



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

CORONADO VIEW MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2017

under the provisions of the

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

Prepared For

City of San Diego, California

Prepared By

EFS Engineering, Inc.

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June 2016

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

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District 2

Todd Gloria
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District 4

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Jan Goldsmith

Chief Operating Officer

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City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Assessment Engineer

EFS Engineering, Inc.

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Assessment Engineer's Report

Coronado View

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance" (being Division 2, Article 5, Chapter VI of the San Diego Municipal 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"), and in accordance with the Resolution of Intention, being Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the proceedings for the CORONADO VIEW 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 Assessment Law.

PRELIMINARY APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE _____ DAY OF _____, 2016.

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

FINAL APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE _____ DAY OF _____, 2016.

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

Executive Summary

Project: Coronado View
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2016	FY 2017 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	116	116	--
Total Estimated Assessment:	\$24,859	\$24,859	--
Total Number of EBUs:	116.00	116.00	--
Assessment per EBU:	\$214.30	\$214.30	\$219.56 ⁽³⁾

⁽¹⁾ FY 2017 is the City's Fiscal Year 2017, which begins July 1, 2016 and ends June 30, 2017. 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 2.45%.

Proposition 218 Compliance: The District, originally formed in July 1983, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (69.77% of the weighted vote) approved Fiscal Year 1998 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

Following a majority owner petition pursuant to the Landscaping and Lighting Act of 1972, the City of San Diego (City) initiated proceedings and formed the Coronado View Maintenance Assessment District (District) by resolution number R-258954 on July 26, 1983. The general purpose of the District is to fund defined improvements and activities within the District.

The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 69.77% of weighted votes supporting the proposed assessments. Over 37% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289113 in August 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-289386 in Fiscal Year 1998.

District Proceedings for Fiscal Year 2017

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance" (being Division 2, Article 5, Chapter VI of the San Diego Municipal 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 2017, and authorize the continued levy of assessments for the life of the District. The Fiscal Year 2017 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 levy of assessments for the life of the District, and collection of the Fiscal Year 2017 proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The Boundary Map and Assessment Diagram for the Coronado View Maintenance Assessment District is 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. A reduced copy of the Boundary Map is shown in **Exhibit A**.

Empire Addition Subdivision

The Empire Addition Subdivision includes those properties east of 60th Street, adjacent to the open space parcel being maintained by the District. For reasons described below, these properties do not benefit from the District improvements and activities in any manner that warrants an apportionment of maintenance costs.

Due to local topography, the parcels within the Empire Addition Subdivision do not directly view the slope, nor do they receive any enhanced viewshed. Though these parcels receive some degree of lateral support from the slope being maintained by the District, such support is their right by ownership. In general, prevention of erosion and slope stability is the responsibility of the owner of the slope. In this case, the slope was created to enable subdivision and development of Coronado View. For this reason, Coronado View receives benefit by maintaining the slope and thus reducing potential liability associated with slope erosion or failure.

The Empire Addition Subdivision is excluded from the boundary of the District. Only parcels within Coronado View have been assessed for the reasons stated above.

Project Description

The proposed assessments will be used to fund defined improvements and activities within the District. The activities include maintenance and servicing of the sloped areas adjacent to the rights-of-way along 60th Street, from Federal Boulevard to Tooley Street which are landscaped with ground cover, trees and shrubs and maintenance of street gutters.

The location of the improvements being maintained by the District are depicted in **Exhibit A**. Activities include, but are not limited to, collection and disposal of fallen branches and trees, tree and bush trimming, weeding, erosion control, gutter cleaning, and ongoing inspection and repairs.

The engineering drawings for the improvements maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and activities 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 and activities 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 and activities 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; “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 and activities improvements and activities.

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 improvements and activities, it has been determined that the improvements and activities have the potential to confer benefits to others outside the District.

It is estimated as much as 25.4% 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 2.6% accruing directly to properties located outside the District, and the remaining 22.8% 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 2017 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 1998, 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 1998 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 265.039 to 271.526 (a 2.45% 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 2.45%.

