



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

DEL MAR TERRACE 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

Sherrí 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.

Table of Contents

Assessment Engineer's Report Del Mar Terrace Maintenance Assessment District	
Preamble	1
Executive Summary	2
Background.....	3
District Proceedings for Fiscal Year 2014.....	4
Bond Declaration	5
District Boundary.....	5
Project Description	5
Separation of General and Special Benefits	6
Cost Estimate	6
Estimated Costs.....	6
Annual Cost-Indexing.....	6
Method of Apportionment	7
Unit Assessment Rate	8
Sample Calculations	8
Summary Results	10

EXHIBITS

Exhibit A: Boundary Map

Exhibit B: Estimated Annual Expenses, Revenues & Reserves

Exhibit C: Assessment Roll

Assessment Engineer's Report

Del Mar Terrace

Maintenance Assessment District

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 DEL MAR TERRACE 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.

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



Executive Summary

Project: Del Mar Terrace
 Maintenance Assessment District

Apportionment Method: Equivalent Dwelling Unit (EDU)

	FY 2013	FY 2014 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	336	336	--
Total Estimated Assessment:	\$65,427	\$65,427	--
Total Number of EDUs:	339.00	339.00	--
Assessment per EDU:	\$193.00	\$193.00	\$193.00

⁽¹⁾ 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 EDUs may vary from prior year values due to parcel changes.

District History: The District was established in May 1994.

Annual Cost-Indexing: Indexing of assessments is not permitted under the current apportionment methodology.

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



Background

In the 1960's, a developed area known as Del Mar Terrace was annexed to the City of San Diego (City). At that time the streets were not improved to City standards, and therefore were not accepted for maintenance by the City. Historically, the streets have been in a deteriorated condition, resulting in numerous complaints from property owners. The City's Capital Improvement Program does not include improvement of these streets since they were not constructed to City standards. As such, only minimal City maintenance is provided.

Between 1984 and 1989, there were several unsuccessful petition efforts by property owners to improve these streets to City standards using the Municipal Improvement Act of 1913 for assessment district financing. On January 15, 1991 and January 27, 1992, the City Council accepted two separate property owner petitions (under Resolutions R-277215 and R-279357, respectively). The January 27, 1992 petition included sixty-two protest waivers signed by property owners. The City Council then authorized the City Manager to prepare preliminary plans, specifications, and cost estimates for street improvements to current City standards for the Del Mar Terrace neighborhood.

On August 5, 1993, staff from the City's Engineering & Development Department met with Del Mar Terrace property owners to explain the proposed improvement project, the estimated project costs, and the estimated assessments. At this meeting many owners expressed concern over the scope and cost of the project (\$6.5 to \$7.5 million). Citizens requested that City staff investigate alternative ways to lower the project costs and explore other options available to improve the streets. At a subsequent meeting held on October 21, 1993, staff from the City's Engineering & Development Department presented property owners with a variety of improvement alternatives, as well as a new option to form a district to fund the repair of the streets with asphalt pavement four (4) inches thick without typical amenities (i.e., storm drains and sidewalks), and provide annual street maintenance.

On November 24, 1993, all property owners of record within the proposed district boundaries were mailed an explanation letter and survey postcard that listed the various street improvement or maintenance and repair options. Owners were asked to select their



preferred option choice on the postcard and mail it back to the City. The results of this postcard survey (as tabulated on January 18, 1994) were:

◆ <i>Survey Cards Sent:</i>	334
◆ <i>Survey Cards Returned:</i>	262 (78%)
◆ In Favor of Forming a District to Construct a Substandard Street:	65%
◆ In favor of Doing Nothing:	20.5%
◆ In Favor of Forming a District to Construct a City Standard Street:	14%
◆ Other:	0.5%

The results of the survey indicated that a majority (65%) of property owners preferred to form a district to construct a substandard street.

The Del Mar Terrace Maintenance Assessment District (District) was established in May 1994. The original Assessment Engineer's Report (Document No. RR-283873, filed May 16, 1994) is on file in the City Clerk's office. The District was established to fund initial capital improvements and continuing periodic maintenance. With the capital improvements (substandard streets) completed in Fiscal Year 1995, the purpose of the District is to fund the periodic maintenance of the substandard streets. No assessment has been levied for Fiscal Years 1996 through 2004.

