



THE CITY OF SAN DIEGO

CITY OF SAN DIEGO

**NEWPORT AVENUE
MAINTENANCE ASSESSMENT DISTRICT
ANNUAL UPDATE ENGINEER'S REPORT**

JUNE 2016

UNDER THE PROVISIONS OF THE
SAN DIEGO MAINTENANCE ASSESSMENT DISTRICT PROCEDURAL ORDINANCE

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288

CITY OF SAN DIEGO

MAYOR
Kevin Faulconer

CITY COUNCIL MEMBERS

Sherri Lightner
District 1(Council President)

Mark Kersey
District 5

Lorie Zapf
District 2

Chris Cate
District 6

Todd Gloria
District 3

Scott Sherman
District 7

Myrtle Cole
District 4

David Alvarez
District 8

Marti Emerald
District 9 (Council President Pro Tem)

CITY ATTORNEY
Jan Goldsmith

CHIEF OPERATING OFFICER
Scott Chadwick

CITY CLERK
Elizabeth Maland

INDEPENDENT BUDGET ANALYST
Andrea Tevlin

CITY ENGINEER
James Nagelvoort

TABLE OF CONTENTS

SECTION I. EXECUTIVE SUMMARY	1
SECTION II. BACKGROUND	2
SECTION III. PLANS AND SPECIFICATION.....	3
A. GENERAL DESCRIPTION OF THE DISTRICT	3
B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICES	3
C. DESCRIPTION OF MAINTENANCE AND SERVICES.....	4
SECTION IV. ESTIMATE OF COSTS	5
A. ESTIMATE OF COSTS TABLE.....	5
SECTION V. METHOD OF APPORTIONMENT.....	6
A. GENERAL.....	6
B. SPECIAL BENEFIT ANALYSIS	6
C. ASSESSMENT METHODOLOGY.....	8
D. ASSESSMENT RANGE FORMULA.....	9
SECTION VI. ASSESSMENT DIAGRAM.....	10
SECTION VII. ASSESSMENT ROLL.....	11

SECTION I. EXECUTIVE SUMMARY

PROJECT: Newport Avenue Maintenance Assessment District (“District”)

APPORTIONMENT METHOD: Linear Front Foot (“LFF”)

TABLE 1 – SUMMARY INFORMATION

	FY 2016	FY 2017 (1)	Maximum Authorized
Total Parcels Assessed:	73	73	
Total Estimated Assessment:	\$64,936.73	\$66,526.28	\$66,526.28
Total Estimated LFF:	3,580	3,580	3,580
Assessment per LFF:	\$18.1388	\$18.5828	\$18.5828

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 Estimated LFF may vary from prior year due to parcel changes. Estimated assessment might not compute due to rounding.

DISTRICT HISTORY: The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. A property owner ballot proceeding was conducted and a weighted majority (58.52%) of property owners, based on assessment amount, approved the assessments and the annual cost indexing provisions.

ANNUAL COST INDEXING: The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) beginning in Fiscal Year 1999.

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

SECTION II. BACKGROUND

A. INTRODUCTION

The Newport Avenue Maintenance Assessment District was established by Resolution R-273973 of the City Council on July 11, 1989. The District was re-engineered in Fiscal Year (“FY”) 1997/1998 to comply with the provision of Proposition 218. An assessment ballot proceeding was conducted and a weighted majority of property owners, based on assessment amount, were in support of the continuation of the assessments and services and improvements the assessments fund.

This report constitutes the annual update to the Engineer’s Report for the City of San Diego (“City”) Newport Avenue Maintenance Assessment District for FY 2017 which provides updated information regarding the budget and factors that affect the assessment. This report relies on the assessment methodology and benefit analysis from the Engineer’s Report prepared at the time of formation and approved by the property owners. The City Council pursuant to the provisions of the San Diego Maintenance Assessment District Procedural Ordinance (being Division 2, Article 5, Chapter IV of the San Diego Municipal Code) (the “Ordinance”), applicable provisions of Article XIID of the Constitution of the State of California (“Article XIID”) and provisions of the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the “Implementation Act”) (the aforementioned provisions are hereinafter referred collectively as the “Assessment Law”) desires to levy for the life of the District and collect annual assessments for FY 2017 against lots and parcels within the District to pay for the operation, maintenance and servicing of landscaping, lighting, drainage and all appurtenant facilities. The assessment rates set for FY 2017 as set forth in this Engineer’s Report do not exceed the maximum rates established at the time the District was re-engineered, therefore, the City and the District are not required to go through a property owner ballot protest procedure as set forth under Section 4 of Article XIID.

