



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

KENSINGTON HEIGHTS LIGHTING 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.

P.O. Box 22370

San Diego, CA 92192-2370

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June 2016

CITY OF SAN DIEGO

Mayor

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District 2

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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

Kensington Heights

Lighting 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 KENSINGTON HEIGHTS LIGHTING 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: Kensington Heights
Lighting Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2015	FY 2017 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	477	477	--
Total Estimated Assessment:	\$40,802	\$42,339	--
Total Estimated EBUs:	480.475	480.475	--
Annual Assessment per EBU:	\$84.92	\$88.12	\$88.12 ⁽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%.

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

Property owners located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area petitioned the City of San Diego (City) to form maintenance assessment districts for five (5) neighborhood areas (shown in **Figure 1**), namely: Kensington Heights, Kensington Manor, Kensington Park – North, Talmadge Park – South, and Talmadge Park – North.

The City retained EFS Engineering, Inc. to prepare an Assessment Engineer’s Report for the formation of the Kensington Heights Lighting Maintenance Assessment District (District). The general purpose of the District is to fund defined improvements and activities within the District. The Assessment Engineer’s Report was approved and assessments confirmed in Fiscal Year 2015.

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 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 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 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 levy of assessments for the life of the District, and collection of the Fiscal Year 2017 proposed assessments.

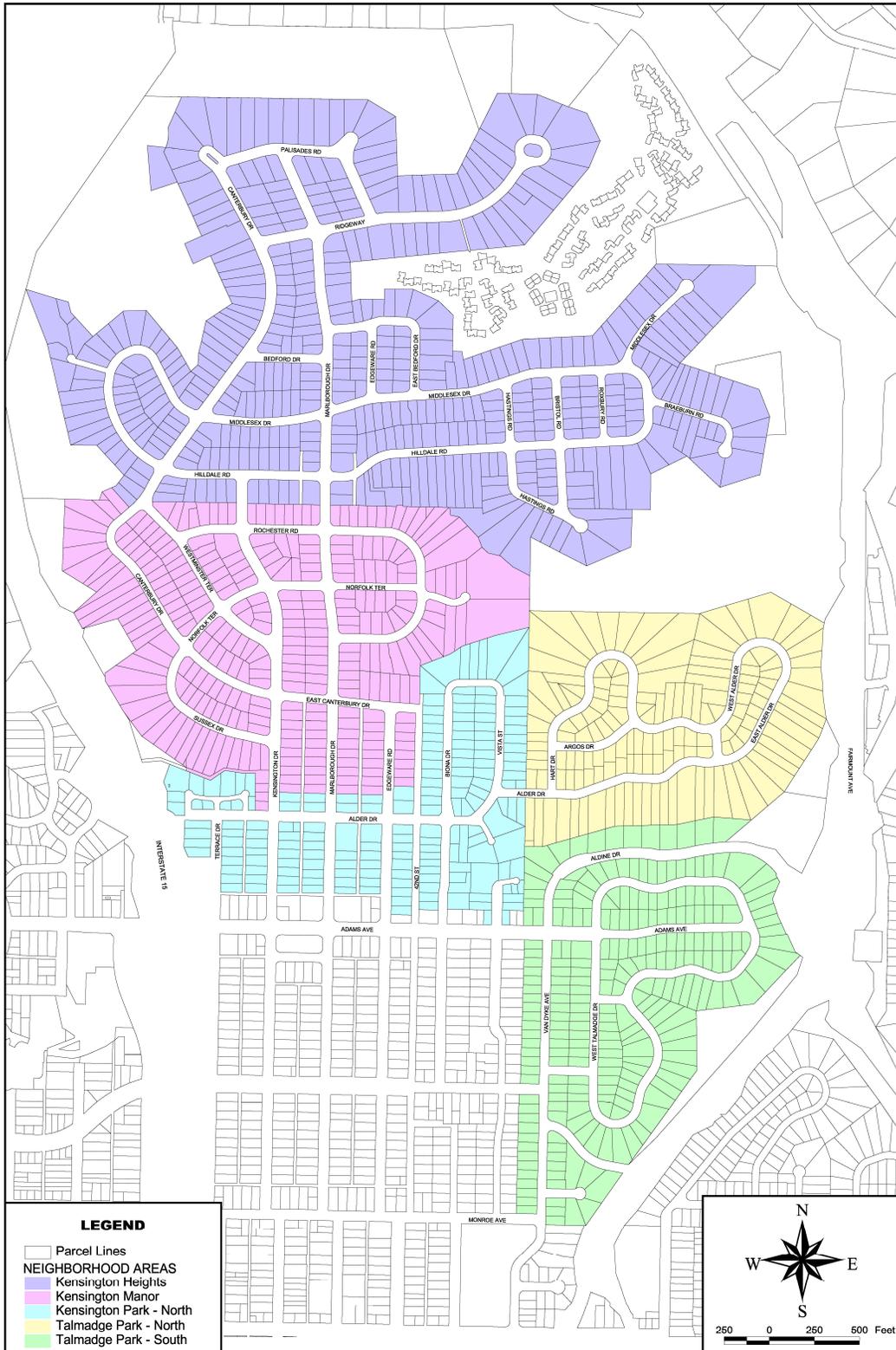


FIGURE 1: Kensington Neighborhood Areas

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The District is located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area. The District generally includes most properties located north of the mid-block between Rochester Road and Hilldale Road.

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 and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A**.

Project Description

The proposed assessments will be used to fund defined improvements and activities within the District. The activities include procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Empire Lantern style) street lighting improvements located within the District and conceptually depicted in **Figure 2**.

The lighting locations shown in **Figure 2** are conceptual. More detailed planning and design efforts will be prepared and reviewed by the City and the Kensington-Talmadge Planning Group prior to project permitting and construction.

