



THE CITY OF SAN DIEGO



# ANNUAL REPORT

for Fiscal Year 2023

## BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

**April 2022**

# **CITY OF SAN DIEGO**

## **Mayor**

Todd Gloria

## **City Council Members**

Joe LaCava  
District 1

Marni von Wilpert  
District 5

Jennifer Campbell  
District 2

Chris Cate  
District 6

Stephen Whitburn  
District 3

Raul Campillo  
District 7

Monica Montgomery  
District 4 (Council President Pro Tem)

Vivian Moreno  
District 8

Sean Elo-Rivera  
District 9 (Council President)

## **City Attorney**

Mara W. Elliott

## **Chief Operating Officer**

Jay Goldstone

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Charles Modica

## **City Engineer**

James Nagelvoort

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# Annual Report for Fiscal Year 2023

## Bay Terraces – Parkside

### Maintenance Assessment District

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#### Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIII D 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 “applicable law”), and in accordance with Resolution No. \_\_\_\_\_, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,  
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

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

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## Executive Summary

**Project:** Bay Terraces – Parkside  
Maintenance Assessment District

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

	<b>FY 2022</b>	<b>FY 2023 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	357	357	--
<b>Total Estimated Assessment:</b>	\$50,400	\$53,601	--
<b>Total Number of EBUs:</b>	352.55	352.55	--
<b>Unit Assessment Rate:</b>	\$142.96	\$152.04	\$152.04 <sup>(3)</sup>

<sup>(1)</sup> FY 2023 is the City’s Fiscal Year 2023, which begins July 1, 2022 and ends June 30, 2023. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

<sup>(3)</sup> Prior fiscal year’s maximum authorized annual assessment rate increased by cost-indexing factor of 6.35%.

**Annual Cost-Indexing:** The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U).

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## Background

The Bay Terraces – Parkside Maintenance Assessment District (District), originally known as the “Bay Terraces Landscape Maintenance District, Zone 1,” was established by the City of San Diego (City) on December 14, 1982 by City Council Resolution R-257670. The District was subsequently re-formed on July 29, 2002 by City Council Resolution R-296882 to increase the annual assessment rate and permit future annual cost-indexing. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

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## District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

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## Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of open space in the District, including an irrigated greenbelt adjacent to Parkside Neighborhood Park. The approximate location of the improvements is generally shown on **Exhibit A**.

For additional detail as to the location, type of improvements, and

activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

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## Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are “special benefits” to the extent that they are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. By law, only “special benefits” are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide “special benefits” in accordance with the Engineer’s Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer’s Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

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## Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B**. The “Other Contributions (Non Assessment Source)” revenue contained in the budget includes the value of improvements and activities determined to provide “general benefits.” The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

### Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer’s Reports is permitted to increase annually based on the published change in the “San Diego Consumer Price Index for Urban Consumers” (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 305.823 to 325.241 (a 6.35% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 6.35%.

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## Method of Apportionment

### Estimated Benefit of the Improvements

Dedication of open space is consistent with the goals contained in the City's General Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm-water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance activities to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community. All parcels within the District benefit from these enhanced open space areas being maintained by the District.

The activities for these enhanced assets, since installation, have been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.

### Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels within the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel in the District have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of District improvements have been assigned zero (0) EBUs. The EBUs calculated for each property in the District can be found in the Assessment Roll (**Exhibit C**).



## Land Use Factor

Since the District improvements and activities are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the District improvements and activities are linked to trip generation primarily by the public safety, aesthetic, and recreational enhancements enjoyed by travelers through the District. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City’s Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Undeveloped	PKU	0.5 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

## **Benefit Factor**

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific District improvements and activities. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. These are the components used for this District: public safety, aesthetics, and recreation.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

For a given land use, the composite Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A decimal fraction indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within the District are as shown in **Table 2**.

