



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **CORONADO VIEW MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2014**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**EFS Engineering, Inc.**

**P.O. Box 22370**

**San Diego, CA 92192-2370**

**(858) 752-3490**

**May 2013**

# **CITY OF SAN DIEGO**

## **Mayor**

Bob Filner

## **City Council Members**

Sherri Lightner  
District 1 (Council President Pro Tem)

Kevin Faulconer  
District 2

Todd Gloria  
District 3 (Council President)

Vacant  
District 4

Mark Kersey  
District 5

Lorie Zapf  
District 6

Scott Sherman  
District 7

David Alvarez  
District 8

Marti Emerald  
District 9

## **City Attorney**

Jan Goldsmith

## **Interim Chief Operating Officer**

Scott Chadwick

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

James Nagelvoort

## **Assessment Engineer**

EFS Engineering, Inc.

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### Coronado View Maintenance Assessment District

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# Assessment Engineer's Report

## Coronado View

### Maintenance Assessment District

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#### Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the CORONADO VIEW MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_ ,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA



## Executive Summary

**Project:** Coronado View  
 Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

|                                    | <b>FY 2013</b> | <b>FY 2014 <sup>(1)</sup></b> | <b>Maximum <sup>(2)</sup><br/>Authorized</b> |
|------------------------------------|----------------|-------------------------------|--|
| <b>Total Parcels Assessed:</b>     | 116            | 116                           | --   |
| <b>Total Estimated Assessment:</b> | \$20,416       | \$15,660                      | --   |
| <b>Total Number of EBUs:</b>       | 116.00         | 116.00                        | --   |
| <b>Assessment per EBU:</b>         | \$176.00       | \$135.00                      | \$208.04 <sup>(3)</sup>                      |

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.55%.

**Proposition 218 Compliance:** The District, originally formed in July 1983, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (69.77% of the weighted vote) approved Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.



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## Background

Following a majority owner petition pursuant to the Landscaping and Lighting Act of 1972, the City of San Diego (City) initiated proceedings and formed the Coronado View Maintenance Assessment District (District) by resolution number R-258954 on July 26, 1983. These are the improvements comprising the District, made in accordance with the San Diego Maintenance Assessment District Procedural Ordinance: maintenance of the sloped areas adjacent to the street rights-of-way along 60<sup>th</sup> Street from Federal Boulevard to Tooley Street which are landscaped with ground cover, trees and shrubs; and maintenance of street gutters. The purpose of the District was, and still is, to provide for the maintenance of these improvements.

The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 69.77% of weighted votes supporting the proposed assessments. Over 37% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289113 in August 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-289386 in Fiscal Year 1998.

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## District Proceedings for Fiscal Year 2014

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance of 1986" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as



“Assessment Law”). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2014. The Fiscal Year 2014 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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## **District Boundary**

The Boundary Map and Assessment Diagram for the Coronado View Maintenance Assessment District is on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. A reduced copy of the Boundary Map is shown in **Exhibit A**.

### **Empire Addition Subdivision**

The Empire Addition Subdivision includes those properties east of 60<sup>th</sup> Street, adjacent to the open space parcel being maintained by the District. For reasons described below, these properties do not benefit from the District improvements in any manner that warrants an apportionment of maintenance costs.

Due to local topography, the parcels within the Empire Addition Subdivision do not directly view the slope, nor do they receive any enhanced viewshed. Though these parcels receive some degree of lateral support from the slope being maintained by the District, such support is their right by ownership. In general, prevention of erosion and slope stability is the responsibility of the owner of the slope. In this case, the slope was created to enable subdivision and development



of Coronado View. For this reason, Coronado View receives benefit by maintaining the slope and thus reducing potential liability associated with slope erosion or failure.

The Empire Addition Subdivision is excluded from the boundary of the District. Only parcels within Coronado View have been assessed for the reasons stated above.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of gutters, slopes adjacent to the rights-of-way along 60th Street, which are landscaped with ground cover, trees and shrubs. The location of the improvements being maintained by the District are depicted in **Exhibit A**. Maintenance activities include, but are not limited to, collection and disposal of fallen branches and trees, tree and bush trimming, weeding, erosion control, gutter cleaning, and ongoing inspection and repairs.

The engineering drawings for the improvements maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

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## Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

The City makes no contribution to the District. All maintenance, operation, and administrative costs that are funded by the District are considered to be "special benefits". The City does not provide similar





services to the public at large as “general benefits.”