Each lot or parcel within the District is assessed proportionately for only the improvements and services that are determined to be special benefit. For this report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessor Parcel Number by the San Diego County (“County”) Assessor’s Office as shown on the last equalized roll of the assessor.

A Public Hearing will be scheduled where public testimony will be heard by the City Council. Following the conclusion of the Public Hearing, the City Council may confirm the Engineer’s Report as submitted or amended and may order the levy of assessments for the life of the District and collection of the FY 2017 proposed assessments.

SECTION III. PLANS AND SPECIFICATION

A. GENERAL DESCRIPTION OF THE DISTRICT

The territory within the District consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled “Map of Proposed Boundaries of the City of San Diego Newport Avenue Maintenance Assessment District” contained within this report in Section VI.

The District generally includes the parcels that front Newport Avenue between Abbott Avenue to the northwest and Sunset Cliffs Boulevard to the southeast.

B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICES

The District, through the levy of special assessments, provides funding for ongoing maintenance, operation and servicing of landscaping, lighting, and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the District. This includes approximately 60,509 square feet of landscaped right-of-way, 57,888 square feet of sidewalk, 2,621 square feet of landscaping, 4,588 linear feet of gutters, and various street right-of-ways. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to the ongoing maintenance of the improvements.

Maintenance services will be provided by City personnel and/or private contractors. The improvements maintained and services provided by the District are generally described as follows:

Maintenance and servicing of improvements, include but are not limited to landscaping, sprinkler systems, shrubbery, trees, irrigation and drainage systems, street lighting, and other appurtenant items located in right of ways and any incidental costs thereto, and located within the boundaries the District or adjacent to the District.

Plans and specifications for these improvements to be maintained by the District are on file with the City Engineer’s office and by reference are made part of this Report. The specifications for the maintenance to be performed are contained in a City contract with the Ocean Beach Main Street Association which is incorporated herein by reference. These documents are on file with the City Clerk and the City Planning and Community Investment Department and are available for public inspection during normal business hours.

C. DESCRIPTION OF MAINTENANCE AND SERVICES

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of landscaping improvements and lighting improvements and appurtenant facilities, including repair, removal or replacement of all or part of any of the improvements or appurtenant facilities; providing for the life, growth, health and beauty of the Landscaping Improvements including cultivation, drainage, irrigation, trimming, mowing, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; the cleaning and sweeping of the sidewalk and gutter, collection and disposal of fallen branches and trees, tree and bush trimming, placement of street furniture, banner installation, security services, including homeless patrolling and reporting of security and safety problems to governmental agencies and the cleaning, sandblasting, and painting of walls, and other improvements to remove or cover graffiti.

Servicing means the furnishing of water and electricity for the irrigation of the landscaping improvements or appurtenant facilities including any decorative lighting and the furnishing of electric current or energy, gas or other illuminating agent for the lighting improvements. The lighting improvements shall be serviced to provide adequate illumination. Servicing also allows for the replacement of the facilities in order to maintain them in proper working order and to provide specific benefit to the District.

SECTION IV. ESTIMATE OF COSTS

A. ESTIMATE OF COSTS TABLE

Below are the estimated costs of maintenance and services for the District including incidental costs and expenses, revenue and reserves.

TABLE 2 – ESTIMATE OF COSTS

	FY 2014/15	FY 2015/16	FY 2016/17
NEWPORT AVENUE MAD	BUDGET	BUDGET	PROPOSED
BEGINNING BALANCE	\$35,000	\$30,000	\$25,000
Revenue			
Assessments	\$64,114	\$64,937	\$66,526
General Benefit Portion (Non Assessment Sources)	\$6,935	\$6,268	\$5,990
TOTAL OPERATING REVENUE	\$71,049	\$71,205	\$72,516
TOTAL REVENUE AND BALANCE	\$106,049	\$101,205	\$97,516
Expense			
Contractual	\$82,338	\$87,578	\$83,342
Incidentals / Administration ¹	\$13,000	\$3,500	\$3,500
Utilities	\$4,300	\$4,300	\$4,300
Contingency Reserve ²	\$6,411	\$5,827	\$6,374
TOTAL EXPENSE	\$106,049	\$101,205	\$97,516
BALANCE	\$0	\$0	\$0

Notes:

1. Includes City Administration Fee for all fiscal years shown; FY 2014/15 and FY 2015/16 figures include certain overhead contractual amounts which have been re-categorized and shifted to the contractual expense line item for FY 2015/16.
2. The contingency may build a reserve for the District for funding emergency needs or other projects.

