



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

LIBERTY STATION/NTC MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
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April 2025

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Deputy Chief Operating Officer, Neighborhood Services

Kristina Peralta

Director, Parks & Recreation Department

Andy Field

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Annual Report for Fiscal Year 2026

Liberty Station/NTC

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 LIBERTY STATION/NTC 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: Liberty Station/NTC
Maintenance Assessment District

Apportionment Method: Equivalent Dwelling Unit (EDU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	463	463	--
Total Estimated Assessment:	\$87,885	\$87,885	--
Total Number of EDUs:	7,141.96	7,141.96	--
<i>Zone A</i>	209.00	209.00	--
<i>Zone B</i>	246.36	246.36	--
<i>Zone C</i>	4,912.30	4,912.30	--
<i>Zone D</i>	638.85	638.85	--
<i>Zone E</i>	831.55	831.55	--
<i>Zone F</i>	303.90	303.90	--
Assessment per EDU:			
<i>Zone A</i>	\$94.56	\$94.56	\$120.41 ⁽³⁾
<i>Zone B</i>	\$28.28	\$28.28	\$36.02 ⁽³⁾
<i>Zone C</i>	\$10.46	\$10.46	\$13.31 ⁽³⁾
<i>Zone D</i>	\$2.29	\$2.29	\$2.93 ⁽³⁾
<i>Zone E</i>	\$1.22	\$1.22	\$1.55 ⁽³⁾
<i>Zone F</i>	\$24.01	\$24.01	\$30.58 ⁽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 Liberty Station/NTC Maintenance Assessment District (District), originally known as the “Liberty Station Maintenance Assessment District,” was established by the City of San Diego (City) on July 22, 2003 by City Council Resolution R-298224. 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 specified lighting facilities 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). 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

Benefit Zones

For benefit apportionment purposes, the District was divided into seven (7) separate benefit zones in order to differentiate between the different types of service parcels receive. The benefit zones are shown in **Exhibit A**, and generally described in the Engineer's Reports as follows:

Zone A: This Zone is single family residential and has a higher concentration of streetlights than the other areas. This Zone is bounded by Rosecrans Street, Laning Road, Cushing Road and Faragut Road.

Zone B: This Zone is primarily multi-family residential and has a higher concentration of streetlights than the other areas except for Zone A. This Zone is bounded by Cushing Road, Porter Road, and the Promenade.

Zone C: This Zone is a mixed use area of commercial, educational and museum uses including a golf course. It also includes the park adjacent to Cushing Road and the US Navy Medical Center. This zone is bounded by Rosecrans Street, Lytton Street and the Boat Channel.

Zone D: This Zone is comprised of the hotel, conference center and the USS Recruit on the west side of the Boat Channel.

Zone E: This Zone is comprised of the hotel on the east side of the Boat Channel, North Harbor Drive, a Private Driveway, and Kincaid Street.

Zone F: This Zone is a mixed use area on the east side of the Boat Channel. This Zone is bounded by a Private Driveway, North Harbor Drive, McCain Road and the Boat Channel, as shown on the Assessment Diagram.

Zone G: This Zone is comprised of Zones A, B and C and benefits from the arterial lighting along Rosecrans Street and Lytton Street, along the perimeter of the development. These lights were a condition of development for the Liberty Station/NTC development and therefore all properties within this main development area receive benefit from these lights.

Apportionment Methodology

The total cost associated with District improvement and activities have been apportioned to the parcels in the District based on each parcel's estimated equivalent dwelling units. The single-family residential

parcel was selected as the basic unit for calculation of assessments. A single-family residential parcel was defined as one equivalent dwelling unit (EDU). All other land uses were equated to the single-family residential land use based on relative trip generation rates. Average daily trip (ADT) generation rates provide a means to compare the different land uses to each other by virtue of the level of activity that is associated with each land use type.

EDUs for each parcel have been determined based on an EDU Rate applicable to the subject land use, as shown in the following equation:

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

Applicable ADT and EDU rates by land use are shown in **Table 3**.

