
SOUTH LAKE TAHOE

TOURISM IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN

Submitted to the

South Lake Tahoe Lodging Association

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By

Downtown Resources



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TABLE OF CONTENTS

I.	INTRODUCTION AND OVERVIEW	1
II.	WHY A TOURISM IMPROVEMENT DISTRICT FOR THE SOUTH LAKE TAHOE?	3
III.	WHAT IS A TOURISM IMPROVEMENT DISTRICT?.....	4
IV.	HISTORY OF THE SOUTH LAKE TAHOE TOURISM IMPROVEMENT DISTRICT	6
V.	TID BOUNDARIES	7
VI.	SERVICE PLAN AND BUDGET	9
VII.	TID GOVERNANCE	14
	APPENDIX 1 – THE PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994	15
	APPENDIX 2 – LODGING BUSINESSES TO BE ASSESSED WITHIN THE SOUTH LAKE TAHOE TID:	25

I. INTRODUCTION AND OVERVIEW

Developed by a coalition of lodging business owners in conjunction with the South Lake Tahoe Lodging Association (Lodging Association), the South Lake Tahoe Tourism Improvement District (TID) is a special benefit assessment district proposed to improve the tourism activity in South Lake Tahoe by providing funding to establish various marketing programs aimed at increasing tourism activity. This approach has been used successfully in other cities and counties throughout the state to increase occupancies, increase sales, and promote tourism destinations.

Location: Boundaries: The proposed TID includes all lodging businesses (including hotels/motels, timeshares, condos, triplexes, duplexes and homes under management contracts) located within the city limits of the City of South Lake Tahoe.

Services: Marketing and promotions to increase tourism and market the South Shore of Lake Tahoe as a unique, world-class year-round resort destination for the economic benefit and quality of life for the area. The proposed marketing and promotion services shall be targeted at increasing transient stays for the hotels/motels, timeshares, condos, triplexes, duplexes and homes under management contracts.

Budget: The total TID budget for year one of its five (5) year operation is a base of approximately \$1,600,000.

Cost: Annual assessment rates are based upon a flat rate of \$2.00 per paid occupied room per night on hotels and motels and \$3.00 per paid occupied unit per night on timeshares, condos, triplexes, duplexes and homes under management contracts. (Please see the list of assessed lodging businesses in Appendix 2 of this plan). Lodging business stays of more than 30 consecutive days are exempt from the assessment. Occupancies by owners in timeshare units, condo units, triplexes, duplexes and homes are exempt from the assessment, but non-owner transient stays in timeshare units, condo units, triplexes, duplexes and homes under management contracts shall be assessed.

Formation: TID formation requires submittal of petitions from lodging businesses representing more than 50% of the total annual assessment followed by a City Council hearing and an opportunity for a written protest. The assessed lodging business owners will receive notice of the public hearing by mail. If there is a majority written protest, the TID will not be formed. If there is no majority protest, the TID may be formed upon adoption of a resolution establishing the District.

Duration: The proposed TID will have a five year life. The TID assessment will be implemented beginning November 1, 2006 and will be in effect for five

years. After five years, the petition and City Council hearing process must be repeated for the TID to be renewed.

II. WHY A TOURISM IMPROVEMENT DISTRICT FOR THE SOUTH LAKE TAHOE?

There are several reasons why now is the right time to form a TID in the South Lake Tahoe:

1. ***City budgets are decreasing***

The Lake Tahoe Visitors Authority has been fortunate to receive uninterrupted funding from the City of South Lake Tahoe for a number of years. However, with increased demands for money on local cities from the state and other groups, available resources are dwindling. Additionally, the LTVA's funding is being supplied from the city's General Fund, and the General Fund is the same finite pool of funds the city uses to hire additional firefighters, police officers and other critical positions. As the city can no longer assure the LTVA the same level of funding, and could fully eliminate funding in future years, the South Lake Tahoe lodging community is being required to seek an alternative funding source.

