



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

KENSINGTON HEIGHTS LIGHTING 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

Table of Contents

Annual Report for Fiscal Year 2026

Kensington Heights Lighting Maintenance Assessment District

Preamble	1
Executive Summary	2
Background	3
District Boundary	3
Project Description	3
Separation of General and Special Benefits	5
Cost Estimate.....	5
Annual Cost-Indexing	5
Method of Apportionment.....	6
Estimated Benefit of Improvements	6
Apportionment Methodology	7
Equivalent Benefit Units (EBUs)	7
Land Use Factor	7
Benefit Factor	9
Sample Calculations	11
Summary Results.....	12

EXHIBITS

Exhibit A:	District Boundary
Exhibit B1:	Estimated Budget – Revenue & Expense Statement for Fiscal Year 2026
Exhibit B2:	Responsibilities Matrix
Exhibit C:	Preliminary Assessment Roll for Fiscal Year 2026

Annual Report for Fiscal Year 2026

Kensington Heights Lighting

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 KENSINGTON HEIGHTS LIGHTING 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: Kensington Heights Lighting
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	477	477	--
Total Estimated Assessment:	\$56,994	\$58,579	--
Total Estimated EBUs:	480.475	480.475	--
Annual Assessment per EBU:	\$118.62	\$121.92	\$121.92 ⁽³⁾

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

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

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

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

Background

The Kensington Heights Lighting Maintenance Assessment District (District) was established by the City of San Diego (City) on July 14, 2014 by City Council Resolution R-309090. 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 procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Empire Lantern style) street lighting improvements in the District conceptually shown in **Figure 1**.

