



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2024

DEL MAR TERRACE 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 2023

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Monica Montgomery Steppe
District 4 (Council President Pro Tem)

Marni von Wilpert
District 5

Kent Lee
District 6

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9 (Council President)

City Attorney

Mara W. Elliott

Chief Operating Officer

Eric K. Dargan

Interim City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

City Engineer

Rania Amen

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EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2024

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Annual Report for Fiscal Year 2024

Del Mar Terrace

Maintenance Assessment District

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 DEL MAR TERRACE 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 _____, 2023.

Diana J.S. Fuentes, 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 2023	FY 2024 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	336	336	--
Total Estimated Assessment:	\$66,363	\$66,363	--
Total Number of EDUs:	343.85	343.85	--
Assessment per EDU:	\$193.00	\$193.00	\$193.00

⁽¹⁾ FY 2024 is the City's Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024. 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.

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

Background

The Del Mar Terrace Maintenance Assessment District (District), originally known as the “Del Mar Terrace Street Repair and Maintenance District,” was established by the City of San Diego (City) on July 12, 1994 by City Council Resolution R-284281. 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.”

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.

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 slurry coating and adding an asphaltic concrete overlay specified intervals to the streets in the District. 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.

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.

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 not authorized to be indexed 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:

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

Table 1 summarizes the applicable EDU factors by land use.

TABLE 1: EDU Factors by Land Use

Land Use	Code	EDU Factor
Single Family Dwelling	SFD	1.0 per unit
Condominium	CND	0.7 per unit
Multi-Family Dwelling	MFR	0.7 per unit
Commercial	COM	15.0 per acre
Street/Roadway	STR	0.0 per acre
Undevelopable	UND	0.0 per acre

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 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