2. ***The need to be more self sufficient in tourism promotion***

The South Lake Tahoe lodging industry needs to become more self-reliant when it comes to tourism promotion. In order to continue as a strong destination, the South Lake Tahoe lodging industry needs a stable source of funding directly tied to tourism. Forming a South Lake Tahoe TID would provide the lodging industry a larger, more stable budget base and allow the lodging businesses to collectively increase its level of marketing and promotional activities. This will in turn help create greater occupancy, and therefore, increase potential assessment dollars.

3. ***Need to improve and build upon existing tourism promotion***

With the formation of a South Lake Tahoe TID the lodging industry could increase its resources to help build upon existing tourism promotional efforts. The projected annual assessment would provide the funds necessary to augment the existing marketing efforts.

4. ***Opportunity to continue public/private partnership***

Upon expiration of Measure Z, the formation of a South Lake Tahoe TID would allow the South Lake Tahoe lodging industry to continue its successful public/private partnership between its members, assessed lodging businesses, the Lake Tahoe Visitors Authority and the City. An increase in tourism will also yield an increase in transient occupancy tax, having the effect of increasing the city's general fund in future years.

III. WHAT IS A TOURISM IMPROVEMENT DISTRICT?

Tourism Improvement Districts (TIDs) utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TIDs allow hotel and tourism-related business owners to organize their efforts to increase tourism. Tourism-related business owners within the district fund a TID and those funds are used to provide services that the businesses desire and that benefit the lodging businesses within the District.

TID services may include, but are not limited to:

- Marketing of the Area
- Tourism Promotion Activities
- Special Events and Programs

In California, Tourism BIDs are formed pursuant to the Property and Business Improvement District Law of 1994 (PBID Law) or the Parking and Business Improvement District Law of 1989 (BID Law). The South Lake Tahoe lodging businesses have chosen to use the PBID Law in order to have a term of five years. These laws allow for the creation of a special benefit assessment district to raise funds within a specific geographic area. *The key difference between Tourism BIDs and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TIDs:

- Funds cannot be diverted for other government programs;
- TIDs are customized to fit the needs of each tourism district;
- They allow for a wide range of services, including those listed above;
- TIDs are ***designed, created and governed by those who will pay*** the assessment;
- Requires petition support from lodging businesses paying over 50% of the annual proposed assessments (1994 PBID Law)
- They provide a stable funding source for tourism promotion.

The Property and Business Improvement District Law of 1994 (AB 3754) as amended January 1, 2006 is provided in Appendix 1 of this document.

IV. HISTORY OF THE SOUTH LAKE TAHOE TOURISM IMPROVEMENT DISTRICT

A. South Lake Tahoe Lodging Community, the South Lake Tahoe Lodging Association and the Lake Tahoe Visitors Authority

The South Lake Tahoe lodging community is comprised of all lodging properties in the City of South Lake Tahoe. The lodging community has been represented by the South Lake Tahoe Lodging Association, which is a collection of local lodging properties whose goal is to promote the lodging community's interests to the city, its residents and visitors. The Lake Tahoe Visitors Authority is chartered with promoting South Shore, Lake Tahoe and achieving a measurable impact on tourism numbers in the region. The mission of the LTVA is the increase of overnight accommodations to the South Shore of Lake Tahoe, through marketing the South Shore as a unique, world-class year-round resort destination for the economic benefit and quality of life for the area.

