



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

CORAL GATE MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2016

under the provisions of the

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

and

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

Prepared For

City of San Diego, California

Prepared By

EFS Engineering, Inc.

P.O. Box 22370

San Diego, CA 92192-2370

(858) 752-3490

May 2015

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

City Council Members

Sherri Lightner
District 1 (Council President)

Lorie Zapf
District 2

Todd Gloria
District 3

Myrtle Cole
District 4

Mark Kersey
District 5

Chris Cate
District 6

Scott Sherman
District 7

David Alvarez
District 8

Marti Emerald
District 9 (Council President Pro Tem)

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.

Table of Contents

Assessment Engineer's Report

Coral Gate Maintenance Assessment District

Preamble	1
Executive Summary	2
Background.....	3
District Proceedings for Fiscal Year 2016	3
Bond Declaration	4
District Boundary	4
Project Description.....	4
Separation of General and Special Benefits.....	4
City Standard	5
External Benefits.....	5
Cost Estimate	6
Estimated Costs.....	6
Annual Cost-Indexing.....	6
Method of Apportionment	7
Estimated Benefit of Improvements	7
Apportionment Methodology.....	7
Land Use Factor	8
Benefit Factor.....	9
Sample Calculations.....	11
Summary Results	12

EXHIBITS

Exhibit A: Boundary Map

Exhibit B: Estimated Annual Expenses, Revenues & Reserves

Exhibit C: Assessment Roll

Assessment Engineer's Report

Coral Gate

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the CORAL GATE 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 _____, 2015.

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



Executive Summary

Project: Coral Gate
 Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2015	FY 2016 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	506	506	--
Total Estimated Assessment:	\$104,594	\$84,318	--
Total Number of EBUs:	501.89	501.89	--
Assessment per EBU:	\$208.40	\$168.00	\$229.05 ⁽³⁾

⁽¹⁾ FY 2016 is the City's Fiscal Year 2016, which begins July 1, 2015 and ends June 30, 2016. 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.

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

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.28%.

Proposition 218 Compliance: The District was engineered in Fiscal Year 1999 in compliance with Proposition 218. By a ballot proceeding, majority property owners approved Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

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

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



Background

The Coral Gate Maintenance Assessment District (District) was established at the request of the property owners under the provisions of the San Diego Maintenance District Procedural Ordinance of 1986. In 1997, the City of San Diego (City) retained Boyle Engineering Corporation and Lintvedt, McColl & Associates (LMA) to prepare an Assessment Engineer's Report for the formation of the District

The general purpose of the District is to provide for the maintenance of parkway and slope landscaping along Camino de la Plaza, Sipes Lane and Bibler Drive; fences and walls along Camino de la Plaza; and revegetation and cowbird trapping stations in the open space areas within the District.

The District was engineered in Fiscal Year 1999 in compliance with Proposition 218. By a mail ballot proceeding, property owners approved the District. The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289695 on February 2, 1998, proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments.

District Proceedings for Fiscal Year 2016

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 XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2016. The Fiscal Year 2016 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.



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

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The Boundary Map and Assessment Diagram for the 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 are made a part of this report. The Boundary Map & Assessment Diagram for the District is available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A** hereto.

Project Description

The project to be funded by the proposed assessments is the maintenance of parkway and slope landscaping along Camino de la Plaza, Sipes Lane and Bibler Drive; fences and walls along Camino de la Plaza; and re-vegetation and cowbird trapping stations in the open space areas within the District. The location of the improvements to be maintained is depicted in **Exhibit B**. The engineering drawings for the landscape improvements (Drawings 26332-47-D through 26332-109-D) are on file at Maps and Records in the Development Services Department and are incorporated herein.

Maintenance of parkway and slope landscaping includes, but is not limited to, irrigation, fertilization, weed, trash and litter removal, pruning and replacement of trees and repair of facilities.

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.

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 and annual contributions from the Environmental Growth Fund for open space maintenance (\$68.66 per acre). These levels of service and cost allocations, 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 15.9% 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 9.8% accruing directly to properties located outside the District, and the remaining 6.1% 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.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2016 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 1999, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.



The maximum authorized assessment established in the Fiscal Year 1999 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 261.679 to 265.039 (a 1.28% 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 1.28%.

Method of Apportionment

Estimated Benefit of Improvements

The improvements provided by this District are associated with the maintenance of parkway and slope landscaping along Camino de la Plaza, Sipes Lane and Bibler Drive; fences and walls along Camino de la Plaza; and revegetation and cowbird trapping stations in the open space areas within the District.

Camino de la Plaza, Sipes Lane and Bibler Drive are the only arterial streets within the District. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by this District.

Apportionment Methodology

The total cost for maintenance of the improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to each parcel in relationship to the total EBUs assigned to all the parcels in the District.

EBUs are 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.



