



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

PACIFIC HIGHLANDS RANCH 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

Pacific Highlands Ranch

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

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

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

Executive Summary

Project: Pacific Highlands Ranch
Maintenance Assessment District

Apportionment Method:

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	3,801	3,891	--
Total Estimated Assessment:	\$246,071	\$251,154	--
Total Number of EBUs:	5,551.36	5,750.09	--
<i>Zone 1</i>	746.25	746.25	--
<i>Zone 2</i>	1,476.28	1,592.02	--
<i>Zone 3</i>	1,818.57	1,818.56	--
<i>Zone 4</i>	1,593.26	1,593.26	--
Assessment per EBU:			
<i>Zone 1</i>	\$42.06	\$42.06	\$585.82 ⁽³⁾
<i>Zone 2</i>	\$43.92	\$43.92	\$626.32 ⁽³⁾
<i>Zone 3</i>	\$43.92	\$43.92	\$744.70 ⁽³⁾
<i>Zone 4</i>	\$43.92	\$43.92	\$925.45 ⁽³⁾

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

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

⁽³⁾ Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 5.77%.

Annual Cost-Indexing:

The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U) plus 3%.

Background

The Pacific Highlands Ranch Maintenance Assessment District (District) was established by the City of San Diego (City) on February 3, 2006 by City Council Resolution R-301215. 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 landscaping improvements, specified lighting and other appurtenant facilities in the District. The approximate location of the improvements is generally shown in **Figure 1**.

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

**Pacific Highlands Ranch
Maintenance Assessment District**

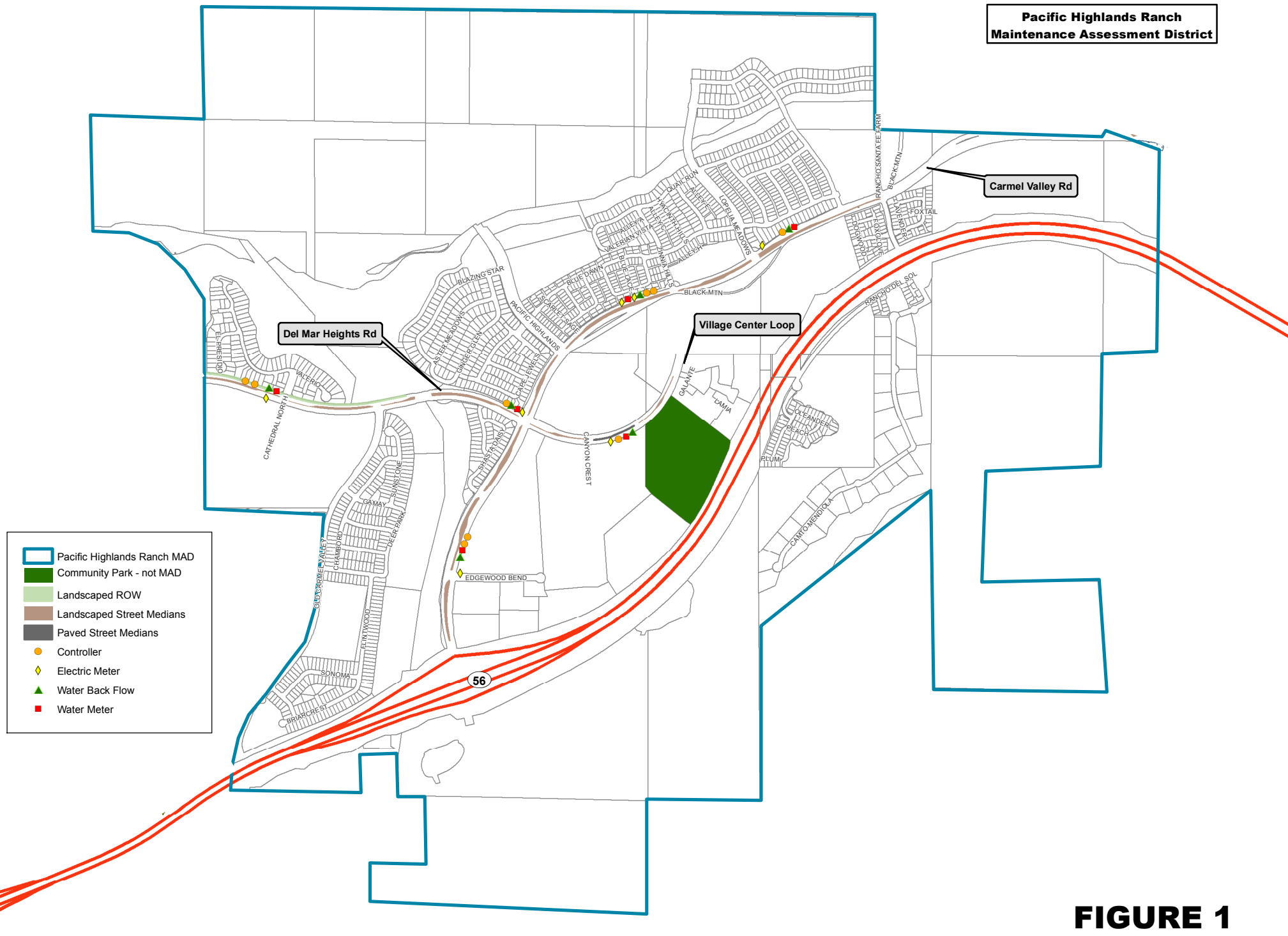


FIGURE 1

incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are “special benefits” to the extent that they are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. By law, only “special benefits” are assessable.

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

Cost Estimate

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

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer’s Reports is permitted to increase annually based on the published change in the “San Diego Consumer Price Index for Urban Consumers” (SDCPI-U) plus 3%. The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 365.529 to 375.656 (a 2.77% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 5.77%.

Method of Apportionment

The Engineer’s Reports describe the benefit of District improvements activities as follows:

Street Lighting. Proper maintenance and operation of the decorative

streetlights benefit all properties within the District by adding to the community character and aesthetics. All development areas taking direct access off of the roadways with decorative cobra-head streetlights receive special benefit from the improved aesthetics of the community within the boundaries of the District.

Properties taking direct access off of local public roadways with decorative acorn light fixtures receive an additional special benefit.

City of San Diego's *Council Policy 200-18, Street Lighting*, specifies the standard level of street lighting that will be provided by the City. This standard level of street lighting is considered the general benefit portion of the street lighting, as this is available to all properties within the City that have street lighting. Higher levels of street lighting, additional to this standard level, and ornamental streetlights are considered special benefits.

Cobra-head streetlights are the City standard for roadways, therefore on the arterial roads and Village Loop Road only the additional cost of maintaining the decorative poles is assessed as special benefit and all other maintenance is considered general benefit and is not assessed to the District. With the decorative acorn streetlights in some of the local public roadways, only the energy costs for the standard level of lighting is being paid for by the City as their general benefit contribution.

Street Landscaping. Trees, landscaping, hardscaping and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings, and therefore increase property value.

All development areas taking direct access off of the arterial roadways (Carmel Valley Road and Del Mar Heights Road) special benefit from the improved aesthetics of the community within the boundaries of the District. Properties taking direct access off of Village Loop Road receive an additional special benefit.

Landscaping along the major thoroughfares provides only incidental benefits to motorists traveling to, from or through the District, which are nominal, intangible and are not quantifiable. However, consistent with City policy for the public at large, the City will provide the District with an annual contribution from the Gas Tax Fund for median maintenance. This contribution varies from year to year and will be applied during the annual assessment setting proceedings.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District. The single-family residential parcel has been selected as the basic unit for

calculation of assessments; therefore, the single-family residential parcel is defined as one EBU.

A methodology has been developed to relate all other land uses to the single-family residential land use based on trip generation rates. Trip 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. Trip generation is represented by the Average Daily Trips (ADT) associated with the various land uses within the District. The ADT have been based on the *City of San Diego Trip Generation Manual* (dated May 2003). **Table 1** shows the various land uses within this District and the associated EBU Rates.

TABLE 1: EBU Rates by Land Use Factors

Land Use	Code	Trip Factor*
Residential - Single Family Detached	SFD	1.0 per Dwelling Unit
Residential - Condominium	CND	0.7 per Dwelling Unit
Residential - Multi-Family & Apartment	MFR	0.7 per Dwelling Unit
Commercial - Office & Retail	COM	45.0 per Acre
Educational - Primary & Secondary	EPS	5.0 per Acre
Fire / Police Station	FPS	15.0 per Acre
Golf Course	GLF	0.8 per Acre
Hotel	HTL	15.0 per Acre
House of Worship	CRH	2.8 per Acre
Industrial	IND	15.0 per Acre
Library	LIB	40.0 per Acre
Park - Developed	PKD	5.0 per Acre
Park - Undeveloped	PKV	0.5 per Acre
Recreational Facility	REC	3.0 per Acre
Open Space	OSP	0.0 per Acre
Vacant	VAC	0.0 per Acre

Excluded from the assessment are public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and parkways. These types of parcels are designated as EXE in the assessment roll. The District has been divided into four (4) zones for benefit apportionment purposes (see **Figure 2**).