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1998, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1998 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.55%.



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## Method of Apportionment

### Estimated Benefit of Improvements

All benefits assessed to the District are special to this District and are distinct from other parcels as to the level of services received from the City.

Creation of the open space, which is maintained by this District, was required in order to allow the community to be developed in its current location, within the slopes and topography of the area. The maintenance of this open space parcel, including cleaning of the adjacent street gutter, benefits the District by maintaining its functionality, improving the aesthetics of the community, controlling erosion, and preventing degradation of the community which would result if the open space parcel and gutters were neglected.

### Apportionment Methodology

The total cost for maintenance of the improvements funded by the District will be assessed to the various parcels in proportion to the estimated Equivalent Benefit Units (EBUs) assigned a parcel in relationship to the total EBUs of all the parcels in the District. All the parcels (single family homes) are estimated to benefit equally and are all assigned an EBU of one (1).



## Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been assigned based on land use. As all of the parcels benefit equally, each has been assigned one (1) EBU.

- **1 Single-Family Residence**

EBUs = 1 EBU per parcel

The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

|  |
|--|
| $\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$ |
|--|

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (**Exhibit C**).



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## Summary Results

The Boundary Map for the District is shown in **Exhibit A**.

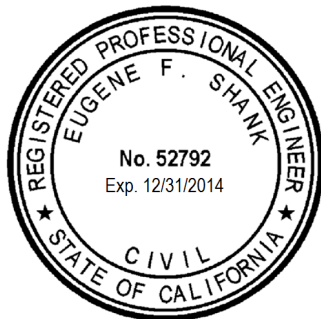
An estimate of the maintenance costs associated with District improvements is shown in **Exhibit B**.

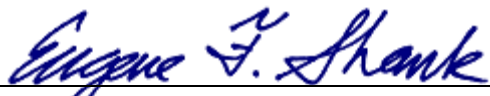
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2014 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



  
Eugene F. Shank, PE C 52792

  
Sharon F. Risse



I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

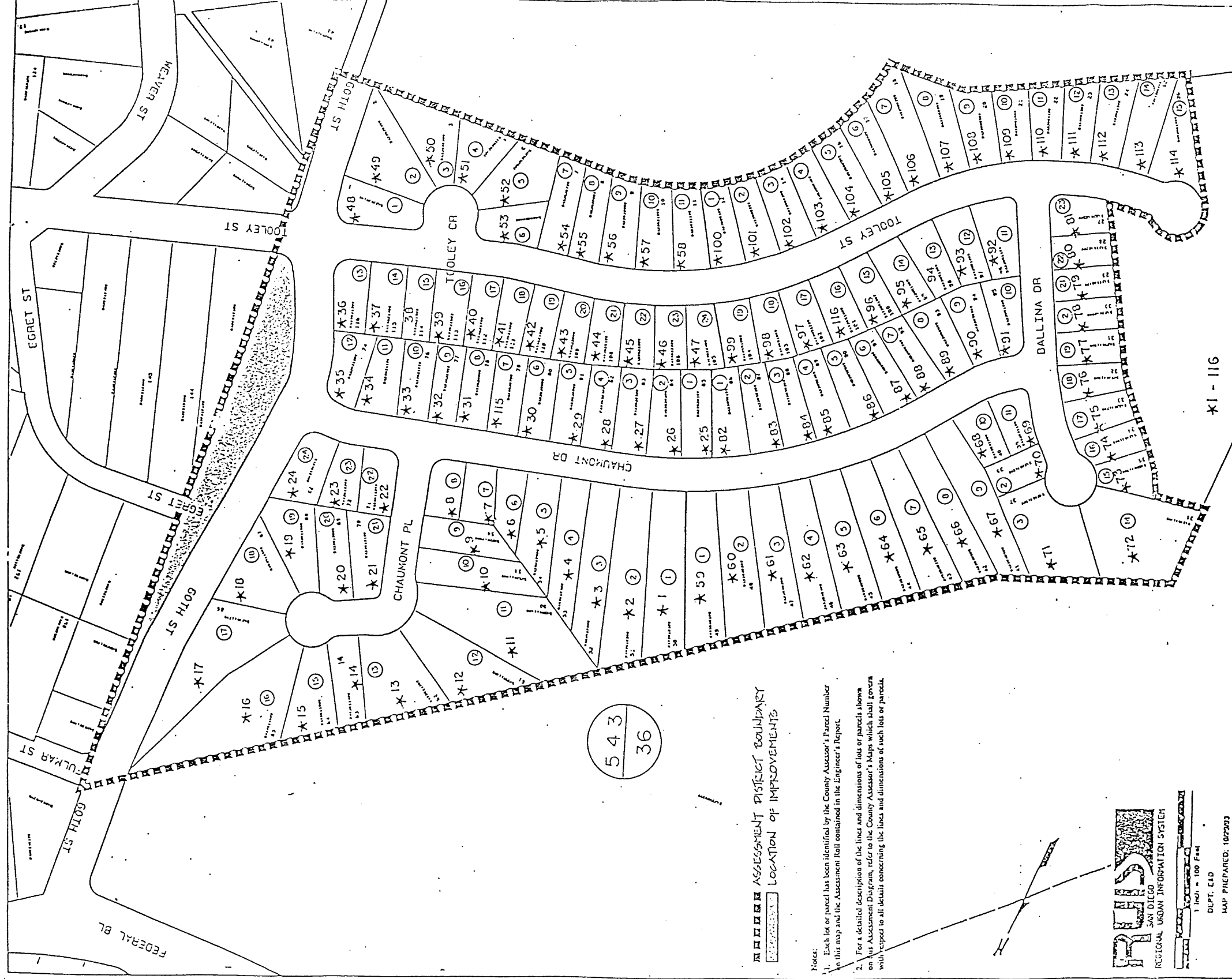
I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**