TABLE 3: ADT & EDU Rates by Land Use

Land Use	ADT Rate	EDU Rate
Single Family Residential	8.00 / DU	1.00 / DU
Multi-Family Residential	6.00 / DU	0.75 / DU
Hotel	10.00 / room	1.25 / room
Chapel/Special Events	9.00 / 1000 bldg sf	1.125 / 1000 bldg sf
Child Care	80.00 / 1000 bldg sf	10.00 / 1000 bldg sf
Commercial - Office or School	18.36 / 1000 bldg sf	2.295 / 1000 bldg sf
Commercial - Retail	40.00 / 1000 bldg sf	5.00 / 1000 bldg sf
Commercial - Retail/Entertainment	40.00 / 1000 bldg sf	5.00 / 1000 bldg sf
Conference Center	20.00 / 1000 bldg sf	2.50 / 1000 bldg sf
Education/Museum	18.36 / 1000 bldg sf	2.295 / 1000 bldg sf
Fitness Club/Gym	40.00 / 1000 bldg sf	5.00 / 1000 bldg sf
Navy Medical Center	20.00 / 1000 bldg sf	2.50 / 1000 bldg sf
NTC Foundation	21.52 / 1000 bldg sf	2.69 / 1000 bldg sf
Office	20.00 / 1000 bldg sf	2.50 / 1000 bldg sf
School Gym	18.36 / 1000 bldg sf	2.295 / 1000 bldg sf
USS Recruit	18.36 / 1000 bldg sf	2.295 / 1000 bldg sf
MWWD/SDSU Laboratories	80.00 / acre	10.00 / acre
Public Safety Training Institute (PSTI)	80.00 / acre	10.00 / acre
Golf Course	8.00 / acre	1.00 / acre
Park	20.00 / acre	2.50 / acre
Parking Lot	0	0
Landscape/Open Space	0	0

Notes: The NTC Foundation properties is assigned ADT based on a weighted average of the ADT's of the various land uses anticipated to be on these properties: Retail, Restaurant, Office, Museum, Education and Performance Space.

The MWWD/SDSU Laboratories use is assigned ADT the same as a science research and development facility.

The Public Safety Training Institute (PSTI) use is assigned ADT the same as a junior college.

The USS Recruit use is assigned ADT the same as Education/Museum.

The School Gym use is assigned ADT the same as Education/Museum.

The Conference Center is assigned ADT the same as single tenant office.

Unit Assessment Rate

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:

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

The Unit Assessment Rate (also referred to as the “Assessment per EBU”) for each zone is presented in the Executive Summary section of this annual report.

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:

$$\text{EDUs} = (\text{Acres, Units, or Bldg SF}) \times \text{EDU Rate}$$

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 0.75 = 0.75 EDUs
- **5,000-square foot Commercial Office Space**
EDUs = 5 kilo square feet x 2.295 = 11.48 EDUs
- **2,000-square foot Retail Commercial Space**
EDUs = 2 kilo square feet x 5.000 = 10.00 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 for the zone in which the parcel is located, 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

