



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

DEL MAR TERRACE MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
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(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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for Fiscal Year 2026

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Annual Report for Fiscal Year 2026

Del Mar Terrace

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 DEL MAR TERRACE MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIII D of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

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

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

Executive Summary

Project: Del Mar Terrace
Maintenance Assessment District

Apportionment Method: Equivalent Dwelling Unit (EDU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	336	336	--
Total Estimated Assessment:	\$66,749	\$66,942	--
Total Number of EDUs:	345.85	346.85	--
Assessment per EDU:	\$193.00	\$193.00	\$193.00

⁽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.

Annual Cost-Indexing: Indexing of assessments is not permitted under the current apportionment methodology.

Background

The Del Mar Terrace Maintenance Assessment District (District), originally known as the “Del Mar Terraces Street Repair and Maintenance District,” was established by the City of San Diego (City) on July 12, 1994 by City Council Resolution R-284281. 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 slurry coating and adding an asphaltic concrete overlay at specified intervals to the streets 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 not authorized to be indexed without a vote of the affected property owners.

Method of Apportionment

The costs of street repair and maintenance have been apportioned to the parcels in the District based on each parcel's estimated equivalent dwelling units (EDUs). EDUs for each parcel have been determined based on an EDU Factor applicable to the subject land use, as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{EDU Factor}$
--

The total assessment for a given parcel is equal to the parcel's total EDUs multiplied by the unit assessment rate, as shown in the following equation:

$\text{Total Assessment} = \text{Total EDUs} \times \text{Unit Assessment Rate}$
--

Table 1 summarizes the applicable EDU factors by land use.

TABLE 1: EDU Factors by Land Use

Land Use	Code	EDU Factor
Single Family Dwelling	SFD	1.0 per unit
Condominium	CND	0.7 per unit
Multi-Family Dwelling	MFR	0.7 per unit
Commercial	COM	15.0 per acre
Street/Roadway	STR	0.0 per acre
Undevelopable	UND	0.0 per acre

Sample Calculations

As described above, the number of Equivalent Dwelling Units (EDUs) 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:

$\text{EDUs} = (\text{Acres or Units}) \times \text{EDU Factor}$
--

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

- **1 Single-Family Residence**
EDUs = 1 unit x 1.00 = 1.00 EDUs
- **1 Condominium**
EDUs = 1 unit x 0.70 = 0.70 EDUs
- **10-unit Apartment Complex**
EDUs = 10 units x 0.70 = 7.00 EDUs
- **½-acre Commercial Property**
EDUs = 0.50 acres x 15.00 = 7.50 EDUs

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

$\text{Total Assessment} = \text{Total EDUs} \times \text{Unit Assessment Rate}$
--

Based on the above methodology, the apportionment factors, EDUs, unit assessment rates, and total assessment calculated for each parcel 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