Method of Apportionment

Estimated Benefit of Improvements

All benefits assessed to the District are special to this District and are distinct from other parcels as to the level of services received from the City.

Creation of the open space, which is maintained by this District, was required in order to allow the community to be developed in its current location, within the slopes and topography of the area. The maintenance of this open space parcel, including cleaning of the adjacent street gutter, benefits the District by maintaining its functionality, improving the aesthetics of the community, controlling erosion, and preventing degradation of the community which would result if the open space parcel and gutters were neglected.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in proportion to the estimated Equivalent Benefit Units (EBUs) assigned a parcel in relationship to the total EBUs of all the parcels in the District. All the parcels (single family homes) are estimated to benefit equally and are all assigned an EBU of one (1).

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been assigned based on land use. As all of the parcels benefit equally, each has been assigned one (1) EBU.

- **1 Single-Family Residence**

EBUs = 1 EBU per parcel

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

An estimate of the costs of the improvements and activities 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 2017 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 2017 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

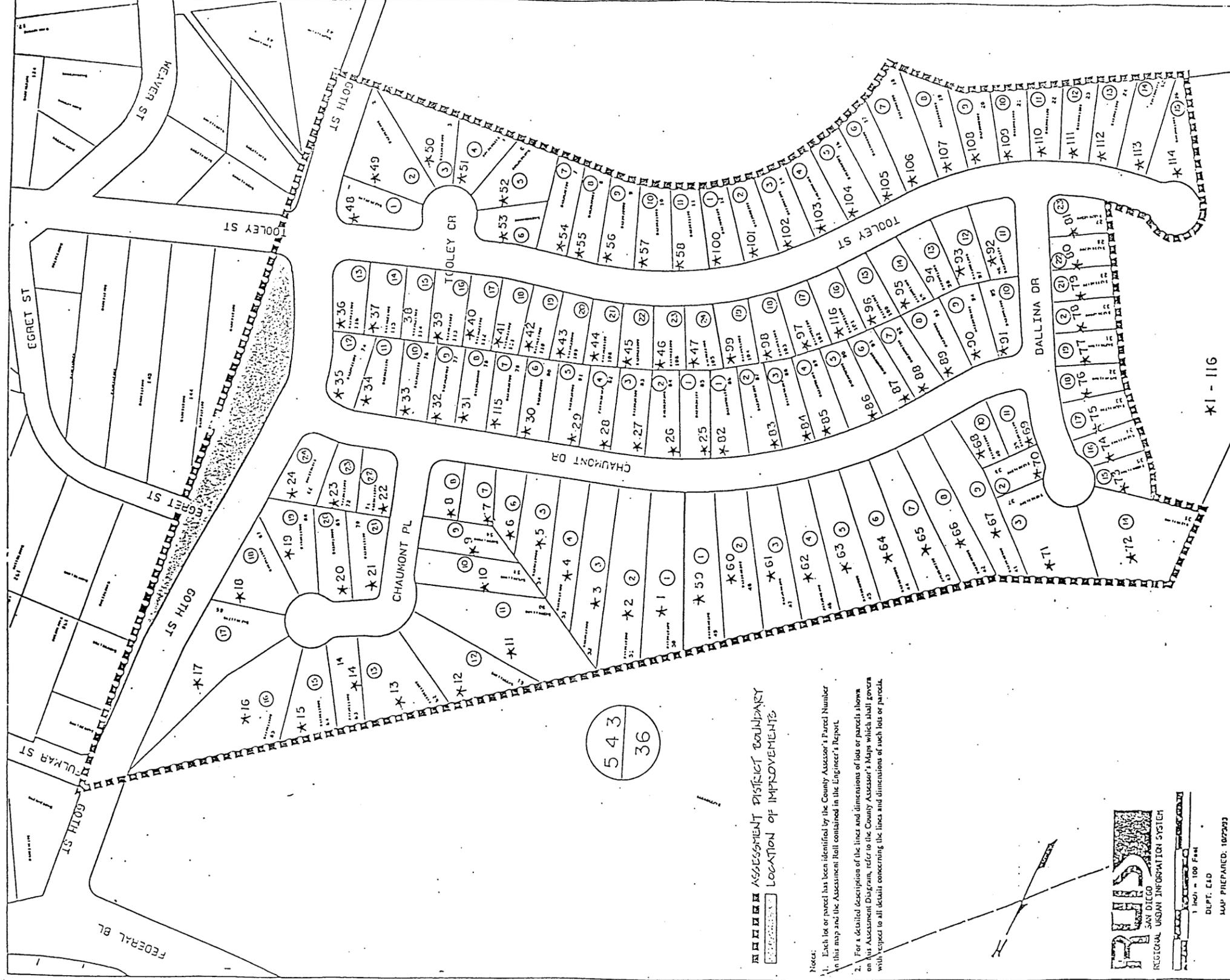
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2016.

