



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
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April 2025

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Deputy Chief Operating Officer, Neighborhood Services

Kristina Peralta

Director, Parks & Recreation Department

Andy Field

Table of Contents

Annual Report for Fiscal Year 2026

Bay Terraces – Parkside Maintenance Assessment District

Preamble	1
Executive Summary	2
Background	3
District Boundary	3
Project Description	3
Separation of General and Special Benefits	4
Cost Estimate.....	4
Annual Cost-Indexing	4
Method of Apportionment.....	5
Estimated Benefit of the Improvements	5
Apportionment Methodology	5
Land Use Factor	6
Benefit Factor	7
Sample Calculations	9
Summary Results.....	10

EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2026

Exhibit C: Preliminary Assessment Roll for Fiscal Year 2026

Annual Report for Fiscal Year 2026

Bay Terraces – Parkside

Maintenance Assessment District

Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with 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 “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2025.

Diana J.S. Fuentes, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Bay Terraces – Parkside
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	357	357	--
Total Estimated Assessment:	\$60,236	\$61,900	--
Total Number of EBUs:	352.55	352.55	--
Unit Assessment Rate:	\$170.86	175.58	\$175.59 ⁽³⁾

⁽¹⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 2.77%.

Annual Cost-Indexing: The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U).

Background

The Bay Terraces – Parkside Maintenance Assessment District (District), originally known as the “Bay Terraces Landscape Maintenance District, Zone 1,” was established by the City of San Diego (City) on December 14, 1982 by City Council Resolution R-257670. The District was subsequently re-formed on July 29, 2002 by City Council Resolution R-296882 to increase the annual assessment rate and permit future annual cost-indexing. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of open space in the District, including an irrigated greenbelt adjacent to Parkside Neighborhood Park. The approximate location of the improvements is generally shown on **Exhibit A**.

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps,

improvement plans, engineering drawings, maintenance specifications, the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are "special benefits" to the extent that they 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. By law, only "special benefits" are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide "special benefits" in accordance with the Engineer's Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer's Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B**. The "Other Contributions (Non Assessment Source)" revenue contained in the budget includes the value of improvements and activities determined to provide "general benefits." The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer's Reports is permitted to increase annually based on the published change in the "San Diego Consumer Price Index for Urban Consumers" (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 365.529 to 375.656 (a 2.77% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 2.77%.

Method of Apportionment

Estimated Benefit of the Improvements

Dedication of open space is consistent with the goals contained in the City's General Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm-water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance activities to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community. All parcels within the District benefit from these enhanced open space areas being maintained by the District.

The activities for these enhanced assets, since installation, have been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels within the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel in the District have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

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

Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of District improvements have been assigned zero (0) EBUs. The EBUs calculated for each property in the District can be found in the Assessment Roll (**Exhibit C**).

Land Use Factor

Since the District improvements and activities are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect 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.

The special benefits of the District improvements and activities are linked to trip generation primarily by the public safety, aesthetic, and recreational enhancements enjoyed by travelers through the District. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City’s Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Undeveloped	PKU	0.5 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific District improvements and activities. 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 District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. These are the components used for this District: public safety, aesthetics, and recreation.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

For a given land use, the composite 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 decimal fraction 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 the District are as shown in **Table 2**.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.2)	Aesthetics (Max. 0.4)	Recreation (Max. 0.4)	Composite Benefit Factor (Max. 1.0)
All Residential	0.2	0.4	0.4	1.0
Educational – Primary & Secondary	0.2	0.2	0.0	0.4
Open Space (designated)	0.2	0.0	0.0	0.2
Park – Undeveloped	0.2	0.0	0.0	0.2

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements and activities. 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.

Aesthetics. The degree of benefit received from the aesthetic qualities of the open space areas maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces. Institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space and Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Recreation. Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements and activities, through the regular enjoyment of these elements by their residents. Lands in all other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.

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**

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

- **5-acre Park without Recreation Center**

$$\text{EBUs} = 5.00 \text{ acres} \times 0.50 \times 0.20 = 0.50 \text{ EBUs}$$

- **2-acre Elementary School**

$$\text{EBUs} = 2.00 \text{ acres} \times 5.00 \times 0.40 = 4.00 \text{ EBUs}$$

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

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

The EBUs calculated for each property in the District can be found in the Assessment Roll (**Exhibit C**).

Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B**.

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

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



A handwritten signature in blue ink that reads "Eugene F. Shank".

