

September 23, 2024

Meeting Date: September 24, 2024
Agenda Item No. 05
Distribution Date: September 23, 2024
Batch No. 01

VIA ELECTRONIC MAIL

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Re: Agenda Item Nos. 5 and 6 [Consent Calendar] September 24, 2024, Board
of Supervisors Meeting -- Compensation Agreements with City of San Diego
for "Future Development" Properties Previously Owned by the Dissolved City of
San Diego Redevelopment Agency

Dear Chair Vargas and the San Diego County Board of Supervisors:

I am writing to you with respect to Agenda Item Nos. 5 and 6 [Consent Calendar] on your September 24, 2024 meeting Agenda: proposals by the City of San Diego ("City") to enter into so-called "Compensation Agreements" with the County of San Diego ("County") for two properties that were retained by the City for "future development" after dissolution of its Redevelopment Agency (the "RDA") back in early 2012.

Based on the City's most recent legal filing in the lawsuit referred to below, I understand that, at this meeting, City staff intends to make a presentation in support of the two Compensation Agreements. Based on the Agenda for this meeting, with the two Agenda items placed under the Consent Calendar, it appears there may not be any presentation on these two potentially precedent-setting Compensation Agreements.

I respectfully request that, either after receiving any presentation by City or County staff or pulling these two Agenda items to remove them from consideration of the balance of the Consent Calendar, you take no action on the City's proposed Compensation Agreements and instead continue the items for not less than two weeks, since the public, including my office, has

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not had an adequate opportunity not only to review the Compensation Agreements or appraisals upon which those agreements presumably are based, but also to consult with any County Staff or County Counsel regarding these two agreements. To this end, the effect of acting prematurely, on unfavorably written agreements, could jeopardize the County's receipt of literally millions of dollars in funding.

Please let me briefly explain:

I wrote to each Member of the Board of Supervisors ("Board") last year, on October 30, 2023, with respect to this same subject (see attached). In this letter of today's date, I will attempt to briefly update the Board from that last communication and express the reasons for my clients' continuing concerns.

For starters, and as stated in the attached October 30, 2023 letter, our law firm represents Seligman Liberty Station, LLC, *et al.*, ground lessees of several City-owned parcels at Liberty Station in the City. On my clients' behalf, we successfully sued the City in Sacramento County Superior Court and obtained a final judgment and writ of mandate in October of last year that collectively require the City to either (1) enter into Compensation Agreements with the County and several other Affected Taxing Entities ("ATEs") to pay them their respective pro rata shares of the fair market value amounts for twenty-three (23) "Future Development" properties held by the City since the RDA's dissolution, or (2) sell those properties for fair market value and disburse the net sale proceeds to the County and other ATEs. My clients are pleased—as you also should be—that, as a direct result of their efforts, the County and other ATEs should soon benefit by receiving many millions of dollars in "new" funding to provide the vital public services for which you and they are responsible.

The two Compensation Agreements on the Board's September 24, 2024 meeting Agenda are the first two Compensation Agreements brought forward by City staff pursuant to the final judgment and writ issued in my clients' lawsuit. The agreements concern the properties located at 6901-6907 Linda Vista Road (referred to by the City as its "Future Development" Site #s 1 and 2) and the Balboa Theatre property located at 868 Fourth Avenue (referred to by the City as Future Development Site #14).

Unfortunately, despite the significant financial benefits my clients' efforts are delivering to the County, the Board should be advised that the City-proposed Compensation Agreements and the appraisals upon which those agreements are based merit a short continuance of these Agenda items, such that the Board's ultimate decision will have the benefit of meaningful public input and the decision-making process will be open and transparent. My clients are concerned that the County and other ATEs may approve a "deal" that violates the spirit, if not the letter, of the Redevelopment Dissolution Law, Health and Safety Code section 34170 *et seq.* ("Dissolution Law") and, regardless, may not be in the County's best interests.

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If, for whatever reason, the Board denies my request for a short continuance and moves forward to consider the Compensation Agreements on the merits at your September 24 meeting, my clients would like to raise four potential concerns with the Compensation Agreements you should look for, especially because it looks like they may not be addressed sufficiently:

1. The Compensation Agreements Should Provide Unconditionally That the City Will Pay the Negotiated Fair Market Value Amounts to All ATEs Within a Fixed Period of Time (such as 30 Days) After the Compensation Agreements Are Approved.