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

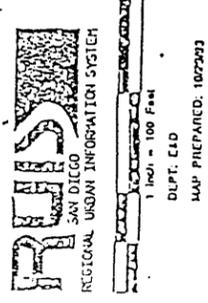
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2016.

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

EXHIBIT A



Notes:
 1. Each lot or parcel has been identified by the County Assessor's Parcel Number in this map and the Assessment Roll contained in the Engineer's Report.
 2. For a detailed description of the lines and dimensions of lots or parcels shown on the Assessment Diagram, 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.



CITY OF SAN DIEGO	
W.O. NO. 133213	DATE. 10/93
CORONADO VIEW	
Landscape District	Maintenance District

CORONADO VIEW
Maintenance Assessment District

EXHIBIT B

EXHIBIT B

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2017 (07-01-16 to 06-30-17) Budget**

**Coronado View Maintenance Assessment District
SAP Fund 200040**

	FY 2015	FY 2016	FY 2017
	Unaudited		
	Actuals	Estimate	Proposed
<u>District Costs</u>			
Contract Services			
Landscaping Services - Contract Expires: 10/31/15 (512134A)	\$ 6,728.16	\$ 9,700.90	\$ 10,186.00
Landscaping Services - Landscaping Enhancements (512134B)	\$ -	\$ -	\$ 6,000.00
Plant Pallet Drawings for Parkway Project (512059)	\$ -	\$ -	\$ 3,000.00
Tree Trimming Services (512197)	\$ -	\$ 2,000.00	\$ 2,000.00
Garden Nursery Stock - Plant Enhancement Project (Drought Tolerant Plants) (511028)	\$ -	\$ 2,000.00	\$ -
Grounds Maintenance Manager (Contract Administrator/FTE = .05) (516024A)	\$ 5,788.00	\$ 5,683.00	\$ 5,904.00
Special District Administration (516024A)	\$ 1,563.00	\$ 1,563.00	\$ 1,594.00
Vehicle Usage & Assignment (516024B)	\$ 389.00	\$ 408.00	\$ 428.00
Water / Storm Drain Fee (514104, 514105)	\$ 5,324.74	\$ 9,093.00	\$ 9,684.00
Total Expenditures	\$ 19,792.90	\$ 30,447.90	\$ 38,796.00
<u>District Revenues</u>			
Special Assessments (411XXX- 412XXX)	\$ 24,373.16	\$ 24,858.80	\$ 24,858.80
Interest Earnings (418001)	\$ 124.28	\$ 130.00	\$ 75.00
General Benefit Offset (25.4%)	\$ 7,870.70	\$ 6,278.00	\$ 1,138.00
TOTAL REVENUE	\$ 32,368.14	\$ 31,266.80	\$ 26,071.80
<u>District Reserves</u>			
Beginning Fund Balance	\$ 14,072.93	\$ 26,648.17	\$ 27,467.07
Change in Fund Balance	\$ 12,575.24	\$ 818.90	\$ (12,724.20)
Year End Operating Reserves	\$ 26,648.17	\$ 27,467.07	\$ 14,742.87

EXHIBIT C

EXHIBIT C - Assessment Roll (Fiscal Year 2017)
Coronado View Maintenance Assessment District