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), and 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").



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.

District Boundary

The Boundary Map for the District (Document No. M-332-1) is on file with the City Clerk, and by reference is made a part of this report. The Boundary Map is available for public inspection during normal business hours. A reduced copy of the Boundary Map is depicted in **Exhibit A**.

Project Description

The project to be funded by the proposed assessments is initial street repair work and continuing periodic maintenance. The specific repair and maintenance services to be provided to the district area as follows:

- ◆ Remove four (4) inches of the existing roadway;
- ◆ Place two and one-half (2½) inches of asphaltic concrete and a surface overlay of one and one-half (1½) inches of rubberized asphalt.

The above listed repairs were to be provided for one year terminating on June 30, 1995.

Continued maintenance includes slurry coating the streets at both five and ten years, and adding an additional overlay of one (1) inch of asphaltic concrete during the fifteenth year.



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.

Consistent with City policy for the public at large, the City provides periodic repair and maintenance service on City standard streets. The City's Capital Improvement Program does not include improvement of substandard streets; only minimal City maintenance is provided. The cost of repairing and maintaining substandard streets (a service not provided to the public at large) is considered to be a "special benefit" to the properties within the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) for the District are included as **Exhibit B** hereto. For historical reference, the following costs were estimated in 1994:

◆ FY 1995 Capital Improvements: (substandard street construction)	\$1,020,000
◆ Annual Maintenance Funding:	\$65,000

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. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. The current assessments (established in



1994) are not authorized to be indexed (increased or decreased) without a vote of the affected property owners.

Method of Apportionment

The costs of street repair and maintenance have been apportioned to the parcels in the District based on each parcel's estimated equivalent dwelling units (EDUs). EDUs for each parcel have been determined based on an EDU Factor applicable to the subject land use, as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{EDU Factor}$
--

The total assessment for a given parcel is equal to the parcel's total EDUs multiplied by the unit assessment rate, as shown in the following equation:

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

Current parcel land uses, corresponding EDU factors, and District EDUs are summarized in **Table 1**.

TABLE 1: District EDU Summary

Existing Land Use	Code	EDU Factor	Total EDUs
Single Family Dwelling	SFD	1.0 per unit	287.00
Condominium	CND	0.7 per unit	14.70
Multi-Family Dwelling	MFR	0.7 per unit	17.50
Commercial	COM	15.0 per acre	19.80
Street/Roadway	STR	0.0 per acre	0.00
Undevelopable	UND	0.0 per acre	0.00
TOTAL			339.00



Unit Assessment Rate

The authorized unit assessment rates (unit costs per EDU) established in 1994 are as follows:

- ◆ FY 1995 (first year): \$3,026 per EDU
- ◆ Annual (subsequent years): \$193 per EDU

No assessment has been levied for Fiscal Years 1996 through 2005.

Sample Calculations

As described above, the number of Equivalent Dwelling Units (EDUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{EDU Factor}$
--

Shown below are sample EDU calculations for several common land uses found in the District.

- **1 Single-Family Residence**
EDUs = 1 unit x 1.00 = 1.00 EDUs
- **1 Condominium**
EDUs = 1 unit x 0.70 = 0.70 EDUs
- **10-unit Apartment Complex**
EDUs = 10 units x 0.70 = 7.00 EDUs
- **½-acre Commercial Property**
EDUs = 0.50 acres x 15.00 = 7.50 EDUs



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

$$\text{Total Assessment} = \text{Total EDUs} \times \text{Unit Assessment Rate}$$

Based on the above methodology, the apportionment factors, EDUs, unit assessment rates, and total assessment calculated for each parcel can be found in the Assessment Roll (**Exhibit C**).



Summary Results

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

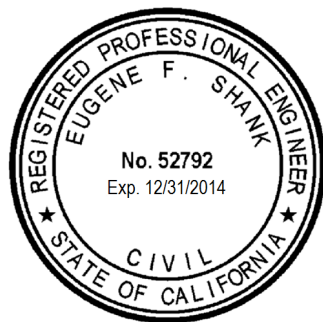
An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

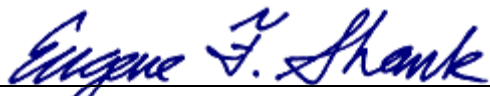
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EDUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

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.