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

EBUs = (Acres or Units) x EBU Rate

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:

Total Assessment = Total EBUs x Unit Assessment Rate
--

Pacific Highlands Ranch Maintenance Assessment District Benefit Zones

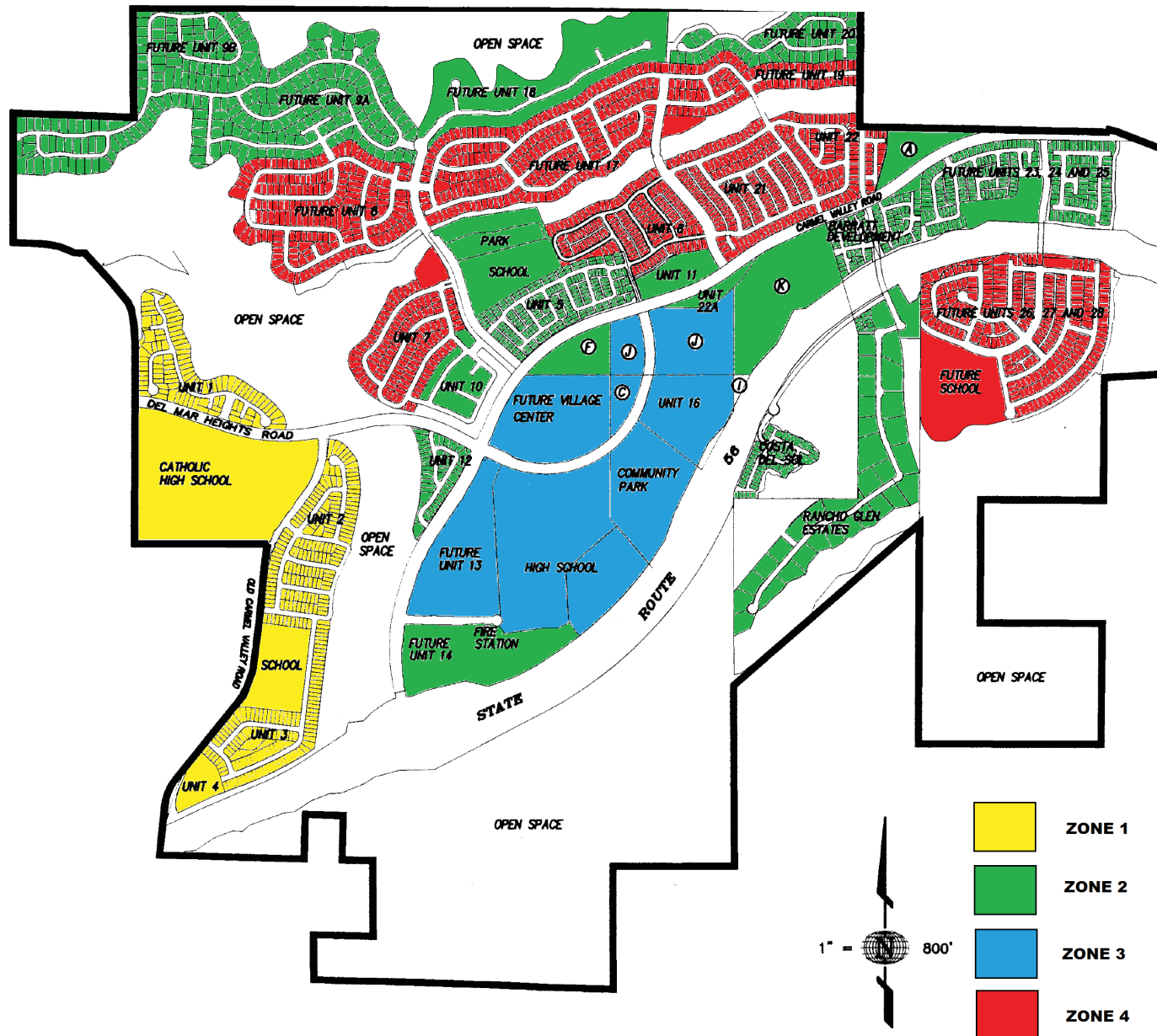


FIGURE 2

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 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:

$\text{EBUs} = (\text{Acres or Units}) \times \text{EBU Rate}$
--

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

- **1 Single-Family Residence**
 $\text{EBUs} = 1 \text{ unit} \times 1.00 = 1.00 \text{ EBU}$
- **1 Condominium**
 $\text{EBUs} = 1 \text{ unit} \times 0.70 = 0.70 \text{ EBU}$
- **10-unit Apartment Complex**
 $\text{EBUs} = 10 \text{ units} \times 0.70 = 7.00 \text{ EBU}$
- **½-acre Commercial Property**
 $\text{EBUs} = 0.50 \text{ acres} \times 45.00 = 22.50 \text{ EBU}$

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

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

Based on the above formula, the EBUs (and corresponding assessment) calculated for each property, can be found in the Assessment Roll (**Exhibit C**).

Summary Results

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

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

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

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

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



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

Eugene F. Shank, PE

C 52792

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

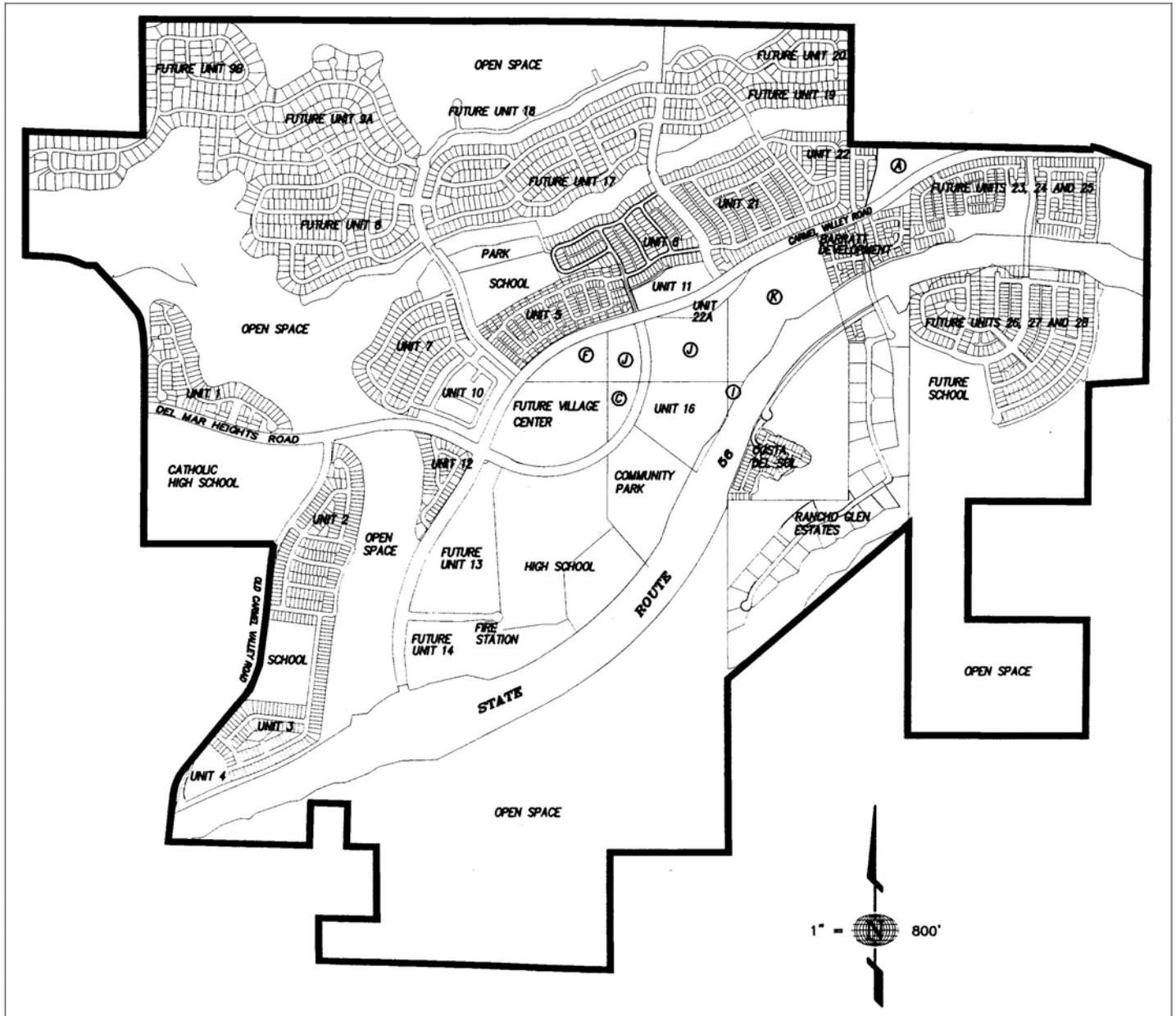
Sharon F. Risse

EXHIBIT A

District Boundary

EXHIBIT A

Pacific Highlands Ranch Boundary Map



SOURCE: Engineer's Report for Pacific Highlands Ranch (dated August 23, 2005).

