



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

BIRD ROCK

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.
P.O. Box 22370
San Diego, CA 92192-2370
(858) 752-3490

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

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Annual Report for Fiscal Year 2026

Bird Rock

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 BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with 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 “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: Bird Rock
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	1,481	1,481	--
Total Estimated Assessment:	\$182,556	\$200,878	--
Total Number of EBUs:	1,825.57	1,826.17	--
Assessment per EBU:	\$100.00	\$110.00	\$280.45 ⁽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 5.77%.

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) plus 3%.

Background

The Bird Rock Maintenance Assessment District (District) was established by the City of San Diego (City) on August 2, 2005 by City Council Resolution R-300746. 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 certain landscaped and hardscaped improvements, and streetscape features, including but not limited to medians, traffic circles, sidewalks, bulb-outs, monuments, kiosks, curbs, and gutters in the District. 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) plus 3%. 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 5.77%.

Method of Apportionment

Estimated Benefit of the Improvements

The proposed District improvements are generally located along the major transit corridors. The Transportation Element of the La Jolla Community Plan, and the general policy recommendations found in the City's General Plan, establish several goals and guidelines for the planned development of the community. The proposed improvements and activities are consistent with these goals. The City's General Plan and the La Jolla Community Plan supports the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

The collector and local streets within the District are the backbone of the street network within the Bird Rock area. These streets serve as the primary access routes for inter-community and intra-community trips, and thus serve all parcels within the District. All parcels within the District benefit from the improved transit corridors through increased community aesthetics, greater public safety, and enhanced commercial identity.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in 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 have been determined as a function of three factors – a Land Use Factor, a Benefit Factor and a Location Factor – related as shown in the following equation:

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

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements have been assigned zero EBUs.

Land Use Factor

Since the proposed 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 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 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Detached Single Family	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
Educational – Primary & Secondary	EPS	5.0 per acre
Hotel	HTL	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

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

Designated Open Space serves primarily to preserve natural landscape 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 this land is 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 itself receives no benefit from the District improvements and activities and has been assigned a Land Use Factor of zero.

The Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming

pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks, golf courses, etc.) have been categorized separately.

While those traveling the streets and roadways visually enjoy the enhanced District improvements and activities, the actual benefit accrues to the lands at the origins and destinations of their trips, 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.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

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 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 may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The components used for this District are the following: public safety, aesthetics, and commercial identity.

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 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 1.25 indicates that full benefit is received. A value less than 1.25 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 2**.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.50)	Aesthetics (Max. 0.50)	Commercial Identity (Max. 0.25)	Benefit Factor (Max. 1.25)
Residential – All	0.50	0.50	0.00	1.00
Commercial – Office & Retail	0.50	0.50	0.25	1.25
Educational – Primary & Secondary	0.50	0.25	0.00	0.75
Hotel	0.50	0.50	0.25	1.25
Open Space (designated)	0.50	0.00	0.00	0.50
Park – Undeveloped	0.50	0.00	0.00	0.50
Recreational Facility	0.50	0.25	0.00	0.75
Street/Roadway	0.50	0.00	0.00	0.50
Undevelopable	0.50	0.00	0.00	0.50
Utility Facility	0.50	0.00	0.00	0.50

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety aspect of the 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 aspect of the District improvements and activities varies among land use categories. Generally, by nature of their use, residential and commercial lands receive the greatest benefit from aesthetic enhancement projects. Lands in the Educational, Open Space, Parks, Recreational Facility, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive less significant benefit from the aesthetic aspects of the District improvements and activities, as such enhancements do not affect their function, use, or value.

Commercial Identity. The District improvements and activities will provide an enhanced sense of commercial identity to the primary business corridor in the area. Only those lands in the Commercial and Hotel categories are considered to benefit from enhanced commercial identity.

Location Factor

The Location Factor accounts for the fact that not all parcels within the District receive the same benefit due to the location of the improvements and activities. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in **Table 3**.

TABLE 3: Location Factor

Location Factor	Description
0.0 (min. value)	No Benefit
0.1 to 0.9	Partial Benefit
1.0 (max. value)	Full Benefit

Parcels located north of Camino De La Costa (see **Exhibit A**) have been assigned a Location Factor of zero since there are no improvements currently planned for this area. The Location Factor applicable to a given parcel may be reviewed and adjusted annually to reflect changes in benefit associated with new and/or modified District improvements and activities.