The reason this provision in each Compensation Agreement is so important is that, back in 2018-2019, when the City and ATEs (including the County) entered into the only three (3) Compensation Agreements negotiated thus far (for other “Future Development” sites owned by the City), each agreement provided that payment would be made only if and when the City successfully sold the property in question to a third-party purchaser/developer. That sort of provision might have been acceptable at the time because the City had negotiated sales of each of the three properties concurrently with its negotiation of the Compensation Agreements with the ATEs, such that the ATEs were relatively assured that the negotiated payment amounts would be received in short order.

That most definitely is **not** the situation with the Linda Vista or Balboa Theatre properties, however. The City was on the verge of selling the Linda Vista properties back in April 2019 (for \$5,430,000), but at the last minute, members of the public objected that sale of the property would or could result in the demolition of the popular Skate World recreational facility and the City Council refused to go forward with the sale. Since then, to our knowledge, the City has not made any effort to market or sell the Linda Vista properties, and there is no reason to believe it will do so in the near future. Similarly, with respect to the Balboa Theatre, to our knowledge the City has not made any effort to sell the property in the nearly thirteen (13) years it has owned it since its RDA was dissolved in early 2012; again, there is no reason to believe that situation will change.

The Dissolution Law requires compensation to the ATEs as a condition to the City’s right to retain a property for “future development.” The Dissolution Law does not authorize the City to indefinitely delay the payment of compensation until future development occurs and the property is sold.

If the County agrees to make the Compensation Agreement payments for the Linda Vista properties and Balboa Theatre *based solely on the contingency of the City’s sale of those properties*, there is a significant possibility, if not likelihood, that the County (and other ATEs) may never be paid what is owing to them under the Dissolution Law.

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In fact, in both proposed Compensation Agreements, **Section 3** [Condition Precedent], includes this ***exact provision that the County and Board should at a minimum hesitate from agreeing to, if not completely reject.***

The County has the right to be paid now, unconditionally, and the City has the obligation to pay. We ask you to act consistently with that right and obligation if there is not a continuance of this item granted per our request.

2. The Compensation Agreements Should Require the City to Pay Compensation Amounts Based on Current Fair Market Value, Not 2011 Value.

The City's obligation under the Dissolution Law was to negotiate and enter into Compensation Agreements within a reasonable time after the law went into effect and the City's RDA was dissolved. That is why the Dissolution Law contains a provision that, in the absence of an agreement between the City and the ATEs, the compensation amount should be based upon the fair market value of the property on the 2011 lien date, *i.e.*, as of January 1, 2011.

Here, however, a January 1, 2011 valuation date, which has been provided to the Board in connection with both Compensation Agreements, makes no sense when the County and other ATEs have not only been forced to wait well over a decade to be paid, but there was a *higher* valuation at least with respect to the Linda Vista properties and a proposed valuation in April 2019 of \$5,430,000 (see discussion in Part 1, above).

Our office is not aware of a ***fair market value*** for the Linda Vista properties that the City may be proposing for purposes of setting the compensation amount owing to the County and other ATEs. It is noteworthy, however, that back in April 2019, the City Council rejected a written offer from a third-party developer to pay \$5,430,000 for the site. As you are well aware, property values have continued to climb substantially since April 2019. The prior \$5,430,000 amount should be the ***minimum*** valuation the County should be willing to accept for purposes of calculating its pro rata share of the compensation payment to be made; however, the City has proposed for the Linda Vista properties a total amount based a 2011 valuation, minus specified expenses, for an estimated total of \$2,127,000. The \$2,127,000 proposed amount is substantially below the previously proposed April 2019 amount.

The same reasoning applies to the Balboa Theatre property. During the course of our successful litigation against the City, we learned that the City had determined the Balboa Theatre property had a fair market value of \$4,070,000 as of the 2011 lien date. Nearly fourteen years later, presumably the value of the property is much higher. Nevertheless, the proposed valuation for the Balboa Theatre property in the Compensation Agreement is a 2011 value, minus specified expenses, for an estimated total of \$3,985,000, again, less than the previously proposed \$4,070,000.

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In short, the County and other ATEs should not suffer from insufficient payments under any Compensation Agreements with the City because of the City's long-standing delays in violation of the Dissolution Law. Indeed, "back-dating" the compensation payment amounts based on 2011 values almost certainly would result in insufficient payments to the County, which is not required to accept use of a nearly fourteen-year-old "date of value" for a current-day payment.