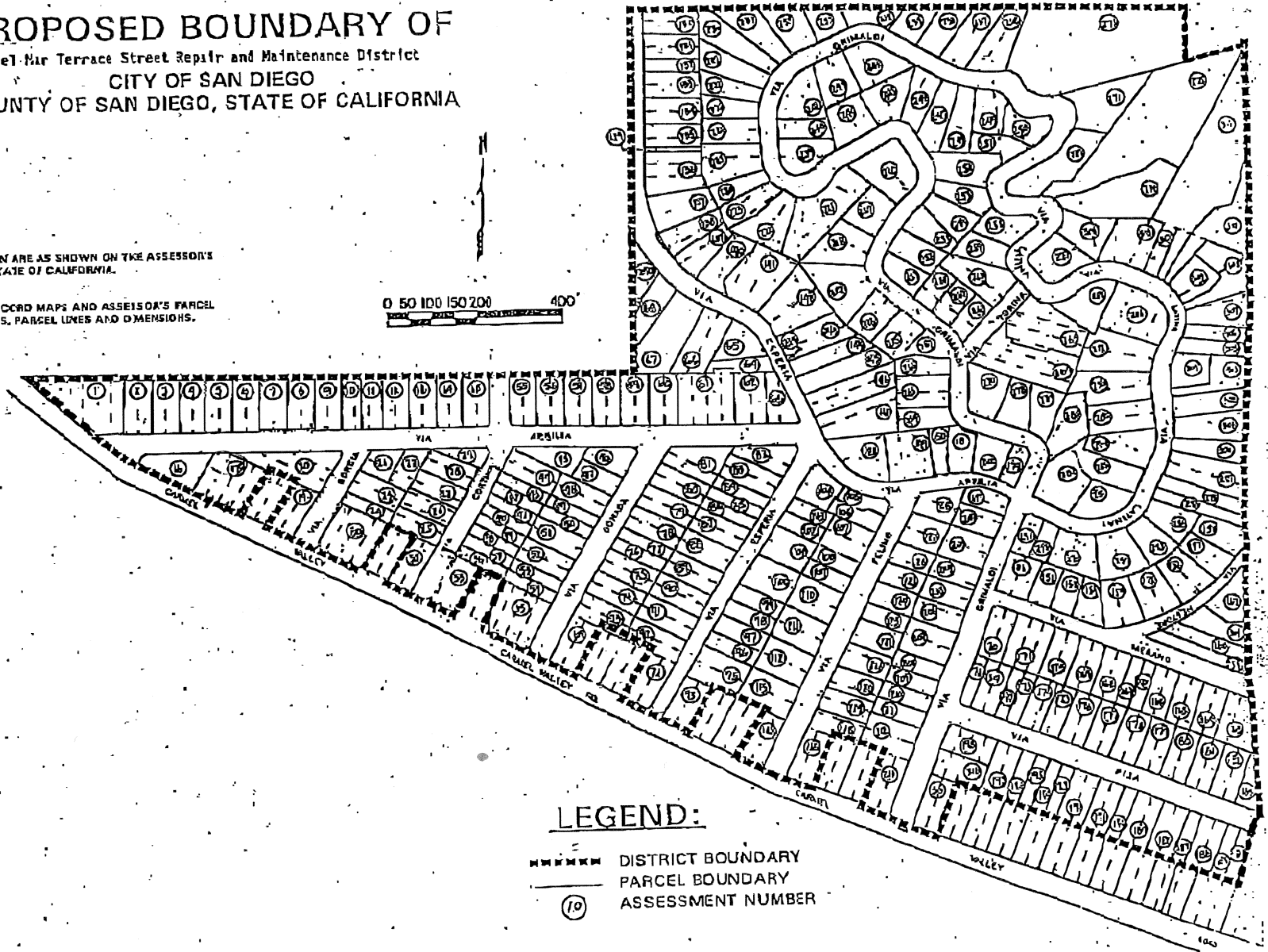
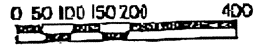
EXHIBIT A

District Boundary

PROPOSED BOUNDARY OF
De1-Mar Terrace Street Repair and Maintenance District
CITY OF SAN DIEGO
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

NOTE:
THE BOUNDARY AND PARCELS AS SHOWN HEREON ARE AS SHOWN ON THE ASSESSOR'S
PARCEL MAPS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

NOTE: REFERENCE THE SAN DIEGO COUNTY OFFICIAL RECORD MAPS AND ASSESSOR'S PARCEL MAPS FOR A DETAILED DESCRIPTION OF LOT LINES, PARCEL LINES AND DIMENSIONS.



LEGEND:

-

EXHIBIT A

EXHIBIT B

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

EXHIBIT B**REVENUE AND EXPENSE STATEMENT****Del Mar Terrace Maintenance Assessment District
Fund 200059**