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.

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

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

Del Mar Terrace Maintenance Assessment District
Fund 200059

	FY 2012 Unaudited Actuals	FY 2013 Estimate	FY 2014 Proposed
<u>District Non-Personnel Costs</u>			
Postage / Mailing (Noticing and Survey)	\$ -	\$ 2,000.00	\$ 2,000.00
Special Districts Administration	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Subtotal Non-Personnel Costs	\$ 3,500.00	\$ 5,500.00	\$ 5,500.00
Capital Improvements Program			
CIP / WBS S-10038 (Resurface and Slurry Seal) - CIP Fund No. 200060	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Total CIP	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
TOTAL EXPENSE	\$ 68,500.00	\$ 70,500.00	\$ 70,500.00
<u>District Revenues</u>			
Special Assessments ⁽¹⁾	\$ 65,777.68	\$ 65,427.00	\$ 65,426.98
Interest Earnings	\$ 6,005.70	\$ 6,300.00	\$ 6,700.00
TOTAL REVENUE	\$ 71,783.38	\$ 71,727.00	\$ 72,126.98
<u>District Reserves</u>			
Beginning Fund Balance	\$ 20,969.03	\$ 24,252.41	\$ 25,479.41
Change in Fund Balance	\$ 3,283.38	\$ 1,227.00	\$ 1,627.00
Year End Operating Reserves	\$ 24,252.41	\$ 25,479.41	\$ 27,106.41

⁽¹⁾ 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 XIII D 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 in accordance with the approved apportionment methodology. 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)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 061 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dahlbo Family Trust 05-29-90
301 061 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Blue Neal K&Judith C
301 061 03 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Blue Neal K&Judith C
301 061 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mann John L Trust 06-04-02
301 061 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Blessinger Kurt V&Susan V
301 061 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bejjani Ghassan K&Rizallah Rita G
301 061 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dworsky Family Trust 01-04-95
301 061 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sullivan Revocable Trust 05-22-02
301 061 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Winchell Joan 2000 Trust 06-05-00
301 061 18 00	0.01	1	UND	0.00	0.00	\$193.00	\$0.00	City Of San Diego
301 061 24 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Cox Charles S&Maryruth M Trs
301 061 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Fauconnier 1993 Trust 05-13-93
301 061 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Delmar Property L L C
301 061 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Howard Burl&Sanfilippo-Howard Annika
301 061 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cantor Gary R 1994 Trust 02-11-94
301 061 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Blantz Trust 10-05-00
301 061 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kelleher Family Trust 10-13-10
301 061 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Owen N Coleman&Lynn S Trs
301 061 47 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Backus Elizabeth A Tr
301 061 48 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Backus Elizabeth A Tr
301 061 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Farley Thomas L
301 061 50 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Farley Thomas L
301 061 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jakes/Winston 2001 Trust 01-11-01
301 061 52 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Soifer&Bushnell Family Trust 11-08-95
301 061 63 00	0.03	1	STR	0.00	0.00	\$193.00	\$0.00	Minerva Benjamin V
301 061 64 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rose Laura A
301 061 65 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kooyman Gerald L&Melba M Trust 09-21-92
301 061 66 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Amoroso Angela
301 061 67 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brownell Family Trust B 06-04-96
301 061 71 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hoenecke Family 1975 Trust
301 061 72 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sismanis Leo&Marnie
301 061 73 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cox Charles S&Maryruth M Trs
301 061 75 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Abney Robert D 2006 Trust 03-24-06
301 061 77 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Macgillis Robert D&Patricia Trust 09-14-98
301 061 79 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Thomas Family Trust
301 061 82 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Noll H Elizabeth Living Trust 09-28-93
301 061 83 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Short Jay M&Carolyn A
301 061 84 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Clemm David L&Deborah C Family Trust 12-19
301 061 85 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dayton Christopher A
301 061 86 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Grantham Mark B&Margaret M
301 062 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wolfson Family Trust 05-16-08
301 062 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dunlap Living Trust 08-07-08
301 062 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brav Nelson P Family Trust 08-05-92
301 062 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ramachandran V S&Rogers-Ramachandran D
301 062 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Giangiulio Ben Tr
301 062 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kartalija Michael B&Melanie Family Trust 05-28
301 062 20 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Kartalija Michael A&Melanie
301 062 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bellisario Family Trust 09-19-07
301 062 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bastyr Charles A
301 062 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Carnick Family Trust 05-10-95