# CITY OF SAN DIEGO

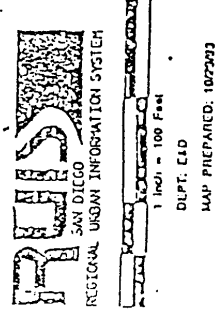
## CORONADO VIEW

W.O. NO. 133213 DATE. 10/93

Landscape Maintenance District

### CORONADO VIEW Maintenance Assessment District

EXHIBIT A



# **EXHIBIT B**



# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2014 (07-01-13 to 06-30-14) Budget**

**Coronado View Maintenance Assessment District  
SAP Fund 200040**

|  | FY 2012<br>Unaudited<br>Actuals | FY 2013<br>Estimate | FY 2014<br>Proposed |
|--|---------------------------------|---------------------|---------------------|
| <b>Full-Time Equivalent/Grounds Maintenance Manager</b>                                | <b>0.03</b>                     | <b>0.03</b>         | <b>0.03</b>         |
| <b><u>District Personnel Costs</u></b>   |                                 |                     |                     |
| <b>Total Labor &amp; Fringe</b>  | <b>\$ 3,106.00</b>              | <b>\$ 3,106.00</b>  | <b>\$ 3,221.00</b>  |
| <b><u>District Non-Personnel Costs</u></b>   |                                 |                     |                     |
| Contract Services  |                                 |                     |                     |
| Landscaping Services - Nissho of California Contract Expires: <u>10/31/15</u> (512134) | \$ 6,319.48 <sup>(1)</sup>      | \$ 9,252.00         | \$ 9,257.00         |
| Tree Trimming Services (512197)  | \$ -                            | \$ 6,000.00         | \$ 2,000.00         |
| Garden Nursery Stock (511028)  | \$ -                            | \$ 500.00           | \$ 500.00           |
| Special District Administration (516024A)  | \$ 3,592.00                     | \$ 3,592.00         | \$ 3,592.00         |
| Vehicle Usage & Assignment (516024B)   | \$ 222.00                       | \$ 222.00           | \$ 219.00           |
| Water / Storm Drain Fee (514104, 514105)   | \$ 5,360.44                     | \$ 5,360.00         | \$ 5,361.00         |
| <b>Subtotal Non-Personnel Costs</b>  | <b>\$ 15,493.92</b>             | <b>\$ 24,926.00</b> | <b>\$ 20,929.00</b> |
| <b>TOTAL EXPENSE</b>   | <b>\$ 18,600.01</b>             | <b>\$ 28,032.00</b> | <b>\$ 24,150.00</b> |
| <b><u>District Revenues</u></b>  |                                 |                     |                     |
| Special Assessments (411005 - 411028) <sup>(2)</sup>                                   | \$ 20,233.44                    | \$ 20,416.00        | \$ 15,660.00        |
| Interest Earnings (418001)   | \$ 244.75                       | \$ 40.00            | \$ 23.00            |
| <b>TOTAL REVENUE</b>   | <b>\$ 20,478.19</b>             | <b>\$ 20,456.00</b> | <b>\$ 15,683.00</b> |
| <b><u>District Reserves</u></b>  |                                 |                     |                     |
| Beginning Fund Balance   | \$ 25,742.00                    | \$ 27,620.00        | \$ 20,044.00        |
| Change in Fund Balance   | \$ 1,878.00                     | \$ (7,576.00)       | \$ (8,467.00)       |
| <b>Year End Operating Reserves</b>   | <b>\$ 27,620.00</b>             | <b>\$ 20,044.00</b> | <b>\$ 11,577.00</b> |