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 824,624.55	\$ 924,887.51	\$ 771,136.51
TOTAL BEGINNING FUND BALANCE	\$ 824,624.55	\$ 924,887.51	\$ 771,136.51
REVENUE			
Assessment Revenue	\$ 65,932.79	\$ 66,749.00	\$ 66,942.04
Interest	\$ 37,830.17	\$ 10,000.00	\$ 10,000.00
Other Contributions (Non Assessment Source)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 103,762.96	\$ 76,749.00	\$ 76,942.04
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 928,387.51	\$ 1,001,636.51	\$ 848,078.55
OPERATING EXPENSE			
Supplies ⁽¹⁾	\$ -	\$ 2,000.00	\$ 2,000.00
Special Districts Administrative Cost	\$ 3,500.00	\$ 3,500.00	\$ 4,375.00
Other (Unallocated Reserve)	\$ -	\$ 225,000.00	\$ 600,000.00
TOTAL OPERATING EXPENSE	\$ 3,500.00	\$ 230,500.00	\$ 606,375.00
TOTAL EXPENSE	\$ 3,500.00	\$ 230,500.00	\$ 606,375.00
TOTAL ENDING FUND BALANCE	\$ 924,887.51	\$ 771,136.51	\$ 241,703.55
NET ANNUAL REVENUE (OR EXPENSE)	\$ 100,262.96	\$ (153,751.00)	\$ (529,432.96)

⁽¹⁾ Postage and Mailing for noticing and survey.

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)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 061 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 03 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 061 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 18 00	0.01	1	UND	0.00	0.00	\$193.00	\$0.00	
301 061 24 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 061 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 47 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 061 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 50 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 061 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 52 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 63 00	0.02	1	STR	0.00	0.00	\$193.00	\$0.00	
301 061 64 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 65 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 66 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 67 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 72 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 73 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 75 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 77 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 79 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 82 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 83 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 84 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 85 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 061 86 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 18 00	2.00	1	SFD	1.00	2.00	\$193.00	\$386.00	
301 062 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 20 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 062 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 062 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 47 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 062 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 29 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 070 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 070 33 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 070 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 06 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	
301 081 07 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	
301 081 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 081 23 00	8.00	1	MFR	0.70	5.60	\$193.00	\$1,080.80	
301 081 24 01	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 02	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 03	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 04	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 05	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 06	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 081 24 07	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 24 08	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 081 26 00	0.36	1	COM	15.00	5.40	\$193.00	\$1,042.20	
301 082 01 00	0.22	1	COM	15.00	3.30	\$193.00	\$636.90	
301 082 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 082 10 01	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 02	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 03	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 04	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 05	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 06	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 07	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 08	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 09	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 10	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 11	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 12	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 10 13	1.00	1	CND	0.70	0.70	\$193.00	\$135.10	
301 082 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 082 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 082 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 082 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 09 00	0.14	1	COM	15.00	2.10	\$193.00	\$405.30	
301 083 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 17 00	7.00	1	MFR	0.70	4.90	\$193.00	\$945.70	
301 083 19 00	0.31	1	COM	15.00	4.65	\$193.00	\$897.44	
301 083 21 00	0.16	1	COM	15.00	2.40	\$193.00	\$463.20	
301 083 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 083 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 28 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 091 29 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 091 32 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 34 00	0.14	1	COM	15.00	2.10	\$193.00	\$405.30	
301 091 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 39 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	
301 091 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 41 00	0.34	1	COM	15.00	5.10	\$193.00	\$984.30	
301 091 42 00	0.00	1	SFD	1.00	0.00	\$193.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 091 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 091 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 092 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 01 00	2.00	1	SFD	1.00	2.00	\$193.00	\$386.00	
301 093 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 093 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 101 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 101 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 31 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	
301 102 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 102 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 14 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 25 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 111 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 111 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 48 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 54 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 65 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 66 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 112 67 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 35 00	2.00	1	MFR	0.70	1.40	\$193.00	\$270.20	
301 113 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 38 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 39 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 40 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 41 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 44 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 45 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 46 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 49 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 50 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 51 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 53 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 54 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 55 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 56 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 57 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 58 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 59 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 61 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 62 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 113 63 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 121 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 121 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 121 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 121 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Del Mar Terrace Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
301 122 01 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 03 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 04 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 12 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 15 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 16 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 17 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 18 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 19 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 20 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 21 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 22 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 23 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 24 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 26 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 27 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 28 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 29 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 30 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 122 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 02 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 05 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 06 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 07 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 08 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 09 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 10 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 11 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 13 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 31 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 33 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 34 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 35 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 36 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 37 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 42 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	
301 123 43 00	1.00	1	SFD	1.00	1.00	\$193.00	\$193.00	

TOTAL	-	-	-	-	346.85	-	\$66,942.04	
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⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.

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

⁽³⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026.