



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **KINGS ROW MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2015**

**under the provisions of the**

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

**and**

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

**Prepared For**

**City of San Diego, California**

**Prepared By**

**EFS Engineering, Inc.**

**P.O. Box 22370**

**San Diego, CA 92192-2370**

**(858) 752-3490**

**June 2014**

# CITY OF SAN DIEGO

## Mayor

Kevin Faulconer

## City Council Members

Sherri Lightner  
District 1 (Council President Pro Tem)

Ed Harris  
District 2

Todd Gloria  
District 3 (Council President)

Myrtle Cole  
District 4

Mark Kersey  
District 5

Lorie Zapf  
District 6

Scott Sherman  
District 7

David Alvarez  
District 8

Marti Emerald  
District 9

## City Attorney

Jan Goldsmith

## Chief Operating Officer

Scott Chadwick

## City Clerk

Elizabeth Maland

## Independent Budget Analyst

Andrea Tevlin

## City Engineer

James Nagelvoort

## Assessment Engineer

EFS Engineering, Inc.

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### Kings Row Maintenance Assessment District

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# Assessment Engineer's Report

## Kings Row

## Maintenance Assessment District

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### Preamble

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

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_ ,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.

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



## Executive Summary

**Project:** Kings Row  
 Maintenance Assessment District

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

|                                    | <b>FY 2014</b> | <b>FY 2015 <sup>(1)</sup></b> | <b>Maximum Authorized</b> |
|------------------------------------|----------------|-------------------------------|---------------------------|
| <b>Total Parcels Assessed:</b>     | 66             | 66                            | --                        |
| <b>Total Estimated Assessment:</b> | \$8,218        | \$10,246                      | --                        |
| <i>Zone 1</i>                      | \$5,186        | \$5,186                       | --                        |
| <i>Zone 2</i>                      | \$3,032        | \$5,060                       | --                        |
| <b>Total Number of EBUs:</b>       | 66.00          | 66.00                         | --                        |
| <i>Zone 1</i>                      | 43.00          | 43.00                         | --                        |
| <i>Zone 2</i>                      | 23.00          | 23.00                         | --                        |
| <b>Assessment per EBU:</b>         |                |                               |                           |
| <i>Zone 1</i>                      | \$120.60       | \$120.60                      | \$120.60                  |
| <i>Zone 2</i>                      | \$131.84       | \$220.00                      | \$502.61 <sup>(2)</sup>   |

<sup>(1)</sup> FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized annual amount for Zone #2 subject to cost-indexing provisions as set forth in this Assessment Engineer's Report. Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.71%.

**District History:** The District was established in Fiscal Year 1994. Zone #2 was annexed into the District as part of the Fiscal Year 2001 proceedings.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased in Zone #2 based on the approved annual cost-indexing provisions.

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



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## Background

The Kings Row Maintenance Assessment District (District) was originally established in March 1994 to provide for maintenance of landscaping along a noise abatement wall fronting Euclid Avenue. New areas may be added to the District by annexation proceedings.

In 2000, Carter Reese & Associates petitioned the City of San Diego (City) for annexation of the Village at Euclid development into the District (as Zone #2). Zone #2 was successfully annexed into the District as part of the Fiscal Year 2001 proceedings. The annexation of Zone #2 provides for additional maintenance of landscaping along Euclid Avenue and Ocean View Boulevard. The approximate location of District improvements is shown in **Exhibit A**.

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## District Proceedings for Fiscal Year 2015

This District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Ordinance” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article 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 “Assessment Law”). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2015. The Fiscal Year 2015 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIII D do not apply to these proceedings.

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



## Bond Declaration

No bonds will be issued in connection with this District.

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## District Boundary

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

The Boundary Map and Assessment Diagram detail the District boundary, zone boundaries, and approximate location of improvements. As shown in **Exhibit A**, the District has been divided into two zones for benefit apportionment purposes.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of landscaping along a noise abatement wall fronting Euclid Avenue within Zone #1. Zone #2 includes provision for additional maintenance of landscaping along Euclid Avenue and Ocean View Boulevard. The approximate location of District improvements is shown in **Exhibit A**.

Maintenance activities include, but are not limited to, turf mowing, edging and aeration, irrigation, revegetation and replacement of damaged plant material, tree and bush trimming, fertilizing, weeding, ongoing inspection and repairs.