3. The Appraised Fair Market Value Figures Should be Based on the Concept of "Highest and Best Use," Not a Restricted Use.

Our office learned from reviewing City records produced in our lawsuit that City and County staff negotiated a potential "master" Compensation Agreement for all of the City-owned Future Development properties several years ago, but the negotiations broke down in mid-2016 because the County insisted upon being compensated based upon the notion that fair market value would be determined using each property's "highest and best use," whereas the City was only willing to pay a reduced amount based on the property's value being determined according to its "reuse value." "Reuse value," as you may be aware, depresses a property's full value by forcing the appraiser to assume that burdensome, non-standard, and sometimes arbitrary development and/or use covenants and restrictions have been imposed on the land, which covenants and restrictions have the effect of lowering the price a reasonable purchaser in the open market would be willing to pay.

County staff was absolutely right back in 2016, and the County should not compromise this basic point now. Unless appraisals for the Linda Vista and Balboa Theatre properties are produced, the Board and the public will not be able to verify that the appraised value figures underlying the compensation payment amounts were in fact determined based on the standard concept of highest and best use.

4. The City Should Not be Permitted to Deduct its "Holding Costs" From the Compensation Amounts to be Paid

The Linda Vista properties and Balboa Theatre both have rent-paying tenants who are responsible for maintenance and upkeep, insurance, and similar holding costs. Moreover, the Dissolution Law does not authorize the City to deduct its "management fees" or "holding costs" in any form from the compensation amounts to be paid. We caution the Board to make sure the City's Compensation Agreements do not contain any "hidden charges" that reduce the compensation amounts to be paid.

In summary, the Linda Vista and Balboa Theatre property Compensation Agreements are the first of many such agreements that will be presented to the Board, and many millions of dollars of public funds are at stake. These two agreements are likely to form the templates for the

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agreements to follow. My clients respectfully request that the Board get it right this time, so that the Board does not set a bad precedent.

The County is entitled by law to receive 15.69% of the negotiated amount in each Compensation Agreement. Based on the high property values at stake and the large number of properties, it is in the County's best interest to make sure the compensation amounts are fair and the compensation payments are made sooner rather than later.

Finally, it is important to bear in mind that the County is in a strong negotiating position and should not feel under any compulsion to take whatever amount of money the City might deign to provide you, with the fear that if the City rejects the County's legitimate demands, the City will simply sit on its hands and the County will be paid nothing. The judgment and writ of mandate in our lawsuit does not allow the City to do nothing, as it has done for more than a decade. If the City cannot negotiate Compensation Agreements, it must sell the Future Development Properties for full fair market value (a point that the City Attorney's office has formally conceded in an opinion it provided to the City Council). In that scenario, it would likely take a little longer for the County and other ATEs to be paid, but that day will arrive. The days of the City simply doing nothing and "locking up" the Future Development properties without compensating the ATEs are over.

I welcome the opportunity to discuss the information and analysis provided in this letter with the Board and with the appropriate person in your County Counsel's office. For reference, our office on behalf of Seligman Liberty Station, LLC, submitted the following statement posted on the City's on-line comments for the Board's meeting:

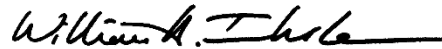
"Seligman Liberty Station, LLC ("Seligman") requests a 2-week continuance of the Board's consideration of this item for the reasons stated in its detailed comment letter emailed to the Board, Clerk of the Board, and County Counsel today. Briefly, Seligman and its counsel wish to have time to review the proposed agreements and discuss terms with County Counsel, including the City's use of appraised values calculated in 2011 for property which almost certainly has a far higher value today than it did in 2011."

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Thank you for your consideration.

Very truly yours,

RUTAN & TUCKER, LLP



William H. Ihrke

WHI

cc: Seligman Liberty Station, LLC
San Diego County Counsel (Claudia.Silva@sdcounty.ca.gov)

Attachment

October 30, 2023

VIA FIRST CLASS MAIL

Taxing Entities Affected by the Dissolution of
the Former City of San Diego Redevelopment
Agency (see Distribution List attached)

Re: *Seligman Liberty Station, LLC, et al v. City of San Diego, et al*
Sacramento Superior Court Case No. 34-2022-80003837-CU-WM-GDS

To the Members of the Governing Boards of the Taxing Entities Affected by the Dissolution of the Former City of San Diego Redevelopment Agency and to the Chief Executive Officers and General Counsels of Those Affected Taxing Entities:

I have good news to share with you! As the direct result of a lawsuit filed by my clients (noted above), the public agencies listed in this letter should collectively receive payments of several millions of additional dollars in the near future. Let me briefly explain and give you some suggestions as to what you might want to do to ensure that the full payment amounts are timely received.