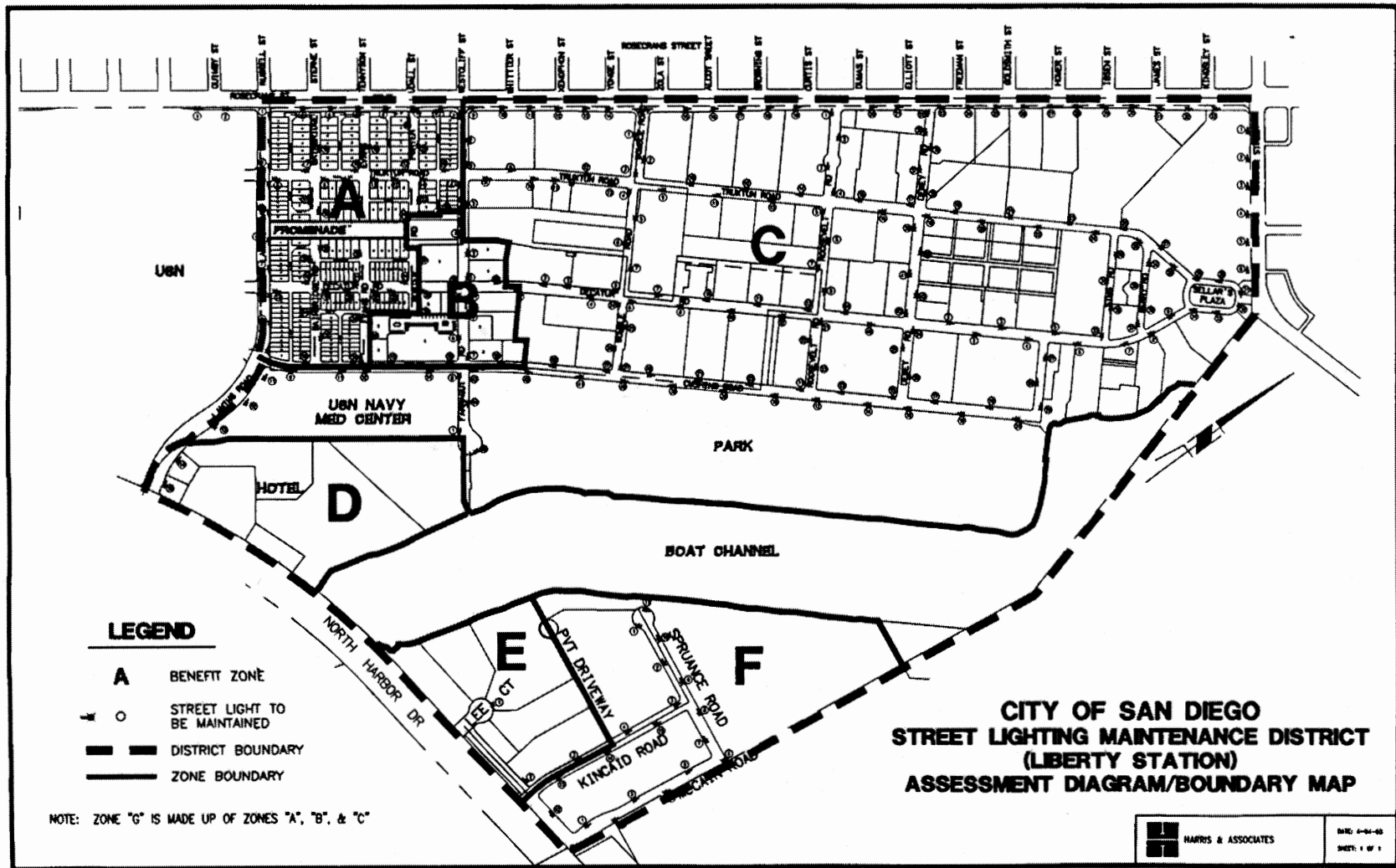
C 52792

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

Sharon F. Risse

EXHIBIT A

District Boundary



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EXHIBIT A

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Liberty Station/NTC Maintenance Assessment District Fund 200080

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 100,909.84	\$ 108,759.67	\$ 103,276.67
TOTAL BEGINNING FUND BALANCE	\$ 100,909.84	\$ 108,759.67	\$ 103,276.67
REVENUE			
Assessment Revenue	\$ 87,548.35	\$ 87,887.00	\$ 87,885.22
Interest	\$ 3,313.48	\$ 1,369.00	\$ 1,369.00
Other Contributions (Non Assessment Source)	\$ 3,456.00	\$ 3,498.00	\$ 3,329.50
TOTAL REVENUE	\$ 94,317.83	\$ 92,754.00	\$ 92,583.72
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 195,227.67	\$ 201,513.67	\$ 195,860.39
OPERATING EXPENSE			
Supplies - Lighting Fixtures	\$ -	\$ 10,000.00	\$ 10,000.00
Special Lighting Contracts and Services ⁽¹⁾	\$ 44,764.00	\$ 44,764.00	\$ 44,764.00
Special Districts Administration Cost	\$ 41,704.00	\$ 43,473.00	\$ 48,919.00
TOTAL OPERATING EXPENSE	\$ 86,468.00	\$ 98,237.00	\$ 103,683.00
TOTAL EXPENSE	\$ 86,468.00	\$ 98,237.00	\$ 103,683.00
TOTAL ENDING FUND BALANCE	\$ 108,759.67	\$ 103,276.67	\$ 92,177.39
NET ANNUAL REVENUE (OR EXPENSE)	\$ 7,849.83	\$ (5,483.00)	\$ (11,099.28)

⁽¹⁾ Includes City Streets Division services for street light maintenance & electrician 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 C