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



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## Separation of General and Special Benefits

The identified improvements/services provide benefits to the parcels located within the District. Some of these benefits are “special benefits,” benefits that 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. Under Assessment Law, only “special benefits” are assessable. As such, isolation and quantification of the “special benefits” associated with the improvements/services are paramount, and illustrated in the following equations:

$$\text{Special Benefits} = \text{Total Benefits} - \text{General Benefits}$$

$$\text{General Benefits} = \text{City Standard} + \text{External Benefits}$$

$$\text{Special Benefits} = \text{Total Benefits} - [\text{City Standard} + \text{External Benefits}]$$

In these equations, “Total Benefits” refers to the cost of providing the total benefits of the improvements/services; “City Standard” represents the cost of providing the City’s standard level of service; and “External Benefits” refers to the cost of those additional benefits accruing to the public at large or properties located outside the District. In order to isolate the “Special Benefits,” it is necessary to quantify the amount of “General Benefits” associated with the improvements/services.

### City Standard

As a “general benefit” (not funded by assessments), the District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. Consistent with City policy for the public at large, the City will provide the District with standard service levels. These levels of service, reviewed and adjusted annually by the City, are “general benefits” administered by the District.





## External Benefits

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements has the potential to confer benefits to others outside the District.

It is estimated as much as 10.9% of the total benefit (in excess of the City standard) may accrue to the public at large or properties located outside the District (with an estimated 2.0% accruing directly to properties located outside the District, and the remaining 8.9% accruing to the general public as indirect/incidental beneficiaries passing through the District or utilizing District-provided amenities). The estimated costs associated with these “general benefits” have been quantified and will not be funded by assessments.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2015 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

### Annual Cost-Indexing

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

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 2001 within Zone #2, allows for minor increases



for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Zone #2 annexation proceedings are authorized to be indexed (increased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 257.285 to 261.679 (a 1.71% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.71%.

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## Method of Apportionment

### Estimated Benefit of the Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community's transportation system and urban design features. The improvements being maintained by this District are consistent with the plans' goals for safety and pleasing aesthetics.

### Apportionment Methodology

The total maintenance assessment for a given parcel is equal to the parcel's total equivalent benefit units (EBUs) multiplied by the unit assessment rate, as shown in the following equation:

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

### Equivalent Benefit Unit (EBU)

Due to the homogeneous nature of the land use within the District (i.e., entirely single family residential parcels) and relative uniformity of benefit to the respective parcels within each zone, each parcel within a given zone will be assessed equally (i.e., each parcel will be assigned



1 EBU). In other words, the total cost of maintaining improvements within a given zone will be equally assessed to all properties within the zone.

### Unit Assessment Rates

For each zone, the unit assessment rate for maintenance (unit cost per EBU) is equal to the total maintenance cost divided by the total EBUs:

$$\text{Unit Assessment Rate} = \text{Total Maintenance Cost} / \text{Total EBUs}$$

### 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:

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

Shown below is a sample EBU calculation for the most common land use found in the District.

- **1 Single-Family Residence**

$$\text{EBUs} = 1 \text{ unit} \times 1.00 = 1.00 \text{ EBUs}$$

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

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

Based on the above methodology, EBUs, unit assessment rates, and total assessment calculated for each parcel 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 costs of the improvements provided by the District is included as **Exhibit B** to this report.

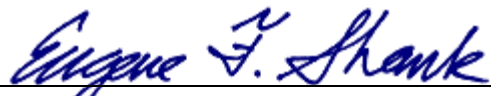
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2015 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2015 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



  
Eugene F. Shank, PE C 52792

  
Sharon F. Risse



I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2014.