SECTION V. METHOD OF APPORTIONMENT

A. GENERAL

The Implementation Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of street lights, traffic signals, landscaping and drainage facilities.

Article XIID and the Implementation Act require that a parcel's assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. Article XIID and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the improvements be assessed.

B. SPECIAL BENEFIT ANALYSIS

As determined in the formation Engineer's Report, each of the proposed improvements and the associated costs and assessments within the District were reviewed, identified and allocated based on special benefit pursuant to the provisions of the Assessment Law. Based on recent court opinions, the City requested the reevaluation of the separation of general and special benefits in the annual update to the Engineer's Report.

Proper maintenance and operation of landscaping, street trees, streetlights, sidewalks and gutters provides special benefit to properties within the District by providing community character, security, safety and vitality. In addition, the Improvements will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development. These special benefits are 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, separation and quantification of the "special benefits" associated with the improvements/services are illustrated in the following equations:

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

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

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

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

CITY STANDARD

The District will continue to receive the standard level of service provided to the public at large under City funded and administered programs. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City's standard level of service 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. 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.

EXTERNAL BENEFITS

Assessment Law prohibits levying assessments to pay for "general benefits" conferred to the public at large or properties located outside the District. Public safety benefits of the improvements may accrue to persons traveling through the improvements (incidental beneficiaries). Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements does not confer benefit to properties outside District.

To quantify the benefit to persons traveling through the District, a traffic study was completed to isolate the estimated "pass-through" traffic along each segment. Pass-through traffic is traffic that has neither an origin nor destination within the defined area, which provides a reasonable means of quantifying benefits not accrued to property within the District.

Additionally, improvements have been reviewed to determine the potential amount of benefit to Pass-through traffic. Since much of the District budget is for improvements that are a direct benefit to property within the District such as sidewalk spraying, gutter clean up and utility costs, the potential benefit to Pass-through traffic was considered low and was factored into the traffic counts.

It is estimated that as much as 5.68% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these "general benefits" have been quantified and will not be funded by the assessments.

SPECIAL BENEFIT

Parcels within the District receive a special benefit resulting from the maintenance and services and improvement provided with the assessments. Specifically the special benefits are summarized as follows:

- Improved cleanliness and maintenance of sidewalks used to access property in the District.
- Enhanced cleanliness and desirability of the area, including removal of litter and debris from sidewalks and other public facilities for the direct advantage of property in the District.
- Enhanced safety of property in the District and reduced liability risk
- Improved access to property in the District due to cleaner and safer sidewalks.

- Improved safety and traffic circulation to and from parcels.
- Increased deterrence of crime and aid to police and emergency vehicles.

C. ASSESSMENT METHODOLOGY

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance based on the special benefit must be established. At the time of formation, the Improvements were reviewed and a formula was established to apportion the maintenance costs based on benefit.

The method of assessment established at the time of the District’s formation is based on the Linear Front Footage (“LFF”) for each parcel located within the District. The improvements and services provided by the District are within the public right of way along the street, therefore utilizing the LFF to calculate the assessment is directly proportional to the special benefit received. The parcel’s LFF was determined based on Assessor Parcel maps or other sources.

SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based on the Linear Front Footage of the property along the improvement/service corridor.

LFF = Linear Front Footage

Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**
LFF = 50.00 LFF
- **Property with 125-foot frontage**
LFF = 125.00 LFF
- **7-unit Condominium Property with 49-foot frontage**
LFF (per condo unit) = 49.00 LFF / 7 units = 7.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate

D. ASSESSMENT RANGE FORMULA

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This District provides for an annual adjustment to the Maximum Assessment Rate per linear foot based on the San Diego Consumer Price Index for Urban Consumers (SDCPI-U).

The Assessment Range Formula is applied to the assessments within the District and began in fiscal year 1998 with the initial approved rate of \$11.00 per LFF. Generally, if the proposed annual assessment for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners within the District) adjusted annually by the percentage change (increase or decrease) in the SDCPI-U.