Eugene F. Shank, PE

C 52792

Sharon F. Risse

Sharon F. Risse

EXHIBIT A

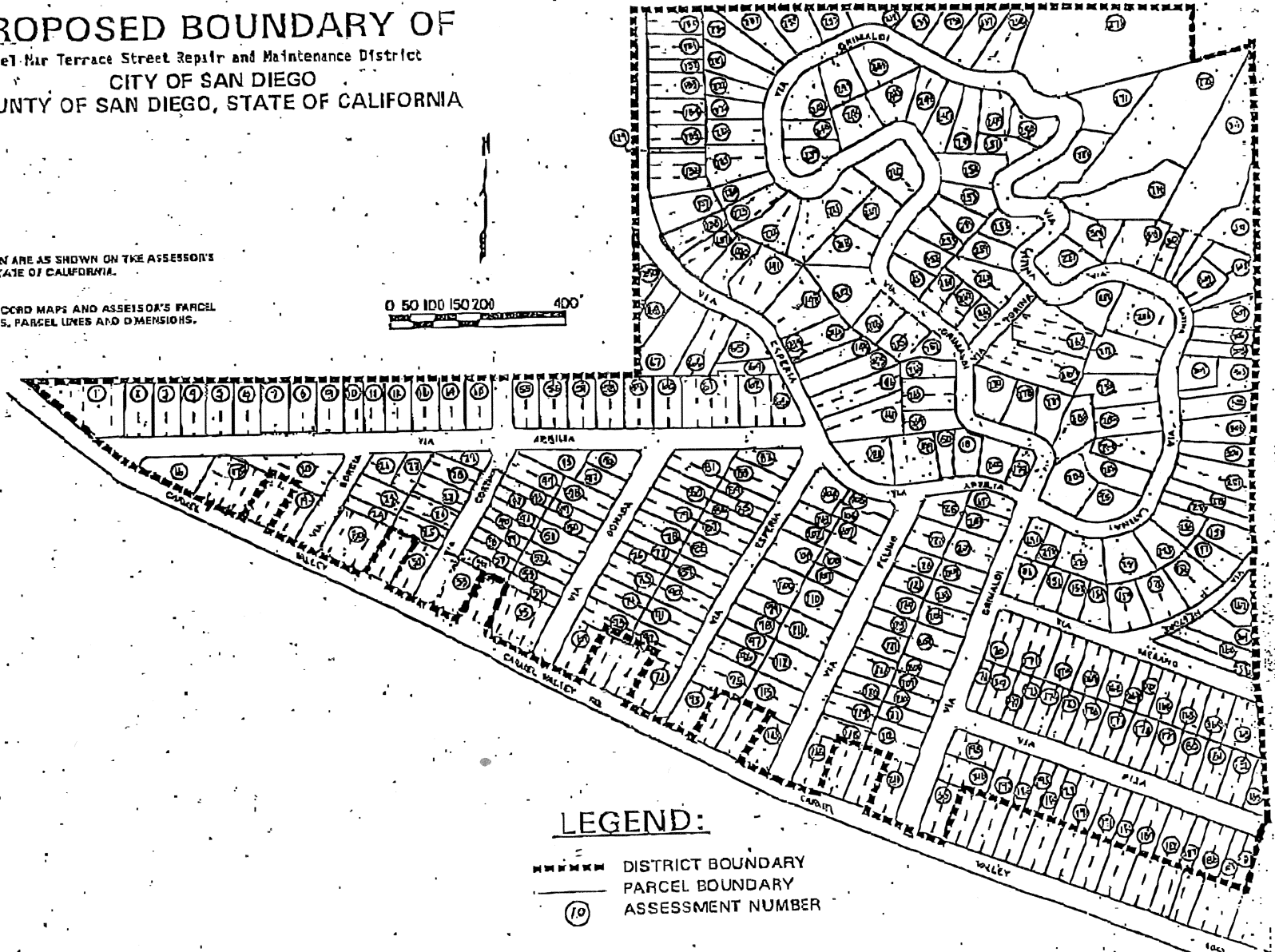
District Boundary

PROPOSED BOUNDARY OF DeT Mir Terrace Street Repair and Maintenance District CITY OF SAN DIEGO COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

NOTE:
THE BOUNDARY AND PARCELS AS SHOWN HEREON ARE AS SHOWN ON THE ASSESSOR'S
PARCEL MAPS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

NOTE:
REFERENCE THE SAN DIEGO COUNTY OFFICIAL RECORD MAPS AND ASSESSOR'S PARCEL
MAPS FOR A DETAILED DESCRIPTION OF LOT LINES, PARCEL LINES AND DIMENSIONS.

0 50 100 150 200 400'



LEGEND:

- DISTRICT BOUNDARY
- PARCEL BOUNDARY
- (10) ASSESSMENT NUMBER

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2024**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Del Mar Terrace Maintenance Assessment District Fund 200059

	<u>FY 2022</u> <u>ACTUALS</u>	<u>FY 2023</u> <u>ESTIMATE</u>	<u>FY 2024</u> <u>PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 669,494.20	\$ 740,667.02	\$ 811,530.00
TOTAL BEGINNING FUND BALANCE	\$ 669,494	\$ 740,667	\$ 811,530
REVENUE			
Assessment Revenue	\$ 65,881.71	\$ 66,363.00	\$ 66,363.04
Interest	\$ 8,791.11	\$ 10,000.00	\$ 10,000.00
Other Contributions (Non Assessment Source)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 74,673	\$ 76,363	\$ 76,363
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 744,167	\$ 817,030	\$ 887,893
OPERATING EXPENSE			
Supplies ⁽¹⁾	\$ -	\$ 2,000	\$ 2,000
Special Districts Administrative Cost	\$ 3,500	\$ 3,500	\$ 3,500
Other (Unallocated Reserve)	\$ -	\$ -	\$ 800,000
TOTAL OPERATING EXPENSE	\$ 3,500	\$ 5,500	\$ 805,500
TOTAL EXPENSE	\$ 3,500	\$ 5,500	\$ 805,500
TOTAL ENDING FUND BALANCE	\$ 740,667	\$ 811,530	\$ 82,393
NET ANNUAL REVENUE (OR EXPENSE)	\$ 71,173	\$ 70,863	\$ (729,137)

⁽¹⁾ Postage and Mailing for noticing and survey.