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (Max. 0.2)</b>	<b>Aesthetics (Max. 0.4)</b>	<b>Recreation (Max. 0.4)</b>	<b>Composite Benefit Factor (Max. 1.0)</b>
All Residential	0.2	0.4	0.4	1.0
Educational – Primary & Secondary	0.2	0.2	0.0	0.4
Open Space (designated)	0.2	0.0	0.0	0.2
Park – Undeveloped	0.2	0.0	0.0	0.2

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements and activities. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of the open space areas maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces. Institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space and Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

**Recreation.** Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements and activities, through the regular enjoyment of these elements by their residents. Lands in all other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.

## Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) 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:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

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

- **1 Single-Family Residence**  
EBUs = 1 unit x 1.00 x 1.00 = 1.00 EBUs
- **5-acre Park without Recreation Center**  
EBUs = 5.00 acres x 0.50 x 0.20 = 0.50 EBUs
- **2-acre Elementary School**  
EBUs = 2.00 acres x 5.00 x 0.40 = 4.00 EBUs

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:

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

The EBUs calculated for each property in the District can be found in the Assessment Roll (**Exhibit C**).

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## Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B**.

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

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:



EFS ENGINEERING, INC.

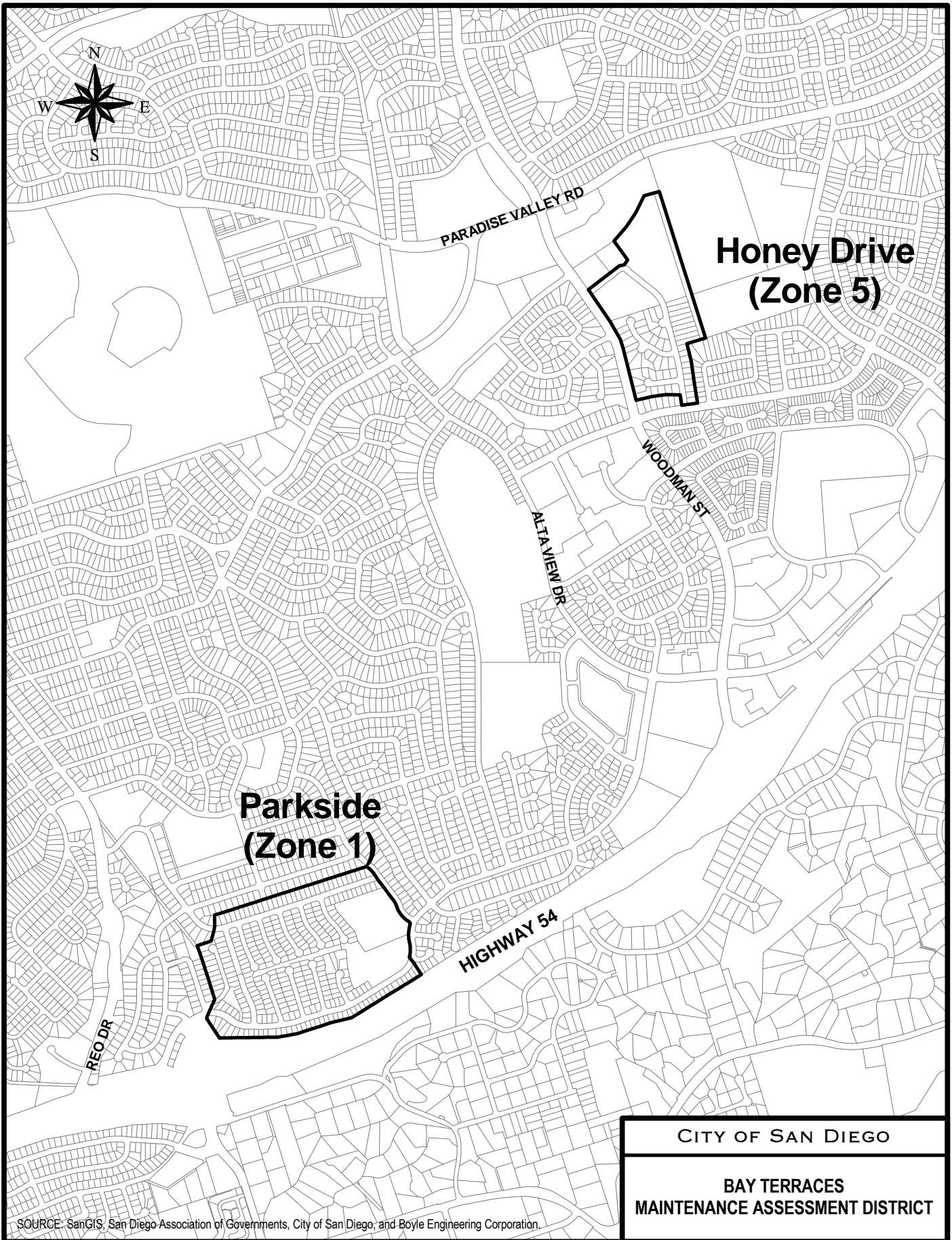