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 062 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Defanti Thomas A&Tanaka Kathleen D
301 062 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dredge James&Mary Family Trust 11-01-06
301 062 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccutchan J Allen&Emily K Trs
301 062 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Christensen Lorna G Trust 09-01-05
301 062 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hilton Family Trust 01-21-99
301 062 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Maloney Joan M Trust 04-14-99
301 062 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Serbin John J&Paula E Trust 04-01-07
301 062 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Davila Oscar C Living Trust 04-29-99
301 062 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Perkins Family Trust 03-19-90
301 062 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Achterkirchen Karl A Tr
301 062 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Weiss Allen C
301 062 47 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lee Family Trust 09-27-01
301 062 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Maguire-Sheehan Trust 03-09-00
301 062 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tahkay Family Trust 01-29-10
301 062 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ackley Peter&Elaine Wuertz Family Survivors T
301 070 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brown Richard&Ellen Revocable Trust 04-22-97
301 070 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jerde Family Trust 04-07-00
301 070 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Marshall William G&Lydia
301 070 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cohen Family Trust 09-30-91
301 070 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nuzzi James&Insu
301 070 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Thorburn Living Trust 04-29-81
301 070 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nyce Benjamin M Trust
301 070 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sugihara George&Joan H
301 070 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bame Lawrence&Mary-Austin
301 070 29 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Patrick 2001 Trust 05-04-01
301 070 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Patrick 2001 Trust 05-04-01
301 070 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Oygar Ahmet E Revocable Trust 06-09-90 Et A
301 070 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Spitzer Nicholas C
301 070 33 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Spitzer Nicholas C
301 070 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Austin Douglas H&Wendy A Family Trust 01-29-99
301 081 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nguyen Tuong Tu
301 081 06 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Martin Family Trust 11-10-95
301 081 07 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Ward Brett C
301 081 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Charnholm Family (Qtip) Trust C 03-05-91
301 081 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Royden Thomas C&Amemiya Kozy K
301 081 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sonne Carl W&Lisa C
301 081 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Schenz R Clark Trust 03-10-06
301 081 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Edgar Kathleen G
301 081 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gawle Kevin B
301 081 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccann Family Trust 01-10-89
301 081 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccardle/Pruett Revocable Trust
301 081 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Serendipity Trust 09-14-04
301 081 23 00	8.00	1	MFR	0.70	5.60	\$193.00	\$1,080.80	Murray Family Trust 08-03-05
301 081 24 01	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Ross Richard L
301 081 24 02	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Rodriguez Steven R&Janine E
301 081 24 03	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Chow Catherine Revocable 2010 Trust 11-23-10
301 081 24 04	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Samayoa Helen P
301 081 24 05	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Olson-Ashford Trust 11-24-12
301 081 24 06	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Vernon Michael E
301 081 24 07	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Matthews Reid W