B. Lodging Property Outreach Meetings

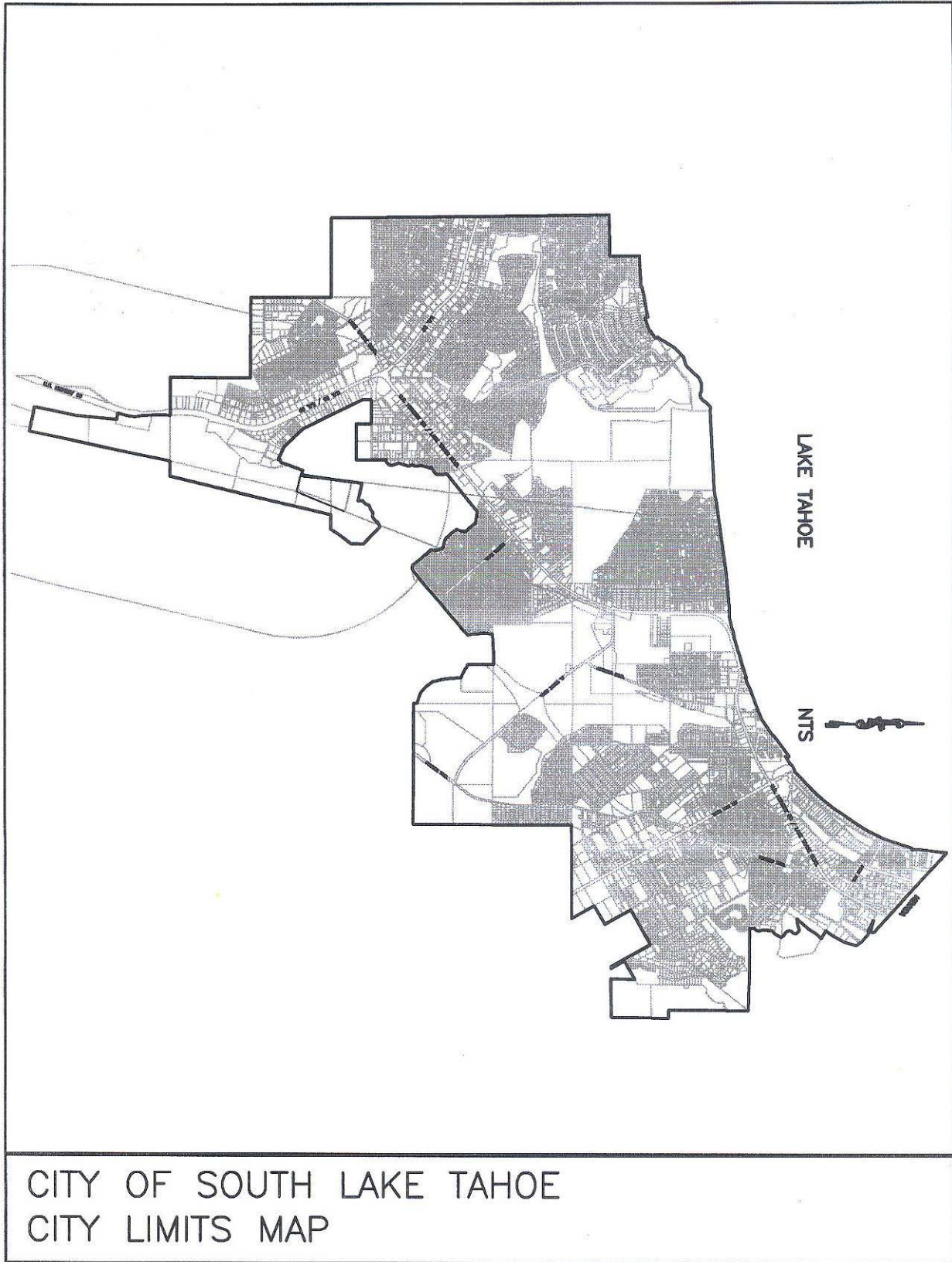
Beginning in August 2005, the South Lake Tahoe lodging community, through the South Lake Tahoe Lodging Association, has been considering the formation of a South Lake Tahoe TID. To date, the South Lake Tahoe lodging community has met with a majority of the lodging businesses in South Lake Tahoe. These meetings were attended by a variety of personnel, from General Managers and Directors of Sales, to property and business owners, management company and owner representatives. In each case, the purpose was two-fold: to allow the South Lake Tahoe lodging community to share its ideas and information about the possibility of bringing a TID to South Lake Tahoe, and to provide each lodging business a chance to ask questions, give feedback, and provide input regarding benefits it would like to see specific to its lodging business. Overall, the opinions expressed at meetings indicated a high level of support for the TID. Given this support, the South Lake Tahoe lodging community, through the South Lake Tahoe Lodging Association, has taken steps to formalize a Management District Plan and hopes to gain enough support to allow the proposed District to form by the end of October 2006.

V. TID BOUNDARIES

The South Lake Tahoe TID will include all lodging businesses (including hotels/motels, timeshares, condos, triplexes, duplexes and homes under management contracts), existing or in the future, within the boundaries of the City of South Lake Tahoe. A list of assessed lodging businesses can be found in Appendix 2 of this plan.