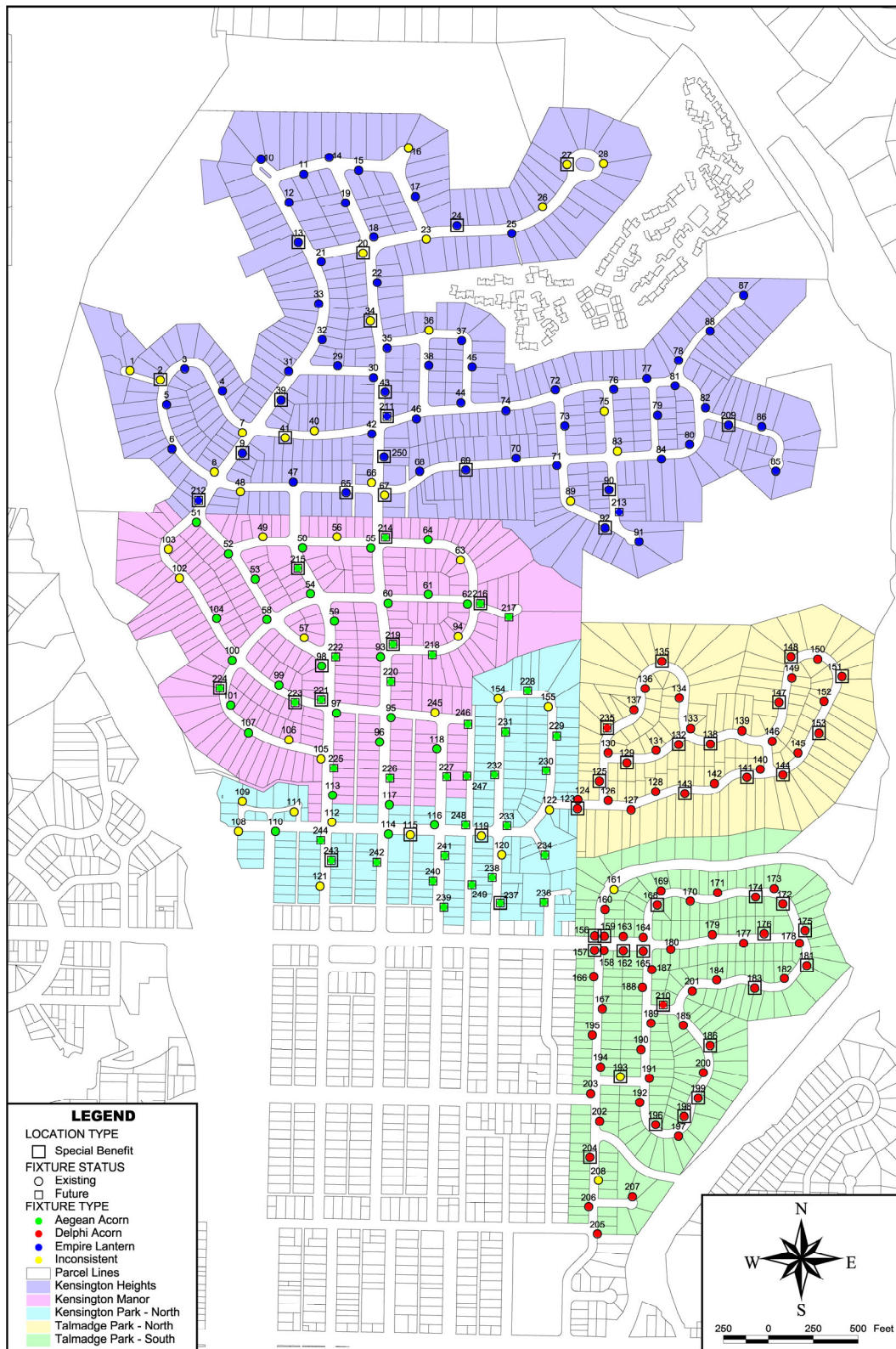


FIGURE 1: Kensington Lighting Improvements

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 B1**. The "Other Contributions (Non Assessment Source)" revenue contained in the budget includes the value of improvements and activities determined to provide "general benefits." The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer's Reports is permitted to increase annually based on the published change in the "San Diego Consumer Price Index for Urban Consumers" (SDCPI-U). The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 365.529 to 375.656 (a 2.77% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 2.77%.

Method of Apportionment

Estimated Benefit of Improvements

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

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

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

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

Apportionment Methodology

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

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

Equivalent Benefit Units (EBUs)

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

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

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

Land Use Factor

Since the proposed District improvements and activities are primarily associated with the Transportation Element of City's General Plan and Community Plan, trip generation rates for various land use categories (as previously established by the City's Transportation Planning section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various

land use/zoning classifications (as defined by the City’s Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

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

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

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

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

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements and activities to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of the improvements and activities in a district may include some or all of the following: public safety, aesthetics, and recreational potential. The subcomponents used for this District are: aesthetics and public safety.

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

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 2**.

TABLE 2: Benefit Factors by Land Use

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

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

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

Sample Calculations

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

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

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

- **1 Single-Family Residence**

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

- **1 Condominium**

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

- **10-unit Apartment Complex**

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

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

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

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 B1**.