Land Use Factor

Since the improvements to be maintained or provided by the District 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 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 landscape improvements maintained or improved by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Thus 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. Land Use Factors are summarized as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Street/Roadway	STR	0.0 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.

While those traveling streets and roadways enjoy the improvements maintained or provided by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, Streets/Roadways receive no benefit and have 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 improvements to be provided or maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the sub-components of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their sub-components are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained or provided by the district, Benefit Factors will generally vary from one district to another, based on the specific details of the applicable land uses and improvements provided.

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



TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.2)	Aesthetics (max. 0.8)	Composite Benefit Factor (max. 1.0)
Residential – All	0.2	0.8	1.0
Educational – Primary & Secondary	0.2	0.4	0.6
Open Space (designated)	0.2	0.0	0.2
Park – Developed	0.2	0.0	0.2
Street/Roadway	0.2	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. Public safety is essential to all land uses, 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 landscaped roadway medians and rights-of-way maintained or provided 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 landscaped roadway medians and rights-of-way. Commercial and 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 Street/Roadway categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value. Lands in the Park category are considered to receive no significant benefit from the aesthetic elements of District



improvements as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

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 with Recreation Center**
EBUs = 5.00 acres x 5.00 x 0.20 = 5.00 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:

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

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



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 2016 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 & Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2016 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 _____, 2015.

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

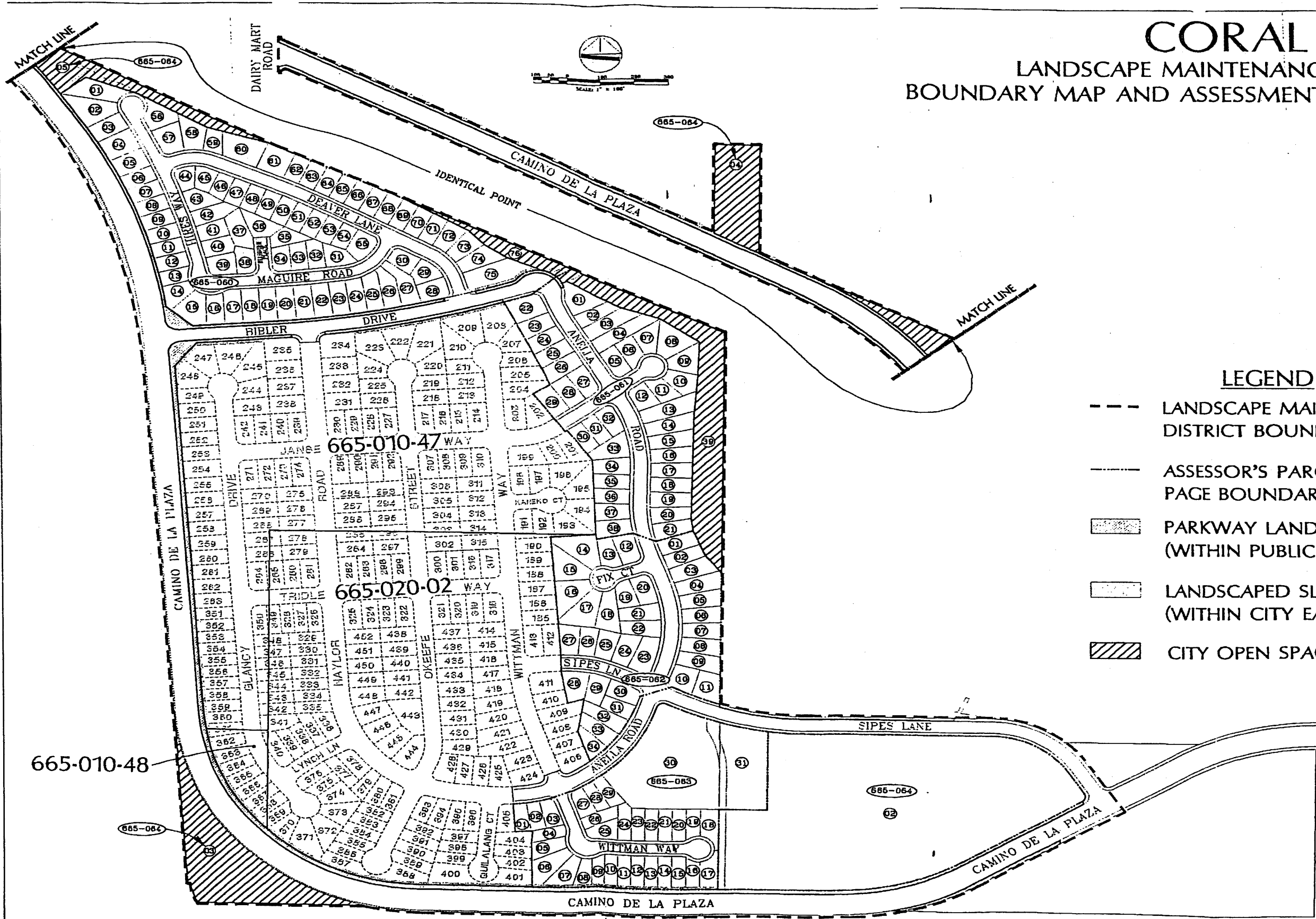
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2015.