The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

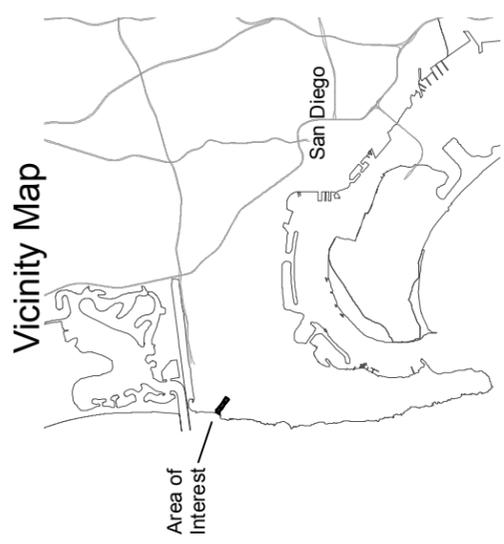
Although the Maximum Assessment will increase each year, the actual assessment may remain unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessment for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

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%.

SECTION VI. ASSESSMENT DIAGRAM

The parcels within the Newport Avenue Maintenance Assessment District consist of all lots, parcels depicted within the boundaries of the District. The District diagram reflecting the exterior boundaries of the District is on file with the City Clerk.

Newport Avenue Maintenance Assessment District



- Levied Parcels
- District Boundary

SECTION VII. ASSESSMENT ROLL

The assessment roll is a listing of the Fiscal Year 2017 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown in the following table.

**City of San Diego
Newport Avenue
Maintenance Assessment District
Assessment Roll FY 2017**

Assessor's Parcel Number	Owner Name	Lot Front Footage	FY 2017 Assessment
448-081-07-00	BEN-MOSHE SONY	25	\$464.56
448-081-08-00	HADFIELD TURNER TRUST 12-01-15	25	\$464.56
448-081-09-00	M D T INVESTMENTS L L C	25	\$464.56
448-081-10-00	5037 NEWPORT AVENUE L L C	25	\$464.56
448-081-11-00	INCIYAN FAMILY TRUST 02-19-04	25	\$464.56
448-081-12-00	INCIYAN FAMILY TRUST 02-19-04	25	\$464.56
448-081-13-00	INCIYAN FAMILY TRUST 02-19-04	25	\$464.56
448-081-14-00	MARIEN FAMILY TRUST 09-30-94	50	\$929.14
448-081-15-00	ORAMS ENTERPRISES INC	50	\$929.14
448-081-16-00	ORAMS ENTERPRISES INC	50	\$929.14
448-081-31-00	NEWPORT ASSOCIATES	100	\$1,858.28
448-081-33-00	CITY OF SAN DIEGO	155	\$2,880.32
448-092-16-00	FEDIGAN MARTIN J LIVING TRUST 09-27-02	75	\$1,393.70
448-092-17-00	FEDIGAN MARTIN J LIVING TRUST 09-27-02	50	\$929.14
448-092-20-00	SMALL PROPERTIES L L C	25	\$464.56
448-092-21-00	SMALL PROPERTIES L L C	50	\$929.14
448-092-22-00	GALLAGHER EUGENE T	25	\$464.56
448-092-23-00	OWEN FRANK C&SHIRLEE M BYPASS TRUST 04-03-98 ET AL	50	\$929.14
448-092-24-00	HOAG GARY R	25	\$464.56
448-092-25-00	DILLIGAS L L C	25	\$464.56
448-092-26-00	DILLIGAS L L C	25	\$464.56
448-092-27-00	DILLIGAS L L C	25	\$464.56
448-092-32-00	DILLIGAS L L C	150	\$2,787.40
448-092-37-00	SMALL PROPERTIES L L C	75	\$1,393.70
448-182-13-00	MALLORY STEVEN W&TERESA R	100	\$1,858.28
448-182-14-00	BEN-MOSHE SONY	25	\$464.56
448-182-15-00	MALLORY STEVEN W&TERESA A	25	\$464.56
448-182-16-01	4927 NEWPORT AVE LLC	17	\$315.90
448-182-16-02	4927 NEWPORT AVE LLC	17	\$315.90
448-182-16-03	4927 NEWPORT AVE LLC	16	\$297.32
448-182-17-00	VOULGARIS MARKOS&MELPO FAMILY TRUST 05-31-01	50	\$929.14
448-182-18-00	CAPLANERIS DIONISIA 2005 TRUST 08-01-05	25	\$464.56
448-182-20-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	25	\$464.56
448-182-21-00	D R HOSTELS LLC	50	\$929.14
448-182-23-00	ODONNELL RIO	25	\$464.56
448-182-24-00	L F T NON G S T TRUST 11-26-71&L F T NON G S T TRUST 11-26-71 E	50	\$929.14
448-182-25-00	KLEIN ENTERPRISES L L C	50	\$929.14
448-182-28-00	MCINTOSH TERRANCE E&PATRICIA J FAMILY TRUST 04-26-79	50	\$929.14
448-182-29-00	KORNBERG FAMILY TRUST 08-11-92	75	\$1,393.70
448-191-01-00	NEWPORT-BACON STREET N E L L C	50	\$929.14
448-191-03-00	NEWPORT-BACON STREET N E L L C	50	\$929.14
448-191-05-00	SMALL PROPERTIES L L C	50	\$929.14
448-191-06-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	50	\$929.14
448-191-07-00	COCKING PARTNERS L P	50	\$929.14
448-191-08-00	MCCOY PROPERTIES OF SAN DIEGO LLC	50	\$929.14
448-191-09-00	BERCOVITZ TALLY	25	\$464.56
448-191-10-00	QUILLEN PATRICIA A TRUST 05-15-09	25	\$464.56
448-191-11-00	MALLORY STEVEN&TERESA R	50	\$929.14
448-191-12-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	100	\$1,858.28
448-191-28-00	HB NEWPORT L L C	100	\$1,858.28
448-292-15-00	U S BANK N A <LF> SMITH DENNIS C	50	\$929.14
448-292-16-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN DIEGO L L C	25	\$464.56
448-292-17-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN DIEGO L L C	25	\$464.56