<sup>(1)</sup> Landscaping expenditures in Fiscal Year 2012 do not include extra labor costs.

<sup>(2)</sup> Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT  
ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: May 3, 2013

EFS ENGINEERING, INC.



By: Eugene F. Shank  
Eugene F. Shank, PE C 52792

By: Sharon F. Risse  
Sharon F. Risse

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Coronado View Maintenance Assessment District**

| <b>Parcel Number</b> | <b>Total EBU's <sup>(1)</sup></b> | <b>Unit Cost (\$/EBU)</b> | <b>FY 2014 <sup>(2)</sup> Assessment</b> | <b>Owner Name</b>                              |
|----------------------|-----------------------------------|---------------------------|--|--|
| 543 361 01 00        | 1.00                              | \$135.00                  | \$135.00                                 | Devera Christopher C                           |
| 543 361 02 00        | 1.00                              | \$135.00                  | \$135.00                                 | Huynh Thiene&Vongsouvanh Khonesavanh           |
| 543 361 03 00        | 1.00                              | \$135.00                  | \$135.00                                 | Salaam Family Trust 09-23-11                   |
| 543 361 04 00        | 1.00                              | \$135.00                  | \$135.00                                 | Hubert Gary M                                  |
| 543 361 05 00        | 1.00                              | \$135.00                  | \$135.00                                 | Stoddard Joseph E&Karen C                      |
| 543 361 06 00        | 1.00                              | \$135.00                  | \$135.00                                 | Li-Song Family Living Trust 05-23-12           |
| 543 361 07 00        | 1.00                              | \$135.00                  | \$135.00                                 | Villa Edmundo&Vera                             |
| 543 361 08 00        | 1.00                              | \$135.00                  | \$135.00                                 | Wesley Family Trust 05-11-04                   |
| 543 361 09 00        | 1.00                              | \$135.00                  | \$135.00                                 | Clay Jonett R                                  |
| 543 361 10 00        | 1.00                              | \$135.00                  | \$135.00                                 | Petties Georgette                              |
| 543 361 11 00        | 1.00                              | \$135.00                  | \$135.00                                 | Garner Nina                                    |
| 543 361 12 00        | 1.00                              | \$135.00                  | \$135.00                                 | White Alvin D&Dawne M                          |
| 543 361 13 00        | 1.00                              | \$135.00                  | \$135.00                                 | Rodriguez Eugene A                             |
| 543 361 14 00        | 1.00                              | \$135.00                  | \$135.00                                 | Hollie Robert E                                |
| 543 361 15 00        | 1.00                              | \$135.00                  | \$135.00                                 | Ratcliffe Monica D Trust 08-08-06              |
| 543 361 16 00        | 1.00                              | \$135.00                  | \$135.00                                 | Kahassai Naizgi&Woldemichael Asli              |
| 543 361 17 00        | 1.00                              | \$135.00                  | \$135.00                                 | Cooper James T Separate Property Trust 10-29-9 |
| 543 361 18 00        | 1.00                              | \$135.00                  | \$135.00                                 | Jones Robert Earl&Lillian Etta                 |
| 543 361 19 00        | 1.00                              | \$135.00                  | \$135.00                                 | Groner Marvin E&Barbara J                      |
| 543 361 20 00        | 1.00                              | \$135.00                  | \$135.00                                 | Blake Barbara A B                              |
| 543 361 21 00        | 1.00                              | \$135.00                  | \$135.00                                 | Jackson Arthur Jr                              |
| 543 361 22 00        | 1.00                              | \$135.00                  | \$135.00                                 | Pruitt Kurt L&Greer C                          |
| 543 361 23 00        | 1.00                              | \$135.00                  | \$135.00                                 | Michel Rene&Teresa                             |
| 543 361 24 00        | 1.00                              | \$135.00                  | \$135.00                                 | Mcdonald Leon&Lynch-Mcdonald Kecia L           |