The boundaries currently include approximately 155 lodging businesses. Please see the map on the following page. A larger map is available on request by calling (916) 325-0604. Any new lodging businesses (including hotels/motels, timeshares, condos, triplexes, duplexes and homes under management contracts) that open during the term of the District shall also be assessed.

South Lake Tahoe TID Boundary Map



VI. SERVICE PLAN AND BUDGET

A. History of Establishing the Service Plan

Prior to the establishment of the proposed TID, the Lake Tahoe Visitors Authority produced a detailed annual Program Budget approved by its Finance Committee and Board of Directors. These Program Budgets offer a comparison to last fiscal year's budget and provide detailed breakouts of category and subcategory items. The most recent Program Budget includes the following three programs:

- Membership and Events
- Sales and Marketing
- Program Administration Support

In developing a service plan for the proposed South Lake Tahoe TID, the information gathered from the lodging businesses outreach meetings was incorporated to better serve the needs of its constituents. Specifically, the proposed service plan includes greater emphasis on Marketing and Promotions.

B. Assessment

The Tourism BID annual assessment rates are based upon \$2.00 - \$3.00 per paid occupied room/unit per night for each participating lodging business located within the City of South Lake Tahoe. Hotel and Motels shall be assessed \$2.00 per paid occupied room per night. Non-owner transient stays in timeshare units, condo units, triplexes, duplexes and homes under management contracts shall be assessed \$3.00 per paid occupied unit per night. Lodging business stays of more than 30 consecutive days will be exempt from the TID assessment. Bonds will not be issued.

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 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 transient lodging businesses. The proposed marketing and promotion services shall be targeted at increasing transient stays for the assessed hotels/motels, timeshares, condos, triplexes, duplexes and homes under management contracts. Services that shall be provided to the assessed lodging businesses include: Location and exposure in the Blue World Visitors Centers; Listing on the Lake Tahoe Visitors Authority (LTVA) website with a link to the lodging property website for direct access; Preferred placement in co-op advertising programs; and Participation in the 800-AT-TAHOE referral network.

Businesses that are not assessed shall not receive these services. 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 tourism promotion program is specifically targeted to increase tourism within the boundaries of the District and is narrowly tailored to benefit the hotels, motels, and non-owner timeshare, condo, triplex, duplex and rental home uses.

C. Time and Manner for Collecting Assessments

The South Lake Tahoe TID assessment will be established for five years. Assessments shall be collected monthly and the city shall take all reasonable efforts to collect the assessments from each lodging business (e.g., follow up phone calls, correspondence, small claims or other court action). The City of South Lake Tahoe shall forward the assessments to a new South Lake Tahoe TID Corporation which will have the responsibility to manage the TID programs as provided in the Management District Plan.

D. Service Plan Budget and Programs to be Provided:

First Year 2006 - 2007 Service Plan Budget Summary

The summary of the first year 2006-2007 service plan budget for the South Lake Tahoe TID is provided on the following pages. The fiscal year for the TID shall be October 1 through September 30. In years two through five, the budget categories may be reallocated by no more than 10%. The total improvement and service plan budget for 2006-2007 is projected at approximately \$1,600,000. Lodging businesses will contribute the entire amount through annual assessments. Expenditures will be made in the following program areas:

- **Marketing and Promotions**

The budget for the Marketing and Promotions program is \$850,000, which represents 53% of the total District budget.

Marketing and promotions will include media advertising and promotional programs designed to attract visitors to visit and stay at the South Shore lodging establishments as well as promote the area as a lodging and conference destination.

Some of the marketing and promotional opportunities that will be provided to the TID lodging businesses include:

- Location and exposure in the Blue World Visitors Centers. Each TID lodging business will have the opportunity to have brochure placement in the Visitors Center.
- Listing on the Lake Tahoe Visitors Authority (LTVA) website with a direct link to the lodging property website. This will give direct access to the customers so may contact each lodging businesses. The website may provide an

opportunity for photos of each lodging business to be placed next to their listing.