Eugene F. Shank, PE

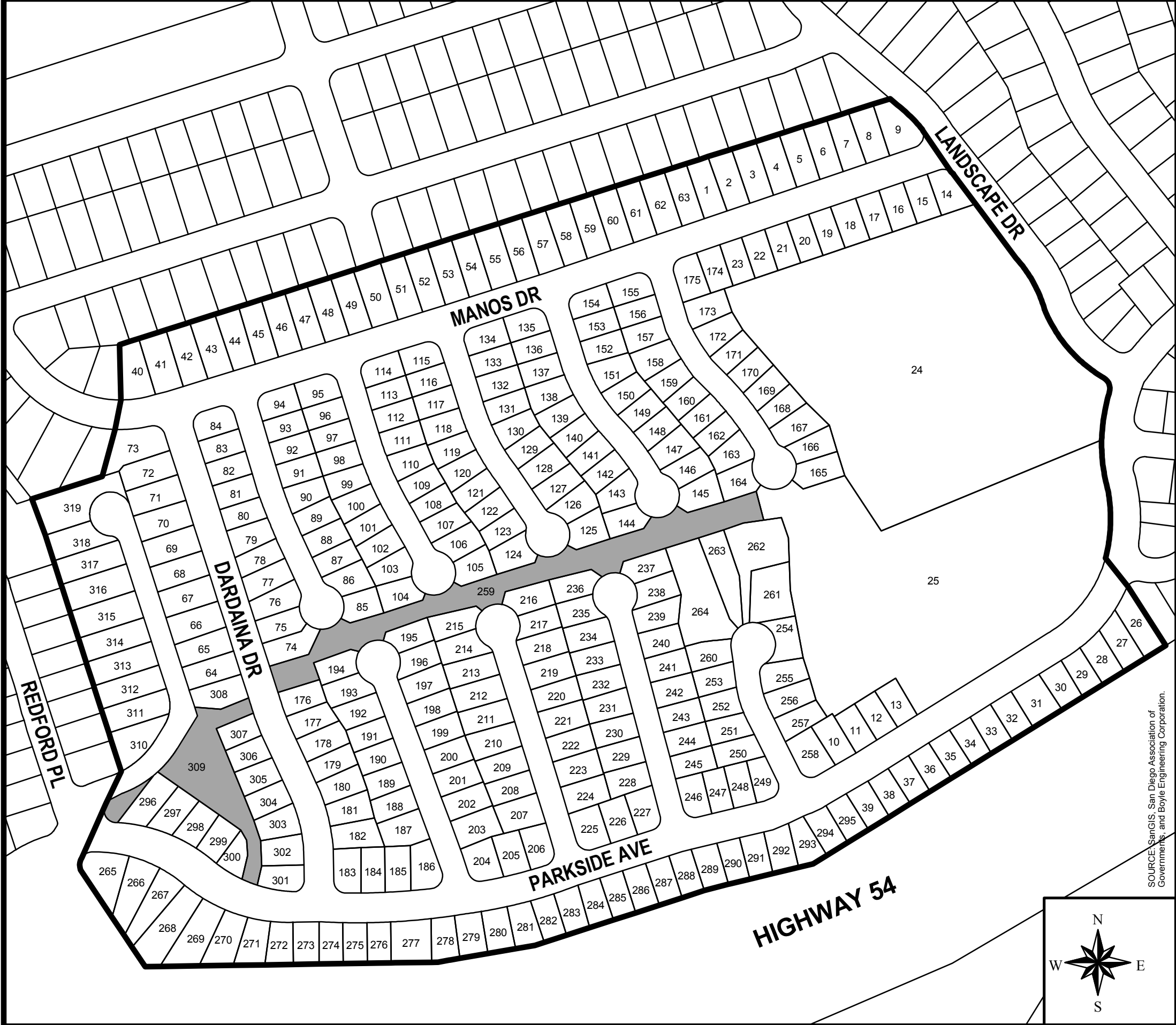
C 52792

A handwritten signature in blue ink that reads "Sharon F. Risse".

Sharon F. Risse

EXHIBIT A

District Boundary



BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2002.