| 543 362 01 00        | 1.00                              | \$135.00                  | \$135.00                                 | King Ancernetta                                |
| 543 362 02 00        | 1.00                              | \$135.00                  | \$135.00                                 | East Broadway Investment Group L L C           |
| 543 362 03 00        | 1.00                              | \$135.00                  | \$135.00                                 | King Patricia A                                |
| 543 362 04 00        | 1.00                              | \$135.00                  | \$135.00                                 | Cooper Family Trust 08-07-93                   |
| 543 362 05 00        | 1.00                              | \$135.00                  | \$135.00                                 | Du Ny  |
| 543 362 06 00        | 1.00                              | \$135.00                  | \$135.00                                 | Le Van&Huynh Jenny Nga                         |
| 543 362 07 00        | 1.00                              | \$135.00                  | \$135.00                                 | Ramos Medizon G&Corazon V                      |
| 543 362 08 00        | 1.00                              | \$135.00                  | \$135.00                                 | Jordan Family Trust 08-24-07                   |
| 543 362 09 00        | 1.00                              | \$135.00                  | \$135.00                                 | Lang Family Trust 02-28-06                     |
| 543 362 10 00        | 1.00                              | \$135.00                  | \$135.00                                 | P G I Investments L L C                        |
| 543 362 11 00        | 1.00                              | \$135.00                  | \$135.00                                 | Watson Annie C                                 |
| 543 362 12 00        | 1.00                              | \$135.00                  | \$135.00                                 | Smith Clifton A Est Of                         |
| 543 362 13 00        | 1.00                              | \$135.00                  | \$135.00                                 | Estwick Donna                                  |
| 543 362 14 00        | 1.00                              | \$135.00                  | \$135.00                                 | Potter Family Trust 06-03-83                   |
| 543 362 15 00        | 1.00                              | \$135.00                  | \$135.00                                 | Olds Family 20052 Trust 05-25-05               |
| 543 362 16 00        | 1.00                              | \$135.00                  | \$135.00                                 | Ketavong Viliya                                |
| 543 362 17 00        | 1.00                              | \$135.00                  | \$135.00                                 | Percy James R Jr&Constance                     |
| 543 362 18 00        | 1.00                              | \$135.00                  | \$135.00                                 | Martin Winston F Sr                            |
| 543 362 19 00        | 1.00                              | \$135.00                  | \$135.00                                 | Ervin Family Trust 02-18-04                    |
| 543 362 20 00        | 1.00                              | \$135.00                  | \$135.00                                 | Wallace Shirley T                              |
| 543 362 21 00        | 1.00                              | \$135.00                  | \$135.00                                 | Tate Family Trust 11-04-06                     |
| 543 362 22 00        | 1.00                              | \$135.00                  | \$135.00                                 | Murphy Arthur K Revocable Living Trust 03-16-0 |
| 543 362 23 00        | 1.00                              | \$135.00                  | \$135.00                                 | Reavis Family Trust 12-17-01                   |
| 543 362 24 00        | 1.00                              | \$135.00                  | \$135.00                                 | Mcghee Lillie B                                |
| 543 363 01 00        | 1.00                              | \$135.00                  | \$135.00                                 | Porterfield Johnnie&Deloris                    |
| 543 363 02 00        | 1.00                              | \$135.00                  | \$135.00                                 | Watson Family Trust 01-27-06                   |
| 543 363 03 00        | 1.00                              | \$135.00                  | \$135.00                                 | Baker Michael E                                |
| 543 363 04 00        | 1.00                              | \$135.00                  | \$135.00                                 | Gastelum Daniel&Alma B                         |
| 543 363 05 00        | 1.00                              | \$135.00                  | \$135.00                                 | Hill Gregory O 2012 Trust 08-29-12             |