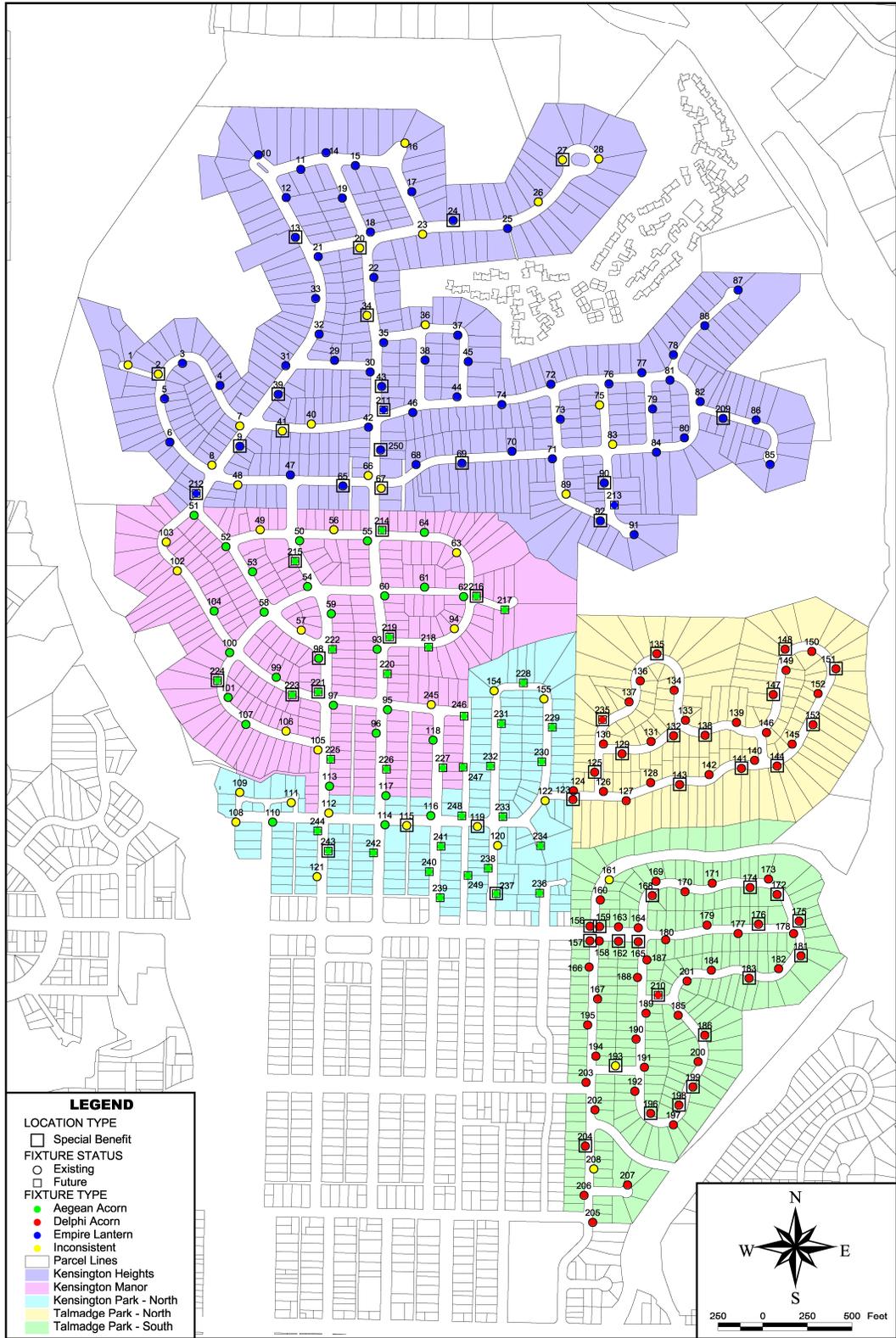


FIGURE 2: Kensington Lighting Improvements

A summary of existing and ultimate lighting counts within the District (at the time of District formation) is provided in **Table 1**. All improvements and activities to be provided by the District fall within dedicated City public rights-of-way, are on City property, City easements, or other public utility easements. For additional detail as to location and type of improvements and activities, please refer to the engineering plans, maps, sketches, specifications, maintenance agreements and other materials on file with the City Park and Recreation Department.

TABLE 1: District Lighting Counts

	Existing ⁽¹⁾	Ultimate
Location Type		
General Benefit Location ⁽²⁾	62	62
Special Benefit Location ⁽³⁾	16	19
Fixture Type		
Consistent ⁽⁴⁾	58	81
Inconsistent ⁽⁵⁾	20	0
New Installation	3	--

⁽¹⁾ Existing lighting counts at time of District formation.

⁽²⁾ Consistent with City street light spacing standards.

⁽³⁾ In excess of City street light spacing standards (i.e., greater densification).

⁽⁴⁾ Consistent with District fixture type standard (Empire Lantern style).

⁽⁵⁾ Non-standard (inconsistent) street light to be replaced.

Within the confines of applicable Assessment Law, the proposed assessments may be used to construct and/or maintain additional improvements and activities of like character and nature to the extent that such activities are consistent with the method of cost apportionment.

Benefit of District Improvements

The ornamental street lighting improvements and activities are estimated to benefit parcels in the District in the following ways:

- **Aesthetics** – the ornamental street lights provide a unique neighborhood identity/enhanced community image (50%).
- **Public Safety** – the spatial uniformity and densification of street lights enhances public safety through illumination of roadways/sidewalks (25%), and property frontages (25%).

Parcels within the District benefit from the improvements and activities in terms of enhanced aesthetics and greater public safety.

Separation of General & Special Benefits

The identified ornamental street lighting 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 improvements and activities; “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 ornamental street lighting improvements.

City Standard

The District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs. Consistent with City policy for the public at large, the City will contribute toward street lighting energy costs and provide in-kind service at a level equivalent to that provided for City minimum required street lights. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City’s standard level of service. With or without the proposed assessment District, the area will continue to receive the City’s standard level of services, a “general benefit” that is not funded by assessments.

For additional detail as to the City’s street lighting standards, refer to *City Council Policy 200-18 – Mid-Block Street Light Policy for Developed Areas*, and *Street Design Manual – Street Lights*, Section 5, page 94 (approved by Council Resolution R-297376 on November 25, 2002).

External Benefits

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. While the aesthetic benefits of the improvements and activities (i.e., unique neighborhood identity/enhanced community image) provide direct and special benefits solely to the properties in the District, the public safety benefits of the improvements and activities (i.e., illumination of roadways/sidewalks, and property frontages) may accrue to incidental beneficiaries (i.e., drivers, pedestrians, etc.) simply passing through 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.

A traffic assessment was completed for the Kensington neighborhood areas to isolate and quantify the estimated “pass-through” traffic in each neighborhood area. Pass-through traffic, defined as traffic that has neither an origin nor destination within the defined neighborhood area, provides a reasonable means of quantifying incidental beneficiaries located outside the District.