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

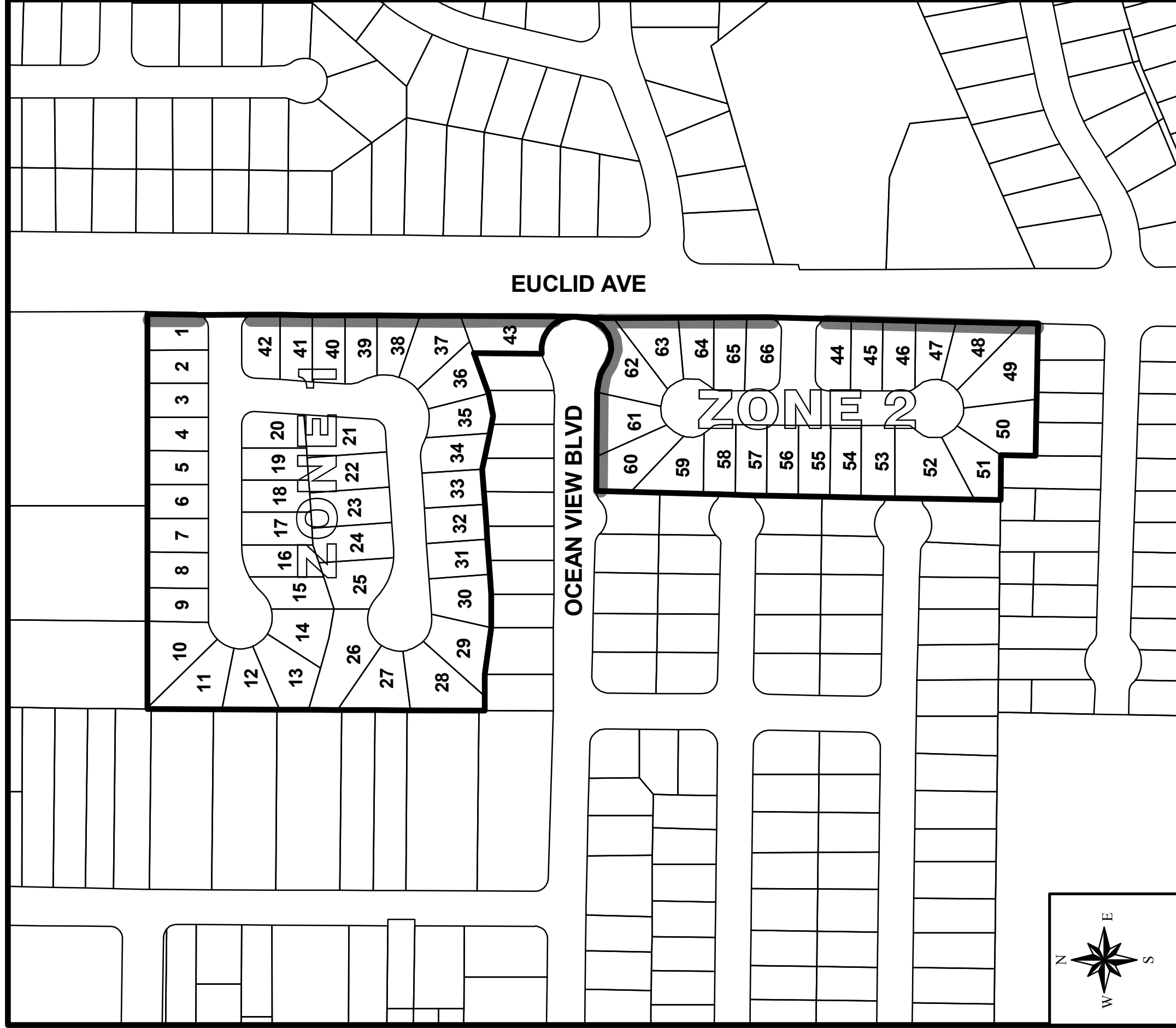
I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2014.

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

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# **EXHIBIT A**



**BOUNDARY MAP & ASSESSMENT DIAGRAM**

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2000.

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
 7807 Conroy Court, Suite 200, San Diego, California 92111 (619) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE KINGS ROW MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
 CITY OF SAN DIEGO  
 STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000. SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:  
 FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**LEGEND:**

- District Boundary
- District Improvements
- Parcel Line
- Diagram Number



CITY OF  
 SAN DIEGO

**KINGS ROW**  
 MAINTENANCE ASSESSMENT DISTRICT

W.O. DATE: MAY 2000 REVS:

# **EXHIBIT B**



# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2015 (07-01-14 to 06-30-15) Budget**