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Coronado View Maintenance Assessment District**

| <b>Parcel Number</b> | <b>Total EBU<sup>(1)</sup></b> | <b>Unit Cost (\$/EBU)</b> | <b>FY 2014<sup>(2)</sup> Assessment</b> | <b>Owner Name</b>                             |
|----------------------|--------------------------------|---------------------------|---|---|
| 543 363 06 00        | 1.00                           | \$135.00                  | \$135.00                                | Woodard Connie Trust 02-25-08                 |
| 543 363 07 00        | 1.00                           | \$135.00                  | \$135.00                                | Gooden Travis S&Cynthia                       |
| 543 363 08 00        | 1.00                           | \$135.00                  | \$135.00                                | Osborne Charles C&Narva J Revocable Living Tr |
| 543 363 09 00        | 1.00                           | \$135.00                  | \$135.00                                | Snowden Family Living Trust 10-03-94          |
| 543 363 10 00        | 1.00                           | \$135.00                  | \$135.00                                | Telles Jayne                                  |
| 543 363 11 00        | 1.00                           | \$135.00                  | \$135.00                                | Jacobs Aeriaka M Family Trust 02-21-03        |
| 543 364 01 00        | 1.00                           | \$135.00                  | \$135.00                                | C E Q Trust L L C                             |
| 543 364 02 00        | 1.00                           | \$135.00                  | \$135.00                                | lizumi Family Trust 10-23-00                  |
| 543 364 03 00        | 1.00                           | \$135.00                  | \$135.00                                | Puga Jorge&Sylvia                             |
| 543 364 04 00        | 1.00                           | \$135.00                  | \$135.00                                | Cooks Connie                                  |
| 543 364 05 00        | 1.00                           | \$135.00                  | \$135.00                                | Breaux Leon J&Ana B                           |
| 543 364 06 00        | 1.00                           | \$135.00                  | \$135.00                                | Ochoa Alejandro B&Santos-Ochoa Maria G        |
| 543 364 07 00        | 1.00                           | \$135.00                  | \$135.00                                | Washington Sylvester Jr                       |
| 543 364 08 00        | 1.00                           | \$135.00                  | \$135.00                                | Kendricks Clayton Jr&Mary L                   |
| 543 364 09 00        | 1.00                           | \$135.00                  | \$135.00                                | Porter Family Trust 12-08-06                  |
| 543 364 10 00        | 1.00                           | \$135.00                  | \$135.00                                | Robinson Janice M Trust 12-13-01              |
| 543 364 11 00        | 1.00                           | \$135.00                  | \$135.00                                | Coleman Willie M&Patricia A                   |
| 543 364 12 00        | 1.00                           | \$135.00                  | \$135.00                                | Phanthaly Sarah S                             |
| 543 364 13 00        | 1.00                           | \$135.00                  | \$135.00                                | Staten Preston M Est Of                       |
| 543 364 14 00        | 1.00                           | \$135.00                  | \$135.00                                | Horton Family Trust 03-17-97                  |
| 543 364 15 00        | 1.00                           | \$135.00                  | \$135.00                                | Wiley Douvie L                                |
| 543 364 16 00        | 1.00                           | \$135.00                  | \$135.00                                | Huff James H Jr&Glenette M                    |
| 543 364 17 00        | 1.00                           | \$135.00                  | \$135.00                                | Langston Juanita D Revocable Trust 10-25-00   |
| 543 364 18 00        | 1.00                           | \$135.00                  | \$135.00                                | Epps Gregory J&Nichelle Y                     |
| 543 364 19 00        | 1.00                           | \$135.00                  | \$135.00                                | White-Bell Alicia E                           |
| 543 364 20 00        | 1.00                           | \$135.00                  | \$135.00                                | Ballesteros Family Trust 02-22-05             |
| 543 364 21 00        | 1.00                           | \$135.00                  | \$135.00                                | Wiezorek Todd A&Heather S                     |
| 543 364 22 00        | 1.00                           | \$135.00                  | \$135.00                                | Richardson Nolan V&Joan Y                     |
| 543 364 23 00        | 1.00                           | \$135.00                  | \$135.00                                | Miller Anthony R                              |
| 543 365 01 00        | 1.00                           | \$135.00                  | \$135.00                                | Vertullo Carmen G&Lois L                      |
| 543 365 02 00        | 1.00                           | \$135.00                  | \$135.00                                | Catano Carlos V                               |
| 543 365 03 00        | 1.00                           | \$135.00                  | \$135.00                                | Frial Ernesto F Living Trust 07-05-11         |
| 543 365 04 00        | 1.00                           | \$135.00                  | \$135.00                                | Johnson Alvin Lorenzo&Andrea Lynne            |
| 543 365 05 00        | 1.00                           | \$135.00                  | \$135.00                                | Lizama Barbara A                              |
| 543 365 06 00        | 1.00                           | \$135.00                  | \$135.00                                | Jackson Mattie J                              |
| 543 365 07 00        | 1.00                           | \$135.00                  | \$135.00                                | Njoku Ethelbert M&Isabella N                  |
| 543 365 08 00        | 1.00                           | \$135.00                  | \$135.00                                | Hong Family Trust 04-12-05                    |
| 543 365 09 00        | 1.00                           | \$135.00                  | \$135.00                                | Austin Revocable Trust 04-02-07               |
| 543 365 10 00        | 1.00                           | \$135.00                  | \$135.00                                | Hatcher Maurice E&Fannie M                    |
| 543 365 11 00        | 1.00                           | \$135.00                  | \$135.00                                | Blevins Loretta S                             |
| 543 365 12 00        | 1.00                           | \$135.00                  | \$135.00                                | Ngo Kalvin&Trieu Nga Le                       |
| 543 365 13 00        | 1.00                           | \$135.00                  | \$135.00                                | Smith E Donell                                |
| 543 365 14 00        | 1.00                           | \$135.00                  | \$135.00                                | Cox Family Trust 08-23-99                     |
| 543 365 15 00        | 1.00                           | \$135.00                  | \$135.00                                | Le Mimi Hoang                                 |
| 543 365 16 00        | 1.00                           | \$135.00                  | \$135.00                                | Jones Melvin K Sr&Diana                       |
| 543 365 17 00        | 1.00                           | \$135.00                  | \$135.00                                | Rivera Agustin M&Linda P                      |
| 543 365 18 00        | 1.00                           | \$135.00                  | \$135.00                                | Sharpe Family Living Trust                    |
| 543 365 19 00        | 1.00                           | \$135.00                  | \$135.00                                | Irving Rufus E Iii                            |
| 543 366 01 00        | 1.00                           | \$135.00                  | \$135.00                                | Brown Cupcake Living Trust 12-18-03           |
| 543 366 02 00        | 1.00                           | \$135.00                  | \$135.00                                | Osterhoff Christopher A&Angela M              |
| 543 366 03 00        | 1.00                           | \$135.00                  | \$135.00                                | Varey Family Trust 12-07-00                   |
| 543 366 04 00        | 1.00                           | \$135.00                  | \$135.00                                | Irby-Gamble Mary A                            |
| 543 366 05 00        | 1.00                           | \$135.00                  | \$135.00                                | Brooks Hermon J&Debra M                       |