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Pacific Highlands Ranch Maintenance Assessment District Fund 200099

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 446,956.42	\$ 483,677.59	\$ 382,367.59
TOTAL BEGINNING FUND BALANCE	\$ 446,956.42	\$ 483,677.59	\$ 382,367.59
REVENUE			
Assessment Revenue	\$ 233,416.09	\$ 246,073.00	\$ 251,154.14
Interest	\$ 14,107.39	\$ 3,300.00	\$ 3,300.00
Other Contributions (Non Assessment Source)	\$ 147,805.61	\$ 148,821.00	\$ 163,484.28
TOTAL REVENUE	\$ 395,329.09	\$ 398,194.00	\$ 417,938.42
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 842,285.51	\$ 881,871.59	\$ 800,306.01
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 211,678.92	\$ 289,023.00	\$ 309,667.00
Tree Services	\$ 52,170.00	\$ 75,000.00	\$ 75,000.00
Misc. Services ⁽²⁾	\$ 49,974.00	\$ 89,370.00	\$ 89,370.00
Special Districts Administrative Cost	\$ 44,785.00	\$ 46,111.00	\$ 53,573.00
TOTAL OPERATING EXPENSE	\$ 358,607.92	\$ 499,504.00	\$ 527,610.00
TOTAL EXPENSE	\$ 358,607.92	\$ 499,504.00	\$ 527,610.00
TOTAL ENDING FUND BALANCE	\$ 483,677.59	\$ 382,367.59	\$ 272,696.01
NET ANNUAL REVENUE (OR EXPENSE)	\$ 36,721.17	\$ (101,310.00)	\$ (109,671.58)

⁽¹⁾ Includes related supplies and utility costs.

⁽²⁾ Includes uplighting repairs, light pole painting, City Streets Division electrician services, and data services for irrigation systems smart controller.