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






EXHIBIT A

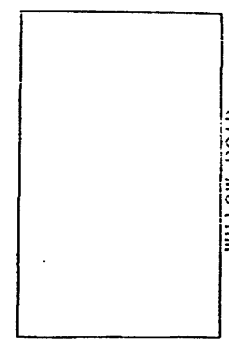
CORAL GATE

LANDSCAPE MAINTENANCE DISTRICT BOUNDARY MAP AND ASSESSMENT DIAGRAM



LEGEND

-  LANDSCAPE MAINTENANCE DISTRICT BOUNDARY
-  ASSESSOR'S PARCEL MAP PAGE BOUNDARY
-  PARKWAY LANDSCAPE (WITHIN PUBLIC R.O.W.)
-  LANDSCAPED SLOPES (WITHIN CITY EASEMENTS)
-  CITY OPEN SPACE EASEMENT



WILLOW ROAD

EXHIBIT B

EXHIBIT B

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2016 (07-01-15 to 06-30-16) Budget**

**Coral Gate Maintenance Assessment District
SAP Fund 200071/Cost Center 1714151631**

	FY 2014	FY 2015	FY 2016
	Unaudited Actuals	Estimate	Proposed
<u>District Costs</u>			
Contract Services			
Landscaping Services - <u>Expires: 12/31/15</u> (512134A, 516001)	\$ 52,165.27	\$ 59,106.00	\$ 59,878.00
Cow Bird Trapping (512134)	\$ -	\$ -	\$ 20,000.00
Tree Trimming - Palms (512134D, 512197)	\$ 12,570.00	\$ 15,000.00	\$ 15,000.00
Supplies			
Graffiti Remover (511034)	\$ -	\$ 50.00	\$ 50.00
Environmental Svcs. Dept. (mulch, compost, etc.) (511069)	\$ (10.00) ⁽¹⁾	\$ -	\$ -
Grounds Maintenance Salary & Fringe (Contract Administrator-Full Time Equivalent = .10)	\$ 10,736.00	\$ 11,577.00	\$ 11,366.00
Special Districts Administration (516024A)	\$ 8,270.00	\$ 9,889.00	\$ 9,889.00
Vehicle Usage & Assignment (516024B)	\$ 732.00	\$ 777.00	\$ 816.00
Water / Storm Drain/ Electrical (514100, 514104, 514105)	\$ 25,720.44	\$ 29,981.00	\$ 27,830.00
Subtotal Non-Personnel Costs	\$ 110,183.71	\$ 126,380.00	\$ 144,829.00
TOTAL EXPENSE	\$ 110,183.71	\$ 126,380.00	\$ 144,829.00
<u>District Revenues & Reserves</u>			
Special Assessments	\$ 104,859.34	\$ 104,594.00	\$ 84,317.52
Interest Earnings	\$ 503.05	\$ 500.00	\$ 300.00
City Contributions ⁽²⁾			
Environmental Growth Fund	\$ 326.00	\$ 350.00	\$ 352.00
General Benefit Offset (15.9%)	\$ -	\$ 23,274.42	\$ 18,175.00
TOTAL REVENUE	\$ 105,688.39	\$ 128,718.42	\$ 103,144.52
<u>District Reserves</u>			
Beginning Fund Balance	\$ 122,136.64	\$ 117,641.32	\$ 119,980.00
Change in Fund Balance	\$ (4,495.32)	\$ 2,338.68	\$ (41,684.48)
Year End Operating Reserves	\$ 117,641.32	\$ 119,980.00	\$ 78,295.52

⁽¹⁾ A \$10 credit for received for mulch services.

⁽²⁾ City Contributions are subject to change each year pending City Council's approval.