It is estimated that all of the traffic on the neighborhood streets (improvement corridors) is internally generated by the properties within the District. In other words, the District has an estimated pass-through rate of 0%. With the pedestrian/road-related public safety benefits estimated at 25% and an estimated pass-through rate of 0%, the amount of “External Benefits” (conferred to the public at large or properties located outside the District) is estimated at 0%, as shown in the following equation:

$\text{External Benefits} = 25\% \times 0\% = 0\%$
--

In other words, the entire cost of maintaining and servicing the ornamental street lighting improvements and activities (in excess of City standards) may be funded by the 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. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

The budget and corresponding assessments do not take into account possible future utility undergrounding efforts in the area. Should such undergrounding efforts occur, there is the potential for decreased assessments and/or accelerated construction of District improvements due to economies of scale and shared construction costs.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by affected property owners via a mail ballot and public hearing process, similar to these proceedings. A weighted simple majority of ballots received (weighted according to each parcel's proportionate assessment) 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 assessment engineer's report, balloting, and the public hearing process can potentially exceed the total amount of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor not-to-exceed the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2016 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

The *Mid-City Communities Plan* (Community Plan) and the general policy recommendations found in the City's *Progress Guide & General Plan* (General Plan) establish several goals, objectives, and guidelines for the planned development of the community. The

Community Plan makes the following noteworthy comments, objectives and recommendations:

- “With its stone gateways, ornamental lighting, and curving streets, [Kensington] is a strong candidate for designation as a historic district.” (p. 23)
- “Provide adequate lighting for vehicles and pedestrians. Pedestrian-oriented acorn lights should be provided in very active pedestrian areas. Mid-block lighting programs should be expanded.” (p. 57)
- “These streets are traditional neighborhood pathways, many well maintained with mature street trees, historic pedestrian lighting, and ceremonial gates that reinforce neighborhood identity.” (p. 69)
- “Design infrastructure and lighting in keeping with district themes where possible.” (p. 94)
- “Encourage pedestrian activity and the use of public transit through public and private investment in quality streetscape improvements including landscaping, crosswalk paving, lighting and other pedestrian-oriented enhancements.” (p. 94)
- “Enhance the character and security of alleys through public and private investment in lighting, landscaping, and litter control.” (p. 94)
- “Continue conversion of ‘yellow’ (low-pressure sodium) streetlights to ‘white’ (white low-energy consumption street lighting).” (p. 114)
- “All sidewalks with high pedestrian usage should be lighted with pedestrian-oriented streetlights.” (p. 135)
- “Provide adequate security for pedestrians with lighting and design of landscaped walkways to ensure visibility.” (p. 135)
- “Assure that public improvements, including street trees and pedestrian-oriented lighting, are provided in conjunction with street encroachment permits.” (p. 143)

The District’s ornamental street lighting improvements and activities are consistent with these objectives and recommendations. The City’s General Plan and Community Plan support the establishment of community-based improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

The proposed improvements and activities are generally located in the public rights-of-way along the various transportation corridors within the District. These transportation corridors serve as the primary access routes for inter-community and intra-community trips. Parcels within the District benefit from the improvements and activities in terms of enhanced aesthetics and improved public safety.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed proportionally to the parcels in the District based on Equivalent Benefit Units (EBUs). The total assessment for a given parcel is equal to the parcel's total EBUs multiplied by the Unit Assessment Rate as shown in the following equation:

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

Equivalent Benefit Units (EBUs)

EBUs for each parcel have been determined as a function of parcel area (or number of residential units) and two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

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

Parcels determined to receive no benefit from the maintenance of District improvements and activities have been assigned zero (0) EBUs.

Land Use Factor

Since the proposed District improvements and activities are primarily associated with the Transportation Element of City's General Plan and Community Plan, 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 address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City's Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 2**.

TABLE 2: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0.0 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre
Vacant/Undevelopable	VAC	0.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* (May 2003).

The purpose of designated open space and vacant/undevelopable areas is primarily to preserve natural landforms and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since these lands are essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated open space and vacant/undevelopable lands receive no benefit from District improvements and activities and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements and activities being maintained by the District, the actual benefit accrues to the lands within the District not to the lands of the streets and roadways, themselves. Accordingly, the streets/roadways category receives no benefit and has been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements and activities to be 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

subcomponents of the benefits of the improvements and activities in a district may include some or all of the following: public safety, aesthetics, and recreational potential. The subcomponents used for this District are: aesthetics and public safety.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements and activities maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements and activities being maintained. For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 3**.

TABLE 3: Benefit Factors by Land Use

Land Use/Zoning	Aesthetics (Max. 0.50)	Public Safety (Max. 0.50)	Composite Benefit Factor (Max. 1.00)
Residential – All	0.50	0.50	1.00
Commercial – Office & Retail	0.25	0.25	0.50
House of Worship	0.25	0.25	0.50
Open Space (designated)	0.00	0.00	0.00
Street/Roadway	0.00	0.00	0.00
Utility Facility	0.25	0.25	0.50
Vacant/Undevelopable	0.00	0.00	0.00

Aesthetics. The improvements and activities provide aesthetic benefit to the properties in the District. Ornamental street lighting provides a unique neighborhood identity and enhanced community image. The degree of benefit received from this aspect of the District improvements and activities varies among the land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from aesthetic enhancement of the transportation corridors. Lands in the commercial and institutional categories are considered to receive a lesser degree of benefit from these enhancements based on the non-continuous or temporal nature of these uses. Lands in the open space, street/roadway, and vacant/undevelopable categories are considered to receive no significant benefit from the aesthetic elements of the District improvements and activities, as enhanced aesthetics does not affect their function, use, or value.

Public Safety. Public safety is essential to all land uses, and even to lands, such as designated open space, held in stewardship with only incidental human use. The residential lands are considered to receive the maximum available benefit from the public safety aspect of the District improvements and activities. Lands in the commercial, institutional, open space, street/roadway, and vacant/undevelopable categories are considered to receive a lesser degree of benefit based on the temporal nature of these uses compared to the street light illumination times.

Unit Assessment Rates

The Unit Assessment Rate (annual assessment per EBU) is based on the Total Annual Program Costs and Total Estimated EBUs, as shown in the following equation:

$$\text{Unit Assessment Rate} = \text{Total Annual Program Costs} / \text{Total Estimated EBUs}$$

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

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

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
- **1 Condominium**
EBUs = 1 unit x 0.70 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex**
EBUs = 10 units x 0.70 x 1.00 = 7.00 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 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

