       7247-009-004       503.88         NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			
NICHOLSON JERRY       7249-017-013       690.00         CUTULI LEONARD S CO TR       7249-017-018       1,076.28         CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			503.88
CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88		7249-017-013	690.00
CITY OF LONG BEACH       7249-017-902       0.00         DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88	*******		
DEKK ASSOCIATES       7249-018-029       515.88         HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88		7249-017-902	
HILL ROBERT H       7249-018-030       515.88         PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			515.88
PAPADAKIS LILLIAN G       7249-018-031       515.88         TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88		7249-018-030	515.88
TRIPENY CHRISITNE Z       7249-018-032       516.00         LORBEER ENTERPRISES LP       7249-019-021       995.76         MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88			
MAYER JEAN M       7249-019-022       1,007.76         MCELROY KIM       7249-022-024       503.88         STAVROS LOUIS G       7249-022-025       503.88		7249-018-032	516.00
MCELROY KIM 7249-022-024 503.88 STAVROS LOUIS G 7249-022-025 503.88	LORBEER ENTERPRISES LP	7249-019-021	995.76
STAVROS LOUIS G 7249-022-025 503.88	MAYER JEAN M	7249-019-022	1,007.76
STAVROS LOUIS G 7249-022-025 503.88			· ·
MILLAN JUDY 7249-022-026 503.88	STAVROS LOUIS G	7249-022-025	503.88
	MILLAN JUDY	7249-022-026	503.88

# Exhibit A CITY OF LONG BEACH

#### PRELIMINARY SPECIAL TAX ROLL 2007/08

COMMUNITY FACILITIES DISTRICT NO. 1 (BELMONT SHORES PARKING DISTRICT)

OWNER (1)	<u>APN</u>	2007/08 LEVY
COLONNA FRANK & MICHELLE	7249-022-027	230.04
POWELL ROBERT W	7249-022-028	261.36
5251 ASSOCIATES LTD	7249-023-023	2,064.00
HARRIS PROPERTIES	7249-026-023	515.88
HILL ROBERT H	7249-026-024	250.92
SAHLIN PAUL R	7249-026-025	264.48
SINGER 2ND STREET PLAZA LLC	7249-026-028	1,031.88
COLONNA VICTORIA	7249-027-022	575.52
WELGE JOHN JR	7249-027-023	575.52
TAUCHER WILDA L	7249-027-024	575.52
FARMERS AND MERCHANTS	7249-027-025	576.00
BANK OF AMERICA	7249-030-021	575.52
SHANK CARL B & MILDRED M	7249-030-023	1,727.64
SASAKI FRANCES	7249-031-022	575.52
5009 BELMONT ASSOCIATES LP	7249-031-023	575.52
5009 BELMONT ASSOCIATES LP	7249-031-024	575.52
BAINES KEN B	7249-031-025	575.52
AMERICAN COMMERCIAL PROPERTIES III LLC	7249-033-032	575.52
SCHNEITER KURT B & LISA	7249-033-037	1,125.60
SCHNEITER KURT B & LISA	7249-033-038	601.20
SPITZER ARTHUR T	7249-034-024	1,064.76
FARMERS AND MERCHANTS BANK OF LONG BEACH	7249-034-029	1,128.00
TROSSEN KENNETH & JUDITH	7256-021-012	563.52
TROSSEN KENNETH & JUDITH	7256-021-013	563.52
RIVERSIDE PARTNERS LTD NO 100	7256-021-016	563.52
BOYD ARDEN F & RITA M	7256-021-019	3,746.28
MEYER HENRY J	7256-022-001	1,127.52
COLONNA FRANK & MICHELLE	7256-022-002	1,115.52
SHANK MILDRED M	7256-023-001	1,151.52
E D D INVESTMENT COMPANY	7256-023-002	1,151.52
BOREN LARRY L & LYNN E	7256-024-016	379.56
TOTALS:	80 PARCELS	\$58,312.68

(1) OWNERSHIP INFORMATION PROVIDED FROM SECURED ROLL DATA FOR FISCAL YEAR 2006/07

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