EXHIBIT C

ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL

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

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

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

DATED: May 15, 2015

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 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 060 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ocampo J Isabel
665 060 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Galvan Ivan&Carmen R
665 060 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mosqueda Victor A
665 060 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tuazon Regino Y&Marilou G Revocable 2013 Trust
665 060 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lane Gary L
665 060 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mcinnis Rogelio A Jr&Lissette D
665 060 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ochoa Ramona
665 060 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Salinas Hector E
665 060 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Silva Marco T&Martha L
665 060 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Violeta G
665 060 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Fredy F&Luz M
665 060 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Burrola Waldo O&Basilisa M
665 060 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Godoy Claudia C
665 060 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delacruz Maria G G
665 060 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Nobleza Arlyn J Living Trust 09-21-11
665 060 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Carlos&Jessica A
665 060 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pena Ignacio Jr
665 060 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lair Donald B&Victoria M
665 060 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villasenor Jorge A&Leticia
665 060 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramirez Griselda
665 060 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Flores Roberto&Marcela
665 060 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Quirarte Francisco J&Ana L
665 060 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Sonia
665 060 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Armenta Corina
665 060 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aceves Bonifacio&Irma
665 060 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Andrade Esteban E&Margarita C
665 060 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Serrano Mario
665 060 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delcampo Maria M
665 060 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Jesus H&Alma D
665 060 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gomez Ramon E
665 060 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ruvalcaba Mario G&Edith Family Trust 11-14-93
665 060 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cisneros Jesus&Sandra
665 060 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ibarra Angel T&Laura
665 060 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Torres Rogelio F
665 060 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Reid Harold W&Vanessa T
665 060 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bobadilla Teresita
665 060 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Jose L&Carmen Y
665 060 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aragon James P&Susie A
665 060 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Jesus
665 060 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Llamas Jose L
665 060 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Baquedano Carlos E
665 060 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Baez Gabriel M&Mayorquin Rosa
665 060 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vazquez Armando Jr
665 060 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Concha Luis A R&Gomez Maria C
665 060 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arevalo Jose&Lilia
665 060 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Javier C&Carmen V
665 060 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Babadilla Joselito S&Susan T
665 060 48 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Paez Luis A
665 060 49 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Fulgencio Jose L&Clara
665 060 50 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gutierrez Gerardo
665 060 51 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Raygoza Luis
665 060 52 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Alfredo&Concepcion H
665 060 53 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Moore Charlie N&Jeanette
665 060 54 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ortiz Arturo&Velia

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 060 55 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aguirre Ricardo&Patricia
665 060 56 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Luis G&Bibiana
665 060 57 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Quinones Alicia
665 060 58 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lafarga Alma R
665 060 59 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Soto Marc A&Ascencio Carolina
665 060 60 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Ana
665 060 61 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mccarville James K&Johnson Tamara N
665 060 62 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Rafael&Alvarez Susana B
665 060 63 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sosa Guadalupe
665 060 64 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Hector M&Altigracia V
665 060 65 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lee Coi S
665 060 66 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mckinney Norma L
665 060 67 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Limon Richard A&Monica C
665 060 68 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Hugo
665 060 69 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ortillo Renato O&Aurelia J Living Trust 02-14-97
665 060 70 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Valenzuela Edmundo J M Revocable Trust 03-21-0
665 060 71 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rosales Alejandro
665 060 72 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Frances E
665 060 73 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rios Sergio&Gonzalez Irma
665 060 74 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lira Francisco
665 060 75 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Syarto Alma B
665 060 76 00	0.33	OSP	0.00	0.20	0.00	\$168.00	\$0.00	C G S D Associates L P
665 061 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramos Carlos&Maria
665 061 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arrona Barbara E
665 061 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pena Salvador Jr&Lourdes A
665 061 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Romero Fernando L&Lydia
665 061 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aguilar Hector L
665 061 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ventura Adriana
665 061 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hogan Kevin J&Maila M
665 061 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tovar Gerardo R
665 061 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Macklem Ricardo
665 061 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vazquez Arturo&Elizabeth S
665 061 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Espinoza Rafael&Meinert Amy M
665 061 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Silva Fernando A&Pena-Silva Grace
665 061 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Francisco Sam
665 061 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Javier C Jr
665 061 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aranda Ulysses&Angelica
665 061 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Santos Mario A&Sandra L
665 061 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sepulveda Raul R&Vargas-Ramirez Belinda
665 061 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pena Felipe D&Virginia C 2012 Revocable Trust
665 061 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Reyes Maria E
665 061 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lemos Robert A&Leticia
665 061 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Morales Jorge L&Martha
665 061 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Romero George&Hortencia
665 061 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Enciso Eric P
665 061 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Thomas Carl M&Maria A
665 061 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rojo Samson P&Divinagracia D
665 061 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Guardado Pedro Jr&Lucia D C
665 061 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Soltero Gerardo&Michel Olga M
665 061 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Beltran Manuel T&Torres Marie D C
665 061 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Becerra Humberto A
665 061 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Jorge L&Maria R
665 061 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Kelley Posadas Family 2002 Trust 01-24-02
665 061 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gamez Rene A