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 2024**

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 061 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dahlbo Alison M Revocable Trust 04-07-97
301 061 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Blue Neal K&Judith C Family Trust 05-25-18
301 061 03 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Blue Neal K&Judith C Family Trust 05-25-18
301 061 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mann Sue A Trust 06-03-02
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&Rizkallah 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	Cai Steve
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 Maryruth M Tr
301 061 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Fauconnier Isabelle T
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 Family Trust 01-23-20
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 Laura A Trust 03-15-22
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	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Ross Charles A&Gail L Family Trust 04-10-08
301 061 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ross Charles A&Gail L Family Trust 04-10-08
301 061 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bogan Joseph M&Rebecca B
301 061 50 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Bogan Joseph M&Rebecca B
301 061 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Paulus-Vanover Family Trust 11-09-09
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	0.02	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 Family Trust 10-17-06
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	Skinner Andrew R&Amoroso Angela M
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 72 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Shaw Victoria Irrevocable Trust 12-19-12
301 061 73 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cox Family Trust 10-23-87
301 061 75 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jaeger-Renaud Family Trust 03-09-17
301 061 77 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Young Kristopher S&Diane B
301 061 79 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Iahldhfapimp Pap Llc
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 12-19-03
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	Pacific Archipelago Llc
301 062 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Shuldberg Kirt W Separate Property Trust 03-24-16
301 062 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Stein Jeff&Naughton Catherine Revocable Trust 09
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 Vilayanur S&Rogers-Ramachandra
301 062 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Giangulio Ben Tr
301 062 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kartalija Michael B&Melanie Family Trust 05-28-98
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	Jessen Blake&Christine Revocable Living Trust 04-
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 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 062 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tanaka Defanti 2013 Trust 01-15-13
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	Moore Richard L Trust 03-13-14
301 062 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hilton Family Survivors 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	Corrigan Peter A&Bergan Karen A
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	Kim Sarah E&Mullett Adam J
301 062 47 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Treese David M&Margaret A
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	Saeidi Mehdi&Farokhroo Bita
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&Lydia Living Trust 07-18-16
301 070 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	S L P M Trust 03-29-18
301 070 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hughes Abel T&Karnas Diana G
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 Family Trust 12-20-99
301 070 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Bame Family Trust 12-23-91
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 Al
301 070 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Spitzer Nicholas C&Wang Xiaoping
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	Rickert Robert&Sandra Family Trust 08-09-19
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	Alzate Gregg D Trust 01-11-19
301 081 07 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	Ward Family Trust 08-15-22
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	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	Randell Timothy&Novakovic Svetlana
301 081 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Luwa Family Revocable Trust 10-09-12
301 081 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gawle Kevin&Laura Revocable Trust 09-21-18
301 081 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Curran Mary A Trust 07-10-00
301 081 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Borok Zea Living Trust 08-17-18
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	V J B Ventures Llc
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	Sunny Adobe Llc
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	Cutshaw Laurenn
301 081 24 06	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Agnew Duncan C&Kathleen G Trust 02-07-90