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:

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

Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**

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

- **1 Condominium**

$$\text{EBUs} = 1 \text{ unit} \times 0.70 \times 1.00 \times 1.00 = 0.70 \text{ EBUs}$$

- **10-unit Apartment Complex**

$$\text{EBUs} = 10 \text{ units} \times 0.70 \times 1.00 \times 1.00 = 7.00 \text{ EBUs}$$

- **½-acre Commercial Property**

$$\text{EBUs} = 0.50 \text{ acres} \times 45.00 \times 1.25 \times 1.00 = 28.13 \text{ EBUs}$$

The sample calculations presented above represent properties located south of Camino De La Costa. Properties located north of Camino De La Costa have been assigned a Location Factor of zero until such time as improvements are constructed in the northern end of the District.

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 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

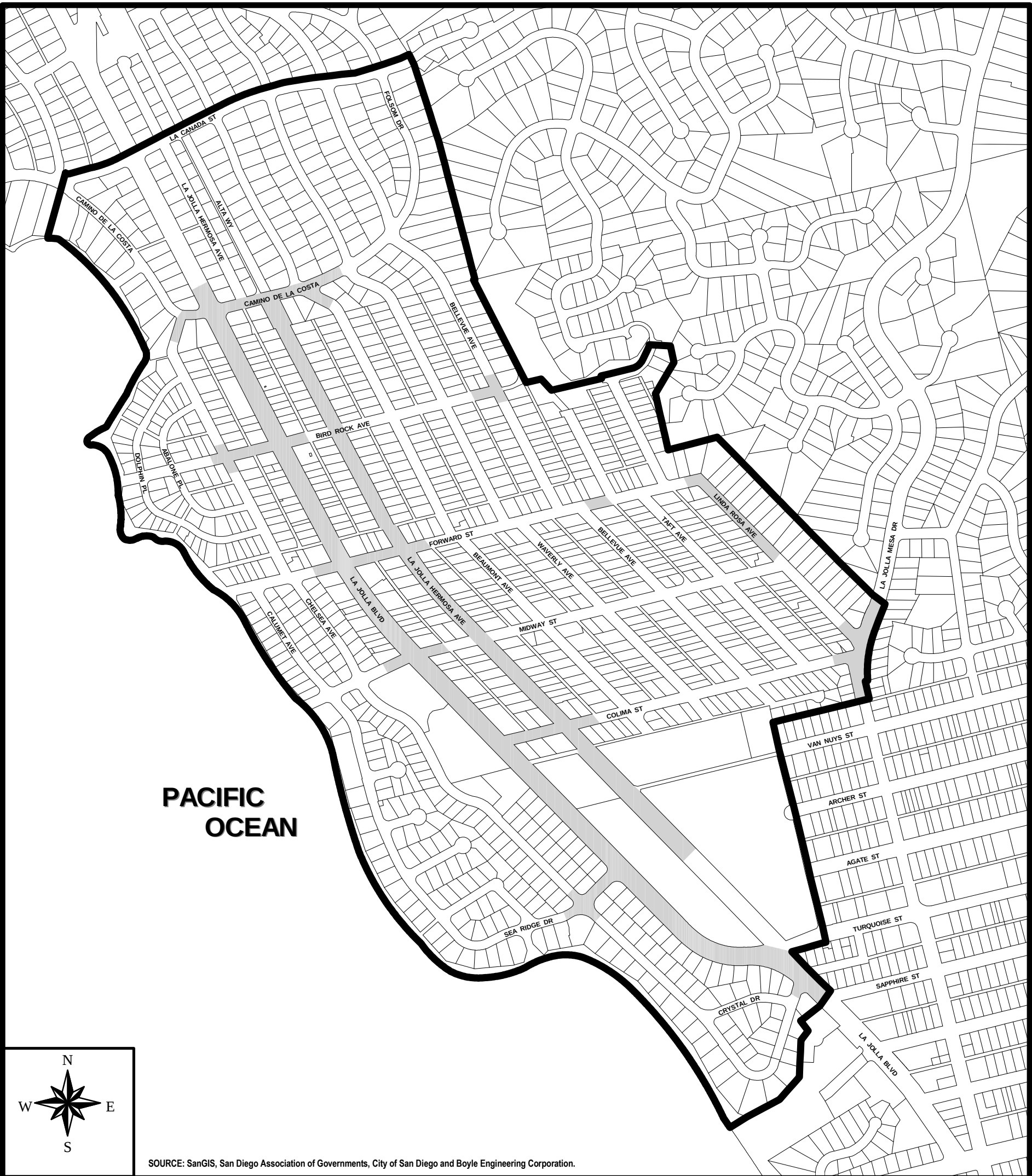
C 52792

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

Sharon F. Risse

EXHIBIT A

District Boundary



SOURCE: SanGIS, San Diego Association of Governments, City of San Diego and Boyle Engineering Corporation.