Eugene F. Shank, PE

C 52792

Sharon F. Risse

# EXHIBIT A

## **District Boundary**



**Honey Drive  
(Zone 5)**

**Parkside  
(Zone 1)**

CITY OF SAN DIEGO  
BAY TERRACES  
MAINTENANCE ASSESSMENT DISTRICT

SOURCE: SanGIS, San Diego Association of Governments, City of San Diego, and Boyle Engineering Corporation.

# EXHIBIT B

**Estimated Budget – Revenue & Expense Statement  
for Fiscal Year 2023**



# EXHIBIT B

## REVENUE AND EXPENSE STATEMENT

### Bay Terraces - Parkside Maintenance Assessment District Fund 200091

	<u>FY 2021 ACTUALS</u>	<u>FY 2022 ESTIMATE</u>	<u>FY 2023 PROPOSED</u>
<b>BEGINNING FUND BALANCE</b>			
Surplus (or Deficit) from Prior Year	69,585	66,903	42,320
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 69,585</b>	<b>\$ 66,903</b>	<b>\$ 42,320</b>
<b>REVENUE</b>			
Assessment Revenue	49,161	50,549	53,601
Interest	1,144	500	500
Other Contributions (Non Assessment Source)	3,578	3,075	4,833
<b>TOTAL REVENUE</b>	<b>\$ 53,883</b>	<b>\$ 54,124</b>	<b>\$ 58,934</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$ 123,468</b>	<b>\$ 121,027</b>	<b>\$ 101,254</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities <sup>(1)</sup>	36,558	57,470	55,942
Tree Services	9,945	10,000	10,000
City Services <sup>(2)</sup>	-	1,000	1,000
Special Districts Administrative Cost	10,062	10,237	10,619
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 56,565</b>	<b>\$ 78,707</b>	<b>\$ 77,561</b>
<b>TOTAL EXPENSE</b>	<b>\$ 56,565</b>	<b>\$ 78,707</b>	<b>\$ 77,561</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 66,903</b>	<b>\$ 42,320</b>	<b>\$ 23,693</b>
<b>NET ANNUAL REVENUE (OR EXPENSE)</b>	<b>\$ (2,682)</b>	<b>\$ (24,583)</b>	<b>\$ (18,627)</b>

<sup>(1)</sup> Includes related supplies and utility costs.

<sup>(2)</sup> Includes as-needed maintenance for existing park lighting.