- Preferred placement in co-op advertising programs such as the California travel planner.
- Participation in the 800-AT-TAHOE referral network.

- **Communications and Public Relations**

The budget for the Communications and Public Relations program is \$150,000, which represents 9.4% of the total District budget

- **Visitor Center Operations**

The budget for the Visitor Center Operations program is \$200,000, which represents 12.5% of the total District budget.

- **Administration/Operations**

The budget for Administration/Operations including office rent, possible relocation costs, insurance, utilities, and supplies are \$300,000, which represents 18.8% of the total District budget.

- **Administrative Fee to the City of South Lake Tahoe**

The City of South Lake Tahoe will charge an administrative fee to collect assessments and distribute the funds to the South Lake Tahoe TID Corporation. The budget for this administrative fee is 1% of the total annual assessment.

The TID Corporation shall reimburse the City of South Lake Tahoe for any cost associated with collecting unpaid assessments. Assesseees who are delinquent in paying their assessments shall be responsible for paying (1) the original amount of the assessment, (2) 1½ % per month interest on the unpaid amount, (3) 10% penalty on the unpaid amount, and (4) all costs incurred by the City for collecting the unpaid assessment.

- **Annual Service Plan**

A service plan budget has been developed in conjunction with lodging businesses to deliver tourism promotion throughout the District. An annual service plan and budget will be developed and approved by the TID Board. Please see the budget exhibit on the following page. The budget also includes a portion for contingencies and renewal of the District (5%). Should the South Lake Tahoe TID 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 be spent consistent with this Plan.

**South Lake Tahoe TID
Annual Budget, Year One**

Services Provided	Descriptions	Total
	ESTIMATED REVENUE GENERATED IN TID ASSESSMENTS	\$1,600,000
	<u>ESTIMATED PROGRAMS AND EXPENSES:</u>	
	MARKETING and PROMOTIONS	\$ 850,000
	<p>Marketing and Promotions programs and activities will be designed to attract overnight visitors and groups. These activities may include:</p> <ul style="list-style-type: none"> • 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 • Special Events • Staffing Costs 	
	COMMUNICATIONS and PUBLIC RELATIONS	\$ 150,000
	<ul style="list-style-type: none"> • Public, Community and Media Relations • Local Trade Shows/Events • Website and Electronic Newsletter • Visitors Guides • Special Events • Staffing Costs 	
	VISITORS CENTERS/OPERATIONS	\$ 200,000
	ADMINISTRATIVE/OPERATIONS	\$ 300,000
	<ul style="list-style-type: none"> • Office Administrative/Operational Expenses • Staffing Costs 	
	ADMINISTRATION FEE TO THE CITY OF SOUTH LAKE TAHOE (1%)	\$ 16,000
	CONTINGENCY/TID RENEWAL (5%)	\$ 84,000
Total Tourism District Budget Estimate Expenses		\$1,600,000

VII. TID GOVERNANCE

A. South Lake Tahoe TID Corporation Governance

A new nonprofit corporation will oversee the day to day operations of the TID. The initial TID Board of Directors will have 5 Directors who are lodging business owners or representatives. The initial Board of Directors shall represent the following lodging categories, based on both overall contribution to the TID and representation of all TID lodging business interest:

1. Lodging Properties with 40 or Fewer Units
2. Lodging Properties with 41 – 80 Units
3. Lodging Properties with over 80 Units
4. Property Management / Timeshare Properties
5. Property Management / Timeshare Properties

All lodging TID property owners/owner representatives will have equal voting weight for election of each of the initial TID Board of Directors. For the initial year, a slate of Board of Director candidates shall be developed by the South Lake Tahoe Lodging Association and presented to the TID property owners/owner representatives for their vote, with write-in candidates allowed by TID property owners/owner representatives. An effort shall be made to reach out to the lodging community for nominations. Future TID boards will be seated in conformance with the articles and bylaws of the nonprofit corporation.

The initial Board of Directors shall have a staggered term. Thereafter each Board member shall have 2 year terms. The new nonprofit corporation will have its own established bylaws.

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

STREETS AND HIGHWAYS CODE SECTION 36600 et seq.