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2005.

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

PREPARED BY:
BOYLE ENGINEERING CORPORATION
7807 Convo Court, Suite 200, San Diego, California 92111 (858) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE BIRD ROCK 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 _____, 2005, BY ITS RESOLUTION NO. _____.

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

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 _____, 2005; 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 _____, 2005. 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

NOTE: REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS FOR LOCATION AND TYPE OF IMPROVEMENTS.



CITY OF
SAN DIEGO

BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT

W.O. | DATE: JUNE 2005 | REVS:

EXHIBIT B

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

EXHIBIT B**REVENUE AND EXPENSE STATEMENT****Bird Rock Maintenance Assessment District
Fund 200103**

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 181,030.78	\$ 178,838.53	\$ 135,920.53
TOTAL BEGINNING FUND BALANCE	\$ 181,030.78	\$ 178,838.53	\$ 135,920.53
REVENUE			
Assessment Revenue	\$ 183,231.61	\$ 182,617.00	\$ 200,877.92
Interest	\$ 5,315.00	\$ 1,700.00	\$ 1,700.00
Other Contributions (Non Assessment Source)	\$ 55,879.00	\$ 48,495.00	\$ 52,004.06
TOTAL REVENUE	\$ 244,425.61	\$ 232,812.00	\$ 254,581.98
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 425,456.39	\$ 411,650.53	\$ 390,502.51
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 156,039.20	\$ 189,734.00	\$ 205,424.00
Misc. Services ⁽²⁾	\$ 65,633.17	\$ 75,096.00	\$ 92,500.00
CIP (Allocation for lighting & signage)	\$ 1,705.00	\$ 7,400.00	\$ 15,000.00
Special District Administrative Cost	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Other (Unallocated Reserve)	\$ 19,740.54	\$ -	\$ 20,000.00
TOTAL OPERATING EXPENSE	\$ 246,617.91	\$ 275,730.00	\$ 336,424.00
TOTAL EXPENSE	\$ 246,617.91	\$ 275,730.00	\$ 336,424.00
TOTAL ENDING FUND BALANCE	\$ 178,838.48	\$ 135,920.53	\$ 54,078.51
NET ANNUAL REVENUE (OR EXPENSE)	\$ (2,192.30)	\$ (42,918.00)	\$ (81,842.02)

⁽¹⁾ Includes related supplies, and utility costs.

⁽²⁾ Includes Bird Rock Community Development Corporation Administration overhead, postal service, security service, accounting service, photocopies, arborist service, contractual services such as guard rail repair/replacement, and insurance service.