Parcel Number	Total EBU ^s ⁽¹⁾	Unit Cost (\$/EBU)	FY 2017 ⁽²⁾ Assessment	Owner Name
543 361 01 00	1.00	\$214.30	\$214.30	Devera Christopher C
543 361 02 00	1.00	\$214.30	\$214.30	Huynh Vongsouvanh Trust 04-29-14
543 361 03 00	1.00	\$214.30	\$214.30	Salaam Family Trust 09-23-11
543 361 04 00	1.00	\$214.30	\$214.30	Hubert Gary M
543 361 05 00	1.00	\$214.30	\$214.30	Stoddard Joseph E&Karen C
543 361 06 00	1.00	\$214.30	\$214.30	Li-Song Family Living Trust 05-23-12
543 361 07 00	1.00	\$214.30	\$214.30	Villa Edmundo&Vera
543 361 08 00	1.00	\$214.30	\$214.30	Wesley Family Trust 05-11-04
543 361 09 00	1.00	\$214.30	\$214.30	Clay Jonett R
543 361 10 00	1.00	\$214.30	\$214.30	Breckenridge Property Fund 2015 Llc
543 361 11 00	1.00	\$214.30	\$214.30	Garner Nina
543 361 12 00	1.00	\$214.30	\$214.30	White Alvin D&Dawne M
543 361 13 00	1.00	\$214.30	\$214.30	Shuck Samuel L
543 361 14 00	1.00	\$214.30	\$214.30	Hollie Robert E
543 361 15 00	1.00	\$214.30	\$214.30	Ratcliffe Monica D Trust 08-08-06
543 361 16 00	1.00	\$214.30	\$214.30	Kahassai Naizgi&Woldemichael Asli
543 361 17 00	1.00	\$214.30	\$214.30	Cooper James T Separate Property Trust 10-29-97
543 361 18 00	1.00	\$214.30	\$214.30	Jones Robert Earl&Lillian Etta
543 361 19 00	1.00	\$214.30	\$214.30	Groner Marvin E&Barbara J
543 361 20 00	1.00	\$214.30	\$214.30	Blake Barbara A B
543 361 21 00	1.00	\$214.30	\$214.30	Jackson Arthur Jr
543 361 22 00	1.00	\$214.30	\$214.30	Pruitt Kurt L&Greer C
543 361 23 00	1.00	\$214.30	\$214.30	Michel Rene&Teresa
543 361 24 00	1.00	\$214.30	\$214.30	Mcdonald Leon&Lynch-Mcdonald Kecia L
543 362 01 00	1.00	\$214.30	\$214.30	King Ancernetta
543 362 02 00	1.00	\$214.30	\$214.30	East Broadway Investment Group L L C
543 362 03 00	1.00	\$214.30	\$214.30	King Patricia A
543 362 04 00	1.00	\$214.30	\$214.30	Cooper Family Trust 08-07-93
543 362 05 00	1.00	\$214.30	\$214.30	Du Ny
543 362 06 00	1.00	\$214.30	\$214.30	Le Van&Huynh Jenny Nga
543 362 07 00	1.00	\$214.30	\$214.30	Ramos Medizon G&Corazon V
543 362 08 00	1.00	\$214.30	\$214.30	Jordan Family Trust 08-24-07
543 362 09 00	1.00	\$214.30	\$214.30	Lang Family Trust 02-28-06
543 362 10 00	1.00	\$214.30	\$214.30	Renac Kevin R&Angela D
543 362 11 00	1.00	\$214.30	\$214.30	Watson Annie C Living Trust 11-08-13
543 362 12 00	1.00	\$214.30	\$214.30	Deady Jeremy
543 362 13 00	1.00	\$214.30	\$214.30	Estwick Donna
543 362 14 00	1.00	\$214.30	\$214.30	Potter Family Trust 06-03-83
543 362 15 00	1.00	\$214.30	\$214.30	Olds Family 2005 Trust 05-25-05
543 362 16 00	1.00	\$214.30	\$214.30	Ketavong Viliya
543 362 17 00	1.00	\$214.30	\$214.30	Percy James R Jr&Constance
543 362 18 00	1.00	\$214.30	\$214.30	Martin Winston F Sr
543 362 19 00	1.00	\$214.30	\$214.30	Ervin Family Trust 02-18-04
543 362 20 00	1.00	\$214.30	\$214.30	Wallace Shirley T
543 362 21 00	1.00	\$214.30	\$214.30	Tate Family Trust 11-04-06
543 362 22 00	1.00	\$214.30	\$214.30	Murphy Arthur K Revocable Living Trust 03-16-07
543 362 23 00	1.00	\$214.30	\$214.30	Murphy Stanley W
543 362 24 00	1.00	\$214.30	\$214.30	Hart Abraham
543 363 01 00	1.00	\$214.30	\$214.30	Woods Jimmie J Iii&Barbara J
543 363 02 00	1.00	\$214.30	\$214.30	Watson Family Trust 01-27-06
543 363 03 00	1.00	\$214.30	\$214.30	Baker Michael E Est Of
543 363 04 00	1.00	\$214.30	\$214.30	Gastelum Daniel&Alma B
543 363 05 00	1.00	\$214.30	\$214.30	Hill Gregory O 2012 Trust 08-29-12