**Preliminary Assessment Roll
for Fiscal Year 2026**

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 790 07 00	1.2000	-	-	F	LOSP	0.000	0.0000	\$24.01	\$0.00	
450 790 08 00	7.5500	-	-	F	LAB	10.000	75.5000	\$24.01	\$1,812.76	
450 790 29 00	22.8400	-	-	F	PSTI	10.000	228.4000	\$24.01	\$5,483.88	
450 790 31 00	1.5100	-	-	F	LOSP	0.000	0.0000	\$24.01	\$0.00	
450 790 32 00	43.7366	-	-	C	PARK	2.500	109.3415	\$10.46	\$1,143.70	
450 790 32 00	0.4934	-	-	C	PARK	2.500	1.2335	\$10.46	\$12.90	
450 790 33 00	-	83,820	-	C	NMED	2.500	209.5500	\$10.46	\$2,191.88	
450 810 01 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 02 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 03 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 04 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 05 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 06 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 07 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 08 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 09 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 10 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 11 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 12 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 13 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 14 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 15 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 16 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 17 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 18 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 19 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 20 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 21 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 22 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 23 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 24 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 25 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 26 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 27 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 28 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 29 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 30 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 31 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 32 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 33 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 34 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 35 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 36 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 37 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 38 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 39 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 40 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 41 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 42 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 43 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 44 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 45 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 46 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 47 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 48 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 49 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 810 50 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 51 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 52 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 53 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 54 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 810 55 00	0.5100	-	-	A	LOSP	0.000	0.0000	\$94.56	\$0.00	
450 811 01 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 02 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 03 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 04 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 05 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 06 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 07 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 08 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 09 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 10 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 11 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 12 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 13 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 14 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 15 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 16 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 17 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 18 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 19 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 20 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 21 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 22 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 23 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 24 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 25 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 26 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 27 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 28 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 29 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 30 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 31 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 32 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 33 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 34 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 35 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 36 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 37 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 38 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 39 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 40 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 41 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 42 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 43 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 44 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 45 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 46 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 47 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 48 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 49 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 811 50 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 811 51 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 01 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 02 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 03 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 04 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 05 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 06 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 07 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 08 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 09 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 10 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 11 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 12 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 13 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 14 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 15 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 16 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 17 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 18 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 19 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 20 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 21 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 22 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 23 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 24 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 25 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 26 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 27 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 28 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 29 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 30 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 31 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 32 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 33 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 34 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 35 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 36 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 37 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 38 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 39 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 40 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 41 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 42 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 43 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 44 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 45 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 46 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 47 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 48 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 49 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 50 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 51 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 52 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 53 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 54 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 55 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 812 56 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 57 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 58 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 59 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 60 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 61 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 62 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 63 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 64 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 65 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 66 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 67 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 68 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 69 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 70 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 71 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 72 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 73 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 74 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 75 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 76 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 77 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 78 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 79 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 80 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 81 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 82 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 83 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 812 84 00	1.3500	-	-	A	LOSP	0.000	0.0000	\$94.56	\$0.00	