My law firm represents Petitioners, Seligman Liberty Station, LLC *et al*, in the above-referenced lawsuit against the City of San Diego (“**City**”) and its Successor Agency (“**Successor Agency**”) and, collectively, the “**City Respondents**”). On October 23, 2023, the Hon. ShelleyAnne W.L. Chang of the Sacramento County Superior Court issued an Order and Judgment (the “**Order**”), ruling in favor of my clients and against the City Respondents with respect to over twenty (20) properties that were retained and are still held by the City Respondents since dissolution of the City of San Diego Redevelopment Agency (the “**former RDA**”) back in early 2012 (the Order refers to them as the “**Future Development properties**”). While the Court’s Order incorporates by reference an extensive and detailed Final Ruling of the legal issues presented by the parties, the Order can be distilled and summarized as follows: the City is compelled to resume the effort to enter into “**Compensation Agreements**” with all fourteen Affected Taxing Entities to compensate them for the fair market value of the identified Future Development properties—a (lukewarm) effort the City commenced back in 2015 but then quickly abandoned—or, if Compensation Agreements cannot be reached, to liquidate and sell the Future Development properties and pay the net sale proceeds over to the County Auditor-Controller for distribution to the Affected Taxing Entities.

My clients are the ground lessees of a handful of the properties in question and have offered to pay the City Respondents over \$2.3 million for the City’s interest in those properties alone. While my clients have not conducted appraisals of the many other Future Development properties,

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our information is that, collectively, they are worth many, many millions of dollars more. As the Court's Order decided, the City Respondents had unreasonably failed to perform ministerial obligations under the RDA Dissolution Law, thereby inappropriately "locking up" funds that were intended by that law to be distributed to the Affected Taxing Entities.

The chart below sets forth the percentage share each Affected Taxing Entity is entitled to receive based on their respective pro-rata allocations for every One Dollar (\$1) of ad valorem property tax. These percentage shares would be applied either from a Compensation Agreement(s) or from the sale proceeds for any or all of the Future Development properties:

IMPACTED TAXING ENTITIES	FUND IMPACT RATIOS
COUNTY OF SAN DIEGO	0.15693613
LEMON GROVE SCHOOL DISTRICT	0.00094926
SAN YSIDRO SCHOOL DISTRICT	0.00756085
GROSSMONT UNION HIGH SCHOOL DISTRICT	0.00094772
SWEETWATER UNION HIGH SCHOOL DISTRICT	0.00386121
SAN DIEGO UNIFIED SCHOOL DISTRICT	0.43500917
GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT	0.00035911
SAN DIEGO COMMUNITY COLLEGE DISTRICT	0.06292871
SOUTHWESTERN COLLEGE	0.00104039
SAN DIEGO COUNTY OFFICE OF EDUCATION	0.01594758
EDUCATIONAL REVENUE AUGMENTATION FUND	0.14186875

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CITY OF SAN DIEGO	0.17106029
GROSSMONT HEALTHCARE DISTRICT	0.00008202
SAN DIEGO COUNTY WATER AUTHORITY	0.00144881
TOTAL	1.00000000

So what's next?

Assuming the City Respondents comply with the Court's Order and a writ of mandate that will be issued shortly, we expect that the City of San Diego soon will reach out to the Affected Taxing Entities in an effort to negotiate a Compensation Agreement (or Compensation Agreements) for the Future Development properties that the City wishes to continue to retain. In 2020-2021, the City and the Affected Taxing Entities entered into Compensation Agreements for three (3) other similarly identified former RDA properties retained by the City, so the process is likely to be similar. In negotiating Compensation Agreements for the Future Development properties, Petitioners would like to bring two (2) items to the attention of the Affected Taxing Entities:

First, the City may offer compensation in an amount equal to the appraised value of a Future Development property based on *the 2011 lien date*. This lien date would likely be based on a provision in the RDA Dissolution Law (Health & Saf. Code, § 34180(f)) that used this date as the "default date of value" for Compensation Agreements. Petitioners question whether any Affected Taxing Entity should accept a date of value that is over 12 years in the past, given the City's unreasonable delay—as determined by the Court's Order—to negotiate Compensation Agreements. If the Affected Taxing Entities are still satisfied with receiving 2011 values in 2023-2024, however, that is (of course) entirely up to that Affected Taxing Entity; however, it may be worth a minute to consider insisting upon receiving *current* fair market value instead. (And note: if this results in Compensation Agreements not being finalized and signed, the City will then have to sell the properties on the open market, which *will* generate payments to the Affected Taxing Entities based on *current* fair market value levels.)