*The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.*

# EXHIBIT C

**Preliminary Assessment Roll  
for Fiscal Year 2023**

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 330 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Richardson Jessica&Rudolph Trust 10-08-15
591 330 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lora Hector&Mirna R
591 330 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fernandez Miguel&Nancy A
591 330 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Chau Hieu Van&Nguyen Thuy Hong
591 330 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gutierrez Fausto&Maria D L L Trust 08-06-05
591 330 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kerns Lois L Kerns Trust 01-14-21
591 330 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cano Juanito B Jr&Abelma M
591 330 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Washington Samm&Glenae Revocable Trust
591 330 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Russell Family Revocable Trust 08-19-00
591 330 46 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bucsit Leonard C&Dolores P 2004 Trust 08-05-04
591 330 47 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Enrile Romeo&Virginia M Living Trust 04-25-07
591 330 48 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vizcarra Gabriel&Delgado-Mendez Carla
591 330 49 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Nguyen Elizabeth
591 330 51 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sifuentes Luis M
591 330 52 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tamayo Thomas M
591 330 53 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Le Ryan&Kathy
591 330 54 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Montana Living Trust 07-16-21
591 330 55 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Loyola Living Trust 02-10-04
591 330 56 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Malonzo Corazon A
591 330 57 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Espino Daniel P&Rebeca
591 330 58 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kilbourne Sr Family Trust 02-15-01
591 330 59 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lim Isabelle M
591 330 60 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rians Shayna M
591 330 62 00	5.48	PKU	1	0.50	0.20	0.55	\$152.04	\$83.32	City Of San Diego
591 331 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Corey Beatrice V
591 331 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bermoy Danny D&Penny C Living Trust 07-24-08
591 331 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Acovera Francisco S&Jennifer F
591 331 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mosqueda Pergentino V&Marlyn S
591 331 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alvarez Rosa M J
591 331 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Garza Gerardo&Linda
591 331 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bautista Robert
591 331 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Adams Trust 03-14-18
591 331 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sinsay Ely C&Dominga M
591 331 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sinsay Ely&Dominga
591 331 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Peevy Jenee M 2020 Revocable Trust
591 331 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mones Augusto R&Doris F
591 331 21 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ortiguerra Romeo D&Luzviminda K
591 331 22 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Padilla Alfonso&Franco Yesenia
591 332 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Saroki Karen A
591 332 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alvarado Oscar G
591 332 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Brito Trust 03-24-21
591 332 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Perez Raul M&Cardenas Maria D
591 332 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Parades Dustin&Bernadette
591 332 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marrero Victor J&Lilia
591 332 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Samalea Rainier&Maria Carla A
591 332 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ferrer Elsa A
591 332 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Dimagiba Lawrence P&Lorezco-Dimagiba Marilou F
591 332 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kleva Michael J&Cathyrene D
591 332 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Velasco Family Trust 03-12-21
591 332 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cacayan Rodney D&Fria T
591 332 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Remot Ariel B&Dhana C
591 332 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sherlinee Obed G&Jeannette
591 332 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vo Brian X&Ta Helen
591 332 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Payad Luz E
591 332 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cervantes Matthew D&Nicole D
591 332 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cachero Melchor N&Leslie L
591 332 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vanalstyne Anna&Griffith Hillary L
591 332 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Delino Faith S
591 332 21 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Manongdo Walter G&Nilda M 2007 Trust 11-08-07
591 332 22 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gant Stevie&Verna S
591 332 23 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Johnson Gertrud A