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)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 010 54 00	0.07	COM	3	VC	45.00	3.15	\$43.92	\$138.34	
305 010 55 00	0.18	COM	3	VC	45.00	8.10	\$43.92	\$355.74	
305 010 56 00	0.48	COM	3	VC	45.00	21.60	\$43.92	\$948.66	
305 010 57 00	0.49	COM	3	VC	45.00	22.05	\$43.92	\$968.44	
305 010 58 00	0.29	COM	3	VC	45.00	13.05	\$43.92	\$573.16	
305 010 59 00	0.76	COM	3	VC	45.00	34.20	\$43.92	\$1,502.06	
305 010 60 00	0.01	EXE	-	VC	0.00	0.00	\$0.00	\$0.00	
305 010 61 01	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 02	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 03	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 04	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 05	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 06	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 07	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 08	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 09	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 10	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 11	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 12	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 13	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 14	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 15	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 16	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 17	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 18	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 19	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 20	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 21	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 22	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 23	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 24	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 25	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 26	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 27	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 28	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 29	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 30	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 31	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 32	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 33	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 34	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 35	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 36	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 37	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 38	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 39	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 40	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 41	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 42	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 43	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 44	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 45	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 46	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 47	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 48	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 010 61 49	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 50	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 51	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 52	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 53	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 54	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 55	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 56	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 57	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 58	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 59	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 60	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 61	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 62	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 63	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 64	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 65	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 66	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 61 67	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 01	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 02	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 03	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 04	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 05	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 06	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 07	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 08	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 09	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 10	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 11	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 12	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 13	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 14	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 15	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 16	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 17	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 62 18	1.00	CND	2	F	0.70	0.70	\$43.92	\$30.74	
305 010 63 01	0.05	COM	2	F	45.00	2.25	\$43.92	\$98.82	
305 010 63 02	0.06	COM	2	F	45.00	2.70	\$43.92	\$118.58	
305 010 63 03	0.06	COM	2	F	45.00	2.70	\$43.92	\$118.58	
305 010 63 04	0.06	COM	2	F	45.00	2.70	\$43.92	\$118.58	
305 010 63 05	17.00	MFR	2	F	0.70	11.90	\$43.92	\$522.64	
305 010 64 00	0.23	REC	2	F	3.00	0.69	\$43.92	\$30.30	
305 010 65 00	2.89	OSP	2	F	0.00	0.00	\$43.92	\$0.00	
305 010 66 00	0.85	OSP	2	F	0.00	0.00	\$43.92	\$0.00	
305 010 67 00	0.74	COM	2	F	45.00	33.30	\$43.92	\$1,462.54	
305 012 01 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 02 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 03 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 04 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 05 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 06 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 07 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 08 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 09 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 012 10 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 11 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 12 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 13 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 14 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 15 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 16 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 17 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 18 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 19 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 20 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 21 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 22 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 23 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 24 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 25 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 26 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 27 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 28 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 29 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 30 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 31 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 32 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 33 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 34 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 35 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 36 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 37 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 38 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 39 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 40 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 41 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 42 00	1.00	SFD	2	9C	1.00	1.00	\$43.92	\$43.92	
305 012 43 00	0.17	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 44 00	0.41	PKV	FUT	9C	0.50	0.00	\$0.00	\$0.00	
305 012 45 00	2.24	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 46 00	30.18	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 47 00	5.93	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 48 00	0.25	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 49 00	0.24	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 012 50 00	0.74	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 021 02 00	1.00	COM	FUT	J	45.00	0.00	\$0.00	\$0.00	
305 021 02 00	348.00	MFR	FUT	J	0.70	0.00	\$0.00	\$0.00	
305 021 20 00	108.00	MFR	2	11	0.70	75.60	\$43.92	\$3,320.34	
305 021 21 00	0.07	OSP	-	11	0.00	0.00	\$0.00	\$0.00	
305 021 46 00	0.24	OSP	-	22A	0.00	0.00	\$0.00	\$0.00	
305 021 47 01	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 02	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 03	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 04	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 05	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 06	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 07	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 08	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 09	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 021 47 10	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 11	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 12	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 13	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 14	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 15	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 16	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 17	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 18	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 19	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 20	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 21	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 22	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 23	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 24	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 25	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 26	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 27	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 28	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 47 29	1.00	CND	2	22A	0.70	0.70	\$43.92	\$30.74	
305 021 48 00	0.41	OSP	-	22A	0.00	0.00	\$0.00	\$0.00	
305 021 49 00	1.85	EXE	-	22A	0.00	0.00	\$0.00	\$0.00	
305 023 01 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 02 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 03 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 04 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 05 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 06 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 07 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 08 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 09 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 10 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 11 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 12 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 13 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 14 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 15 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 16 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 17 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 023 18 00	0.12	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 19 00	0.07	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 20 00	0.85	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 21 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 23 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 24 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 25 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 26 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 27 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 28 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 29 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 30 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 31 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 32 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 33 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 34 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 023 35 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 36 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 37 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 38 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 023 39 01	1.00	CND	2	A	0.70	0.70	\$43.92	\$30.74	
305 023 39 02	1.00	CND	2	A	0.70	0.70	\$43.92	\$30.74	
305 023 39 03	1.00	CND	2	A	0.70	0.70	\$43.92	\$30.74	
305 023 39 04	1.00	CND	2	A	0.70	0.70	\$43.92	\$30.74	
305 023 40 00	0.35	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 41 00	0.15	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 42 00	0.25	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 43 00	0.76	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 023 44 00	0.32	EXE	-	A	0.00	0.00	\$0.00	\$0.00	
305 030 29 00	48.26	EPS	1	CHS	5.00	241.30	\$42.06	\$10,149.08	
305 030 38 00	10.49	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 030 39 00	0.89	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 30 00	1.00	FPS	2	14	15.00	15.00	\$43.92	\$658.80	
305 031 31 00	3.23	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 32 00	85.30	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 37 00	0.20	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 38 00	19.46	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 39 00	0.56	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 031 46 00	6.25	EPS	3	14	5.00	31.25	\$43.92	\$1,372.50	
305 031 49 00	38.20	EPS	3	15	5.00	191.00	\$43.92	\$8,388.72	
305 031 50 00	90.00	MFR	3	13	0.70	63.00	\$43.92	\$2,766.96	
305 031 51 00	107.00	MFR	3	13	0.70	74.90	\$43.92	\$3,289.60	
305 031 52 00	278.00	MFR	3	13	0.70	194.60	\$43.92	\$8,546.82	
305 031 53 00	0.01	OSP	-	13	0.00	0.00	\$0.00	\$0.00	
305 031 54 00	5.41	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	
305 031 55 00	3.67	IND	3	14	15.00	55.05	\$43.92	\$2,417.80	
305 031 56 00	5.00	IND	3	14	15.00	75.00	\$43.92	\$3,294.00	
305 031 57 00	1.60	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	
305 040 21 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 040 33 00	13.60	PKD	3	15/16	5.00	68.00	\$43.92	\$2,986.56	
305 040 38 00	3.91	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 040 39 00	82.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 040 40 00	9.23	EPS	3	15	5.00	46.15	\$43.92	\$2,026.90	
305 040 41 00	15.68	EPS	3	15	5.00	78.40	\$43.92	\$3,443.32	
305 060 01 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 02 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 03 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 04 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 05 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 06 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 07 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 08 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 09 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 10 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 11 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 12 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 13 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 14 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 15 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 16 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 060 17 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 060 18 00	10.24	OSP	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 060 19 00	2.94	EXE	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 060 20 00	19.97	OSP	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 061 01 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 02 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 03 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 04 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 05 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 06 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 07 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 09 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 10 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 11 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 12 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 061 13 00	2.40	EXE	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 061 14 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 110 01 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 02 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 03 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 04 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 05 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 06 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 07 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 08 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 09 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 10 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 11 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 12 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 13 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 14 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 15 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 16 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 17 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 18 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 19 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 20 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 21 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 22 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 23 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 24 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 25 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 26 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 27 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 28 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 29 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 30 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 31 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 32 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 33 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 34 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 35 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 110 36 00	0.01	EXE	-	1	0.00	0.00	\$0.00	\$0.00	
305 110 37 00	0.01	EXE	-	1	0.00	0.00	\$0.00	\$0.00	
305 110 38 00	4.26	EXE	-	1	0.00	0.00	\$0.00	\$0.00	
305 111 01 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 111 02 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 03 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 04 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 05 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 06 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 07 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 08 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 09 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 10 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 11 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 12 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 13 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 14 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 15 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 16 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 17 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 18 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 19 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 20 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 21 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 22 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 23 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 24 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 25 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 26 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 27 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 28 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 29 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 30 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 31 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 32 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 33 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 34 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 35 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 36 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 37 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 38 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 39 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 40 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 41 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 42 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 43 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 111 45 00	0.27	OSP	-	1	0.00	0.00	\$0.00	\$0.00	
305 112 01 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 02 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 03 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 04 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 05 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 06 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 07 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 08 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 09 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 10 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 11 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 12 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 112 13 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 14 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 15 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 18 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 19 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 20 00	0.17	OSP	-	1	0.00	0.00	\$0.00	\$0.00	
305 112 21 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 112 22 00	1.00	SFD	1	1	1.00	1.00	\$42.06	\$42.06	
305 113 01 00	27.46	OSP	-	1	0.00	0.00	\$0.00	\$0.00	
305 113 02 00	6.81	OSP	-	1	0.00	0.00	\$0.00	\$0.00	
305 120 01 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 02 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 03 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 04 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 05 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 06 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 07 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 08 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 09 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 10 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 11 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 12 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 13 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 14 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 15 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 16 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 17 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 18 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 19 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 20 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 21 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 22 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 23 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 24 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 25 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 26 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 27 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 28 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 29 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 30 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 31 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 32 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 33 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 34 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 35 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 36 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 37 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 38 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 39 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 40 00	1.76	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 41 00	0.05	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 42 00	0.07	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 43 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 44 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 45 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 120 46 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 47 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 48 00	0.02	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 49 00	0.02	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 50 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 51 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 52 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 53 00	0.29	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 54 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 55 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 56 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 57 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 58 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 59 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 60 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 61 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 62 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 64 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 65 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 66 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 67 00	0.03	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 120 68 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 69 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 70 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 71 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 72 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 120 73 00	0.09	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 121 01 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 02 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 03 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 04 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 05 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 06 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 07 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 08 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 09 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 10 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 11 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 12 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 13 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 14 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 15 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 16 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 17 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 18 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 19 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 20 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 21 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 22 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 23 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 24 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 25 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 26 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 27 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 28 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 121 29 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 30 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 31 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 32 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 33 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 34 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 35 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 36 00	1.68	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 37 00	0.20	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 38 00	0.10	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 39 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 40 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 41 00	0.09	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 42 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 43 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 44 00	0.05	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 45 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 46 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 47 00	0.03	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 48 00	0.27	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 49 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 50 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 51 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 52 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 53 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 54 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 55 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 56 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 57 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 121 58 00	0.19	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 59 00	0.01	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 60 00	0.08	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 121 61 00	0.02	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 01 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 02 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 03 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 04 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 05 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 06 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 07 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 08 00	1.00	SFD	2	BP	1.00	1.00	\$43.92	\$43.92	
305 122 09 00	32.00	MFR	2	BP	0.70	22.40	\$43.92	\$983.80	
305 122 10 00	0.13	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 11 00	0.18	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 12 00	0.02	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 13 00	0.03	EXE	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 14 00	0.06	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 15 00	0.08	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 16 00	0.01	OSP	-	BP	0.00	0.00	\$0.00	\$0.00	
305 122 18 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 19 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 20 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 21 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 22 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 23 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 122 24 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 25 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 26 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 27 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 122 28 00	0.18	EXE	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 122 29 00	0.11	OSP	-	RGE	0.00	0.00	\$0.00	\$0.00	
305 130 01 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 02 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 03 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 04 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 05 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 06 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 07 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 08 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 09 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 10 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 11 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 12 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 13 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 14 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 15 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 16 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 17 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 18 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 19 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 20 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 21 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 22 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 23 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 24 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 25 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 26 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 27 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 28 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 29 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 30 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 31 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 32 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 33 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 34 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 35 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 36 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 37 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 38 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 39 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 40 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 41 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 42 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 43 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 44 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 45 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 46 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 47 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 48 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 49 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 130 50 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 51 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 52 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 53 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 54 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 55 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 56 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 57 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 130 58 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 01 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 02 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 03 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 04 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 05 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 06 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 07 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 08 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 09 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 10 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 11 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 12 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 13 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 14 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 15 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 16 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 17 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 18 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 19 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 20 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 21 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 22 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 23 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 24 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 25 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 26 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 27 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 28 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 29 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 30 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 31 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 32 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 33 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 34 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 35 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 36 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 37 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 38 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 39 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 40 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 41 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 42 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 43 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 44 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 45 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 46 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 131 47 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 131 48 00	15.75	OSP	-	2A	0.00	0.00	\$0.00	\$0.00	