Second, in the three (3) Compensation Agreements among the City and Affected Taxing Entities entered into as of today, the Affected Taxing Entities agreed to accept payment only if and when the City successfully sold the properties in question to a third party purchaser/developer. That may have been reasonable in those circumstances because, in each case, the City negotiated the Compensation Agreement concurrently with a Disposition and Development Agreement that called for the sale of the property to the purchaser/developer. With regard to the current batch of

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Future Development properties, however, *the properties have been developed or redeveloped, and, to Petitioners' knowledge, the City has no plan or intention to market or sell them.* Thus, my clients would *strongly* recommend that, if an Affected Taxing Entity wants to be paid, it is in that Affected Taxing Entity's interest to insist that the Compensation Agreement(s) require payment in full within a fixed period of time after the Compensation Agreement is approved and executed—for example, within 30-60 days. Otherwise, an Affected Taxing Entity may not have any certainty when, if ever, it may receive its pro-rata share of proceeds pursuant to any sale. If a demand for prompt payment results in no Compensation Agreements being signed, the City must, pursuant to the RDA Dissolution Law and Court's Order, liquidate and sell the properties, which *will* result in the Affected Taxing Entities receiving fair market value payments upon the closing of the escrows.

It should be noted that the City has followed this process of liquidation and sale of former RDA properties in the past, without trying to negotiate Compensation Agreements. Between 2017-2019, the City followed this process of liquidation and sale with respect to approximately ten (10) other former RDA properties it retained. The net proceeds from those sales were paid to the Affected Taxing Entities years ago. If the City elects to liquidate and sell the Future Development properties that are the subject of my clients' lawsuit, the Affected Taxing Entities do not need to take any action. Rather, the Affected Taxing Entities can simply wait for the marketing and sale process to be completed, and payment of pro-rata shares of the sales proceeds would be sent by the County Auditor-Controller to the Affected Taxing Entities.

The path the City Respondents intend to follow for each of the Future Development properties—*i.e.*, either an attempt to negotiate a Compensation Agreement(s) or liquidation and sale—should become known within the next few weeks and months. My clients will be monitoring this situation closely.

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I recognize that this is a fairly complex topic. I encourage each Affected Taxing Entity to which this letter is addressed to have your legal counsel contact me for further information. We sincerely look forward to helping further the implementation of the Court's Order, RDA Dissolution Law, and Legislature's goal of disbursing to Affected Taxing Entities those assets of the former RDA—like the Future Development properties here—to help fund their respective “core governmental services.”

Sincerely,

RUTAN & TUCKER, LLP



William H. Ihrke

WHI:lr

cc: Joe Haeussler, Seligman Liberty Station LLC
Charles Black, Seligman Liberty Station LLC

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Distribution List

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Southwestern College Governing Board Roberto Alcantar, Board President Don Dumas, Board Vice President Kris Galicia Brown, Board Member Robert Moreno, Governing Board Member Corina Soto, Governing Board Member Dr. Mark Sanchez Superintendent /President 900 Otay Lakes Road Chula Vista, CA 91910-7297	San Diego County Office of Education San Diego County Board of Education Rick Shea, Board President Alicia Muñoz, Board Vice President Dr. Gregg Robinson, Board Member Guadalupe González, Board Member Paulette Donnellon, Board Member Dr. Paul Gothold, San Diego County Superintendent of Schools 6401 Linda Vista Road San Diego, CA 92111
San Diego County Water Authority Board of Directors Mel Katz, Chair Nick Serrano, Vice Chair Frank Hilliker, Secretary Dan Denham, General Manager 4677 Overland Avenue San Diego, CA 92123	Grossmont Healthcare District Board of Directors Gloria A. Chadwick, Board President Robert "Bob" Ayres, Board Vice President Virginia Hall, Board Secretary Michael Emerson, Board Treasurer Randy Lenac, Board Member Christian Wallis, Chief Executive Officer 9001 Wakarusa Steet La Mesa, CA 91942
Educational Revenue Augmentation Fund c/o Office of the Clerk of the Board of Supervisors [address above]	