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Coronado View Maintenance Assessment District**

| <b>Parcel Number</b> | <b>Total EBU<sup>(1)</sup></b> | <b>Unit Cost (\$/EBU)</b> | <b>FY 2014<sup>(2)</sup> Assessment</b> | <b>Owner Name</b>                           |
|----------------------|--------------------------------|---------------------------|---|---|
| 543 366 06 00        | 1.00                           | \$135.00                  | \$135.00                                | Young Henry&Ross-Young Shelia               |
| 543 366 07 00        | 1.00                           | \$135.00                  | \$135.00                                | Williams Family Trust 06-23-06              |
| 543 366 08 00        | 1.00                           | \$135.00                  | \$135.00                                | Forte Family Trust 11-06-96                 |
| 543 366 09 00        | 1.00                           | \$135.00                  | \$135.00                                | Offord Columbus Iv&Monica L                 |
| 543 366 10 00        | 1.00                           | \$135.00                  | \$135.00                                | Acosta Esteban A&Linares Yolanda            |
| 543 366 11 00        | 1.00                           | \$135.00                  | \$135.00                                | Stahl Sam&Patricia                          |
| 543 366 12 00        | 1.00                           | \$135.00                  | \$135.00                                | Ball Family Trust 02-01-07                  |
| 543 366 13 00        | 1.00                           | \$135.00                  | \$135.00                                | Ransome Clarence S&Theodora H 1998 Trust 02 |
| 543 366 14 00        | 1.00                           | \$135.00                  | \$135.00                                | Tucker Cheryl                               |
| 543 366 15 00        | 1.00                           | \$135.00                  | \$135.00                                | Sengsourya Oudone&Khampeo                   |
| <b>TOTAL</b>         | <b>116.00</b>                  | <b>-</b>                  | <b>\$15,660</b>                         |   |

<sup>(1)</sup> Refer to Assessment Engineer's Report for description of apportionment methodology and calculation of EBUs.

<sup>(2)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.