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 061 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Klarich John&Virginia
665 061 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez Jose&Karla D
665 061 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Duenas Lucio D&Margarita
665 061 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lim Jose M&Lolita D Living Trust 04-12-11
665 061 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sivick Russell T&Sara V
665 061 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cota Guillermo&Gabriela
665 061 39 00	2.03	OSP	0.00	0.20	0.00	\$168.00	\$0.00	C G S D Associates L P
665 062 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Holliday Gregory S
665 062 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alvarez Miguel M
665 062 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Welker Kim A&Maria G
665 062 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Atfield Dennis W&Wendy E
665 062 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Salvador Jr&Elsa
665 062 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Suarez Arturo&Rosario
665 062 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mendez Salvador J&Maria T
665 062 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Avalos Eliseo R&Elizabeth G
665 062 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Amezcuca Jorge L&Elena
665 062 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delapaz Luis G D
665 062 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gutierrez Sergio
665 062 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramos Jorge A&Minerva G
665 062 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martin Roger R&Soledad A
665 062 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Angeli Juan D&Sandra M
665 062 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sarandi Marina M
665 062 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pacheco Oscar&Sylvia M
665 062 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Misael
665 062 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Horton Edward P&Gisel L
665 062 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Carpenter Family Trust 08-25-10
665 062 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gaxiola Adolfo&Maria
665 062 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Magana Evelia L
665 062 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Estrada Ricardo R&Maria A
665 062 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Nuno Rosio
665 062 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Waybell Orfill&Sandra
665 062 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villagrana Jose R&Nunez Nydia G
665 062 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Montanez Jeremiah J&Catherine A
665 062 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Austria Fabio O Jr&Gloryjoy A
665 062 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Andres G&Leonarda M
665 062 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Ruben T&Hermelinda L
665 062 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Morales Ricardo&Ruvalcaba Mayra
665 062 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Painter Timothy J&Martha
665 062 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Duran Azucena
665 062 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Herrera Jaime
665 062 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Torres Erik H&Noriega Elvia I
665 063 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Guadalupe
665 063 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramirez Pedro&Miriam
665 063 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Veloria Rolando R&Patricia
665 063 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Timson Lincoln
665 063 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cancino Manuel&Alyma J
665 063 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Okada Daniel T&Koning Carmen J
665 063 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Ruben&Delarosa Veronica
665 063 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Leomo Family Trust 05-25-06
665 063 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mendez Maura A
665 063 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Lonnie D&Angelina M
665 063 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Coflin A I-C A 4 L L C
665 063 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castellanos Robert G&Connie E
665 063 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bolden Timothy&Lilia R

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 063 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alvarado Jose R&Sandra
665 063 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Celaya Ryan L&Cristina A
665 063 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cedeno Jose A&Angelina
665 063 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bongolan Wilson B&Erna C
665 063 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alcantar Jose L
665 063 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Catangui Family Trust 04-11-05
665 063 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pineda Paul E
665 063 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Santos Lorena E
665 063 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Paseur Janice L Est Of
665 063 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arnold Gary P&Marlen O
665 063 30 00	1.95	PKD	5.00	0.20	1.95	\$168.00	\$327.60	City Of San Diego
665 063 31 00	0.94	PKD	5.00	0.20	0.94	\$168.00	\$157.92	City Of San Diego
665 063 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Jose
665 063 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Carrillo Rafael&Maria S
665 063 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramirez Alfredo
665 063 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Senda John T&Connie M
665 063 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Roman Samuel&Toni
665 063 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ceballos Jose M&Catalina
665 064 03 00	2.59	OSP	0.00	0.20	0.00	\$168.00	\$0.00	C G S D Associates L P
665 064 04 00	1.03	OSP	0.00	0.20	0.00	\$168.00	\$0.00	C G S D Associates L P
665 064 05 00	1.06	OSP	0.00	0.20	0.00	\$168.00	\$0.00	C G S D Associates L P
665 070 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delano Dean R&Nora C
665 070 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pichardo Ernesto&Rosa N
665 070 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Luis A
665 070 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zepeda Antonio&Ibarra Anita
665 070 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Salvador&Christine M
665 070 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Anaya Bernardo
665 070 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Williams Wilma J Trust 05-02-01
665 070 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Escajeda Daniel R&Maria T
665 070 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Rudy H&Gabriella K
665 070 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Barba Benjamin&Lorena
665 070 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Jose A&Maribel
665 070 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Paez Reyna C B
665 070 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Rodolfo
665 070 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Juan E&Josefa B
665 070 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Herrera Hector
665 070 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Corona Angel&Yanira D C
665 070 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Millan Guillermo H&Olivia M
665 070 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Valdez Josefina
665 070 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Dominguez Frank G&Margaret T
665 070 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arcos Andres&Maria D
665 070 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Moody Gregory&Alycia
665 070 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Jaime Juan H&Gabriela
665 070 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ibarra Jorge N&Rosalba R
665 070 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Baker Jonathan R&Melinda K
665 070 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arboleda Sabino R&Rutila L
665 070 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Victor&Veronica L
665 070 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ibanez Berenice
665 070 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Phayvanh Manix J&Garcia Angelica Y
665 070 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Soto Cheryl A
665 070 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Franco Francisco&Hilda
665 070 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ortega Samuel H&Maria Luisa
665 070 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gomez Miguel A&Clarisa
665 070 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rubalcaba Eduardo