450 812 85 00	0.0100	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 813 01 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 02 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 03 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 04 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 05 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 06 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 07 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 08 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 09 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 10 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 11 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 12 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 13 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 14 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 15 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 16 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 17 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 18 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 19 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 20 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 21 00	-	-	1.0000	A	SF RES	1.000	1.0000	\$94.56	\$94.56	
450 813 22 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 22 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 22 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 22 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 22 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 813 22 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 23 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 24 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 25 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 13	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 14	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 15	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 16	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 17	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 18	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 19	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 20	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 21	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 22	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 23	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 24	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 25	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 26	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 27	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 26 28	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 813 27 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 27 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 13	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 28 14	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 13	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 14	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 15	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 16	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 17	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 29 18	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 30 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 31 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 813 31 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 09	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 10	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 11	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 12	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 13	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 32 14	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 01	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 02	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 03	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 04	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 05	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 06	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 07	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 33 08	-	-	1.0000	B	MF RES	0.750	0.7500	\$28.28	\$21.20	
450 813 34 00	-	33,623	-	B	ED/MU	2.295	77.1648	\$28.28	\$2,182.22	
450 820 01 00	-	53,135	-	C	OFF	2.500	132.8375	\$10.46	\$1,389.48	
450 820 02 00	1.1500	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 07 00	2.1100	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 08 00	-	109,728	-	C	OFF	2.500	274.3200	\$10.46	\$2,869.38	
450 820 09 00	1.0000	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 10 00	-	63,354	-	C	OFF	2.500	158.3850	\$10.46	\$1,656.70	
450 820 11 00	1.8800	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 12 00	1.8300	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 13 00	-	99,383	-	C	ED/MU	2.295	228.0840	\$10.46	\$2,385.76	
450 820 14 00	-	245,730	-	C	ED/MU	2.295	563.9504	\$10.46	\$5,898.92	
450 820 15 00	1.2000	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 16 00	0.3800	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 820 17 00	-	5,255	-	C	ED/MU	2.295	12.0602	\$10.46	\$126.14	
450 820 18 00	-	26,523	-	C	ED/MU	2.295	60.8703	\$10.46	\$636.70	
450 820 19 00	-	27,973	-	B	ED/MU	2.295	64.1980	\$28.28	\$1,815.52	
450 820 20 00	-	38,924	-	C	ED/MU	2.295	89.3306	\$10.46	\$934.40	
450 820 21 00	-	63,135	-	C	COM2	5.000	315.6750	\$10.46	\$3,301.96	
450 820 22 00	2.5100	-	-	C	PARK	2.500	6.2750	\$10.46	\$65.64	
450 820 23 00	0.4400	-	-	B	LOSP	0.000	0.0000	\$28.28	\$0.00	
450 820 24 00	-	38,672	-	C	OFF	2.500	96.6800	\$10.46	\$1,011.26	
450 820 25 00	-	39,228	-	C	OFF	2.500	98.0700	\$10.46	\$1,025.80	
450 820 26 00	-	38,594	-	C	OFF	2.500	96.4850	\$10.46	\$1,009.22	
450 820 27 00	-	38,594	-	C	OFF	2.500	96.4850	\$10.46	\$1,009.22	
450 830 25 00	-	33,000	-	D	CONF	2.500	82.5000	\$2.29	\$188.92	
450 830 26 00	-	6,600	-	D	COM2	5.000	33.0000	\$2.29	\$75.56	
450 830 27 00	-	6,600	-	D	COM2	5.000	33.0000	\$2.29	\$75.56	
450 830 28 00	-	6,000	-	D	COM2	5.000	30.0000	\$2.29	\$68.70	
450 830 29 00	-	4,197	-	D	COM2	5.000	20.9850	\$2.29	\$48.06	
450 830 30 00	0.8100	-	-	D	USSR	2.295	1.8590	\$2.29	\$4.26	
450 830 31 00	-	-	150.0000	D	HOTEL	1.250	187.5000	\$2.29	\$429.38	
450 830 32 00	-	-	200.0000	D	HOTEL	1.250	250.0000	\$2.29	\$572.50	
450 830 33 00	0.4600	-	-	D	PRKL	0.000	0.0000	\$2.29	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 830 34 00	1.6300	-	-	E	PRKL	0.000	0.0000	\$1.22	\$0.00	
450 830 35 00	-	3,810	-	E	COM2	5.000	19.0500	\$1.22	\$23.24	
450 830 36 00	-	-	247.0000	E	HOTEL	1.250	308.7500	\$1.22	\$376.68	
450 830 37 00	-	-	222.0000	E	HOTEL	1.250	277.5000	\$1.22	\$338.54	
450 830 38 00	-	-	181.0000	E	HOTEL	1.250	226.2500	\$1.22	\$276.02	
450 840 01 00	2.0300	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 840 02 00	2.2900	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 840 03 00	2.4600	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 840 04 00	2.5800	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 840 05 00	-	1,637	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 840 06 00	0.8700	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 840 07 00	-	22,798	-	C	NTCF	2.690	61.3266	\$10.46	\$641.48	
450 840 08 00	-	19,361	-	C	COM3	5.000	96.8050	\$10.46	\$1,012.58	
450 840 09 00	-	26,233	-	C	NTCF	2.690	70.5668	\$10.46	\$738.12	
450 840 10 00	-	25,483	-	C	COM2	5.000	127.4150	\$10.46	\$1,332.76	
450 840 13 00	-	6,233	-	C	CH/SP	1.125	7.0121	\$10.46	\$73.34	
450 840 14 00	-	40,810	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 840 15 00	-	10,267	-	C	NTCF	2.690	27.6182	\$10.46	\$288.88	
450 840 16 00	-	23,119	-	C	NTCF	2.690	62.1901	\$10.46	\$650.50	
450 840 17 00	-	9,800	-	C	NTCF	2.690	26.3620	\$10.46	\$275.74	
450 840 18 00	-	22,140	-	C	NTCF	2.690	59.5566	\$10.46	\$622.96	
450 840 19 00	1.9700	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 840 20 00	-	38,554	-	C	FITN	5.000	192.7700	\$10.46	\$2,016.36	
450 840 21 00	3.8400	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 840 22 00	0.3200	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 840 23 00	-	51,202	-	C	COM2	5.000	256.0100	\$10.46	\$2,677.86	
450 840 24 00	-	21,674	-	C	COM2	5.000	108.3700	\$10.46	\$1,133.54	
450 840 25 00	0.9200	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 841 01 00	-	5,584	-	C	COM1	2.295	12.8153	\$10.46	\$134.04	
450 841 02 00	-	3,810	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 841 03 00	-	3,810	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 841 04 00	-	4,108	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 841 05 00	-	11,997	-	C	COM1	2.295	27.5331	\$10.46	\$288.00	
450 841 06 00	-	17,067	-	C	COM1	2.295	39.1688	\$10.46	\$409.70	
450 841 07 00	16.7500	-	-	C	GOLF	1.000	16.7500	\$10.46	\$175.20	
450 841 08 00	0.0700	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 841 09 00	0.0700	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 841 10 00	0.0800	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 841 11 00	0.5000	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 842 01 00	-	10,482	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 842 02 00	-	10,005	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 842 03 00	0.4300	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 842 04 00	-	12,110	-	C	COM1	2.295	27.7925	\$10.46	\$290.70	
450 842 05 00	-	10,482	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 842 06 00	-	10,482	-	C	NTCFF	0.000	0.0000	\$10.46	\$0.00	
450 842 07 00	-	10,482	-	C	COM1	2.295	24.0562	\$10.46	\$251.62	
450 842 08 00	-	10,482	-	C	COM1	2.295	24.0562	\$10.46	\$251.62	
450 842 09 00	-	10,482	-	C	COM1	2.295	24.0562	\$10.46	\$251.62	
450 842 10 00	-	10,482	-	C	ED/MU	2.295	24.0562	\$10.46	\$251.62	
450 842 11 00	-	10,482	-	C	COM1	2.295	24.0562	\$10.46	\$251.62	
450 842 12 00	-	10,482	-	C	COM2	5.000	52.4100	\$10.46	\$548.20	
450 842 13 00	-	64,066	-	C	COM2	5.000	320.3300	\$10.46	\$3,350.64	
450 842 14 00	-	10,328	-	C	NTCF	2.690	27.7823	\$10.46	\$290.60	
450 842 15 00	-	6,558	-	C	COM2	5.000	32.7900	\$10.46	\$342.98	
450 842 16 00	-	4,773	-	C	COM2	5.000	23.8650	\$10.46	\$249.62	
450 842 17 00	-	3,344	-	C	COM2	5.000	16.7200	\$10.46	\$174.88	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Liberty Station/NTC Maintenance Assessment District