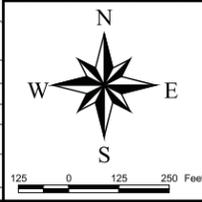
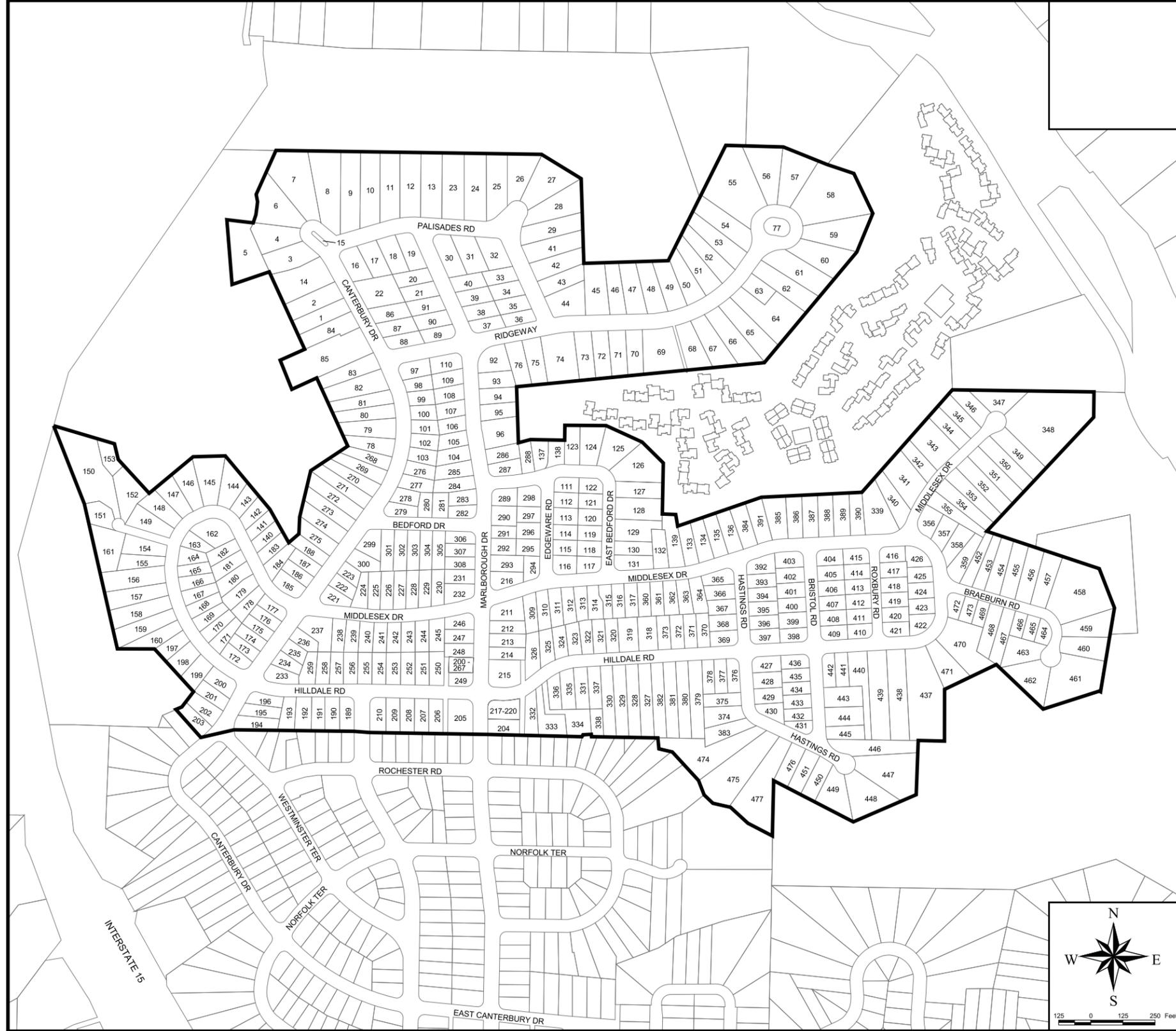
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2016.

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



BOUNDARY MAP & ASSESSMENT DIAGRAM

SOURCE: SanGIS, City of San Diego, and EFS Engineering, Inc.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE KENSINGTON HEIGHTS LIGHTING MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2014.

ELIZABETH MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:
EF5 ENGINEERING, INC.
P.O. Box 22370, San Diego, CA 92192 (858) 752-3490

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE _____ DAY OF _____, 2014; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2014. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

ELIZABETH MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

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

LEGEND:
 District Boundary
 Parcel Line
 # Diagram Number



**CITY OF
SAN DIEGO**

**KENSINGTON HEIGHTS
LIGHTING MAINTENANCE ASSESSMENT DISTRICT**

W.O.

DATE:

REVS:

EXHIBIT A

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**

**Kensington Heights Lighting Maintenance Assessment District
Fund 200717**

	FY 2015 Unaudited Actuals	FY 2016 Estimate	FY 2017 Proposed
<u>District Expenses</u>			
Services			
City Services Billed - Inspection Costs (all light locations) ⁽¹⁾	\$ -	\$ 6,630.00	\$ 6,630.00
Maintenance of Fixtures			
City Services Billed - Bulb Replacement (special benefit light locations)	\$ -	\$ 320.00	\$ 320.00
City Services Billed - Repair of Fixtures, Poles, Paint, etc. (all light locations) ⁽¹⁾	\$ -	\$ 3,900.00	\$ 3,900.00
City Services Billed - Misc. Wiring Repairs (special benefit light locations)	\$ -	\$ 400.00	\$ 400.00
City Services Billed - Major Restoration (all light locations)	\$ -	\$ 8,400.00	\$ 8,400.00
Reimbursement Agreement - (Formation Costs - Reimbursement to Formation Fund)	\$ 22,140.13 ⁽²⁾	\$ -	\$ -
Other Non-Personnel Expense (Amount available for CIP or Reserve)	\$ -	\$ 20,000.00	\$ 42,000.00
Special District Street Lighting - Energy Costs (all light locations) ⁽¹⁾	\$ -	\$ -	\$ -
Special Districts Administration - (Management Fund Fee)	\$ -	\$ 7,000.00 ⁽³⁾	\$ 3,500.00
Subtotal	\$ 22,140.13	\$ 46,650.00	\$ 65,150.00
TOTAL EXPENSE	\$ 22,140.13	\$ 46,650.00	\$ 65,150.00
<u>District Revenues & Reserves</u>			
Assessment Income	\$ 40,680.92	\$ 40,802.00	\$ 42,339.40
Interest Earnings	\$ 136.48	\$ 100.00	\$ 100.00
General Fund Services/Contributions			
Inspection (general benefit light locations)	\$ -	\$ 5,270.00	\$ 5,270.00
Energy (general benefit light locations)	\$ -	\$ 2,694.00	\$ 2,694.00
Maintenance (general benefit light locations)	\$ -	\$ 620.00	\$ 620.00
General Benefit Offset	\$ -	\$ -	\$ - ⁽⁴⁾
TOTAL REVENUE	\$ 40,817.40	\$ 49,486.00	\$ 51,023.40
<u>District Reserves</u>			
Beginning Fund Balance	\$ -	\$ 18,700.34	\$ 21,536.34
Change in Fund Balance	\$ 18,700.34	\$ 2,836.00	\$ (14,126.60)
Year End Operating Reserves	\$ 18,700.34	\$ 21,536.34	\$ 7,409.74

⁽¹⁾ A portion of this cost item will be offset by General Fund contribution or in-kind service (see "Revenues" section of the budget).

⁽²⁾ Total cost for repayment of Formation Fund = \$22,140.13 (Paid 100% in year one)

⁽³⁾ FY16 amount includes: \$3,500 each year for FY15 and FY16, totalling \$7,000.