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 070 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Yu William D&Paloma E V
665 070 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Topacio Angel A
665 070 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mexia Juan C
665 070 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Marin Javier&America
665 070 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ascencio Maximiano
665 070 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Kuang Sheng Hua
665 070 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Acosta Jesus&Griselda
665 070 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delcampo Maria E M
665 070 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ceniceros Sergio&Gloria
665 070 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aguirre Librado&Blanca E
665 070 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Negron Raul A&Rojas Mary A
665 070 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Diaz Leonardo Jr
665 070 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Medina Samuel
665 070 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sanchez Jesus
665 070 48 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Correa Jose R
665 070 49 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Ruben&Rocio A
665 070 50 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Jarvis Joshua D&Rialyn R
665 070 51 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villa Miguel A&Felix
665 070 52 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aviles Mark&Kerri
665 070 53 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sandoval Eliseo R&Lourdes L
665 070 54 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Leon Antonio R&Ramos Corina H D
665 070 55 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Servin Irma E A
665 070 56 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villegas Jesus H&Triny G
665 070 57 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Resto Erick
665 070 58 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Romo Revocable Trust 06-10-03
665 070 59 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Limon Ruben G&Felipa V
665 070 60 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tellez Daniel&Karolina
665 070 61 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tjallas Bradley A&Elizabeth
665 070 62 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Enriquez Nicolas L&Gonzalez Juana H
665 070 63 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Santoyo Jorge R Jr
665 070 64 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Verduzco Oscar&Juana
665 070 65 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rivera Juan P&Olga
665 070 66 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Najera Jorge A S
665 070 67 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Ricardo
665 070 68 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Raquel P
665 070 69 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Coward Tommy K&Maria C
665 070 70 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bancod Michael&Regina
665 070 71 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Salvador Eduardo C&Juanita C
665 070 72 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sepulveda Marco A&Judylee
665 071 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lechuga Fred&Claudia
665 071 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Franco Jorge C
665 071 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez Ivan
665 071 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	David Robert P&Estrella C
665 071 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Flavio Jr
665 071 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Joel&Elsa M
665 071 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arriaga Jose D
665 071 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Thibodeaux Eric R
665 071 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Navarro Martha G
665 071 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cisneros Joseph C
665 071 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Nuno Jorge&Aida
665 071 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia-Machado Omar
665 071 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bryant Alan J Sr
665 071 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cather Michael&Cruz Amelia
665 071 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alatorre Steve S

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 071 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Flores Juan R&Quintero Blanca L Revocable 2008
665 071 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Velazco Luis E&Neyra Y
665 071 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vasquez Maria D L L
665 071 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vega Sergio L&Galvez Carmen A V
665 071 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lavenant-Villegas Living Trust 10-10-05
665 071 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delavega Victor M&Gama Olivia
665 071 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Moreno Martha L
665 071 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cowan Richard L&Carlotta J
665 071 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rivera Salvador
665 071 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Daniel&Minerva
665 071 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lozano Juan M
665 071 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Chavez Jose R
665 071 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Campos Maria
665 071 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rivera Juan C&Calderon Yadira
665 071 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Melendez Maria D L L
665 071 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Enriquez Thomas F&Martha M I
665 071 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Murillo Sergio&Estrella Gloria
665 071 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Patricia L
665 071 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Monroy Albert O
665 071 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Kelley Posadas 2002 Family Trust 01-24-02
665 071 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Moreno Pablo
665 071 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tovar Amador Jr&Yanet
665 071 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Padilla Luis G
665 071 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Dobles Juan&Sara
665 071 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mireles Rosa M <Aka Jimenez Rosa M>
665 071 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villa-Robles Miguel A&Villa Veronica C
665 071 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Quinones Living Trust 12-27-07
665 071 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Quinones Mario O&Maria D L A
665 071 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Padilla Edith S
665 071 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Grayson Willie F Jr&Rhonda J
665 071 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aquino Greg A
665 071 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pimentel Jesus&Patricia
665 071 48 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Melendrez Rigoberto&Maria E
665 071 49 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gomez Azucena G
665 071 50 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Tan Joseph D&Godofreda S
665 071 51 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vizcarra Carlos L
665 071 52 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Winston Nigel L&Starr L
665 071 53 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Clements Clair L
665 071 54 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Family 2010 Trust 03-09-10
665 071 55 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Negrete Larry&Lorena
665 071 56 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Echauri Family Trust 06-17-02
665 071 57 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mehr-Assa Ebrahim
665 071 58 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rhoads Sergio O
665 071 59 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lara George L
665 071 60 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Delcampo Luis A M
665 071 61 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Enriquez Porfirio&Rodriguez Viviana
665 071 62 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Velasquez Eduardo&Maria
665 071 63 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Charles Mercedes
665 071 64 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Duarte Gustavo G&Siara A R D
665 071 65 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sandoval Jose J&Yolanda
665 071 66 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Santiago G N Trust 12-30-08
665 071 67 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ocegueda Juan J&Martha L
665 071 68 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lavenant German
665 071 69 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cavazos Correa Irrevocable Living Family Trust 02