As Amended January 1, 2006

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.

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 the area.
- (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.

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.

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 any benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected lands and businesses included. Under no circumstances shall the boundaries of a proposed district overlap with the boundaries of another existing district created pursuant to this part. Nothing in this part prohibits 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.

(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 shall also 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 any 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. If a city council proposes to levy an assessment that is consistent with the assessment proposed in the petition of property owners or businesses submitted pursuant to Section 36621 and with the management district plan submitted pursuant to Section 36622, the city shall provide notice of the public hearing set pursuant to paragraph (2) of subdivision (c) of Section 36621 to the property or business owners as required by Article XIID of the California Constitution. The petition shall serve as the equivalent of a protest ballot procedure for purposes of Article XIII D. If a city council proposes to levy a new or increased assessment, or an assessment that is materially different from the assessment proposed in the petition and management plan, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code. However, notwithstanding the provisions of Section 53753 of the Government Code, if the assessment will be levied on businesses, the required notice shall be provided to the businesses that would be assessed, and only assessment ballots submitted by owners of those businesses shall be tabulated in determining whether a majority protest exists.

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.

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. Notice of the public hearing and the proposed modifications shall be published as provided in Section 36623. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 53753 of the Government Code.

(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.

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.

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.

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.

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 – LODGING BUSINESSES TO BE ASSESSED WITHIN THE SOUTH LAKE TAHOE TID:

<u>LODGING BUSINESS NAME</u>	<u>ADDRESS</u>
3 PEAKS RESORT & BEACH CLUB	931 PARK AV
ACCOMMODATION STATION, INC.	2516 LAKE TAHOE BLVD
ALDER INN MOTEL	1072 Ski Run Bl
ALL AROUND THE LAKE INC.	384 Crystal Court
ALL SEASON COTTAGES	4131 Manzanita Ave
ALPENROSE INN	4074 Pine Bl
ALPINE INN & SPA	920 State Line Av
AMBASSADOR MOTOR LODGE	4130 Manzanita Av
AMERICANA VACATION CLUB, INC.	3845 Pioneer Tr
APEX INN	1171 EMERALD BAY RD
AT TAHOE, INC.	601 HWY. 50
AVALON LODGE	4075 Manzanita Av
BAVARIAN RENTALS	1140-B HERBERT
BEACH WALK COTTAGES	971 MERCED
BEACHCOMBER INN	999 Lakeview Av
BEARS DEN INN	2250 Lake Tahoe Bl
BEST CHOICE INN	954 Park Av
BEST TAHOE WEST INN	4082 Pine Bl
BEST WESTERN STATION HOUSE INN	901 Park Av
BEVERLY LODGE	3480 LAKE TAHOE BL
BLACK BEAR INN	1202 SKI RUN BL
BLACK JACK MOTEL	985 Park Av
BLOCK HOTEL, THE	4143 Cedar Av
BLUE JAY LODGE	4133 Cedar Av
BLUE LAKE INN	944 Friday Av
BUCKINGHAM PROPERTIES L.T. LLC	4000 Lake Tahoe Bl, #28
BUDGET INN	3496 LAKE TAHOE BLVD
C & M ROOMS	1209 Bonanza Av
CAL VA RADO MOTEL	988 State Line Av
CAPRI MOTEL	932 State Line Av
CARRIAGE HOUSE INN/MOTEL	4135 Laurel Av
CASINO AREA TRAVELODGE	4003 Lake Tahoe Bl
CEDAR INN & SUITES	890 State Line Av
CEDAR LODGE	4069 Cedar Av
CHATEAU INN & SUITES	965 Park Av
COLDWELL BANKER/MCKINNEY	2196 LAKE TAHOE BLVD
CRYSTAL RANGE MOTEL	941 Emerald Bay Rd
DAYS INN	3530 Lake Tahoe Bl
ECONO LODGE	3536 Lake Tahoe Bl
EL DORADO MOTEL	4139 LAKE TAHOE BL
EL NIDO MOTEL	2215 Lake Tahoe Bl 2
ELIZABETH LODGE	3918 Pioneer Tr
EMBASSY SUITES #69496	4130 Lake Tahoe Bl
EMBASSY VAC RESORT/ATTN CORP A	901 SKI RUN BLVD
EMERALD BAY INN	1313 Emerald Bay Rd.
FANTASY INN	3696 LAKE TAHOE BL
FIRESIDE LODGE	515 Emerald Bay Rd