⁽⁴⁾ No estimated General Benefit for this district.

EXHIBIT C

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBU's	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 011 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brady Richard&Christine Trust 08-20-13
440 011 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cameron Brad
440 011 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones William D&Sueing-Jones Cheryl J
440 011 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Callicott Family Trust 10-11-82
440 011 07 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Callicott Family Trust 10-11-82
440 011 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Light Jeffrey D
440 011 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Roark H Michael Revocable Trust 03-09-90
440 011 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Freiberg Kevin&Jackie
440 011 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Morrell Family Trust 11-26-96
440 011 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Blake Family Trust 09-15-11
440 011 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mooney Trust 09-29-05
440 011 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Blotner Family Trust 03-04-98
440 011 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Smith Richard A&Catherine F
440 011 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Moon Thomas L&Patricia R Trs
440 011 17 00	0.02	OSP	0.00	0.00	0.000	\$88.12	\$0.00	City Of San Diego
440 012 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Verdin Thomas
440 012 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Roberts Family Trust 06-20-02
440 012 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	S L K Trust 08-20-20
440 012 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Borden Michael Exempt Trust 12-17-99
440 012 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Linssen Philip M&Ungar-Linssen Patricia J Trs
440 012 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mitchell Family Trust 01-15-97
440 012 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brogan&Jones Living Trust
440 021 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wais Michael E&Ceriani Carol M Family Trust 06-25-98
440 021 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Durrand Chris&Cheryl L
440 021 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Logan Jerry A&Joan S
440 021 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Oswalt-Payne Family Trust 08-04-11
440 021 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lippincott David H&Mccracken Margaret E
440 021 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Goddard Patrick E Jr&Allison H
440 021 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Venverloh-Potter Trust 03-18-05
440 022 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Miya Family Trust 10-11-02
440 022 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Guepin Anthony&Elizabeth Family Trust 08-11-15
440 022 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Pavlian Thyra A Trust 01-07-16
440 022 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sanders Kevin H Revocable Trust 09-16-03
440 022 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dean Paul B&Nelly R Family Trust 05-17-80
440 022 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Simmons Judith A Separate Property Trust 03-19-14
440 022 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Miller Stephen P&Dowell Connie V
440 022 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wais Michael E&Ceriani Carol M Family Trust 06-25-98
440 022 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Tristani Michael G Trust 09-24-98
440 022 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Christison Susan W Trust 06-28-99
440 022 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Passafiume John R
440 031 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Phillips Elaine M Trust 01-13-10
440 031 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Oval Trust 08-04-98
440 031 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Baker Laurie A L
440 031 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Coutts Richard D&Stephanie F Family Trust 12-20-94
440 031 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kelly Living Trust 08-29-91
440 031 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Begin Family Revocable Trust 03-24-08
440 031 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Easter David&Clark Klansee
440 031 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hubbard Elizabeth M Tr
440 031 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sedlock 1984 Trust 05-22-84
440 031 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Walsh John H&Allison
440 031 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cox Robert L
440 031 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Oconnor Family Trust 05-25-07
440 031 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Foege Paul A&Manuela
440 031 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gros Cloren Family Trust 01-19-95
440 031 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rentto Revocable Trust 11-15-91
440 031 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dennstedt Lawrence H
440 031 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Howells Carabet Trust 03-02-98
440 031 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Inveiss Andris E&Kellie H

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 031 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ford Joan B Trust 01-20-92
440 031 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Welch Thomas E Living Trust 03-13-07
440 031 21 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones Sonja F Trust 04-26-93
440 031 22 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Marshall James&Jeva
440 031 23 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Huber Stephen L N Revocable Trust 11-24-00
440 031 24 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	MacIvaine Mary L Trust 10-25-05
440 031 25 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Pejovich Robert M
440 031 26 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lessner Milton Separate Property Trust 11-02-82 Et Al
440 031 27 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Chaffee Ronald W&Sheryl W
440 031 28 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Compher Albert E Family Trust 02-02-06
440 031 29 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Payne Family Trust 11-16-00
440 031 30 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	B C Trust 12-12-11
440 031 31 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Trevino Robert S&Michele M Living Trust 05-03-00
440 031 32 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Casadont Jeffrey&Amin Marsha
440 031 33 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Marty Nancy A Revocable Trust 12-30-99
440 031 34 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Renda Trust 07-25-02
440 031 35 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ridgeway House Trust 12-01-14
440 031 36 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Trotter Mark C&Jean M Trust 04-10-92
440 031 37 00	0.14	OSP	0.00	0.00	0.000	\$88.12	\$0.00	City Of San Diego
440 041 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Haviland Family Trust 03-26-14
440 041 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Zeiden Family Trust 09-18-00
440 041 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Damico Family Revocable Trust
440 041 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cheeny David A&Gagen Janice A
440 041 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Reed Christina Y
440 041 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Crowle Scott Trust 03-27-09
440 041 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Blood T Living Trust 05-19-15
440 041 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Clegg Dale A&Elizabeth K
440 042 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mcginnis Family Trust 08-28-83
440 042 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	True Family Survivors Trust 01-30-89
440 042 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ransburg Carl F
440 042 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Roy Randall S&Sinclair Lisa M
440 042 05 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Roy Randall S&Sinclair Lisa M
440 042 06 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Roy Randall S&Sinclair Lisa M
440 043 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Blue Centurion Homes Llc
440 043 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jongeward Gary A
440 043 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lohnes James H&Naomi J Family Trust 10-17-01
440 043 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Tedstrom John Revocable Trust 11-10-14
440 043 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cantos Living Trust 01-04-95
440 044 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mcdonald Family Trust 12-29-94
440 044 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Parsley Family 1990 Trust 07-13-90
440 044 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Oliver Earl L&Marguerite D
440 044 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mallios Trust 11-13-14
440 044 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Costa Loraine Revocable Trust
440 044 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Davis Family Trust 3 12-08-00
440 044 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Swenson Eric&Monica
440 044 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Harmon D D Family 2013 Trust 05-28-13
440 044 09 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Harmon D D Family 2013 Trust 05-28-13
440 044 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Foster Elizabeth Revocable Trust 11-16-09
440 044 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Guarnotta Tom&Louise Family Trust 05-04-00
440 044 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Francis Family Trust 07-31-15
440 044 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rauner Trust B
440 044 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Milch Family Trust 12-19-03
440 051 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dibona Living Trust 03-09-05
440 051 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stead-Mendez John M&Veronica
440 051 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Boesen Family Trust 03-04-98
440 051 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Turman James P
440 051 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cooper Liesl M
440 051 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hayt Andrew D (Dp)