305 132 01 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 02 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 03 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 04 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 05 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 06 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 07 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 08 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 09 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 10 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 11 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 12 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 13 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 14 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 15 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 16 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 17 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 18 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 19 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 20 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 21 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 22 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 23 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 24 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 25 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 26 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 27 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 28 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 29 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 30 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 31 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 32 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 33 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 34 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 35 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 36 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 37 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 38 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 39 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 40 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 41 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 42 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 43 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 132 44 00	1.00	SFD	1	2A	1.00	1.00	\$42.06	\$42.06	
305 140 01 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 02 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 03 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 04 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 05 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 06 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 07 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 08 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 09 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 140 10 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 11 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 12 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 13 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 14 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 15 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 16 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 17 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 18 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 19 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 20 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 21 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 22 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 23 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 24 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 25 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 26 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 27 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 28 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 29 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 30 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 31 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 32 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 33 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 34 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 35 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 36 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 37 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 38 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 39 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 140 40 00	0.58	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 140 41 00	0.22	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 140 42 00	0.20	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 140 43 00	0.03	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 140 44 00	0.03	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 01 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 02 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 03 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 04 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 05 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 06 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 07 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 08 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 09 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 10 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 11 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 12 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 13 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 14 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 15 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 16 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 17 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 18 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 19 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 20 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 141 21 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 22 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 23 00	1.00	SFD	2	CDS	1.00	1.00	\$43.92	\$43.92	
305 141 24 00	23.36	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 25 00	0.13	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 26 00	0.10	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 27 00	0.02	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 28 00	0.01	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 29 00	0.06	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 30 00	0.01	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 31 00	0.03	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 32 00	0.04	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 33 00	0.07	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 141 34 00	2.16	OSP	-	CDS	0.00	0.00	\$0.00	\$0.00	
305 150 01 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 02 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 03 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 04 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 05 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 06 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 07 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 08 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 09 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 10 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 11 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 12 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 13 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 14 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 15 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 16 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 17 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 18 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 19 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 20 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 21 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 150 22 00	11.31	EPS	1	3	5.00	56.55	\$42.06	\$2,378.48	
305 150 23 00	0.54	OSP	-	3	0.00	0.00	\$0.00	\$0.00	
305 150 24 00	11.11	OSP	-	3	0.00	0.00	\$0.00	\$0.00	
305 151 01 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 02 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 03 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 04 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 05 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 06 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 07 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 08 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 09 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 10 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 11 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 12 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 13 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 14 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 15 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 16 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 17 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 151 18 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 19 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 20 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 21 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 22 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 23 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 24 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 25 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 26 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 27 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 28 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 29 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 30 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 31 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 32 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 33 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 34 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 35 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 36 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 37 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 38 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 39 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 40 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 41 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 42 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 43 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 44 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 45 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 46 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 47 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 48 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 49 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 50 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 51 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 52 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 53 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 54 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 55 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 56 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 57 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 58 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 59 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 60 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 61 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 62 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 63 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 64 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 65 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 66 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 67 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 68 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 69 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 70 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 151 71 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 01 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 152 02 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 03 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 04 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 05 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 06 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 07 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 08 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 09 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 10 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 11 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 12 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 13 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 14 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 15 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 16 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 17 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 18 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 19 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 20 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 21 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 22 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 23 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 24 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 25 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 26 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 27 00	1.00	SFD	1	3	1.00	1.00	\$42.06	\$42.06	
305 152 28 00	3.64	OSP	-	3	0.00	0.00	\$0.00	\$0.00	
305 152 29 00	92.00	MFR	1	4	0.70	64.40	\$42.06	\$2,708.66	
305 160 01 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 02 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 03 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 04 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 05 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 06 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 07 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 08 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 09 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 10 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 11 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 12 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 13 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 14 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 15 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 16 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 17 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 18 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 19 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 20 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 21 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 22 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 23 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 24 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 25 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 26 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 27 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 160 28 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 29 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 30 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 31 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 32 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 33 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 34 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 35 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 36 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 37 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 38 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 39 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 40 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 41 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 42 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 43 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 44 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 45 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 46 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 47 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 48 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 49 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 50 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 51 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 52 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 53 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 54 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 55 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 56 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 57 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 160 58 00	0.01	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 160 59 00	0.03	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 160 60 00	0.02	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 160 61 00	0.07	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 160 62 00	0.03	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 161 01 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 02 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 03 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 04 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 05 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 06 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 07 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 08 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 09 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 10 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 11 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 12 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 13 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 14 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 15 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 16 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 17 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 18 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 19 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 20 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 161 21 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 22 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 23 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 24 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 25 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 26 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 27 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 28 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 29 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 30 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 31 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 32 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 33 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 34 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 35 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 36 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 37 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 38 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 39 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 40 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 41 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 42 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 43 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 44 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 45 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 46 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 47 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 48 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 49 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 50 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 51 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 52 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 53 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 54 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 55 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 56 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 57 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 58 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 59 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 60 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 61 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 62 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 63 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 64 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 65 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 66 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 67 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 161 68 00	7.00	EXE	-	5	0.00	0.00	\$0.00	\$0.00	
305 162 01 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 02 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 03 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 04 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 07 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 08 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 09 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 162 10 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 11 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 12 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 13 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 14 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 15 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 16 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 17 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 18 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 19 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 20 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 21 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 22 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 23 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 24 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 25 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 26 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 27 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 28 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 29 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 30 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 31 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 32 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 33 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 34 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 35 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 36 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 37 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 38 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 39 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 40 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 41 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 42 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 43 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 44 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 45 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 46 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 47 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 48 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 49 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 50 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 51 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 52 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 53 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 54 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 55 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 56 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 57 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 58 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 59 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 60 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 61 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 162 62 00	0.08	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 162 63 00	0.58	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 162 64 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 162 68 00	1.00	SFD	2	5	1.00	1.00	\$43.92	\$43.92	
305 163 01 00	10.00	EPS	2	5	5.00	50.00	\$43.92	\$2,196.00	
305 163 02 00	5.00	PKD	2	5	5.00	25.00	\$43.92	\$1,098.00	
305 163 03 00	4.99	OSP	-	5	0.00	0.00	\$0.00	\$0.00	
305 170 01 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 02 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 03 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 04 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 05 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 06 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 07 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 08 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 09 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 10 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 11 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 12 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 13 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 14 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 15 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 16 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 17 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 18 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 19 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 20 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 21 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 22 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 23 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 24 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 25 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 26 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 27 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 28 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 29 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 30 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 31 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 32 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 33 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 34 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 35 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 36 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 37 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 38 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 39 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 40 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 41 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 42 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 43 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 44 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 45 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 46 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 47 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 48 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 49 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 50 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 51 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 170 52 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 53 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 54 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 55 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 170 56 00	0.06	EXE	-	7	0.00	0.00	\$0.00	\$0.00	
305 170 57 00	0.10	EXE	-	7	0.00	0.00	\$0.00	\$0.00	
305 171 01 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 02 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 03 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 04 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 05 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 06 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 07 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 08 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 09 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 10 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 11 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 12 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 13 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 14 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 15 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 16 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 17 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 18 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 19 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 20 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 21 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 22 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 23 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 24 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 25 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 26 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 27 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 28 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 29 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 30 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 31 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 32 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 33 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 34 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 35 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 36 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 37 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 38 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 39 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 40 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 41 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 42 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 43 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 44 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 45 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 46 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 47 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 48 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 49 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 171 50 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 51 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 52 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 53 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 54 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 55 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 56 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 57 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 58 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 59 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 60 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 61 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 62 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 63 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 64 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 65 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 66 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 67 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 68 00	1.00	SFD	4	7	1.00	1.00	\$43.92	\$43.92	
305 171 69 00	0.14	OSP	-	7	0.00	0.00	\$0.00	\$0.00	
305 171 70 00	0.05	OSP	-	7	0.00	0.00	\$0.00	\$0.00	
305 171 71 00	0.13	EXE	-	7	0.00	0.00	\$0.00	\$0.00	
305 171 72 00	0.31	OSP	-	7	0.00	0.00	\$0.00	\$0.00	
305 172 01 00	1.65	REC	4	7	3.00	4.95	\$43.92	\$217.40	
305 172 02 00	29.92	OSP	-	7	0.00	0.00	\$0.00	\$0.00	
305 172 03 00	12.39	OSP	-	7	0.00	0.00	\$0.00	\$0.00	
305 180 01 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 02 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 03 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 04 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 05 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 06 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 07 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 08 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 09 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 10 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 11 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 12 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 13 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 14 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 15 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 16 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 17 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 18 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 19 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 20 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 21 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 22 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 23 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 24 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 25 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 26 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 27 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 28 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 29 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 180 30 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 31 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 32 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 33 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 34 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 35 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 36 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 37 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 38 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 39 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 40 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 41 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 42 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 43 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 44 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 45 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 46 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 47 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 48 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 49 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 50 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 180 51 00	0.18	PKV	2	10	0.50	0.09	\$43.92	\$3.94	