<u>LODGING BUSINESS NAME</u>	<u>ADDRESS</u>
FIRST RESORTS MGMT GROUP LLC	1261 Ski Run Bl
FOREST INN SUITES	ONE LAKE PARKWAY
FROST VACATION RENTALS	1377 MATHESON DR
GERKEN'S RENTALS	895 Rubicon Trail
GREAT VACATION RETREATS	589 Tahoe Keys Blvd,. Suite E-2
GREEN LANTERN MOTEL	4097 Manzanita Av
HANSEN'S RESORT	1360 Ski Run Bl
HEAVENLY LODGE	930 PARK AV
HIGH COUNTRY LODGE	1227 Emerald Bay Rd
HIGHLAND INN	3979 Lake Tahoe Bl
HOLIDAY INN EXPRESS	3961 Lake Tahoe Bl
HOLIDAY LODGE	4095 Laurel Av
HOLLY'S PLACE	1201 RUFUS ALLEN BL
HOWARD JOHNSON EXPRESS INN	3489 Lake Tahoe Bl
INN AT HEAVENLY	1261 Ski Run Bl
INN AT SKI RUN	1180 Ski Run Blvd
INN BY THE LAKE	3300 Lake Tahoe Bl
INTERVAL INTERNATIONAL	6262 SUNSET DR
LA BAER INN	4133 Lake Tahoe Bl
LA BELLA MOTEL	3994 Pine Blvd
LAKE HAVEN MOTEL	960 Poplar St
LAKE TAHOE ACCOMMODATIONS	2048 Dunlap Dr
LAKE TAHOE INN	3520 Lake Tahoe Bl
LAKE TAHOE LODGING	212 ELKS POINT RD STE 554
LAKE VALLEY PROPERTIES	591 TAHOE KEYS BLVD
LAZY S LODGE	609 Emerald Bay Rd
LONE PINE LODGE MOTEL	864 State Line Av
MANZANITA	532 Emerald Bay Rd
MARK TWAIN MOTEL/LODGE	947 Park Av
MARRIOTT'S GRAND RESIDENCE CLU	1001 PARK AVE
MARRIOTT'S TIMBER LODGE	4100 LAKE TAHOE BL
MATTERHORN MOTEL	2187 Lake Tahoe Bl
MIDWAY MOTEL	3876 Lake Tahoe Bl
MONACO MOTEL	4140 Pine Bl
MONTGOMERY INN, THE	966 Modesto Av
MOTEL 6, #250	2375 Lake Tahoe Bl
MOUNTAIN HOME (608 EMERALD BAY	608 Emerald Bay Rd
MOUNTAINEER	580 Emerald Bay Rd
NATIONAL 9 INN	3901 PIONEER TR
NETWORK TAHOE VACATION RENTALS	2520 LAKE TAHOE BLVD #D-4
NICKELODEON MOTEL	2440 Lake Tahoe Bl
PARADICE MOTEL	953 Park Av
PINE CONE ACRE MOTEL	735 EMERALD BAY RD
PINE FROST INN	4113 MANZANITA AV
PINEWOOD INN	3818 Lake Tahoe Bl
PIONEER INN	3863 Pioneer Trail
PISTANTE'S COYOTE DEN	1211 Emerald Bay Rd
PONDEROSA HOUSE C/O S BROCHE	717 WENTWORTH LN
PREMIER RESORTS INTERNATIONAL	3535 #124 LAKE TAHOE BLVD
QUALITY INN & SUITE	3838 Lake Tahoe Bl
RAINBOW LODGE	970 Poplar St