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)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 220 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 220 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 220 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 220 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 220 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 220 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 231 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 232 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 233 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 19 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 20 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 21 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 22 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 23 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 24 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 25 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 241 26 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 242 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 242 14 00	1.29	STR	0.00	0.50	0.00	0.00	\$110.00	\$0.00	
357 251 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 251 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 252 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 253 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 19 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 20 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 21 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 22 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 23 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 253 24 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 301 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 301 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 301 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 301 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 301 05 00	0.32	PKU	0.50	0.50	0.00	0.00	\$110.00	\$0.00	
357 302 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 302 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 302 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 302 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 302 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 302 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 303 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 304 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 305 01 00	0.17	COM	45.00	1.25	1.00	9.56	\$110.00	\$1,051.88	
357 305 02 00	0.17	COM	45.00	1.25	1.00	9.56	\$110.00	\$1,051.88	
357 305 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 305 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 306 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 306 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 311 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 311 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 311 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 312 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 312 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 312 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 312 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 312 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 313 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 314 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 314 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 314 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 314 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 314 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 314 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 314 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 361 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 361 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 361 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 361 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 361 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 362 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 363 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 364 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 364 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 364 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 365 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 366 15 01	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 366 15 02	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 366 15 03	0.04	COM	45.00	1.25	1.00	2.25	\$110.00	\$247.50	
357 366 15 04	0.04	COM	45.00	1.25	1.00	2.25	\$110.00	\$247.50	
357 366 15 05	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 366 15 06	0.06	COM	45.00	1.25	1.00	3.38	\$110.00	\$371.24	
357 366 15 07	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 366 15 08	0.04	COM	45.00	1.25	1.00	2.25	\$110.00	\$247.50	
357 366 15 09	0.05	COM	45.00	1.25	1.00	2.81	\$110.00	\$309.38	
357 366 15 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 366 15 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 15 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 16 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 366 17 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 366 18 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 366 19 00	0.18	COM	45.00	1.25	1.00	10.13	\$110.00	\$1,113.74	
357 366 20 01	0.08	COM	45.00	1.25	1.00	4.50	\$110.00	\$495.00	
357 366 20 02	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 366 20 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 20 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 366 21 00	0.18	STR	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 367 01 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 02 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 03 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 367 04 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 05 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 06 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 09 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 10 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 11 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 12 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 367 13 00	0.18	COM	45.00	1.25	1.00	10.13	\$110.00	\$1,113.74	
357 367 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 367 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 367 26 00	0.17	COM	45.00	1.25	1.00	9.56	\$110.00	\$1,051.88	
357 381 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 381 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 382 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 383 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 383 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 384 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 421 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 422 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 423 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 424 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 424 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 424 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 424 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 424 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 424 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 425 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 426 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 12 01	0.05	COM	45.00	1.25	1.00	2.81	\$110.00	\$309.38	
357 431 12 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 13 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 14 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 15 00	0.05	COM	45.00	1.25	1.00	2.81	\$110.00	\$309.38	
357 431 16 00	0.15	COM	45.00	1.25	1.00	8.44	\$110.00	\$928.12	
357 431 17 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 21 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 22 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 23 00	0.05	COM	45.00	1.25	1.00	2.81	\$110.00	\$309.38	
357 431 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 25 00	0.19	COM	45.00	1.25	1.00	10.69	\$110.00	\$1,175.62	
357 431 26 01	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 26 02	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 26 03	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 26 04	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 26 05	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 26 06	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 431 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 431 29 00	0.10	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 431 32 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 431 34 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 431 34 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 431 34 09	0.01	COM	45.00	1.25	1.00	0.56	\$110.00	\$61.88	
357 431 34 10	0.02	COM	45.00	1.25	1.00	1.13	\$110.00	\$123.74	
357 431 34 11	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 431 34 12	0.03	COM	45.00	1.25	1.00	1.69	\$110.00	\$185.62	
357 432 02 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 432 03 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 432 04 00	0.10	REC	3.00	0.75	1.00	0.23	\$110.00	\$24.74	
357 432 08 00	0.15	COM	45.00	1.25	1.00	8.44	\$110.00	\$928.12	
357 432 09 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 432 10 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 432 11 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 432 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 24 00	0.05	COM	45.00	1.25	1.00	2.81	\$110.00	\$309.38	
357 432 28 00	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 432 29 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 432 30 00	0.12	COM	45.00	1.25	1.00	6.75	\$110.00	\$742.50	
357 432 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 32 00	0.27	COM	45.00	1.25	1.00	15.19	\$110.00	\$1,670.62	
357 432 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 35 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 432 36 00	0.30	COM	45.00	1.25	1.00	16.88	\$110.00	\$1,856.24	
357 441 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 441 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 441 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 442 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 443 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 443 25 00	2.00	DUP	0.70	1.00	1.00	1.40	\$110.00	\$154.00	
357 451 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 451 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 06 00	0.08	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 452 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 452 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 453 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 14 00	0.02	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 453 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 453 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 521 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 522 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 523 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 531 02 00	0.26	COM	45.00	1.25	1.00	14.63	\$110.00	\$1,608.74	
357 531 03 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 531 05 00	0.06	COM	45.00	1.25	1.00	3.38	\$110.00	\$371.24	
357 531 05 00	4.00	MFR	0.70	1.00	1.00	2.80	\$110.00	\$308.00	