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

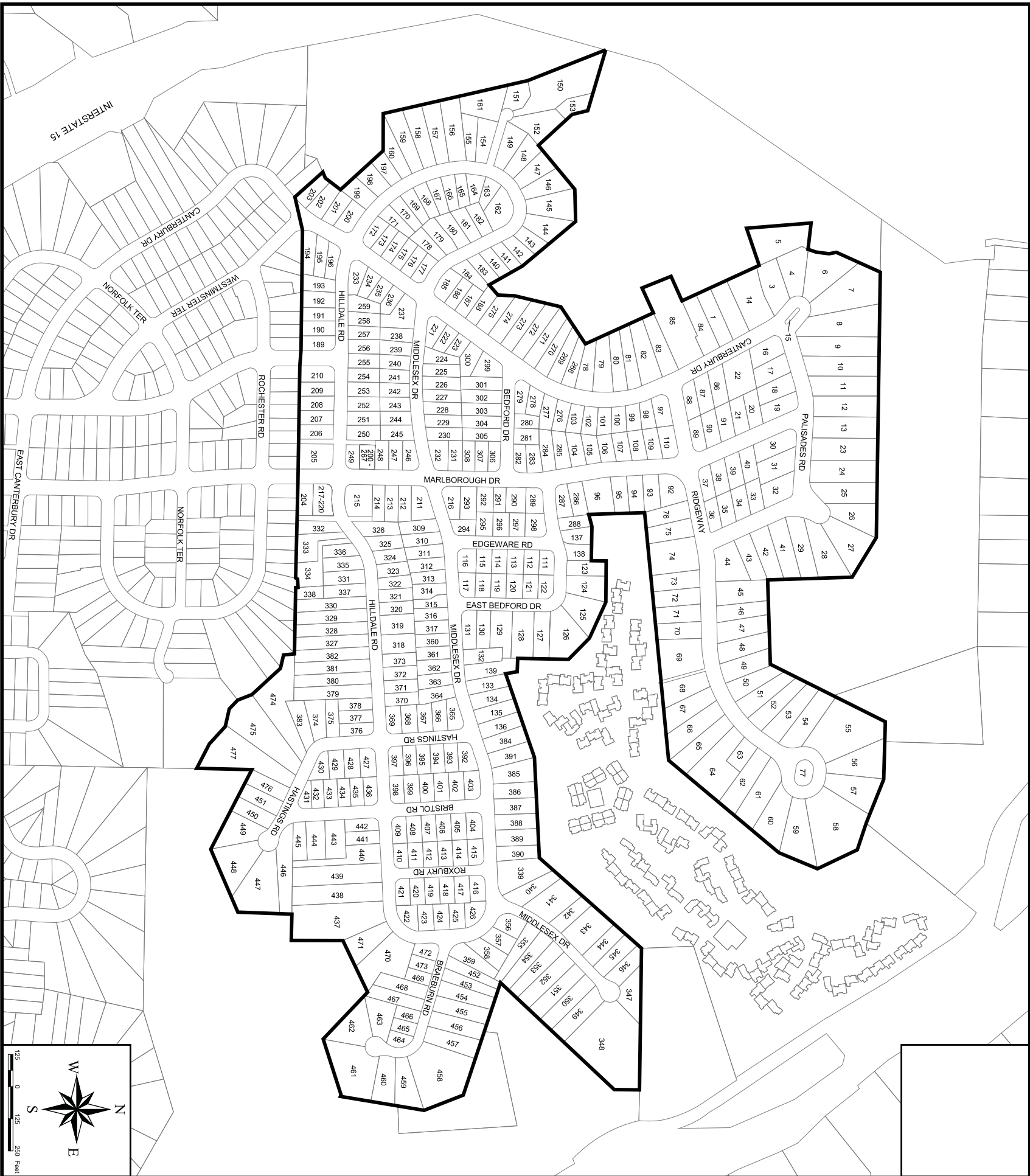
C 52792

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

Sharon F. Risse

EXHIBIT A

District Boundary



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

BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA,
THIS ____ DAY OF _____, 2014.

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

PREPARED BY:

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

I HEREBY CERTIFY THAT THE WITHIN MAP
SHOWING PROPOSED BOUNDARIES OF THE
KENSINGTON HEIGHTS LIGHTING MAINTENANCE
ASSESSMENT DISTRICT, CITY OF SAN DIEGO,
STATE OF CALIFORNIA, WAS APPROVED BY
THE CITY COUNCIL AT A REGULAR MEETING
THEREOF, HELD ON THE ____ DAY OF
_____, 2014, BY ITS RESOLUTION
NO. _____.

ELIZABETH MALAND, 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 _____,
2014; SAID ASSESSMENT DIAGRAM AND THE
ASSESSMENT ROLL WERE RECORDED IN THE
OFFICE OF THE SUPERINTENDENT OF STREETS OF
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA
ON THE ____ DAY OF _____, 2014.
REFERENCE IS MADE TO THE ASSESSMENT ROLL
RECORDED IN THE OFFICE OF THE SUPERINTENDENT
OF STREETS FOR THE EXACT AMOUNT OF EACH
ASSESSMENT LEVIED AGAINST EACH PARCEL OF
LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

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

LEGEND:
_____ District Boundary
_____ Parcel Line
Diagram Number



CITY OF
SAN DIEGO

KENSINGTON HEIGHTS
LIGHTING MAINTENANCE ASSESSMENT DISTRICT

W.O.

DATE:

REVS:

EXHIBIT A

EXHIBIT B1

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

EXHIBIT B1

REVENUE AND EXPENSE STATEMENT

Kensington Heights Lighting Maintenance Assessment District Fund 200717

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 312,049.87	\$ 367,037.46	\$ 205,724.46
TOTAL BEGINNING FUND BALANCE	\$ 312,049.87	\$ 367,037.46	\$ 205,724.46
REVENUE			
Assessment Revenue	\$ 54,338.44	\$ 56,994.00	\$ 58,579.44
Interest	\$ 9,991.15	\$ 1,000.00	\$ 1,000.00
Other Contributions (Non Assessment Source)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 64,329.59	\$ 57,994.00	\$ 59,579.44
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 376,379.46	\$ 425,031.46	\$ 265,303.90
OPERATING EXPENSE			
Special Lighting Contracts and Services ⁽¹⁾	\$ -	\$ 19,650.00	\$ 19,650.00
Supplies - Lighting Fixtures & Empire Light Poles	\$ -	\$ 10,000.00	\$ 10,000.00
Special Districts Administration Costs	\$ 9,342.00	\$ 9,657.00	\$ 11,106.00
Unallocated Reserve	\$ -	\$ 180,000.00	\$ 180,000.00
TOTAL OPERATING EXPENSE	\$ 9,342.00	\$ 219,307.00	\$ 220,756.00
TOTAL EXPENSE	\$ 9,342.00	\$ 219,307.00	\$ 220,756.00
TOTAL ENDING FUND BALANCE	\$ 367,037.46	\$ 205,724.46	\$ 44,547.90
NET ANNUAL REVENUE (OR EXPENSE)	\$ 54,987.59	\$ (161,313.00)	\$ (161,176.56)

⁽¹⁾ Includes City Streets Division services for bulb replacement to special benefit light locations, repair of fixtures and poles, and wiring repair costs.