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 080 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cerrillo Jose A&Yazmin Oyuki
665 080 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Walker Keith E&Raquel
665 080 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Clark Jonathan L&Amanda D
665 080 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aguirre Juan A
665 080 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Peterson Andrew J
665 080 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Talamantes Gerardo&Maricela
665 080 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Diaz Lucio
665 080 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Puga Martin F&Carmen L
665 080 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rojas Agustin&Maria E
665 080 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zuniga Jose L&Rosa I
665 080 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cuevas Guillermo
665 080 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zamudio Maria S
665 080 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Parra Ricardo A&Mota Christina
665 080 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Peter&Celedon Elena
665 080 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ibarra Emilio&Veronica
665 080 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ranon Jesus&Martha A
665 080 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Daly Michael P&Maria
665 080 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Espinoza Gelacio
665 080 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Herrera Arturo F&Lilian
665 080 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Salas Eddie&Damaris M D
665 080 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Channell Robert T&Jill M
665 080 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Kelley Posadas Family 2002 Trust 01-24-02
665 080 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramirez Samuel&Maria C
665 080 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Geonzon Byron&Vashli R
665 080 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zepeda Jose M
665 080 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez David F&Aurora T
665 080 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Jose
665 080 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arevalo Guillermo&Eva
665 080 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Villarreal Michael G
665 080 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez David
665 080 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Francisco J M
665 080 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Saldivar Maria E
665 080 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ly Thai
665 080 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alfaro Oscar
665 080 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alvarez Miguel&Azucena
665 080 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mendoza-Lizarraga Octavio&Ibarra Cecilia
665 080 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alba Teresa
665 080 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vasquez Victor&Sandra M
665 080 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ratliff Timothy E&Merrilee C
665 080 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Juventino&Arechiga Georgina
665 080 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vazquez Lorenzo N&Leonor
665 080 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bagnas Bryan B&Elizabeth T Revocable 2009 Trus
665 080 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Stephens Juana
665 080 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Jose F&Irma M
665 080 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Valadez Luis A
665 080 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ponce Jaime P
665 080 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez Daniel&Virginia
665 080 48 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bermudez Jaime A
665 080 49 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Munoz Luis A&Veronica
665 080 50 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gonzalez Jose D&Maria G
665 080 51 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Noguez Dafne
665 080 52 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Davis Czarar R Tr
665 080 53 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gifford Kent Z&Cynthia
665 080 54 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Valenzuela Jorge M&Alcazar Silvia G

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 080 55 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Turner Jeffery D&Maria R
665 080 56 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Huber Heath J&Beatriz A
665 080 57 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mendoza Juan
665 080 58 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez Fernando A
665 080 59 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zuniga Bernard&Bella
665 080 60 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Alberto
665 080 61 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arellano Francisco J&Lesbia M
665 080 62 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Gerardo&Monica
665 080 63 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cabada Alfonso
665 080 64 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rosas Alejandro R&Rubio Jaqueline B
665 080 65 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Omar
665 080 66 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Juan&Noelia
665 080 67 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Capuyan Albert G&Richel A
665 080 68 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Galaz Jorge E&Liliana
665 080 69 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Esparza Manuel
665 080 70 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rivers Kenneth R Sr&Roxane K
665 080 71 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Salinas Orlando&Maria R
665 080 72 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Habtewold Mulu G S
665 080 73 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hidalgo Krystian&Contreras Karina
665 080 74 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Johnson Bethzaida
665 080 75 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Leyva Nancy
665 080 76 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Urrea Robert M&Aquinaga Maria D S L
665 080 77 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hernandez Christian Special Needs Trust 03-27-09
665 080 78 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ferrel Wilfred M&Maria G
665 080 79 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Couoh Francisco J
665 080 80 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rios Edward H&Maria G
665 081 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Huerta Johnny M&Irma V
665 081 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rubio Fernando
665 081 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Munoz Hector N&Sylvia S
665 081 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Flores Jose L
665 081 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arellano Francisco J
665 081 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Colfin Ai-Ca 4 L L C
665 081 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Mendoza Manuel B&Maria C
665 081 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gutierrez Guillermo&Lilian
665 081 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Barragan Martha
665 081 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zatarain Samir
665 081 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez-Meza Erick A
665 081 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Urrea Luis O&Rosario
665 081 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Romero Jesus J&Magdalena
665 081 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Roman Efen Jr&Grisel
665 081 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ruiz Antonio
665 081 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Maria D J
665 081 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Magana Soveida
665 081 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vidrio Judith O
665 081 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Toves Magnum J
665 081 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Haro Luis Sr&Maria
665 081 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Deguzman Teodoro D Jr&Enriqueta M
665 081 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Dominguez Roberto&Angelica
665 081 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Torres Molina-Raul&Rascon-Molina Gloria
665 081 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aviles Adalberto
665 081 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Buffaloe Michael W&Carmen A
665 081 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Davis Barry C&Darlene Y
665 081 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Quepons Ana M
665 081 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Antonio C&Amador Juana R