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 081 24 08	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Quayle Robert H&Jennifer L
301 081 26 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Carmel Village Associates
301 082 01 00	0.20	1	COM	15.00	3.00	\$193.00	\$579.00	Gavranian
301 082 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jensvold Charles A Trust 09-22-04
301 082 10 01	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Michaelson Family Trust 04-23-91
301 082 10 02	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Weinstein Deirdre
301 082 10 03	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Drose Clara Trust 09-06-90
301 082 10 04	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Edyburn Harold G&Lois E Trs
301 082 10 05	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Casey Family Living Trust
301 082 10 06	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Hoard David G
301 082 10 07	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Javdani Farzaneh
301 082 10 08	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Creese Ian N R
301 082 10 09	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Vergari Douglas J
301 082 10 10	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Bay Family Exemption Trust 04-09-03
301 082 10 11	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Sekula Allan&Stein Sally A Revocable Trust 09
301 082 10 12	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Economou David
301 082 10 13	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Romano Tracy A
301 082 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Thorburn Cameron A
301 082 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Coggeshall Stephen&Theresa
301 082 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wong Michael&Debbie
301 082 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jensvold Daniel
301 083 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ozaki Family Trust 06-15-94
301 083 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Golden King O Jr&Semlak Sarah M 2008 Trust
301 083 09 00	0.14	1	COM	15.00	2.10	\$193.00	\$405.30	Via Cortina Properties L L C
301 083 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wheeler Gabriel J&Denise L
301 083 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Yanez-Chavez Anibal
301 083 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Huff 2004 Trust 09-24-04
301 083 17 00	7.00	1	MFR	0.70	4.90	\$193.00	\$945.70	Harbrecht Thomas J&Julie
301 083 19 00	0.32	1	COM	15.00	4.80	\$193.00	\$926.40	Thomco Properties L L C
301 083 21 00	0.16	1	COM	15.00	2.40	\$193.00	\$463.20	Via Cortina Properties L L C
301 083 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Newby Ronald F Trust 12-21-02
301 083 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lyon Mark J&Susan E Family Trust 06-03-05
301 091 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mandala Open Circle
301 091 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smith Armistead B Iii Tr
301 091 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smith Armistead B Iii Tr
301 091 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Burns Richard Family Living Trust
301 091 28 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Theodore T&Theresa G Trs
301 091 29 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Theodore T&Theresa G Trs
301 091 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Darnall Living Trust 10-14-11
301 091 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ayars Eileen S
301 091 34 00	0.17	1	COM	15.00	2.55	\$193.00	\$492.14	Carmel Valley S B S Property Holdings L L C
301 091 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Organ Revocable Trust 02-08-89
301 091 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Davis Thomas R Revocable Trust 07-09-01
301 091 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bremner Paul G&Carole A
301 091 39 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Theodore T&Theresa G Trs
301 091 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tanalski Theodore T&Theresa G Trs
301 091 41 00	0.33	1	COM	15.00	4.95	\$193.00	\$955.34	Biddle Charles&Monique Family Trust 06-05-98
301 091 42 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Theodore T Tr&Tanalski Therese G Tr
301 091 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tanalski Theodore T Tr&Tanalski Therese G Tr
301 091 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Muller Rolf&Muller-Cohn Judith L

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 091 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Muller Rolf&Muller-Cohn Judith L
301 092 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Royle Survivors Trust 03-15-82
301 092 03 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Royle Survivors Trust 03-15-82
301 092 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Orphan George Living Trust 11-02-01
301 092 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Harder Michael J
301 092 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barrales Ruben S&Kelly J
301 092 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sands Marc L Trust 12-05-08
301 092 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccann Family Trust 01-10-89
301 092 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Walton Keith L&Alexander Linda
301 092 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	M E W 2009 Trust 01-20-09
301 092 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nathan Steven F
301 092 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Farley Thomas L
301 092 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Farley Thomas L
301 092 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Merritt Trust 09-27-01
301 092 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Galimi Family Trust 11-19-04
301 092 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Pinkel Robert&Linda Family Trust 04-18-07
301 093 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Palumbo Michael
301 093 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Weir Revocable Survivors 1989 Trust
301 093 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dealy Cynthia A Trust 11-01-01
301 093 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Perez Jose Iii
301 093 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Munson Peter R
301 093 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dirac Monica F Trust 12-19-06
301 093 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Geyer Family Trust 12-18-09
301 093 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Moore Judith A Trust 04-24-97
301 093 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smiley Daniel G&Lori L
301 093 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Via Esperia Trust
301 093 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Pollard Dudley D&Joan M Trs
301 093 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Posakony Mellon Family Trust 11-28-12
301 093 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nelson Family Trust 08-20-02
301 093 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Fuller Leo L
301 093 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Vinograd Family Trust 12-19-86
301 093 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Steiger Rand P
301 093 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Grimes Joel C Separate Property Trust
301 093 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ohlmann John
301 093 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Armbruster Family Survivors Trust 12-19-03
301 093 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kinney Richard&Lauraine
301 093 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mashman/Steen Revocable 2000 Trust 07-17-0
301 093 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rich Family Trust 07-26-07
301 101 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Martin Glenn C&Helena
301 101 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Breid Gerry P&Mona R
301 101 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Zinser Logan A&Rebekah A
301 101 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Saltman David&Camille S
301 101 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Austin Erik Living Trust 05-18-11
301 101 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Griffis John S&Barnard Janice J
301 101 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Simonson Carol M
301 101 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Beyster James F Trust 05-02-08
301 101 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Burch Arlene B Trust 11-05-09
301 101 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Davis Thomas R
301 101 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Morera Family Trust 10-18-11
301 101 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mcgowan Jackson Family Trust 05-21-04