305 180 52 00	0.14	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 180 53 00	0.32	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 180 54 00	0.03	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 180 55 00	3.70	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 181 01 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 02 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 03 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 04 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 05 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 06 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 07 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 08 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 09 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 10 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 11 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 12 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 13 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 14 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 15 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 16 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 17 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 18 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 19 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 20 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 21 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 22 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 23 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 24 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 25 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 26 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 27 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 28 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 29 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 181 30 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 31 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 32 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 33 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 34 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 35 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 36 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 37 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 38 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 39 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 40 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 41 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 42 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 43 00	1.00	SFD	2	10	1.00	1.00	\$43.92	\$43.92	
305 181 44 00	0.08	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 181 45 00	0.31	OSP	-	10	0.00	0.00	\$0.00	\$0.00	
305 190 01 00	1.50	EXE	-	16	0.00	0.00	\$0.00	\$0.00	
305 190 11 01	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 02	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 03	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 04	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 05	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 06	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 07	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 08	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 09	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 10	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 11	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 12	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 13	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 14	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 15	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 16	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 17	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 18	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 19	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 20	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 21	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 22	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 23	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 24	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 25	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 26	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 27	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 28	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 29	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 30	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 31	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 32	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 33	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 34	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 35	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 36	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 37	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 38	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 190 11 39	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 40	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 41	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 42	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 43	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 44	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 45	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 46	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 47	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 48	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 49	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 50	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 51	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 11 52	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 01	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 02	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 03	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 04	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 05	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 06	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 07	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 08	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 09	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 10	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 11	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 12	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 13	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 14	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 15	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 16	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 17	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 18	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 19	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 20	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 21	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 22	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 23	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 24	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 25	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 26	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 27	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 28	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 29	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 30	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 31	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 32	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 33	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 34	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 35	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 36	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 37	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 38	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 39	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 40	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 41	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 190 12 42	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 43	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 44	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 45	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 46	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 47	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 48	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 49	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 50	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 51	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 52	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 12 53	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 01	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 02	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 03	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 04	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 05	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 06	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 07	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 08	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 09	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 10	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 11	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 12	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 13	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 14	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 15	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 16	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 17	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 18	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 19	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 20	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 21	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 22	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 23	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 24	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 25	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 26	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 27	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 28	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 29	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 30	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 31	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 32	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 33	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 34	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 35	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 36	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 37	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 38	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 39	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 40	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 41	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 42	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 43	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 190 13 44	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 45	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 46	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 47	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 48	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 13 49	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 01	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 02	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 03	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 04	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 05	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 06	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 07	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 08	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 09	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 10	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 11	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 12	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 13	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 14	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 15	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 16	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 17	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 18	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 19	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 20	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 21	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 22	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 23	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 24	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 25	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 26	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 27	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 28	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 29	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 30	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 31	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 32	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 33	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 34	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 35	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 36	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 37	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 38	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 39	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 40	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 41	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 42	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 43	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 44	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 45	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 46	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 47	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 48	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 49	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 190 14 50	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 51	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 52	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 53	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 54	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 14 55	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 01	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 02	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 03	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 04	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 05	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 06	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 07	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 08	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 09	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 10	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 11	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 12	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 13	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 14	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 15	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 16	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 17	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 18	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 19	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 20	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 190 15 21	1.00	CND	3	16	0.70	0.70	\$43.92	\$30.74	
305 200 01 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 02 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 03 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 04 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 05 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 06 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 07 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 08 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 09 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 10 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 11 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 12 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 13 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 14 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 15 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 16 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 17 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 18 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 19 00	1.00	SFD	1	2B	1.00	1.00	\$42.06	\$42.06	
305 200 20 00	5.29	OSP	-	2B	0.00	0.00	\$0.00	\$0.00	
305 200 21 00	0.09	EXE	-	2B	0.00	0.00	\$0.00	\$0.00	
305 210 01 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 02 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 03 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 04 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 05 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 06 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 07 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 210 08 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 09 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 10 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 11 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 12 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 13 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 14 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 15 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 16 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 17 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 18 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 19 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 20 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 21 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 22 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 23 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 24 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 25 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 26 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 27 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 28 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 29 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 30 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 31 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 32 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 33 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 34 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 35 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 210 36 00	0.07	OSP	-	12	0.00	0.00	\$0.00	\$0.00	
305 210 37 00	0.07	OSP	-	12	0.00	0.00	\$0.00	\$0.00	
305 210 38 00	8.47	EXE	-	12	0.00	0.00	\$0.00	\$0.00	
305 211 01 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 02 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 03 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 04 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 05 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 06 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 07 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 08 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 09 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 10 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 11 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 12 00	1.00	SFD	2	12	1.00	1.00	\$43.92	\$43.92	
305 211 13 00	0.18	OSP	-	12	0.00	0.00	\$0.00	\$0.00	
305 211 14 00	0.06	OSP	-	12	0.00	0.00	\$0.00	\$0.00	
305 211 15 00	0.16	OSP	-	12	0.00	0.00	\$0.00	\$0.00	
305 220 01 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 02 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 03 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 04 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 05 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 06 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 07 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 08 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 09 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 220 10 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 11 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 12 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 13 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 14 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 15 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 16 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 17 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 18 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 19 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 20 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 21 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 22 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 23 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 24 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 25 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 26 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 27 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 28 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 29 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 30 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 31 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 32 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 33 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 34 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 35 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 36 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 37 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 38 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 39 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 40 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 41 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 42 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 43 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 44 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 45 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 46 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 47 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 48 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 49 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 50 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 51 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 52 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 53 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 54 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 55 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 56 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 57 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 58 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 59 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 60 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 61 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 62 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 63 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 64 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 220 65 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 66 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 67 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 68 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 69 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 70 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 71 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 220 72 00	0.18	OSP	-	6	0.00	0.00	\$0.00	\$0.00	
305 220 73 00	0.19	OSP	-	6	0.00	0.00	\$0.00	\$0.00	
305 220 74 00	0.06	OSP	-	6	0.00	0.00	\$0.00	\$0.00	
305 221 01 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 02 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 03 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 04 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 05 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 06 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 07 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 08 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 09 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 10 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 11 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 12 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 13 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 14 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 15 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 16 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 17 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 18 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 19 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 20 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 21 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 22 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 23 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 24 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 25 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 26 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 27 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 28 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 29 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 30 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 31 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 32 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 33 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 34 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 35 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 221 36 00	0.21	PKV	4	6	0.50	0.11	\$43.92	\$4.60	
305 221 37 00	6.33	OSP	-	6	0.00	0.00	\$0.00	\$0.00	
305 222 01 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 02 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 03 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 04 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 05 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 06 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 07 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 08 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 222 09 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 10 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 11 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 12 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 13 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 14 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 15 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 16 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 17 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 18 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 19 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 20 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 21 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 22 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 23 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 24 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 25 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 26 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 27 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 28 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 29 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 30 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 31 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 32 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 33 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 34 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 35 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 36 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 37 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 38 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 39 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 40 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 41 00	1.00	SFD	4	6	1.00	1.00	\$43.92	\$43.92	
305 222 42 00	0.30	OSP	-	6	0.00	0.00	\$0.00	\$0.00	
305 230 01 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 02 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 03 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 04 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 05 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 06 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 07 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 08 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 09 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 10 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 11 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 12 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 13 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 14 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 15 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 16 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 17 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 18 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 19 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 20 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 21 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 230 22 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 23 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 24 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 25 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 26 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 27 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 28 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 29 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 30 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 31 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 32 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 33 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 34 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 35 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 36 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 37 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 38 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 39 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 40 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 41 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 42 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 43 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 44 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 45 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 46 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 47 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 48 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 49 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 50 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 51 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 52 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 53 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 54 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 55 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 56 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 57 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 58 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 59 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 60 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 61 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 62 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 63 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 64 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 65 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 66 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 67 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 68 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 69 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 70 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 71 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 72 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 73 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 74 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 75 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 76 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 230 77 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 78 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 79 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 80 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 81 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 82 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 83 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 84 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 85 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 86 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 87 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 88 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 89 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 90 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 91 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 92 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 93 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 230 94 00	3.76	OSP	-	21	0.00	0.00	\$0.00	\$0.00	
305 230 95 00	0.13	OSP	-	21	0.00	0.00	\$0.00	\$0.00	
305 230 96 00	0.04	OSP	-	21	0.00	0.00	\$0.00	\$0.00	
305 230 97 00	0.03	OSP	-	21	0.00	0.00	\$0.00	\$0.00	