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 081 24 07	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Johnson Kyle&Stephanie
301 081 24 08	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Quayle Robert&Jennifer Family Trust 05-05-15
301 081 26 00	0.36	1	COM	15.00	5.40	\$193.00	\$1,042.20	Carmel Village Associates
301 082 01 00	0.22	1	COM	15.00	3.30	\$193.00	\$636.90	Gavranian
301 082 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Jensvold Daniel
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	Nelson Craig A
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	Jeld Properties Llc
301 082 10 05	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Casey Sharon Z
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	Khavari Haj M&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	Economou David
301 082 10 10	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Zagorsky Separate Property Trust 08-20-13
301 082 10 11	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	Vieth Michal
301 082 10 12	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	J E L D Properties Llc
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	Arabbaygi Siavash M&Rahimi Somayyeh
301 082 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Perl Michael
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	Darragh Andrew S&Ozaki Minette E
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 09-0
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&Jill J
301 083 19 00	0.31	1	COM	15.00	4.65	\$193.00	\$897.44	Torrey Pines Center Llc
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 11-20-15
301 083 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lyon Mark J&Susan E Family Trust 08-05-94
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	Pippel Family Trust 12-11-07
301 091 28 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Survivors Trust 10-23-80
301 091 29 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Tanalski Survivors Trust 10-23-80
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	Tapalaga Richard J&Srbu Priscilla V
301 091 34 00	0.14	1	COM	15.00	2.10	\$193.00	\$405.30	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	Kreil Scott A&Krista T
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 Survivors Trust 10-23-80
301 091 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tanalski Survivors Trust 10-23-80
301 091 41 00	0.34	1	COM	15.00	5.10	\$193.00	\$984.30	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 Survivors Trust 10-23-80

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 091 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tanalski Survivors Trust 10-23-80
301 091 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Muller-Cohn Family Trust 03-04-14
301 091 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Zhang Peng&Dunne Brian B lii Family Trust 11-27-1
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	Via Aprilia Llc
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	M J Harder Trust 04-29-16
301 092 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Essex Anthony W&Nicholson Laura J Trust 12-31-1
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	Keller Anna C
301 092 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Walton/Alexander Living Trust 08-22-16
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	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	Zambon Living Trust 01-15-21
301 092 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Samadi Revocable Trust 01-26-16
301 092 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Soper-Gupta 2013 Trust 11-13-13
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	2.00	1	SFD	1.00	2.00	\$193.00	\$386.00	Aizenman Yair Trust 11-08-01
301 093 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Slocombe Graham P
301 093 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Dealy Andrew L
301 093 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Yu Benjamin D Trust 03-09-20
301 093 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Zoemica Trust 02-18-14
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	Boussebaa Karim&Kheddouma
301 093 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smiley Daniel G&Lori L Revocable 2014 Trust 07-2
301 093 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Arrhenius Family Trust
301 093 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Pollard Family Survivors Trust 08-02-88
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	Bakan Douglas A&Zepeda Monica L
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	Perry Michael&Hiniker Anne
301 093 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kygar Family Trust 05-14-08
301 093 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Love Living Trust 03-28-18
301 093 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Crosby Julie M
301 093 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Kinney Family Trust 08-19-15
301 093 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mashman/Steen Revocable 2000 Trust 07-17-00
301 093 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Williams John A&Anna M A
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 Family Trust 06-20-17
301 101 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Butler-Levin Revocable Trust 05-27-03
301 101 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cole Emily E Living Trust 09-19-16
301 101 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	D E W Residence Llc
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	Beyster James F Trust 05-02-08
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	Tanbakuchi Javad&Conniff Kathryn M