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 332 24 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sarran Family Trust 03-29-19
591 332 25 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Paglinawan Kaylord P&Donnalyn L
591 332 26 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Torres Ramon Jr&Maria I
591 332 27 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alam Fazlu&Nurun N
591 332 28 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rondolos Jojo Z&Divina R P
591 332 29 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Go Cesar&Corazon 2019 Trust 07-29-19
591 332 30 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Pitpitan Algier P&Evelyn V
591 332 31 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Chargualaf Patricia R&Chargualaf Eralene E
591 332 32 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tanzo Joseph P&Maureen L
591 332 33 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marvin Jimlaine C
591 332 34 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bahralmeida Brian K&Lourdes
591 332 35 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Torbol Pablo J
591 332 36 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Baluyot Bernardino A Jr&Dalisy D
591 332 37 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lewis Harvey D&Virginia A
591 332 38 00	0.27	OSP	1	0.00	0.20	0.00	\$152.04	\$0.00	Parkview Terrace Owners Assn
591 332 39 00	0.03	OSP	1	0.00	0.20	0.00	\$152.04	\$0.00	Parkview Terrace Owners Assn
591 341 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Salas Concepcion D Est Of
591 341 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Manalo Editha R Trust 08-13-07
591 341 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rebbeck Gregory
591 341 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Zvirbulis John Sr&Delia
591 341 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ledbetter Steven J&Guzman-Ledbetter Elizabeth
591 341 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Brondstetter Michael F
591 341 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gutierrez Adorfino&Rebecca V
591 341 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Briones 2006 Family Trust 05-05-06
591 341 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Briones 2006 Family Trust 05-05-06
591 341 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Devera Marlon A&Katrina P
591 341 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Williams Anthony A&Johana M
591 341 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Devoe Sylvia A
591 341 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Obando Edmond N&Claudia C
591 341 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alvela Ceilina S
591 341 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cunanan Living Trust 03-09-18
591 341 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Brown Michael A
591 341 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Villarruels Revocable Living Trust 01-23-21
591 341 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Franklin Barry O Trust 08-20-09
591 341 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Soliven Arturo&Faustina Family Trust 04-16-96 Et A
591 341 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Carmona Alfredo P&Erlinda M
591 341 21 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	2018-1 lh Borrower Lp
591 341 22 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Jose Leonardo&Gloria Family Trust 07-24-92
591 341 23 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ganzer Gregory M&Teresita P
591 341 24 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Byars Jocelyn&Sam Trust 09-24-12
591 342 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Aguinaldo Honesto&Amor
591 342 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Horta Carmela
591 342 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Toledo Carolina&Jaime Living Trust
591 342 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Monroe Dennis E&Maria B
591 342 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hijar Edward Jr&Monica
591 342 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Brents Jerry L&Lupe E
591 342 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Covarrubias Patricia
591 342 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cunanan Mark P&Joanna T Revocable Living Trust 12-
591 342 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Villanueva Eric&Rita Trust 08-08-20
591 342 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marquez Crispin&Imelda
591 343 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Luat Family Trust 08-13-15
591 343 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Monsalud Arce M&Cecille J
591 343 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Saenz Jaime
591 343 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gaytan Lorena
591 343 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Llanes Edilberto&Leticia C
591 343 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Millan Edgar H
591 343 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gray Mamerto C&Frances A
591 343 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lamorena Manuel L Living Trust 11-07-05
591 343 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Eslava Reynaldo&Espindola Luisa
591 343 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gonzalez Leo&Grace I
591 343 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Manalo Emelino R&Grace R