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 B2

Responsibilities Matrix

EXHIBIT B2

Kensington Heights Lighting Maintenance Assessment District RESPONSIBILITIES MATRIX

IMPROVEMENTS	New Light Installation	Existing Improvement		
		Replacement ⁽²⁾	Restoration	Repair
Ornamental Street Light Fixtures ⁽¹⁾				
General Benefit Location	M ⁽³⁾⁽⁴⁾⁽⁵⁾	M ⁽⁵⁾	M ⁽³⁾	M ⁽³⁾
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Foundations & Concrete Pads				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Feeder - from Main Line to Pad)				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Main Line) ⁽⁷⁾				
Circuit Failing	C ⁽⁵⁾			
Circuit Adequate - insufficient excess capacity	C/M ⁽⁵⁾			
Circuit Adequate - sufficient excess capacity	C ⁽⁵⁾			

KEY: M = MAD responsibility; C = City responsibility

⁽¹⁾ Includes globe, bulb, pole, controller and all internal wiring/circuitry.

⁽²⁾ Replacement of existing inconsistent lighting through discretionary action of community.

⁽³⁾ A portion of the cost may be offset by General Fund contribution or in-kind service associated with standard (cobra) installation and/or maintenance.

⁽⁴⁾ Accelerated installation (via MAD) can provide some special benefit.

⁽⁵⁾ Potential reduced cost (or offset) if performed in conjunction with utility undergrounding effort.

⁽⁶⁾ Minor cost potentially attributable to MAD.

⁽⁷⁾ City remains responsible for existing series circuit wiring handling current service load.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2026**

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 011 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 07 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
440 011 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 011 17 00	0.02	OSP	0.00	0.00	0.000	\$121.92	\$0.00	
440 012 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 012 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 021 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 022 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 031 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 21 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 22 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 23 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 24 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 25 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 26 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 27 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 28 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 29 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 30 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 31 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 32 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 33 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 34 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 35 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 36 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 031 37 00	0.14	OSP	0.00	0.00	0.000	\$121.92	\$0.00	
440 041 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 041 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 042 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 042 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 042 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 042 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 042 05 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
440 042 06 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
440 043 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 043 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 043 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 043 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 043 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 09 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
440 044 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 044 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 051 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 051 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 22 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 052 23 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 150 17 00	0.37	VAC	0.00	0.00	0.000	\$121.92	\$0.00	
440 150 19 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
440 161 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 161 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 162 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 162 21 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 163 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 170 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 03 00	5.00	MFR	0.70	1.00	3.500	\$121.92	\$426.72	
440 180 04 00	11.00	MFR	0.70	1.00	7.700	\$121.92	\$938.78	
440 180 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 14 00	12.00	MFR	0.70	1.00	8.400	\$121.92	\$1,024.12	
440 180 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 180 16 01	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 180 16 02	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 180 16 03	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 180 16 04	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 191 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 191 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 191 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 18 00	0.11	COM	45.00	0.50	2.475	\$121.92	\$301.74	
440 192 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 21 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 22 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 23 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 24 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 25 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 26 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 27 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 28 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 192 29 01	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 02	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 03	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 04	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 05	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 06	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 07	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 192 29 08	1.00	CND	0.70	1.00	0.700	\$121.92	\$85.34	
440 201 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 201 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 202 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 203 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 203 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 203 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 204 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 205 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 211 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
440 212 21 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
465 020 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 020 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 19 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 020 21 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 031 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 032 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 041 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 042 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 042 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 043 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 044 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 051 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 08 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 052 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 01 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 02 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 03 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 04 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 05 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026) **Kensington Heights Lighting Maintenance Assessment District**

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 060 06 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 07 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 08 00	0.00	SFD	1.00	1.00	0.000	\$121.92	\$0.00	
465 060 09 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 10 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 11 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 12 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 13 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 14 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 15 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 18 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 21 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 22 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 060 23 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 070 16 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 070 17 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	
465 070 19 00	0.23	VAC	0.00	0.00	0.000	\$121.92	\$0.00	
465 070 20 00	1.00	SFD	1.00	1.00	1.000	\$121.92	\$121.92	

TOTAL	-	-	-	-	480.475	-	\$58,579.44	
--------------	---	---	---	---	----------------	---	--------------------	--

- ⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.
⁽²⁾ Refer to Assessment Engineer's Report for description of Land Use Codes and applicable Land Use Factor.
⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factors.
⁽⁴⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026.