City of San Diego
Newport Avenue
Maintenance Assessment District
Assessment Roll FY 2017

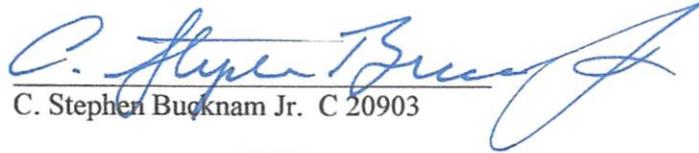
Assessor's Parcel Number	Owner Name	Lot Front Footage	FY 2017 Assessment
448-292-18-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN DIEGO L L C	50	\$929.14
448-292-19-00	PENINSULA BANK OF SAN DIEGO	50	\$929.14
448-292-20-00	DAVLES L L C	50	\$929.14
448-292-21-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	50	\$929.14
448-292-22-00	PANOS ANASTASIOS	50	\$929.14
448-292-23-00	GILMORE FAMILY TRUST 08-16-88	25	\$464.56
448-292-24-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	25	\$464.56
448-292-25-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	50	\$929.14
448-292-26-00	SMALL PROPERTIES L L C	25	\$464.56
448-292-27-00	SMALL PROPERTIES L L C	25	\$464.56
448-292-28-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	25	\$464.56
448-292-30-00	I A C MANAGEMENT L L C	75	\$1,393.70
448-301-01-00	WAHL FAMILY LIMITED PARTNERSHIP	100	\$1,858.28
448-301-04-00	HAN JEONG MIN	50	\$929.14
448-301-05-00	ALLGAIER SCOTT A REVOCABLE TRUST 07-18-11	100	\$1,858.28
448-301-06-00	ALLGAIER SCOTT A REVOCABLE TRUST 07-18-11	100	\$1,858.28
448-301-07-00	I A C MANAGEMENT LLC	50	\$929.14
448-301-08-00	BEN-MOSHE ELI&MICHAL FAMILY TRUST 12-07-11	50	\$929.14
448-301-09-00	VATTUONE FAMILY TRUST 12-09-87	50	\$929.14
448-301-22-00	THRIFTY OIL CO	100	\$1,858.28
Totals		3,580	\$66,526.06

CITY OF SAN DIEGO

NEWPORT AVENUE MAINTENANCE ASSESSMENT DISTRICT

**ENGINEER'S REPORT
FISCAL YEAR 2017**

This report has been prepared and submitted by:


C. Stephen Bucknam Jr. C 20903




Koppel & Gruber Public Finance

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 as shown 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