**Kings Row and Village At Euclid Maintenance Assessment District  
Fund 200065**

|   | FY 2013              | FY 2014            | FY 2015                     |
|---|----------------------|--------------------|-----------------------------|
|   | Unaudited<br>Actuals | Estimate           | Proposed                    |
| <b>Full-Time Equivalent/Grounds Maintenance Manager</b>                                 | <b>0.03</b>          | <b>0.03</b>        | <b>0.05</b>                 |
| <b><u>District Expenditures</u></b>   |                      |                    |                             |
| <b>Contract Services</b>  |                      |                    |                             |
| Landscaping Services (Treebeard Landscape; Contract Expires: 06/30/14) (512134A,516001) | \$ 2,205.45          | \$ 2,000.00        | \$ 2,500.00                 |
| Supplies - Mulch  | \$ 10.00             | \$ -               | \$ -                        |
| Special Districts Administration - (516024A)  | \$ 572.00            | \$ 589.00          | \$ 749.00                   |
| Vehicle Usage & Assignment - (516024A)  | \$ 222.00            | \$ 222.00          | \$ 389.00                   |
| GMM Salary & Fringe (516024A)   | \$ 3,106.00          | \$ 3,221.00        | \$ 5,788.00                 |
| Water/Storm Drain (514006A, 514104A, 514105A)   | \$ 2,475.84          | \$ 2,476.00        | \$ 2,909.00                 |
| <b>Total District Expenditures</b>  | <b>\$ 8,591.29</b>   | <b>\$ 8,508.00</b> | <b>\$ 12,335.00</b>         |
| <b><u>District Revenue</u></b>  |                      |                    |                             |
| Special Assessments (411025 - 411028)   | \$ 8,288.99          | \$ 8,218.00        | \$ 10,245.80 <sup>(1)</sup> |
| Interest Earnings (418001)  | \$ 40.57             | \$ 40.00           | \$ 25.00                    |
| City Contributions  |                      |                    |                             |
| General Fund – General Benefit Offset   | \$ -                 | \$ -               | \$ 1,344.52                 |
| <b>Total District Revenue</b>   | <b>\$ 8,329.56</b>   | <b>\$ 8,258.00</b> | <b>\$ 11,615.32</b>         |
| <b><u>District Reserves</u></b>   |                      |                    |                             |
| Beginning Fund Balance  | \$ 6,739.50          | \$ 6,477.77        | \$ 6,227.77                 |
| Change in Fund Balance  | \$ (261.73)          | \$ (250.00)        | \$ (719.68)                 |
| <b>Year End Operating Reserves</b>  | <b>\$ 6,477.77</b>   | <b>\$ 6,227.77</b> | <b>\$ 5,508.09</b>          |

<sup>(1)</sup> Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT**  
**ASSESSMENT ROLL**

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

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

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

DATED: June 13, 2014

EFS ENGINEERING, INC.



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

By: Sharon F. Risse  
Sharon F. Risse

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Kings Row Maintenance Assessment District**

| Parcel Number           | Apportionment Factors |      |                         |                                |              | FY 2015 <sup>(2)</sup> |                  | Owner Name                                  |
|-------------------------|-----------------------|------|-------------------------|--------------------------------|--------------|------------------------|------------------|---|
|                         | Units                 | Zone | Land Use <sup>(1)</sup> | Land Use Factor <sup>(1)</sup> | Total EBUs   | Unit Cost (\$/Ebu)     | Total Assessment |   |
| 548 243 01 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Ruvalcaba Sergio A                          |
| 548 243 02 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Nuanhngam Chris&Manokoune Ashley            |
| 548 243 03 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Luong Luong Trung                           |
| 548 243 04 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Xayasouk Khampheuy&Phet                     |
| 548 243 05 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Bell Cora                                   |
| 548 243 06 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Henderson Paul&Cole Karen M                 |
| 548 243 07 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Ho Hong&Tran Bich Khue Thi                  |
| 548 243 08 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Brown Nenette                               |
| 548 243 09 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Diallo Mamadou S&Hadyatou                   |
| 548 243 10 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Labaco Donato A                             |
| 548 243 11 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Brown Robert M&Nenette L                    |
| 548 243 12 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Block Elaine M 2003 Trust 07-31-03          |
| 548 243 13 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Lai Michael Narong                          |
| 548 243 14 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Le Andrew T&Do Mylee H                      |
| 548 243 15 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Randolph Anita E                            |
| 548 243 16 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Story Frances Revocable 2005 Trust 10-07-05 |
| 548 243 17 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Malcolm Shennica                            |
| 548 243 18 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Myers Anthony J Jr&Lynette                  |
| 548 243 19 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Arana Hermilio&Guadalupe                    |
| 548 243 20 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Harkless Thomas H&Tracy R                   |
| 548 243 21 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Hernandez J Reyes R&Romero Maria Y          |
| 548 243 22 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Bogan Willie R C&Kimberly J                 |
| 548 243 23 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Ridley Willie M Jr&Carthine                 |
| 548 243 24 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Thach Bang&Nguyen Lana N                    |
| 548 243 25 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Brewer Wilbert&Williams Kimberly R          |
| 548 243 26 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Pham Kathy                                  |
| 548 243 27 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Lange George O&Lange-Velazquez Stephanie    |
| 548 243 28 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Chanthavisouk Saynath&Ly                    |
| 548 243 29 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Cowling Lee A&Adoration                     |
| 548 243 30 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Garcia Juan L&Maria E                       |
| 548 243 31 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Mendoza Myrna L                             |
| 548 243 32 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Do Elvis L&Ho Debbie L                      |
| 548 243 33 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Duncan Theotis W&Lizzie M                   |
| 548 243 34 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Sommay David                                |
| 548 243 35 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Huynh Tina Thi                              |
| 548 243 36 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Faulk Joseph D&Linda M                      |
| 548 243 37 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Aguilar Gerardo                             |
| 548 243 38 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Mason Robert L                              |
| 548 243 39 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Nakhonthap Isaraphone                       |
| 548 243 40 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Thai Nam                                    |
| 548 243 41 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Nguyen Cam Ngoc&My Uyen                     |
| 548 243 42 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Tran Huy&Do Tam                             |
| 548 243 53 00           | 1.00                  | 1    | SFD                     | 1.00                           | 1.00         | \$120.60               | \$120.60         | Salgado Maria                               |
| <b>SUB-TOTAL ZONE 1</b> | -                     | -    | -                       | -                              | <b>43.00</b> | -                      | <b>\$5,186</b>   |   |