Parcel Number	Apportionment Units ⁽¹⁾			Zone	Land Use ⁽²⁾	EDU Factor ⁽²⁾	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽³⁾ Assessment	Owner Name
	Acres	Bldg SF	Units/Rooms							
450 842 18 00	-	4,549	-	C	COM2	5.000	22.7450	\$10.46	\$237.90	
450 842 19 00	-	48,493	-	C	COM3	5.000	242.4650	\$10.46	\$2,536.18	
450 842 20 00	3.8600	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 842 21 00	0.4200	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 842 24 00	-	6,119	-	C	COM2	5.000	30.5950	\$10.46	\$320.02	
450 842 25 00	-	8,804	-	C	COM2	5.000	44.0200	\$10.46	\$460.44	
450 842 27 00	1.1900	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 842 28 00	1.4500	-	-	C	PRKL	0.000	0.0000	\$10.46	\$0.00	
450 842 29 00	-	16,181	-	C	COM3	5.000	80.9050	\$10.46	\$846.26	
450 842 30 00	-	2,507	-	C	COM2	5.000	12.5350	\$10.46	\$131.12	
450 842 31 00	2.1700	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 842 32 00	1.4300	-	-	C	LOSP	0.000	0.0000	\$10.46	\$0.00	
450 842 34 00	-	9,522	-	C	COM2	5.000	47.6100	\$10.46	\$498.00	
450 842 35 00	-	8,571	-	C	COM2	5.000	42.8550	\$10.46	\$448.26	
450 842 37 00	-	4,940	-	C	COM2	5.000	24.7000	\$10.46	\$258.36	
TOTAL	-	-	-	-	-	-	7,141.96	-	\$87,885.22	

⁽¹⁾ Applicable apportionment units (i.e., acres, bldg sf, units/rooms) dependent upon Land Use.

⁽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.