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 081 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Duran Robert
665 081 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Simental Carlos M&Moreno Marilyn
665 081 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cuevas Miguel A Sr&Sandra L
665 081 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Colfin Ai-Ca 4 L L C
665 081 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Fernandez Hugo
665 081 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ramos Victor M&Norma
665 081 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Casas Jose A F&Franco Nohemi
665 081 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lucio Dariel
665 081 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sherrill Larry W&Teisha N
665 081 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Alcaraz Jose L Jr
665 081 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Francisco&Elizabeth
665 081 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Days Vincent J&Charleena A
665 081 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Brambila Angelica R
665 081 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Nino Homero&Laura
665 081 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Pacheco Alicia
665 081 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Talavera Israel&Silvia
665 081 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Lopez Josue
665 081 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Miranda Alfred&Blanca P
665 081 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Sierra Carlos A
665 090 01 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Vazquez Juan C&Cecilia M
665 090 02 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Murray Terrence R
665 090 03 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ruiz Raul&Medrano Sara M
665 090 04 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hagen Justin D&Clarisa
665 090 05 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cantu Reynaldo&Celia
665 090 06 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Arguello Carlos Iii
665 090 07 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Adame Eduardo
665 090 08 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Adame Ed
665 090 09 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Calderon Jose M&Ramos M N
665 090 10 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Ortiz Dora Su
665 090 11 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aragona Stephen&Margaret K
665 090 12 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Jabbari Jalil&Georgina
665 090 13 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez Juan J&Caudillo Adela
665 090 14 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Hilton John W&Maria T B
665 090 15 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Contreras Ricardo
665 090 16 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gallegos Jesus&Rosa
665 090 17 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Deanda Jorge&Gabriela Family Trust 08-09-06
665 090 18 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Coleman Valley P&Jannetje G Revocable Trust 07-
665 090 19 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Martinez William A
665 090 20 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Spiegelberg Kurt&Antoinette J
665 090 21 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Uribe Enrique R&Contreras Alma P
665 090 22 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Solsaa Guy M&Patricia E Revocable 2005 Trust
665 090 23 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Guillen Dioselina
665 090 24 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Huerta Carmen Trust 06-14-07
665 090 25 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Herrera Bibi
665 090 26 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bobroff Jerome R&Carol A
665 090 27 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Saenz Jorge A
665 090 28 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Jimenez Jose&Sandra
665 090 29 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Kinney Steven B&Shirley S
665 090 30 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Castro Miguel A
665 090 31 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Zareh Akbar J
665 090 32 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Navarrete Eliseo&Marisela
665 090 33 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Truong Tien Minh&Tu Ven Thi
665 090 34 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Coral Crest Way Trust
665 090 35 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Whorton Mitchell A&Petra

EXHIBIT C - Assessment Roll (Fiscal Year 2016)
Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2016 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 090 36 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Aceves Griselda
665 090 37 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Wilkie Ralph A&Robin L
665 090 38 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Jimenez Oscar&Elizabeth V
665 090 39 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Islas Luis&Patricia Family Trust 01-09-13
665 090 40 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Winfield Doreece D&Clark Cinnamon
665 090 41 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Leonard Beverly S
665 090 42 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Morales Cesar L&Aguilasocho Matilde
665 090 43 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Garcia Francisco J&Abigail
665 090 44 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Moreno Miguel
665 090 45 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gomez Rafael
665 090 46 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Juan C
665 090 47 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Bolanos Juan G&Sonia G
665 090 48 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Gomez Jorge&Duenas-Gomez Alexandra
665 090 49 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cancino Manuel S&Blanca S
665 090 50 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Avila Roberto A&Ivonne L
665 090 51 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Cabrera Edgar O&Gloria E
665 090 52 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Rodriguez Yaneth F&Villarreal Victor J
665 090 53 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Suase Joselito M&Melva M
665 090 54 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Samaniego Gildardo D
665 090 55 00	1.00	SFD	1.00	1.00	1.00	\$168.00	\$168.00	Perez Victor&Herrera Angela
TOTAL	-	-	-	-	501.89	-	\$84,318	

⁽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 2016 is the City's Fiscal Year 2016, which begins July 1, 2015 and ends June 30, 2016.