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 051 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Fiallo Luis&Lorena
440 051 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Davis Trust 05-06-04
440 051 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Davis Acie W Tr
440 051 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Grainger Virginia L Tr
440 051 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Amezquita Family 1999 Trust 07-29-99
440 051 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Traver George A&Janet R
440 052 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cobleigh James M&Barbara M Trs
440 052 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Grant-Perry Family Trust 03-05-05
440 052 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Attwood Andrew G
440 052 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Felfe Claus N Revocable Trust 07-01-91
440 052 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kaiser James R&Kathleen
440 052 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schwartz Stuart E Separate Property Trust 06-23-04
440 052 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rodloff John C&Rebecca C
440 052 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kang Sang-Hun
440 052 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Thayne Timothy L&Marjorie
440 052 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brennen Family Trust
440 052 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gibbons John P&Laforce Patricia A
440 052 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Woehler Christopher T&Viki D
440 052 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schroebel Dan Revocable 2004 Trust 07-30-04
440 052 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Garrene 2015 Trust 10-29-15
440 052 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Tarke Adrian R Separate Property 2010 Trust Et Al
440 052 22 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schonfeld Family Trust 01-10-87
440 052 23 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Millerick Michael&Donna
440 150 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cole Marjorie A Tr
440 150 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bressanutti Irene
440 150 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Drimmer James B
440 150 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Smetana Holden Z
440 150 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Russell Revocable Trust 06-27-03
440 150 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ciaraffo/Wiley 1994 Trust 06-02-94
440 150 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Uhazie Betty Lou
440 150 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Craven Charles E&Lillian E 1993 Family Trust
440 150 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gotz Family Trust 08-26-97
440 150 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kelsen Robert H&Gloria C Trust 09-25-90
440 150 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Fechner Antje M Trust 06-10-10
440 150 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Calton Family Trust 06-06-89
440 150 17 00	0.37	VAC	0.00	0.00	0.000	\$88.12	\$0.00	Calton Family Trust 06-06-89
440 150 19 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Fechner Antje M Trust 06-10-10
440 161 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bouchard Donald Jr&Julie A
440 161 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Castagnolla Family Trust 02-12-92
440 161 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Williams Revocable Trust 04-18-01
440 161 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones Richard D Revocable Trust 09-24-14
440 161 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Borsch William H Trust 07-29-97
440 161 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jean Michael A&Cunha Elizabeth A
440 161 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Trempe Family Trust 07-29-99
440 161 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Swan Cydna G
440 162 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	E&D Family Trust 04-06-94
440 162 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Spano Vito R
440 162 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cassens Victoria G
440 162 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Beyers Family 2005 Trust 12-02-05
440 162 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Serra Michele R Revocable Trust 04-02-04
440 162 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Czarniecki Family Trust 04-09-03
440 162 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones William D&Sueing-Jones Cheryl J
440 162 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Neubauer Rudiger
440 162 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Zuanich 2003 Family Trust 11-07-03
440 162 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Smith Rebecca R
440 162 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jodzio Frank M Revocable Trust 08-26-11
440 162 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hicks Howard R Revocable Trust 11-17-10
440 162 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schwerma James R Living Trust 01-05-94

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 162 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cain Family Trust 09-03-99
440 162 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stopak Lawrence&Marie Family Trust 09-19-91
440 162 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Morrow Thomas Revocable Trust 11-05-15
440 162 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sharpe Deborah A 2003 Trust
440 162 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Freidberg Scott D
440 162 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cooper Adrian E&Dorothy M Trust 10-18-90
440 162 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Snyder Dean A
440 162 21 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Yetto Joseph&Tatyana
440 163 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Locke Jerry&Perri Romina
440 163 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Landavazo Victoria 4034 N Hempstead Circle Irrevocable
440 163 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ospeck Marjorie J
440 163 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Heard Jerome L Tr
440 163 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brewster Douglas F&Joy W
440 163 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Padgitt Steven T&Mary E
440 170 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schrick Walt N
440 170 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Reeder James A&McLaughlin Laurie E
440 170 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lamontia Peter A
440 170 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Emrich Susan E
440 170 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Benson Bryan D&Peterson Janice M Revocable Trust 05-1
440 170 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mercer Olen W&Barbara A
440 170 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Golemb Christine A 2002 Trust 08-14-02
440 170 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sattler Jon A&Teresa A
440 170 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gibson Michael&Karen D
440 170 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rhodes Michael
440 170 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Morgner Philip G
440 170 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nawiliwili Trust 03-08-13
440 170 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Altman John T&Goldweber Ella
440 170 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Falkenberg Trust 03-15-05
440 170 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nelson David&Anacorita
440 180 03 00	5.00	MFR	0.70	1.00	3.500	\$88.12	\$308.42	Bokal Richard D Family Trust 10-17-07
440 180 04 00	11.00	MFR	0.70	1.00	7.700	\$88.12	\$678.52	Homer Lee A&Nancy E Family Trust 01-29-91
440 180 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Molenaar Bretton M&Kara D
440 180 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Fitzgerald Michael S
440 180 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dipaolo Family Trust 01-30-02
440 180 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Parkinson Robert W&Mary I Trust 02-10-98
440 180 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sadak Michael&Barbara
440 180 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Koonce Michael G&Nelson Andrew J
440 180 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schaefer Marc A&Hazan Shana Family Trust 03-27-13
440 180 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ronis John O&Liza E
440 180 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Davison Debra S Living Trust 09-05-13
440 180 14 00	12.00	MFR	0.70	1.00	8.400	\$88.12	\$740.20	Hilldale Apartments Tmt L L C
440 180 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jackson Parker H
440 180 16 01	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Waiche Meir R&Terttu
440 180 16 02	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Shafer Steven N
440 180 16 03	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Casady Barbara S
440 180 16 04	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Gilson John E&Runco Barbara E
440 191 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jubenville Family Trust 06-09-14
440 191 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bentz Jeffrey L Trust 01-16-13
440 191 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bolt Leland E&Jacqueline J Trs
440 191 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Crisuolo Frederick J
440 191 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hart Trust 06-05-12
440 191 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Parker Linda B Trust 09-05-91
440 191 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Shah Omar I
440 191 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones-Murphy Holdings Trust 06-08-09
440 191 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Delucca Claudio&Siman Maribel I -Aka Siman-Delucca M
440 191 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wall Revocable Trust 11-01-06
440 191 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hagan Martin&Mary C G
440 191 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schwerma James R Living Trust 01-05-94