305 231 01 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 02 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 03 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 04 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 05 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 06 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 07 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 08 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 09 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 10 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 11 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 12 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 13 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 14 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 15 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 16 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 17 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 18 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 19 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 20 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 21 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 22 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 23 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 24 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 25 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 26 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 27 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 28 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 29 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 30 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 31 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 32 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 33 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 34 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 231 35 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 36 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 37 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 38 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 39 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 40 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 41 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 42 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 43 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 44 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 45 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 46 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 47 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 48 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 49 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 50 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 51 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 52 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 53 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 54 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 55 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 56 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 57 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 58 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 59 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 60 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 61 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 62 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 63 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 64 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 65 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 66 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 67 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 68 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 69 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 70 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 71 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 72 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 73 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 74 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 75 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 76 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 77 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 78 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 79 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 80 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 81 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 82 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 83 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 84 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 85 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 86 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 87 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 88 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 89 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 231 90 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 91 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 92 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 93 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 94 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 95 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 96 00	1.00	SFD	4	21	1.00	1.00	\$43.92	\$43.92	
305 231 97 00	0.23	EXE	-	21	0.00	0.00	\$0.00	\$0.00	
305 231 98 00	0.22	OSP	-	21	0.00	0.00	\$0.00	\$0.00	
305 240 01 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 02 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 03 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 04 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 05 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 06 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 07 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 08 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 09 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 10 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 11 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 12 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 13 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 14 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 15 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 16 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 17 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 18 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 19 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 20 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 21 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 22 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 23 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 24 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 25 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 26 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 27 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 28 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 29 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 30 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 31 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 32 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 33 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 34 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 35 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 36 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 37 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 38 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 39 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 40 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 41 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 42 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 43 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 44 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 45 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 46 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 240 47 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 48 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 49 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 50 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 51 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 240 52 00	1.69	REC	4	19	3.00	5.07	\$43.92	\$222.66	
305 240 53 00	0.26	PKV	4	19	0.50	0.13	\$43.92	\$5.70	
305 240 54 00	2.75	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 240 55 00	0.02	OSP	-	19	0.00	0.00	\$0.00	\$0.00	
305 241 01 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 02 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 03 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 04 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 05 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 06 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 07 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 08 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 09 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 10 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 11 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 12 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 13 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 14 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 15 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 16 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 17 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 18 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 19 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 20 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 21 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 22 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 23 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 24 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 25 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 26 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 27 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 28 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 29 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 30 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 31 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 32 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 33 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 34 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 35 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 36 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 37 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 38 00	1.00	SFD	4	19	1.00	1.00	\$43.92	\$43.92	
305 241 39 00	2.80	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 242 01 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 02 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 03 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 04 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 05 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 06 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 07 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 242 08 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 09 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 10 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 11 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 12 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 13 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 14 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 242 15 00	0.93	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 242 17 00	0.19	PKV	2	20	0.50	0.10	\$43.92	\$4.16	
305 242 19 00	8.12	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 243 01 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 02 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 03 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 04 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 05 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 06 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 07 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 08 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 09 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 10 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 11 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 12 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 13 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 14 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 15 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 16 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 17 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 18 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 19 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 20 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 21 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 22 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 23 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 24 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 25 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 26 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 27 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 28 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 29 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 30 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 31 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 32 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 33 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 34 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 35 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 36 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 37 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 38 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 39 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 40 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 41 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 42 00	1.00	SFD	2	20	1.00	1.00	\$43.92	\$43.92	
305 243 43 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 243 44 00	0.08	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 243 45 00	0.23	EXE	-	-	0.00	0.00	\$0.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 243 46 00	1.06	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 243 47 00	6.84	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 243 48 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 250 01 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 250 02 00	0.53	COM	3	VC	45.00	23.85	\$43.92	\$1,047.48	
305 250 03 00	0.49	COM	3	VC	45.00	22.05	\$43.92	\$968.44	
305 250 04 00	0.50	COM	3	VC	45.00	22.50	\$43.92	\$988.20	
305 250 05 00	0.15	COM	3	VC	45.00	6.75	\$43.92	\$296.46	
305 250 06 00	2.89	COM	3	VC	45.00	130.05	\$43.92	\$5,711.80	
305 250 07 00	0.18	COM	3	VC	45.00	8.10	\$43.92	\$355.74	
305 250 08 00	0.39	COM	3	VC	45.00	17.55	\$43.92	\$770.80	
305 250 09 00	0.16	COM	3	VC	45.00	7.20	\$43.92	\$316.22	
305 250 10 00	0.07	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 250 11 00	39.00	MFR	3	VC	0.70	27.30	\$43.92	\$1,199.02	
305 250 12 00	0.19	COM	3	VC	45.00	8.55	\$43.92	\$375.52	
305 250 18 00	40.00	MFR	3	VC	0.70	28.00	\$43.92	\$1,229.76	
305 250 19 00	0.70	COM	3	VC	45.00	31.50	\$43.92	\$1,383.48	
305 250 20 00	0.63	PKV	3	VC	0.50	0.32	\$43.92	\$13.82	
305 250 21 00	0.79	COM	3	VC	45.00	35.55	\$43.92	\$1,561.36	
305 250 25 00	0.32	PKV	3	VC	0.50	0.16	\$43.92	\$7.02	
305 250 26 00	0.78	PKV	3	VC	0.50	0.39	\$43.92	\$17.12	
305 250 27 00	1.50	PKV	3	VC	0.50	0.75	\$43.92	\$32.94	
305 250 31 00	1.50	LIB	FUT	VC	40.00	0.00	\$0.00	\$0.00	
305 250 33 00	139.00	MFR	3	VC	0.70	97.30	\$43.92	\$4,273.42	
305 250 34 00	0.55	COM	3	VC	45.00	24.75	\$43.92	\$1,087.02	
305 250 35 00	0.43	COM	3	VC	45.00	19.35	\$43.92	\$849.84	
305 250 36 00	113.00	MFR	3	VC	0.70	79.10	\$43.92	\$3,474.06	
305 250 37 00	0.47	COM	3	VC	45.00	21.15	\$43.92	\$928.90	
305 250 38 00	0.39	COM	3	VC	45.00	17.55	\$43.92	\$770.80	
305 251 01 01	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 02	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 03	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 04	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 05	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 06	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 07	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 08	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 09	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 10	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 11	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 12	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 13	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 14	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 15	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 16	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 17	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 18	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 19	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 20	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 21	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 22	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 23	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 24	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 25	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 26	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 251 01 27	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 28	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 29	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 30	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 31	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 32	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 33	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 34	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 35	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 36	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 37	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 38	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 39	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 40	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 41	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 42	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 43	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 44	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 45	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 46	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 47	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 48	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 49	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 50	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 51	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 52	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 53	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 54	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 55	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 56	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 57	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 58	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 59	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 60	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 61	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 62	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 63	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 64	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 65	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 66	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 67	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 68	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 01 69	1.00	CND	3	VC	0.70	0.70	\$43.92	\$30.74	
305 251 02 00	3.49	EXE	-	VC	0.00	0.00	\$0.00	\$0.00	
305 260 01 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 02 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 03 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 04 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 05 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 06 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 07 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 08 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 09 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 10 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 11 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 260 12 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 13 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 14 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 15 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 16 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 17 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 18 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 19 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 20 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 21 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 22 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 23 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 24 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 25 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 26 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 27 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 28 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 29 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 30 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 31 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 32 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 33 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 34 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 35 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 36 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 37 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 38 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 39 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 40 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 41 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 42 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 43 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 44 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 45 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 46 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 47 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 48 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 49 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 51 00	0.08	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 260 52 00	1.00	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 260 53 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 54 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 55 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 56 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 57 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 58 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 59 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 60 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 61 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 62 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 63 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 64 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 65 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 66 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 67 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 260 68 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 69 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 70 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 71 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 72 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 73 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 74 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 75 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 76 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 77 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 78 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 260 79 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 260 80 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 260 81 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 260 82 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 01 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 261 02 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 261 03 00	1.00	SFD	4	26	1.00	1.00	\$43.92	\$43.92	
305 261 04 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 05 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 06 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 07 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 08 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 09 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 10 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 11 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 12 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 13 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 14 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 15 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 16 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 17 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 18 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 19 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 20 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 21 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 22 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 23 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 24 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 25 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 26 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 27 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 28 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 29 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 31 00	0.26	PKV	4	26	0.50	0.13	\$43.92	\$5.70	
305 261 32 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 33 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 34 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 35 00	0.06	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 36 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 37 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 38 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 39 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 40 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 41 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 261 42 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 43 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 44 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 45 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 46 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 261 47 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 48 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 261 49 00	1.00	SFD	2	RGE	1.00	1.00	\$43.92	\$43.92	
305 261 50 00	1.28	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 01 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 02 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 03 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 04 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 05 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 06 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 07 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 08 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 09 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 10 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 11 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 12 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 13 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 14 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 15 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 16 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 17 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 18 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 19 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 20 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 21 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 22 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 23 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 24 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 25 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 26 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 27 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 28 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 29 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 262 30 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 31 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 32 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 33 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 34 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 35 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 36 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 37 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 38 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 39 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 40 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 41 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 42 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 43 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 44 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 45 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 46 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 262 47 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 48 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 49 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 50 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 51 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 52 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 53 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 54 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 55 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 56 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 57 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 58 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 59 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 60 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 61 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 62 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 63 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 64 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 65 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 66 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 67 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 68 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 69 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 70 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 262 71 00	0.24	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 72 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 73 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 262 74 00	1.40	REC	4	28	3.00	4.20	\$43.92	\$184.46	
305 262 75 00	0.10	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 01 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 02 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 03 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 04 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 05 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 06 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 07 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 08 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 09 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 10 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 11 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 12 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 13 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 14 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 15 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 16 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 17 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 18 00	1.00	SFD	4	27	1.00	1.00	\$43.92	\$43.92	
305 263 19 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 20 00	0.02	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 21 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 22 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 23 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 24 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 25 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 26 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 263 27 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 28 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 29 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 30 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 31 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 32 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 33 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 34 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 35 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 36 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 37 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 38 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 39 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 40 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 41 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 42 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 43 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 44 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 45 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 46 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 47 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 48 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 49 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 50 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 51 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 52 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 53 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 54 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 55 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 56 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 57 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 58 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 59 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 60 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 61 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 62 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 63 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 64 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 65 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 66 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 67 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 68 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 69 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 70 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 71 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 72 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 73 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 74 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 75 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 76 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 77 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 78 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 79 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 80 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 81 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 263 82 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 83 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 84 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 85 00	1.00	SFD	4	28	1.00	1.00	\$43.92	\$43.92	
305 263 86 00	3.32	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 87 00	0.06	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 88 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 89 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 90 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 91 00	0.02	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 263 92 00	0.29	PKV	4	28	0.50	0.15	\$43.92	\$6.36	
305 264 01 00	131.70	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 264 02 00	5.45	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 264 03 00	10.47	EPS	4	28	5.00	52.35	\$43.92	\$2,299.20	
305 264 04 00	6.15	PKV	FUT	28	0.50	0.00	\$0.00	\$0.00	