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 101 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Squire Larry R Trust 03-29-00
301 101 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smith Armistead B Iii Tr
301 101 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mattis Trust 06-15-82
301 101 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Merkin Brian M
301 101 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Frischia Antonio C&Stacy R
301 101 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mceachern Family Trust 03-10-97
301 101 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	House 1997 Trust 12-15-97
301 101 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Strachan Family Trust 08-31-07
301 101 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	T C Trust 02-05-03
301 101 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	T C Trust 02-05-03
301 102 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Thompson Nancy M
301 102 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ramage Survivors Trust
301 102 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cole Peggy S
301 102 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barker David L&Loring Jeanne F
301 102 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Heath Teresa M 2005 Trust 05-12-05
301 102 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barker David L
301 102 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barker David L&Loring Jeanne F
301 102 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Guthridge Family Trust 03-05-03
301 102 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Quan-Steinberg Family Trust 06-16-06
301 102 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Schneider&Wong Family Trust 03-23-11
301 102 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Johnson Mark A&Melinda W Revocable Trust C
301 102 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Harrigan Matthew G
301 102 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Weld Sharon
301 102 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brown Jeff&Stephanie
301 102 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	12716 Via Grimaldi L L C
301 102 31 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Meyers Marc A
301 102 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Stern Family Trust 07-02-07
301 102 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Carr Duncan&Kathleen Gill Trust 02-07-90
301 102 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Elder William J&Joan Family Trust 08-15-06
301 102 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Scott Richard L
301 102 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Moldevden Carmi R&Gillis Pauline A Trs
301 102 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Williamson James R
301 102 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Petit Jeffrey F&Biggs Suzanne L
301 102 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Banet Matthew J
301 102 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Banet Matthew J
301 111 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Garg Sabodh K&Aruna K Family Trust 03-21-85
301 111 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hicks Family Trust 05-08-93
301 111 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Levine Michael S&Mirels Lilly
301 111 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Marriott Agata
301 111 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Euston Properties L L C
301 111 16 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Carnick Family Trust 05-10-95
301 111 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Carnick Family Trust 05-10-95
301 111 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hall Warren&Gail Trust 07-24-00
301 111 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mithun Lewis M Trust 04-11-01
301 111 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Reed Family Trust 09-30-99
301 111 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Aiken Family Trust 01-07-08
301 111 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hellmann John A&Elizabeth A
301 111 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	James Fred C&Colleen C
301 111 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Eaton Family Trust 11-02-96
301 112 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Heracles Trust No 1 04-13-99