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 101 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Powers Thomas N&Janice Living Trust 10-07-00
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	Weiss Donald J&Dreyfus Eve M
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	Brisebois Reid H Revocable Trust
301 101 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Wong Victor Y&Seong P
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	Friscia Antonio C&Stacy R
301 101 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hilberg Henry S Iii
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	Miller M V Revocable Trust 02-18-16
301 102 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Ramage Sharon E
301 102 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cole Roger J Del Mar House Trust 02-09-21
301 102 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barker/Loring Trust 08-27-13
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/Loring Trust 08-27-13
301 102 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barker/Loring Trust 08-27-13
301 102 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Goldberg Joshua S&Chiang Karen
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 06-08-08
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	Mason Evan P&Ariel C
301 102 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Brown Family Trust 05-11-20
301 102 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Zion 2015 Trust 05-28-20
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	530 Opper Llc
301 102 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Oldis Scott Trust 10-05-20
301 102 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Moldeven Carmi R&Gillis Pauline A Trs
301 102 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mohanty Bibhu P&Yana Z
301 102 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Lawson Joshua&Erin
301 102 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Chavkin&Aravanis Revocable Trust
301 102 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Morton Trust 08-19-04
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 Trust 06-19-14
301 111 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Silvestri Shawn L&Aurora A
301 111 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Carnick Michael B Trust 01-17-17
301 111 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Carnick Michael B Trust 01-17-17
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 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Robitaille Robert S Trust 06-22-07
301 111 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Happy Day Trust 06-25-15
301 111 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hellmann John A&Elizabeth A
301 111 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Eaton Family Trust 11-02-96

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 111 26 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 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mithun Lewis M&Jill N
301 111 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	James Fred C&Colleen C
301 111 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Hoenecke Heinz R Family Trust 02-20-75
301 112 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Johnson Peter C Family Trust 04-14-14
301 112 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Tzung Family Trust 06-21-88
301 112 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Endsley Scott K
301 112 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	N D S Trust 09-20-13
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	Vernon Michael E
301 112 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sanford David W&Jill S
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 06-18-10
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-Walter Family Trust 10-01-21
301 112 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Meyers Pedro&Christiane
301 112 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Batterton Frank R&Susan J Revocable Trust 12-29-
301 112 65 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rogers/Lee Family Trust 05-07-10
301 112 66 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rogers/Lee Family Trust 05-07-10
301 112 67 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Zanders David&Lyn Family Trust 03-17-93
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	Maki Ohana Llc
301 113 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Golden King O Jr&Semlak Sarah M 2008 Trust 09-0
301 113 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Mccarthy John&Amy Living Trust 06-01-14
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 04-02-85
301 113 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Cattedra Family Trust 11-13-15
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	Rota Michael J Living Trust 06-12-90
301 113 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Sequoia West Residential Llc
301 113 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Pevzner Pavel&Ellina
301 113 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Chen Maison&Jaya Dayang K
301 113 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Paraiso Del Mar Llc
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 Elsie L
301 113 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Denk Ryan Living Trust 07-12-17
301 113 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Weinman Trust 06-15-15
301 113 57 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Missaghi Family Protection Trust 07-20-18
301 113 58 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Rhee Eugene Y
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	Mah Francis&Heewon
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 Family Trust 10-02-17
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

EXHIBIT C - Assessment Roll (Fiscal Year 2024)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2024 ⁽³⁾ Assessment	Owner Name
301 122 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gardner David&Mary Revocable Trust 08-14-20
301 122 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Gevanthor Adam R Living Trust 03-28-14
301 122 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Stewart John B Separate Property Trust 06-23-95
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 Vincent S Living Trust 12-08-15
301 122 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Waldman David B Living Trust 05-06-16
301 122 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Farrell Chiquita I 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 Living 2014 Trust 11-25-14
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 John&Linda Trust 07-26-02
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	Vaughan Brian&Richardson Cory
301 122 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Myron Derek C&Suzanne M Revocable Trust 03-31
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	Allcock John&Cheryl A
301 122 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Smith Kopp 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	Lin Chung Yon
301 123 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Odyssey 2000 Revocable Trust 08-14-89
301 123 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Turk Family Trust 06-12-10
301 123 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Parry Scott R&Roseann M Trs
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 01-21-03
301 123 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Richmond Charles D
301 123 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Geiger Derren&Marisol C
301 123 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Barry Douglas B&Amanda E Family Trust 06-08-17
301 123 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	Chu Family Trust 08-24-18
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&Johnson Deborah L
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	-	-	-	-	343.85	-	\$66,363	
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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 EDU Factors.
 (3) FY 2024 is the City's Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024.