RESERVATIONS BUREAU/TAHOE KEYS	599 TAHOE KEYS BLVD SUITE B2
RESORT PROPERTIES INT'L	3330 LAKE TAHOE BLVD #14
ROADSIDE INN	952 State Line Av
RODEWAY INN	4127 Pine Bl
RONAN, PATRICK - RENTAL MGMT	930 BAL BIJOU
ROYAL VALHALLA MOTOR LODGE	4104 Lakeshore Bl
SAIL IN MOTEL	861 Lakeview Av
SAN CARLOS AGENCY INC.	
SECRETS INN LAKE TAHOE	924 Park Av
SELECTIVE PROPERTIES, INC.	398 HWY 50 ZEPHYR COVE, NV
SEVEN SEAS INN	4145 Manzanita Av
SHAMROCK INN	4116 Pine Blvd
SIERRA HOUSE INN	968 Park Av
SIERRA PINES MOTEL & APARTMENTS	1040 Martin Av
SILVER SHADOWS LODGE	1251 Emerald Bay Rd
SKY LAKE LODGE	2644 LAKE TAHOE BL
SOUTH LAKE TAHOE LODGE, LLC	1341 EMERALD BAY RD
SOUTH LAKE TAHOE REALTORS	1233 Ski Run Bl #1
SOUTH SHORE INN	3900 Pioneer Tr
SOUTH Y LODGE	1120 EMERALD BAY RD
SPRUCE GROVE CABINS & SUITES	3599 Spruce Av
STARDUST VACATION CLUB, INC.	4061 Lake Tahoe Bl
STATELINE ECONOMY INN & SUITES	966 La Salle St
STATELINE LODGE	913 FRIDAY AV
STATELINE TRAVELODGE	4011 Lake Tahoe Bl
STONEHENGE VACATION RENTALS	
SUNSHINE INN MOTEL	1184 Emerald Bay Rd
SUPER 8 MOTEL	3600 Lake Tahoe Bl
TAHOE ADVENTURE LODGE	942 Poplar St
TAHOE BEACH & SKI CLUB OWNERS	3601 Lake Tahoe Bl
TAHOE BUDGET INN	1259 Emerald Bay Rd
TAHOE CHALET INN	3860 Lake Tahoe Bl
TAHOE COLONY INN	3794 Montreal Rd
TAHOE COTTAGE INN	1220 Emerald Bay Rd
TAHOE COUNTRY INN	4085 Pine Bl
TAHOE DRIFTWOOD LODGE	4115 Laurel Av
TAHOE HACIENDA MOTEL	3820 Lake Tahoe Bl
TAHOE KEYS RESORT	599 TAHOE KEYS BLVD SUITE B2
TAHOE LAKESHORE LODGE & SPA	930 Bal Bijou Rd
TAHOE MOUNTAIN LODGE	3868 LAKE TAHOE BL
TAHOE QUEEN MOTEL	932 Poplar St
TAHOE RENTAL CONNECTION	2241 JAMES #3
TAHOE RETREAT & SPA	2446 LAKE TAHOE BL
TAHOE RGNL RTL@RENTALS	2540 Lake Tahoe Bl #3
TAHOE SEASONS RESORT	3901 Saddle Rd
TAHOE SIERRA VACATIONS	2288 WASHINGTON AV
TAHOE THUNDERBIRD MOTEL	4123 Laurel Av
TAHOE TROPICANA MOTEL	4132 Cedar Av
TAHOE VALLEY LODGE	2241 Lake Tahoe Bl
TAHOE VILLA	933 Poplar St
TAHOE VILLA NORTH LODGE	4123 Manzanita Av
THE LODGE	3840 Pioneer Tr

LODGING BUSINESS NAME

ADDRESS

THUNDERCHIEF MOTEL	1008 Echo Rd
TIMBER COVE LODGE	3411 Lake Tahoe Bl
TRAVEL INN/KNIGHTS INN	964 State Line Av
TRAVELER INN	3930 PIONEER TRAIL
TROUT CREEK MOTEL	2650 Lake Tahoe Bl
VAGABOND INN	3892 Lake Tahoe Bl
VIKING MOTOR LODGE	4083 Cedar Av
WASHOE MOTEL, LLC	751 EMERALD BAY RD

The above list of assessees was provided by the City of South Lake Tahoe at the time of publication of this Management District Plan. As new lodging businesses begin operations or as existing lodging businesses close, the list of assessees will change.