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 112 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tzung Fu-Kong&Jean
301 112 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wepsic Christopher T Del Mar Trust
301 112 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ferguson Family Trust 11-03-99
301 112 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Fink Family Survivors Trust 03-13-86
301 112 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Muller Family Trust 10-03-06
301 112 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Nicols Marianne P Trust 01-08-93
301 112 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Palade Marilyn G Tr
301 112 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Johnson Blake E&Mary S
301 112 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brunig&Wexler Family Trust 06-18-12
301 112 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Harris Janet Living Trust 03-25-09
301 112 54 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hajnal Zoltan&Walter Barbara
301 112 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Seidel H Martin&Bertolaet Bonnie
301 112 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Chandhok Family Trust 06-23-05
301 112 65 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hicks Jerry S&Esther W
301 112 66 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hicks Jerry S&Esther W
301 112 67 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hicks Jerry S&Esther W
301 113 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Turner&Messer Trust 09-15-06
301 113 35 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Horton Martin A&Yoshimura Hitomi K
301 113 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Golden King O Jr&Semplak Sarah M 2008 Trust
301 113 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ellison Otto D&Valerie
301 113 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hoenecke Living Trust 02-20-97
301 113 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Marincovich Family Trust
301 113 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cattedra James A&Kathryn A
301 113 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gawle Charles S Jr&Pauline E Trs
301 113 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wendler Family Trust 11-06-98
301 113 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Crowell T Michael&Carlene L
301 113 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dubrow Bonnie C Living Trust 05-28-92
301 113 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kostello Gregory&Feng Lana
301 113 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Manheim Thomas C&Lynn P Trs
301 113 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Guzman Gilbert R&Elvira G
301 113 53 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Annable Living Trust 05-24-06
301 113 54 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kelly Clark&Elsie L
301 113 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Larson Cheston&Jill Trust 06-08-09
301 113 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Weinman David S&Linda K
301 113 57 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	James Sharon B
301 113 58 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Morejohn-Kirby Family Revocable Living Trust
301 113 59 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Siggins Family Trust 01-28-09
301 113 61 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Agatucci Marcia Living 2004 Trust 05-15-04
301 113 62 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kramer Family Trust 11-13-00
301 113 63 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Winter Trust 11-04-09
301 121 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sharma Kumar&Shoba
301 121 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hason Family Trust 01-15-08
301 121 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Aizenman Yair Trust 11-08-01
301 121 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kroesch Gary E
301 122 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Curtright Marie S Trust 07-12-91
301 122 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gevanthor Family Trust 10-17-05
301 122 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Stewart John B Separate Property Trust 06-23-
301 122 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Savigliano Family Trust 07-01-92
301 122 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Palma Family Trust 3 10-26-04
301 122 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Killermann Family Trust 02-29-84

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2014 ⁽³⁾ Assessment	Owner Name
301 122 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Farrell Stephen J Tr
301 122 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gleason D P Family 2009 Trust 04-01-09
301 122 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Pauly-Wolfe Trust 10-04-06
301 122 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Oconnell Lorri C Revocable Trust 02-12-07
301 122 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mueller Kim D
301 122 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lindgren Jeff
301 122 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Yonovitz&Lowe Trust 12-06-05
301 122 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lagrange Survivors Trust 02-23-95
301 122 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Reese Peter W&Luna-Reese Rachel
301 122 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brown Richard&Ellen Revocable Trust 04-22-97
301 122 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Locko Family Trust 11-11-05
301 122 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bjorkman Virginia D Survivors Trust 07-17-01
301 122 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccormick James R
301 122 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sugihara Family Trust 12-20-99
301 122 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lewis Family Trust 06-13-85
301 122 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smith-Kopp Survivors Trust 12-17-88
301 122 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sciacca Peter M Trust 04-09-02
301 122 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cecil Family Trust 11-21-03
301 122 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jones Eugene L&Jami Y
301 123 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Foote Brendan Separate Property Trust
301 123 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Odyssey Revocable 2000 Trust 08-14-89
301 123 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jaffer&Laddon Trust 05-25-05
301 123 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Parry Scott R&Roseann M
301 123 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bergen Diana W
301 123 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Komata Tracey M Separate Property Trust 01-2
301 123 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Richmond Charles D Trust 02-09-00
301 123 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Edwards Family Trust 03-21-91
301 123 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rhodes E&B Family Trust
301 123 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Chu Paochin&Lena Fee-Wah
301 123 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Emberger Brad&Jennifer R
301 123 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jaffer&Laddon Trust 05-25-05
301 123 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ohara Nina N Living Trust 12-21-02
301 123 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rasochova Lada
301 123 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Griffin S Craig
301 123 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sugihara Family Trust 12-20-99
301 123 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Coleman Trust 01-07-94

TOTAL	-	-	-	-	339.00	-	\$65,427	
--------------	---	---	---	---	---------------	---	-----------------	--

⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.

⁽²⁾ Refer to Assessment Engineer's Report for descriptions of Land Use Code and EDU Factors.

⁽³⁾ FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.