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 192 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Frattasio Christopher&Caroline
440 192 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Frattasio Christopher&Caroline
440 192 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kobusch Family Trust 07-07-00
440 192 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Callicott Family Trust 10-11-82
440 192 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brown Gregory A
440 192 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lesniak Michael&Madruga Denise M
440 192 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Casliglione Kimberly S Separate Property Trust 07-31-03
440 192 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Beadles Family Trust 07-11-07
440 192 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Toff Jeffrey R&Worden Velita
440 192 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lyon John W 1990 Living Trust
440 192 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Parker Pamela Trust
440 192 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bates Timothy J
440 192 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Crossley Felicia D Trust
440 192 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Aker Christopher Living Trust
440 192 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ramirez Guadalupe Family Trust 06-27-05
440 192 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Moore Scott&Long Melissa
440 192 18 00	0.11	COM	45.00	0.50	2.475	\$88.12	\$218.10	Acker Melody A Revocable Trust 08-12-93
440 192 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Connelly Robert J
440 192 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kerr Anne
440 192 21 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lindholm Matthew&Beth
440 192 22 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gaucher Family Revocable Trust
440 192 23 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dodds Marsha L Separate Property Trust 02-22-13
440 192 24 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mcintyre Trust 12-07-07
440 192 25 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stoney Kurt A&Winter Kris
440 192 26 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	PirkI Rita M Trust 01-11-00
440 192 27 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Taylor/Lesser Trust 01-19-99
440 192 28 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Satter Carolyn Revocable Living Trust 08-30-01
440 192 29 01	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Gormaly Family Trust 03-03-04
440 192 29 02	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Patton Michael Revocable Living Trust 12-12-11
440 192 29 03	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Ehrlich Antoinette M
440 192 29 04	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Acker Melody A Revocable Trust 08-12-93
440 192 29 05	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Acker Melody A Revocable Trust 08-12-93
440 192 29 06	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Wacker Laura D
440 192 29 07	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Diaz Maria V
440 192 29 08	1.00	CND	0.70	1.00	0.700	\$88.12	\$61.68	Tipton Kelly A
440 201 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Suttle Monty
440 201 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Goldman Joel&Tara
440 201 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kerschner Bruce B 2005 Trust 12-14-05
440 201 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lofts Michael&Kathleen
440 201 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sandell Floyd A&Ann H Trs
440 201 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rosencrantz Donald M Tr
440 201 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hewitt Cecelia M Trust 08-26-92
440 201 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kelly Charles C
440 202 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cooke Kenneth M
440 202 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Claisse Trust 09-18-09
440 202 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hammer Gregory J Revocable Trust 05-11-07
440 202 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Goldberg Family 2000 Trust 02-22-00
440 202 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gilchrist Family Trust 06-06-01
440 202 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	McCoey Carey D Tr
440 202 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Frostrom Family Trust 05-11-92
440 202 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Guralnick Robert M&Shelley A
440 202 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sidrick Elaine Tr
440 202 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ddharmon Family 2013 Trust 05-28-13
440 203 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Utz Amy M <Le> Billingsley Henry M
440 203 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bucksbaum Deborah S
440 203 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Combs Family Trust 05-09-12
440 204 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	DeLuca Mark A&Karen D
440 204 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Green Robert&Witt Annette

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
440 204 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hegranes Family Revocable Trust 10-23-95
440 204 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Curtin-Schamu Family Trust 10-02-06
440 204 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wall Donald W&Rebecca T
440 204 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Roth/Adair Family Trust 07-07-05
440 204 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cherin Ellen H Trust 05-29-98
440 204 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Schroeder P&J Family Trust 08-14-98
440 204 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Arthur Family Trust
440 204 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Boesen Family Trust 03-04-98
440 205 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lepis Family Trust
440 205 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Pilanun Chaiwat&Jessada
440 205 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gillis-Semeraro Revocable Trust 07-29-13
440 205 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Johnson Anna L Tr
440 205 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Montali John A&Michelle L
440 205 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cassaboom John A&Johnson Paula A
440 205 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Zarella David F&Gina L
440 205 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Walters Nancy E Trust 07-29-99
440 205 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Boom Johannes&Kristin L
440 205 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hilles Steven&Susanne Trust 03-09-04
440 211 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kilcrease George L Living Trust 11-02-06
440 211 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nguyen Tan&Anh Revocable Family Trust 06-19-06
440 211 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Vincent Dennis&Yang-Vincent Xu
440 211 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nau Family Trust 04-21-05
440 211 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Benchabane Trust 06-14-13
440 211 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Myers Wayland J&Rodgers Carie S
440 211 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Simoes Jill G Revocable Trust 11-30-11
440 211 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Degano Joshua G&Iman M
440 211 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Chetelat Gerold A&Linda M Revocable Trust 09-01-93
440 211 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bixel Family Living Trust 05-30-02
440 211 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Orouke Erin
440 211 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Silvers Thomas L Revocable Trust 08-27-98
440 211 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Smith Edward S&Sue R
440 211 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rosas Manuel Trust 11-24-06
440 211 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Adams Timothy&Christina
440 211 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Moncrief Living Trust 10-22-03
440 211 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Downey Robert F&Walter Karl
440 211 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Doemeny Family Trust 04-17-07
440 212 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Damico Sebastian
440 212 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gallagher Beverly A Revocable Trust 10-24-12
440 212 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bowby Norman W Trust 11-18-97
440 212 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Watt Katherine E
440 212 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Castillo Family Trust 05-03-94
440 212 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Heiss Kevin T Trust 09-01-12
440 212 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cleveland Properties Group Llc
440 212 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Adams Betsy B Trust 06-03-02
440 212 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Naftalovich Raanan
440 212 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stone Debbie D
440 212 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Frampton Edith E Trust 12-07-12
440 212 21 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Adams Betsy B Trust 06-03-02
465 020 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Haviland Mary
465 020 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brooks Trust 12-10-07
465 020 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	White Reginald L R&Rhianna L
465 020 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Chaffield James A li&Denisia A
465 020 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nishiyama Family Trust 03-28-13
465 020 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Pearce Richard L Revocable Trust 04-22-15
465 020 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Albaisa Alfonso E
465 020 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stamon Nick&Peggy J Revocable Trust 11-10-99
465 020 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jackson Family Survivors Trust 03-10-88
465 020 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ayers Mark D