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Kings Row Maintenance Assessment District**

| Parcel Number           | Apportionment Factors |      |                         |                                | FY 2015 <sup>(2)</sup> |                    | Owner Name     |                                    |
|-------------------------|-----------------------|------|-------------------------|--------------------------------|------------------------|--------------------|----------------|------------------------------------|
|                         | Units                 | Zone | Land Use <sup>(1)</sup> | Land Use Factor <sup>(1)</sup> | Total EBUs             | Unit Cost (\$/Ebu) |                | Total Assessment                   |
| 548 540 01 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Medved Timothy&Palamy              |
| 548 540 02 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Vu Celine                          |
| 548 540 03 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Bui Hoa Tan&Nguyen Vuonghoa Cao    |
| 548 540 04 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Hailey Walter&Rosalie B            |
| 548 540 05 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Yeldell Calvin A Trust 11-05-03    |
| 548 540 06 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Walker Shujen Y                    |
| 548 540 07 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Ly Nguyen Chon                     |
| 548 540 08 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Robinson Hope I                    |
| 548 540 09 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Serna Blanca                       |
| 548 540 10 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Nguyen Joe Trung&Lu Mindee         |
| 548 540 11 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Le Joseph Hai&Vu Thuy Thi Bich     |
| 548 540 12 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Jordon Heather M                   |
| 548 540 13 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Le Joseph Hai&Vu Thuy Bich Thi     |
| 548 540 14 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Mahaphom Khayka C&Nokphalat        |
| 548 540 15 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Chapman Andrew O&Arlesa D          |
| 548 540 16 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Pugal Arnulfo&Maria P              |
| 548 540 17 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Callender Brian M&Jeanne           |
| 548 540 18 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Nieves Lopez Family Trust 03-08-05 |
| 548 540 19 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Salas Hector&Sillas Claudia S      |
| 548 540 20 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Schmidt Adrian J&Cherryvel M       |
| 548 540 21 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Walter Flora R                     |
| 548 540 22 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Vongsavath Mokhala&Pany            |
| 548 540 23 00           | 1.00                  | 2    | SFD                     | 1.00                           | 1.00                   | \$220.00           | \$220.00       | Anousaya Phoxay&Khamamone          |
| <b>SUB-TOTAL ZONE 2</b> | -                     | -    | -                       | -                              | <b>23.00</b>           | -                  | <b>\$5,060</b> |                                    |

|              |   |   |   |   |              |   |                 |  |
|--------------|---|---|---|---|--------------|---|-----------------|--|
| <b>TOTAL</b> | - | - | - | - | <b>66.00</b> | - | <b>\$10,246</b> |  |
|--------------|---|---|---|---|--------------|---|-----------------|--|

<sup>(1)</sup> Refer to Assessment Engineer's Report for description of Land Use and applicable Land Use Factor.

<sup>(2)</sup> FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015.