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 344 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Stanek Family Trust 04-14-03
591 344 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Caroc Rafael M&Delia E
591 344 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Trajano Wenceslaura A
591 344 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Celestial Wilfredo C&Rosario A
591 344 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kongmalay Sommay
591 344 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Calderon Carlos A&Guillermina
591 344 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Taylor Leon&Ana R
591 344 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bautista Donna S
591 344 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gonzalez Amelia O
591 344 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cabrera Florencio M&Flora S 2004 Trust
591 344 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alejo Alejandro&Dolora
591 344 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Capiral Leonor O&Osana Franklin B
591 344 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Udave Juan J&Dorado-Udave Esther
591 344 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kiyan Dennis C
591 344 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Andrews Family Trust
591 344 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bratcher Timothy&Remedios
591 344 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Balaoing Neil E P
591 344 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cudal Honoria A 2020 Revocable Trust
591 344 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Anderson Bobby L
591 344 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cordero Michael G
591 345 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Caldwell Lisa J
591 345 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sebastian Alejandro
591 345 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Custodio Zaldy L&Gemma A
591 345 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fulter Dorothy M
591 345 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Eide Dominador&Analiza
591 345 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Castillo Maria E Revocable Living Trust 09-16-11
591 345 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Serrano Guillermo&Guadalupe
591 345 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hull Monique&Jennifer
591 345 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ramos Jaime&Estela M
591 345 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Peregrino Erwin M&Alicia P
591 345 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Valdez Gerald R
591 345 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cruz Family Trust 10-06-98
591 345 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lewis Alice M Est Of
591 345 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lugo Guillermo&Silva Laura O
591 345 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Aguimalang Federico S Jr&Corazon P Trs
591 345 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Liwanag Marcial M&Corazon V
591 345 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Uyeda Kyoko Living Trust 01-14-21
591 345 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Carlos Eduardo H Jr
591 345 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mirafior Nelson&Pilar
591 345 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Buhain Family Trust 08-01-13
591 346 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Dios Socorro C R D Trust 01-12-06
591 346 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Pelonia Family Trust 11-09-05
591 346 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Buhain Moises&Rosette
591 346 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lat Family Trust 04-05-04
591 346 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ganelin Paul&Elizabeth
591 346 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Andolina Family Trust 12-18-04
591 346 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Villasenor Family Trust 06-07-07
591 346 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Echon Family Trust 09-25-19
591 346 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Quijas Mauro&Mayra J Revocable 2021 Trust
591 346 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ayran Jenifer F
591 346 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bulda Richelle
591 346 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Silva Family Trust 03-13-17
591 346 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marshall Stanley&Marilyn H
591 346 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Almuina Charles A&Anita M
591 346 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Santos Lee&Chantel
591 346 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Duffy Jeremiah J
591 346 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Calhoun Julian E&Helen E
591 346 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Estrada Thomas&Felicia A
591 346 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Martinez Laura E
591 346 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rubalcaba Richard&Cecelia
591 347 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lindsay George B Jr

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 347 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Stanley Henry A Jr&Cecelia A Revocable Trust 06-14
591 347 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Narvasa Allen
591 347 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bumbasi Brian V&Pamela M V
591 347 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Dacanay Family Trust 04-24-07
591 347 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fletes Family Trust 05-29-21
591 347 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Flores Family Trust 08-26-02
591 347 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Medina Timmy A D
591 347 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Quinlan Family Trust 01-13-04
591 347 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Chavez Dolores M
591 347 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Acuna Reynaldo&Mollie Y
591 347 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Domingo Nestor R
591 347 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lozano Sabrina
591 347 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Dougherty Elizabeth A Tr
591 347 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Diaz Revocable Living Trust 09-27-00
591 347 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gironella Renato C&Elizabeth M
591 347 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gironella Rechie M&Brigitte C
591 347 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gonzales Crispin A&Mirasol P Family Trust 05-25-93
591 347 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Yoshida Masahide&Johnston Yoshiko
591 347 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alligay Roberto A&Conchita R
591 348 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Agcongay Arcedo A&Josefa B A Living 2001 Trust 04-
591 348 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Respicio Teresita T Revocable 2007 Trust 12-12-07
591 348 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Angello Michael M Revocable Trust 06-28-18
591 348 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Severn Dwayne N&Sandra M
591 348 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tomera Anthony J&Arlene F
591 348 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Whittington Richard L&Luana M
591 348 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Custodio Fridelino A&Helen M
591 348 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mallari Jesus C
591 348 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Edwards Beverly P Revocable Living Trust 06-05-17
591 348 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mason Katherine 2009 Revocable Trust 03-31-09
591 348 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Espineli Family Living Trust 11-14-18
591 350 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	10 X Living Trust 09-03-21
591 350 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Waters Family Trust 12-20-01
591 350 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Saldivar Hector T&Maria
591 350 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Cruz Family Trust 04-20-01
591 350 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Scott Larry E Jr&Heather R
591 350 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alvarez Michael
591 350 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alberto Steven A
591 350 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Phan Le Tu&Huynh Thuong Thi
591 350 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Silva Gloria Living Trust 12-07-06
591 350 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Villafana Lucia
591 350 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gabat Family Trust 07-05-92
591 350 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Montano Felix S 2007 Trust 06-06-07
591 350 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sterling Yvonne
591 350 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Castellano Family Trust 03-20-04
591 350 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Swanson Young-Ja Kim
591 350 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Barber Frederick R
591 350 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Casas Beatriz
591 350 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Swaney Eddia M Living Trust 03-10-15
591 350 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Saaib Jacob M
591 350 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bisco Family Trust 01-11-06
591 350 21 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Perez Daniel
591 350 22 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Barizo Rebecca L Family Trust 05-02-18
591 350 23 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ramirez-Lopez Eduardo
591 350 24 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Zhou Teresa
591 350 25 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gomez Ivan&Flores Monica R
591 350 26 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hernandez Maria J
591 350 27 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Garcellano Christopher&Leticia D
591 350 28 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Jimenez Arturo&Danielle L
591 350 29 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Olivares Alma&Olivares Hilda C Trust 02-07-98&Oliv
591 350 30 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Campuspos Renato C&Ederlinda O
591 350 31 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Dajero Edgardo T&Helen B <Dd>