357 531 05 00	0.03	STR	0.00	0.50	1.00	0.00	\$110.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 531 06 00	0.12	COM	45.00	1.25	1.00	6.75	\$110.00	\$742.50	
357 531 06 00	7.00	MFR	0.70	1.00	1.00	4.90	\$110.00	\$539.00	
357 531 06 00	0.06	STR	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 531 07 00	0.06	COM	45.00	1.25	1.00	3.38	\$110.00	\$371.24	
357 531 07 00	4.00	MFR	0.70	1.00	1.00	2.80	\$110.00	\$308.00	
357 531 07 00	0.03	STR	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 531 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 531 09 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 531 10 00	0.08	COM	45.00	1.25	1.00	4.50	\$110.00	\$495.00	
357 531 11 00	0.01	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 531 13 00	0.01	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 531 14 00	0.08	COM	45.00	1.25	1.00	4.50	\$110.00	\$495.00	
357 531 15 00	0.18	COM	45.00	1.25	1.00	10.13	\$110.00	\$1,113.74	
357 531 16 00	0.17	COM	45.00	1.25	1.00	9.56	\$110.00	\$1,051.88	
357 532 05 00	0.10	UTL	3.00	0.50	1.00	0.15	\$110.00	\$16.50	
357 532 06 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 532 07 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 532 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 532 09 00	0.09	COM	45.00	1.25	1.00	5.06	\$110.00	\$556.88	
357 532 10 00	0.18	COM	45.00	1.25	1.00	10.13	\$110.00	\$1,113.74	
357 532 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 532 21 00	3.00	MFR	0.70	1.00	1.00	2.10	\$110.00	\$231.00	
357 532 27 00	0.14	COM	45.00	1.25	1.00	7.88	\$110.00	\$866.24	
357 532 28 00	0.27	COM	45.00	1.25	1.00	15.19	\$110.00	\$1,670.62	
357 532 29 00	0.29	COM	45.00	1.25	1.00	16.31	\$110.00	\$1,794.38	
357 533 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 533 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 541 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 541 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 542 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 06 00	2.00	DUP	0.70	1.00	1.00	1.40	\$110.00	\$154.00	
357 551 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 551 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 551 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 552 31 00	0.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 552 32 00	1.00	SFD	1.00	1.00	0.00	0.00	\$110.00	\$0.00	
357 560 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 560 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 603 02 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 02 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 32	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 33	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 34	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 35	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 36	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 37	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 38	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 39	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 40	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 41	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 42	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 43	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 44	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 45	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 46	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 02 47	0.07	COM	45.00	1.25	1.00	3.94	\$110.00	\$433.12	
357 603 02 48	0.06	COM	45.00	1.25	1.00	3.38	\$110.00	\$371.24	
357 603 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 37	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 38	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 39	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 40	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 41	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 42	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 43	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 04 44	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 05 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 32	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 33	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 34	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 35	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 36	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 37	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 38	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 39	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 40	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 41	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 42	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 43	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 44	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 45	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 46	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 47	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 603 05 48	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 604 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 604 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 605 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 605 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 605 03 00	0.70	PKU	0.50	0.50	1.00	0.18	\$110.00	\$19.24	
357 605 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 01 00	0.16	COM	45.00	1.25	1.00	9.00	\$110.00	\$990.00	
357 611 02 00	0.10	COM	45.00	1.25	1.00	5.63	\$110.00	\$618.74	
357 611 03 00	0.20	COM	45.00	1.25	1.00	11.25	\$110.00	\$1,237.50	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 611 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 05 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 05 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 05 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 07 00	0.48	HTL	15.00	1.25	1.00	9.00	\$110.00	\$990.00	
357 611 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 611 18 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 18 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 18 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 611 18 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
357 612 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 612 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 613 01 00	0.17	HTL	15.00	1.25	1.00	3.19	\$110.00	\$350.62	
357 613 02 00	15.00	MFR	0.70	1.00	1.00	10.50	\$110.00	\$1,155.00	
357 614 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 614 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 614 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 614 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 614 05 00	0.11	EPS	5.00	0.75	1.00	0.41	\$110.00	\$45.38	
357 621 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 621 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 622 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 623 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 624 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 624 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 624 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 624 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 624 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 631 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 25 00	2.00	DUP	0.70	1.00	1.00	1.40	\$110.00	\$154.00	
357 632 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 30 00	0.01	UND	0.00	0.50	1.00	0.00	\$110.00	\$0.00	
357 632 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 632 35 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 633 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 633 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 640 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 41 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 42 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 43 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 44 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 45 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
357 720 46 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 021 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 01 00	0.01	UTL	3.00	0.50	1.00	0.02	\$110.00	\$1.64	
415 022 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 022 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 022 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 023 03 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 03 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 023 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 023 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 031 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 031 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 032 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 033 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 041 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 042 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 042 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 04 00	2.00	DUP	0.70	1.00	1.00	1.40	\$110.00	\$154.00	
415 061 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 061 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 062 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 070 01 00	80.00	MFR	0.70	1.00	1.00	56.00	\$110.00	\$6,160.00	
415 070 03 00	128.00	MFR	0.70	1.00	1.00	89.60	\$110.00	\$9,856.00	
415 070 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 070 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 37	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 38	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 39	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 40	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 41	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 42	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 43	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 44	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 45	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 46	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 47	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 48	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 49	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 50	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 52	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 54	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 56	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 57	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 58	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 59	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 04 60	1.00	CND	0.70	1.00	1.00	0.70	\$110.00	\$77.00	
415 070 05 00	4.36	EPS	5.00	0.75	1.00	16.35	\$110.00	\$1,798.50	
415 070 06 00	0.95	PKU	0.50	0.50	1.00	0.24	\$110.00	\$26.12	
415 211 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 211 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 213 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 213 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
415 214 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$110.00	\$110.00	
TOTAL	-	-	-	-	-	1,826.17	-	\$200,877.92	

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

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

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

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