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

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

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 _____, 2002. 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 _____, 2002. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

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

- LEGEND:
- District Boundary
 - Parcel Line
 - Improvement Area
 - ## Diagram Number



CITY OF
SAN DIEGO

BAY TERRACES (ZONE 1)
MAINTENANCE ASSESSMENT DISTRICT

W.O. DATE: MAY 2002 REV.S:

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2026**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Bay Terraces - Parkside Maintenance Assessment District Fund 200091

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 102,283.31	\$ 110,128.00	\$ 97,163.00
TOTAL BEGINNING FUND BALANCE	\$ 102,283.31	\$ 110,128.00	\$ 97,163.00
REVENUE			
Assessment Revenue	\$ 57,576.94	\$ 60,237.00	\$ 61,900.38
Interest	\$ 3,060.39	\$ 500.00	\$ 500.00
Other Contributions (Non Assessment Source)	\$ 2,332.00	\$ 3,957.00	\$ 4,845.86
TOTAL REVENUE	\$ 62,969.33	\$ 64,694.00	\$ 67,246.24
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 165,252.64	\$ 174,822.00	\$ 164,409.24
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 26,173.92	\$ 49,220.00	\$ 56,028.00
Tree Services	\$ 17,954.00	\$ 16,000.00	\$ 16,000.00
City Services ⁽²⁾	\$ -	\$ 1,000.00	\$ 1,000.00
Miscellaneous Services ⁽³⁾	\$ -	\$ -	\$ 24,000.00
Special Districts Administrative Cost	\$ 10,996.00	\$ 11,439.00	\$ 26,159.00
TOTAL OPERATING EXPENSE	\$ 55,123.92	\$ 77,659.00	\$ 123,187.00
TOTAL EXPENSE	\$ 55,123.92	\$ 77,659.00	\$ 123,187.00
TOTAL ENDING FUND BALANCE	\$ 110,128.72	\$ 97,163.00	\$ 41,222.24
NET ANNUAL REVENUE (OR EXPENSE)	\$ 7,845.41	\$ (12,965.00)	\$ (55,940.76)

⁽¹⁾ Includes related supplies and utility costs.

⁽²⁾ Includes as-needed maintenance for existing park lighting.

⁽³⁾ Lighting Installation Project; trenching, installation, and purchase additional 7 lights.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2026**

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 330 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 46 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 47 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 48 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 49 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 51 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 52 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 53 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 54 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 55 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 56 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 57 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 58 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 59 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 60 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 330 62 00	5.48	PKU	1	0.50	0.20	0.55	\$175.58	\$96.22	
591 331 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 21 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 331 22 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 21 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 22 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 23 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 332 24 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 25 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 26 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 27 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 28 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 29 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 30 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 31 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 32 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 33 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 34 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 35 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 36 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 37 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 332 38 00	0.27	OSP	1	0.00	0.20	0.00	\$175.58	\$0.00	
591 332 39 00	0.03	OSP	1	0.00	0.20	0.00	\$175.58	\$0.00	
591 341 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 21 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 22 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 23 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 341 24 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 342 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 343 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 344 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 344 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 345 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 346 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 347 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 347 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 348 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 21 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 22 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 23 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 24 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 25 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 26 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 27 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 28 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 29 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 30 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 31 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 350 32 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 33 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 34 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 35 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 36 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 37 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 38 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 39 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 40 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 41 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 42 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 43 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 44 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 45 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 46 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 47 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 48 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 49 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 50 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 51 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 52 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 53 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 54 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 55 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 56 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 57 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 58 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 59 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 60 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 61 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 62 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 63 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 64 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 65 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 66 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 67 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 68 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 69 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 70 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 71 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 72 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 73 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 74 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 75 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 76 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 77 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 78 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 80 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 81 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 82 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 83 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 84 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 86 00	1.29	OSP	1	0.00	0.20	0.00	\$175.58	\$0.00	
591 350 88 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 89 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 90 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 91 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 350 92 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
591 351 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 20 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 21 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 22 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 23 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 24 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 25 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 26 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 27 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 28 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 29 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 30 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 351 31 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 01 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 02 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 03 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 04 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 05 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 06 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 07 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 08 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 09 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 352 14 00	0.72	OSP	1	0.00	0.20	0.00	\$175.58	\$0.00	
591 380 10 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 11 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 12 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 13 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 14 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 15 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 16 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 17 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 18 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	
591 380 19 00	1.00	SFD	1	1.00	1.00	1.00	\$175.58	\$175.58	

TOTAL	-	-	-	-	-	352.55	-	\$61,900.38	
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⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.

⁽²⁾ Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.

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

⁽⁴⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026.