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 350 32 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Deguzman H&S Trust 05-17-20
591 350 33 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ponce Robert F&Norma A
591 350 34 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Payne Johnny L&Maria E
591 350 35 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fernando Antonio&Arlene Family Trust 11-03-20
591 350 36 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fernando Kathleen A
591 350 37 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fernando Antonio&Arlene Family Trust 11-03-20
591 350 38 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Escobedo Arturo R&Mary R Revocable 1998 Family Tru
591 350 39 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lockwood Pandora Trust 09-28-06
591 350 40 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marty Eduardo&Julie Family Trust 08-01-14
591 350 41 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Yanez Maria G
591 350 42 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Villanueva James R&Maria E P
591 350 43 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Stroud Felicisima Revocable Trust 07-06-16
591 350 44 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	McMichael Joyce
591 350 45 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Caganap Revocable Trust 05-01-96
591 350 46 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Castle Anthony&Shelly A
591 350 47 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Celestial Carlos&Feliciana
591 350 48 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Fulgencio Purificacion
591 350 49 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Arroyo Family Trust 08-26-11
591 350 50 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Edquiban Joaquin E
591 350 51 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Asio Family Living Trust 10-24-18
591 350 52 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Martinez Faye M
591 350 53 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Casillas Nicolas Hernandez
591 350 54 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Swanson Living Trust 03-07-14
591 350 55 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Roberts Family 2001 Trust 10-04-01
591 350 56 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Aragon Engracio B&Corazon Z 2012 Revocable Trust
591 350 57 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Wilson William C Sr&Thejuana J
591 350 58 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Grepo Excelcis P
591 350 59 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Endaya Family Trust 02-07-07 <Pf>
591 350 60 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Williams Martha O Trust 01-23-02
591 350 61 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rocacorba Jerome B&Milanie C
591 350 62 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Wilson William C&Thejuana J
591 350 63 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vistro Alma A Revocable 2015 Trust
591 350 64 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tuscano Family Trust 04-28-04
591 350 65 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Jentz Family Trust 09-26-16
591 350 66 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Woods Harry M
591 350 67 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hill William A&Leonora
591 350 68 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vallejos Teresa O
591 350 69 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Pope Rosemary
591 350 70 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hughes Cenena B
591 350 71 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Manaig Alfredo H&Eloise M Living Trust 09-16-17
591 350 72 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Jose Jesus D&Luz M
591 350 73 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Pratt Hiroko
591 350 74 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marcial Elvira M
591 350 75 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ramirez Christy R
591 350 76 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Arashiro Michael T&Chanill
591 350 77 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Santos Milagros C Survivor S Trust 10-21-92
591 350 78 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Macaraeg Samuel M&Rosalinda L Revocable 2003 Trust
591 350 80 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kacurov Alexander&Rogoroso Ysmalle
591 350 81 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Quiblera Guillermo
591 350 82 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tamayo Maximo E
591 350 83 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Flores Daniel A
591 350 84 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ruiz Juan&Ceferina Family Trust 01-26-17
591 350 86 00	1.29	OSP	1	0.00	0.20	0.00	\$152.04	\$0.00	City Of San Diego
591 350 88 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gobaton Edmundo R
591 350 89 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gabriel Bernard&Eliza
591 350 90 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Delgado Mario Elliott
591 350 91 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Flauta Erlinda F <Dd>
591 350 92 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Vu Dan C&Nong An K
591 351 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gonzalez Family Trust 10-19-05
591 351 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Chambers Brian&Katrina
591 351 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mora Brice S