EXHIBIT C - Assessment Roll (Fiscal Year 2017)
Coronado View Maintenance Assessment District

Parcel Number	Total EBU⁽¹⁾	Unit Cost (\$/EBU)	FY 2017⁽²⁾ Assessment	Owner Name
543 363 06 00	1.00	\$214.30	\$214.30	Crawford Sampson H&Konnie R
543 363 07 00	1.00	\$214.30	\$214.30	Gooden Travis S&Cynthia
543 363 08 00	1.00	\$214.30	\$214.30	Osborne Charles C&Narva J Revocable Living Trust 02-19-04
543 363 09 00	1.00	\$214.30	\$214.30	Snowden Family Living Trust 10-03-94
543 363 10 00	1.00	\$214.30	\$214.30	Telles Jayne
543 363 11 00	1.00	\$214.30	\$214.30	Jacobs Aeriaka M Family Trust 02-21-03
543 364 01 00	1.00	\$214.30	\$214.30	C E Q Trust L L C
543 364 02 00	1.00	\$214.30	\$214.30	lizumi Family Trust 10-23-00
543 364 03 00	1.00	\$214.30	\$214.30	Puga Jorge&Sylvia
543 364 04 00	1.00	\$214.30	\$214.30	Cooks Connie Trust 10-02-13
543 364 05 00	1.00	\$214.30	\$214.30	Breaux Leon J&Ana B
543 364 06 00	1.00	\$214.30	\$214.30	Ochoa Alejandro B&Santos-Ochoa Maria G
543 364 07 00	1.00	\$214.30	\$214.30	Washington Sylvester Jr
543 364 08 00	1.00	\$214.30	\$214.30	Kendricks Clayton Jr&Mary L
543 364 09 00	1.00	\$214.30	\$214.30	Porter Family Trust 12-08-06
543 364 10 00	1.00	\$214.30	\$214.30	Robinson Janice M Trust 12-13-01
543 364 11 00	1.00	\$214.30	\$214.30	Coleman Willie M&Patricia A
543 364 12 00	1.00	\$214.30	\$214.30	Phanthaly Sarah S
543 364 13 00	1.00	\$214.30	\$214.30	Staten-Luyken Joyce L
543 364 14 00	1.00	\$214.30	\$214.30	Horton Family Trust 03-17-97
543 364 15 00	1.00	\$214.30	\$214.30	Eliapo Jarvis&Abad-Eliapo Chinkie
543 364 16 00	1.00	\$214.30	\$214.30	Huff James H Jr&Glenette M
543 364 17 00	1.00	\$214.30	\$214.30	Langston Juanita D Revocable Trust 10-25-00
543 364 18 00	1.00	\$214.30	\$214.30	Epps Gregory J&Nichelle Y
543 364 19 00	1.00	\$214.30	\$214.30	White-Bell Alicia E
543 364 20 00	1.00	\$214.30	\$214.30	Ballesteros Family Trust 02-22-05
543 364 21 00	1.00	\$214.30	\$214.30	Lyons-Pardue Charles P&Kara J
543 364 22 00	1.00	\$214.30	\$214.30	Richardson Nolan V&Joan Y
543 364 23 00	1.00	\$214.30	\$214.30	Miller Anthony R&Tyra
543 365 01 00	1.00	\$214.30	\$214.30	Vertullo Carmen G&Lois L
543 365 02 00	1.00	\$214.30	\$214.30	Catano Carlos V
543 365 03 00	1.00	\$214.30	\$214.30	Dealba Enrique Jr&Maria
543 365 04 00	1.00	\$214.30	\$214.30	Johnson Alvin Lorenzo&Andrea Lynne
543 365 05 00	1.00	\$214.30	\$214.30	Lizama Barbara A
543 365 06 00	1.00	\$214.30	\$214.30	Jackson Mattie J
543 365 07 00	1.00	\$214.30	\$214.30	Njoku Ethelbert M&Isabella N
543 365 08 00	1.00	\$214.30	\$214.30	Hong Family Trust 04-12-05
543 365 09 00	1.00	\$214.30	\$214.30	Austin Revocable Trust 04-02-07
543 365 10 00	1.00	\$214.30	\$214.30	Hatcher Maurice E&Fannie M
543 365 11 00	1.00	\$214.30	\$214.30	Blevins Loretta S
543 365 12 00	1.00	\$214.30	\$214.30	Ngo Calvin&Trieu Nga Le
543 365 13 00	1.00	\$214.30	\$214.30	Smith E Donell
543 365 14 00	1.00	\$214.30	\$214.30	Cox Family Trust 08-23-99
543 365 15 00	1.00	\$214.30	\$214.30	Le Mimi Hoang
543 365 16 00	1.00	\$214.30	\$214.30	Jones Living 2014 Trust
543 365 17 00	1.00	\$214.30	\$214.30	Rivera Agustin M&Linda P
543 365 18 00	1.00	\$214.30	\$214.30	Sharpe Family Living Trust
543 365 19 00	1.00	\$214.30	\$214.30	Irving Rufus E Iii
543 366 01 00	1.00	\$214.30	\$214.30	Brown Cupcake Living Trust 12-18-03
543 366 02 00	1.00	\$214.30	\$214.30	Carson Sara A
543 366 03 00	1.00	\$214.30	\$214.30	Varey Family Trust 12-07-00
543 366 04 00	1.00	\$214.30	\$214.30	Irby-Gamble Mary A
543 366 05 00	1.00	\$214.30	\$214.30	Brooks Hermon J&Debra M