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
465 020 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Judd John L Revocable Trust 06-26-00
465 020 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Torres Daniel R
465 020 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jones Gary Eldon&White Patricia R Revocable Trust 10-14-00
465 020 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Garrison John M
465 020 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Bliss David W
465 020 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Letterman Susan
465 020 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Doft Frank&Andersen Elizabeth C Trust 06-09-14
465 020 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Costa Family Trust 05-04-06
465 020 19 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sheely Jack R&Gail J
465 020 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rickards Louis B Jr&Kasch Margaret E
465 020 21 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Swinford Helen J Trust 06-07-02
465 031 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Clark Florence M Trust 10-25-06
465 031 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Aliotti Kristen M
465 031 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Galasko Douglas R
465 031 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cabral Scott
465 031 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Daoud Adib G
465 031 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jodzio Frank M&Vicky C N
465 031 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gorter Brian J Trust 08-07-08
465 031 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wolf Raymond C&Barbara L
465 031 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wilson Brandon P&Johnston Danielle T
465 031 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Haig Family Trust 03-09-99
465 031 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wagner David F&Kolk Melinda
465 031 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Calbreath Dean&Thailing Sarah
465 031 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Strong William J
465 031 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cumiskey Family 1997 Revocable Trust
465 032 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Taube Barbara J
465 032 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Paul Harry I&Mary G Family Trust 04-19-04
465 032 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Inlow John O Jr&Joan F Revocable Trust
465 032 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Spertus Nadine J Tr
465 032 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Demartini Robert A
465 032 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Weyde Markus
465 032 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Silanos Giobbe F
465 032 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Onak Therese D Family Trust 02-24-06
465 032 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Blase Family Trust 10-09-14
465 032 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Chester Mark S&Kathleen M
465 041 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	D K S Living Trust 12-31-02
465 041 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Morrison Helen J Trust 11-06-85
465 041 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Limandri Trust 11-11-05
465 041 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Allen H Hollis&Grace L 1992 Living Trust
465 041 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mceachern Terry J
465 041 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rosen Howard S&Donna A Trust 08-19-93
465 041 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ferris Frank D 2005 Trust 05-19-05
465 041 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Guerra George
465 042 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Moore John W&Demataitis Virginia E
465 042 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	May Family Trust 12-18-14
465 042 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wheeler-Medley Family Trust 01-29-88
465 042 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Ferris James C&Elizabeth J C Trs
465 042 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stanziano Donald Trust 11-02-15
465 042 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Escano Nancy J
465 042 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stimac Joseph L Trust 10-24-13
465 042 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cutler Leslie I Trust 12-29-11
465 042 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lashomb Gary R&Susan M
465 042 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brown Janice P
465 042 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Jakob Ronald A
465 042 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Martinovic Family Trust
465 043 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Young Sharon O Trust 05-04-09
465 043 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lee Roland R
465 043 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Snyder Trust 03-12-85

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
465 043 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Chacon Davelle E
465 043 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mcnece Family Trust 10-05-06
465 043 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Fischbeck Vicki L
465 043 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gerber Bret R
465 043 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Staley Paul&Kathleen Family Trust 10-20-98
465 043 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lobato Joanne E
465 043 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Callicott Family Trust 10-11-82
465 043 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Deluca Family Trust 06-02-82
465 043 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brooks George E&Barbara K
465 044 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Redmond Ronald K&Mary C Survivors Trust
465 044 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mccarthy Brendan&Bonnie Family Trust 01-05-16
465 044 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Tiger&Dragon Trust 08-25-03
465 044 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stout Natalie J
465 044 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Langston Carl C&Bonnet-Langston Kathleen
465 044 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kaheny Family Trust 10-14-92
465 044 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Divine Margie Separate Property Trust 04-09-04
465 044 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sergi Emile&Alice Family Trust 08-04-99
465 044 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Marley David E
465 044 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Wingert Karen
465 044 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Zander Family Trust 05-26-00
465 051 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	George Trust 11-03-92
465 051 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sharon L Ballou Trust 08-15-11
465 051 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Stoddard Family Trust 08-25-14
465 051 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Certain Family Trust 12-09-14
465 051 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Walters James P
465 051 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Adams Living Revocable Trust 12-30-94
465 051 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Pattengill Peter D Jr&Catherine A
465 051 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Moore Robert&Syndie B Family Trust 08-25-99
465 051 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mandalay Associates Lp
465 051 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kaheny Ellen M S Revocable Trust 04-17-14
465 052 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Fogg Gift Exempt Trust A 05-02-97
465 052 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Griffiths Diane M <Aka Jennings Diane M>
465 052 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gazell James A&Monica M
465 052 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Shelton Family Trust 11-20-01
465 052 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Krueger Richard L&Mary L
465 052 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lough Charles&Emily R S
465 052 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mares Family Trust 03-18-08
465 052 08 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Helland J R Living Trust 09-27-02
465 052 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Gonser Timothy S&Donna L
465 052 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kirkpatrick Gillian D
465 052 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cousins Family Trust 12-04-91
465 052 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Prisby Don&Marie Living Survivors Trust 06-19-03
465 052 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Clark/Rasp Trust 10-12-15
465 052 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nares/Mcpherson Family Trust 04-10-06
465 052 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nares Edward J Trust 03-26-98
465 060 01 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Johnson Kai Peder&Watari Yoko
465 060 02 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Savage-Papendick Family Trust 12-23-02
465 060 03 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dunne John&Gundula Family Trust 07-07-05
465 060 04 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Risso Sarah E
465 060 05 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mccain Family Trust 07-27-11
465 060 06 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Mueller Howard R Trust 10-30-03
465 060 07 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lance James R
465 060 08 00	0.00	SFD	1.00	1.00	0.000	\$88.12	\$0.00	Lance James R
465 060 09 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Brummitt Scott
465 060 10 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Whitwer Raymond A Family Trust A 05-26-83
465 060 11 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Neynaber Claire C Tr&Neynaber Scott A Tr
465 060 12 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kieta Leo J&Gladys A Trust A 06-22-76
465 060 13 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Lauck Beverly A&Dennis D Revocable Trust

Exhibit C - Assessment Roll (Fiscal Year 2017)
Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Fiscal Year 2017 ⁽⁴⁾		Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾		Unit Cost	Assessment	
465 060 14 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Dunne Gundula
465 060 15 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Colosimo Robert&Sheri
465 060 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Kurth Gary
465 060 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Berak Family Trust 10-24-94
465 060 18 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Noriega David C&Olivia M M
465 060 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rhodes Josephine M
465 060 21 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Nugent Family Trust 04-24-90
465 060 22 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Hubbard Trevor Living Trust 04-13-12
465 060 23 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Sharpe Ben G
465 070 16 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Cornwall Torrington Revocable Trust 02-05-02
465 070 17 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	Rochester Marianne G
465 070 19 00	0.23	VAC	0.00	0.00	0.000	\$88.12	\$0.00	San Diego J J R Trust 07-03-13
465 070 20 00	1.00	SFD	1.00	1.00	1.000	\$88.12	\$88.12	San Diego J J R Trust 07-03-13
TOTAL	-	-	-	-	480.475	-	\$42,339	

⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code

⁽²⁾ Refer to Assessment Engineer's Report for description of Land Use Codes and applicable Land Use Factor

⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factors.

⁽⁴⁾ Fiscal Year 2017 begins July 1, 2016 and ends June 30, 2017

⁽⁵⁾ Maximum authorized assessment subject to cost-indexing provisions contained in Assessment Engineer's Report