# EXHIBIT C - Assessment Roll (Fiscal Year 2023)

## Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2023 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
591 351 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lopez Fernando M&Andrea
591 351 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Charleston Family Trust 06-28-01
591 351 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Elgo Living Trust 08-05-93
591 351 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Davis Family Trust 03-10-19
591 351 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Davis Kerry B&Shirley D
591 351 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Reyes Augusto&Gina R
591 351 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Mckay Alicia L 2007 Revocable Trust 03-22-07
591 351 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rivera Richard
591 351 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sheppard Emier J&Katie L
591 351 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lopez Rocio D
591 351 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Morales Miguel R Iii
591 351 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hernandez Elizabeth
591 351 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Marchan Yui S&Renalyn G
591 351 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hamilton James D
591 351 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lopez Elena
591 351 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Goodwin Darrin P&Joan F
591 351 20 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Soriano Benjamin L&Viola T
591 351 21 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alonzo Leonardo T&Cristeta G 2014 Revocable Trust
591 351 22 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Garner Alan S Sr&Fe Fabiana
591 351 23 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Jorge Family Trust 03-17-04
591 351 24 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Duke Glenda L Trust 09-23-03
591 351 25 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Gardner Randall N
591 351 26 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Bella Horacio R&Rosario S <Dd>
591 351 27 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Duke Glenda L Living Trust 09-23-03
591 351 28 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Anzaldua Family Trust 03-30-04
591 351 29 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Aguinaldo Honesto P&Amor
591 351 30 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Abrazaldo Family Trust 05-11-06
591 351 31 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Morales Fernando&Alicia
591 352 01 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Sevilla Randy S&Hall Natasha
591 352 02 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Kushner Edward&Merla
591 352 03 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lagunero Eduardo S&Mercedes G
591 352 04 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Deleon Jennifer
591 352 05 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rubio Isidro&Lorena F
591 352 06 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Roque Julietta B
591 352 07 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Odom Christina S
591 352 08 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Martinez Veronica
591 352 09 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rosete Family Trust 05-16-08
591 352 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Alvela Joseph P Jr&Jona M B
591 352 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Morris Bernard G&Krystal L W
591 352 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Galangam Flora G
591 352 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tesoro Bertha E M Trust 03-23-02
591 352 14 00	0.72	OSP	1	0.00	0.20	0.00	\$152.04	\$0.00	City Of San Diego
591 380 10 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Tillery Michael E&Jamila-Tillery Armi C
591 380 11 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Rivera Laddy T&Rebecca D
591 380 12 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Garcia Family Trust 03-11-96
591 380 13 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ramirez Joel P&Maritess E
591 380 14 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Legaspi Tony C
591 380 15 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Ramos Isagani&Rizalina
591 380 16 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	French Family Living Trust 10-17-14
591 380 17 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Lewis Janet H
591 380 18 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Hernandez Luis&Conny
591 380 19 00	1.00	SFD	1	1.00	1.00	1.00	\$152.04	\$152.04	Portugal Mario&Josie

<b>TOTAL</b>	-	-	-	-	-	<b>352.55</b>	-	<b>\$53,601</b>	
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(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 Land Use Factor.  
(3) Refer to Assessment Engineer's Report for applicable Benefit Factor.  
(4) FY 2023 is the City's Fiscal Year 2023, which begins July 1, 2022 and ends June 30, 2023.