EXHIBIT C - Assessment Roll (Fiscal Year 2017)
Coronado View Maintenance Assessment District

Parcel Number	Total EBUs ⁽¹⁾	Unit Cost (\$/EBU)	FY 2017 ⁽²⁾ Assessment	Owner Name
543 366 06 00	1.00	\$214.30	\$214.30	Young Henry&Ross-Young Shelia
543 366 07 00	1.00	\$214.30	\$214.30	Denherder Darik R&Tracy L
543 366 08 00	1.00	\$214.30	\$214.30	Forte Family Trust 11-06-96
543 366 09 00	1.00	\$214.30	\$214.30	Offord Columbus Iv&Monica L
543 366 10 00	1.00	\$214.30	\$214.30	Acosta Esteban A&Linares Yolanda
543 366 11 00	1.00	\$214.30	\$214.30	Stahl Sam&Patricia
543 366 12 00	1.00	\$214.30	\$214.30	Ball Family Trust 02-01-07
543 366 13 00	1.00	\$214.30	\$214.30	Ransome Clarence S&Theodora H 1998 Trust 02-04-98
543 366 14 00	1.00	\$214.30	\$214.30	Tucker Cheryl
543 366 15 00	1.00	\$214.30	\$214.30	Sengsourya Oudone&Khampeo
TOTAL	116.00	-	\$24,859	

⁽¹⁾ Refer to Assessment Engineer's Report for description of apportionment methodology and calculation of EBUs.

⁽²⁾ FY 2017 is the City's Fiscal Year 2017, which begins July 1, 2016 and ends June 30, 2017.