305 270 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 04 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 05 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 06 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 07 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 08 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 09 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 10 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 11 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 12 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 13 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 14 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 15 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 16 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 17 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 18 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 19 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 20 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 21 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 22 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 23 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 24 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 25 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 26 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 27 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 28 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 270 29 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 270 30 00	0.68	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 271 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 04 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 05 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 06 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 07 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 08 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 09 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 10 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 271 11 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 12 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 13 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 14 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 15 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 16 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 17 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 18 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 19 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 20 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 21 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 22 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 23 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 24 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 25 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 26 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 27 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 28 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 29 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 30 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 31 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 32 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 33 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 34 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 35 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 36 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 37 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 38 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 39 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 40 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 41 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 42 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 43 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 271 44 00	0.02	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 01 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 02 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 03 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 04 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 05 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 06 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 07 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 08 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 09 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 10 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 11 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 12 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 13 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 14 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 15 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 16 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 17 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 18 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 19 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 20 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 21 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 280 22 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 23 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 24 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 25 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 26 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 27 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 28 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 29 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 30 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 31 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 32 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 33 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 34 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 35 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 36 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 37 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 38 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 39 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 40 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 41 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 42 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 43 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 44 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 45 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 46 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 47 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 48 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 49 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 50 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 51 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 52 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 53 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 54 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 55 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 56 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 57 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 58 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 59 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 60 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 61 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 62 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 63 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 64 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 65 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 66 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 67 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 68 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 69 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 70 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 280 71 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 72 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 73 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 74 00	0.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 75 00	0.27	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 76 00	6.00	EXE	-	-	0.00	0.00	\$0.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 280 77 00	0.01	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 280 78 00	0.01	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 01 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 02 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 03 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 04 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 05 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 06 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 07 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 08 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 09 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 10 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 11 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 12 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 13 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 14 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 15 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 16 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 17 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 18 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 19 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 20 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 21 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 22 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 23 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 24 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 25 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 26 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 27 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 28 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 29 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 30 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 31 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 32 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 33 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 34 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 35 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 36 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 37 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 38 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 39 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 40 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 41 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 42 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 43 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 44 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 45 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 46 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 47 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 48 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 49 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 50 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 51 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 52 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 53 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 281 54 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 55 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 56 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 57 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 58 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 59 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 60 00	1.00	SFD	2	23	1.00	1.00	\$43.92	\$43.92	
305 281 61 00	96.00	MFR	2	24	0.70	67.20	\$43.92	\$2,951.42	
305 281 62 00	0.02	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 63 00	0.19	PKV	2	23	0.50	0.10	\$43.92	\$4.16	
305 281 64 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 65 00	0.17	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 66 00	0.10	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 67 00	0.40	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 281 68 00	0.11	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 01 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 02 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 03 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 04 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 05 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 06 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 07 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 08 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 09 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 10 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 11 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 12 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 13 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 14 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 15 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 16 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 17 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 18 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 19 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 20 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 21 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 22 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 23 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 24 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 25 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 26 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 27 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 28 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 29 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 30 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 31 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 32 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 34 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 35 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 36 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 37 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 38 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 39 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 40 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 41 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 282 42 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 43 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 44 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 45 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 46 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 47 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 48 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 49 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 50 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 51 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 52 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 53 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 54 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 55 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 56 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 57 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 58 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 59 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 60 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 61 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 62 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 63 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 64 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 65 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 66 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 67 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 68 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 69 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 70 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 71 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 72 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 73 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 74 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 75 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 76 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 77 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 78 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 79 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 80 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 81 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 82 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 83 00	0.08	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 84 00	0.31	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 85 00	0.30	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 87 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 88 00	0.05	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 89 00	0.01	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 90 00	0.02	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 91 00	0.39	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 282 92 00	1.00	SFD	2	25	1.00	1.00	\$43.92	\$43.92	
305 282 93 00	1.57	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 01 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 02 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 03 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 04 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 290 05 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 06 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 07 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 08 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 09 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 10 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 11 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 12 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 13 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 14 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 15 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 16 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 17 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 18 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 19 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 20 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 21 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 22 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 23 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 24 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 25 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 26 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 27 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 28 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 29 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 30 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 31 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 32 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 33 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 34 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 35 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 36 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 37 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 38 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 39 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 40 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 41 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 42 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 43 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 44 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 45 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 46 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 47 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 48 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 49 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 50 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 51 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 52 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 53 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 54 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 55 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 56 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 57 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 58 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 290 59 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 290 60 00	28.00	MFR	2	NONE	0.70	19.60	\$43.92	\$860.82	
305 290 61 00	0.27	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 62 00	0.06	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 63 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 64 00	0.04	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 65 00	0.25	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 66 00	0.29	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 67 00	0.61	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 68 00	0.26	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 69 00	0.30	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 70 00	0.16	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 71 00	0.19	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 72 00	2.46	OSP	-	NONE	0.00	0.00	\$0.00	\$0.00	
305 290 73 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 74 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 290 75 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 01 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 02 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 03 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 04 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 05 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 06 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 07 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 08 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 09 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 10 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 11 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 12 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 13 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 14 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 15 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 16 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 17 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 18 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 19 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 20 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 21 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 22 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 23 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 24 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 25 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 26 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 27 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 28 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 29 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 30 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 291 31 00	0.08	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 32 00	0.09	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 33 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 34 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 35 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 291 36 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 01 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 02 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 03 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 292 04 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 05 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 06 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 07 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 08 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 09 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 10 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 11 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 12 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 13 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 14 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 15 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 16 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 17 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 18 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 19 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 20 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 21 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 22 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 23 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 24 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 25 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 26 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 27 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 28 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 29 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 30 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 31 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 32 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 33 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 34 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 35 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 36 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 37 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 38 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 39 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 40 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 41 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 42 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 43 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 44 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 45 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 46 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 47 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 48 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 49 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 50 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 51 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 52 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 53 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 54 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 55 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 56 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 57 00	1.00	SFD	2	K	1.00	1.00	\$43.92	\$43.92	
305 292 58 00	0.07	OSP	-	-	0.00	0.00	\$0.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 292 59 00	0.14	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 60 00	0.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 61 00	1.97	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 62 00	0.07	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 63 00	0.04	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 292 64 00	0.14	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 300 01 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 02 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 03 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 04 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 05 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 06 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 07 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 08 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 09 00	1.00	SFD	2	A	1.00	1.00	\$43.92	\$43.92	
305 300 10 00	0.37	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 300 11 00	0.15	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 300 12 00	0.09	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 300 13 00	0.22	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 310 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 04 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 05 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 06 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 07 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 08 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 09 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 10 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 11 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 12 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 13 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 14 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 15 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 16 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 17 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 18 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 19 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 20 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 21 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 22 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 23 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 24 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 25 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 26 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 27 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 28 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 29 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 30 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 31 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 32 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 33 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 34 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 35 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 36 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 310 37 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 38 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 39 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 40 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 41 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 42 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 43 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 44 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 45 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 46 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 47 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 48 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 49 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 50 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 51 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 52 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 53 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 54 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 55 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 56 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 57 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 58 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 59 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 60 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 61 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 62 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 63 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 64 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 65 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 66 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 67 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 68 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 69 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 70 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 71 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 72 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 73 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 74 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 75 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 76 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 310 77 00	0.47	PKV	4	17	0.50	0.24	\$43.92	\$10.32	
305 310 78 00	2.36	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 310 79 00	0.02	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 310 80 00	0.03	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 310 81 00	0.03	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 311 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 04 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 05 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 06 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 07 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 08 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 09 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 10 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 311 11 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 12 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 13 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 14 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 15 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 16 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 17 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 18 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 19 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 20 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 21 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 22 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 23 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 24 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 25 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 26 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 27 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 28 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 29 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 30 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 31 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 32 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 33 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 34 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 35 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 36 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 37 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 38 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 39 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 40 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 41 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 42 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 43 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 44 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 45 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 46 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 47 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 48 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 49 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 50 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 51 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 52 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 53 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 54 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 55 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 56 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 57 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 58 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 59 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 60 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 61 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 62 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 63 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 311 64 00	0.24	PKV	4	17	0.50	0.12	\$43.92	\$5.26	
305 311 65 00	0.09	EXE	-	-	0.00	0.00	\$0.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 311 66 00	0.03	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 312 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 04 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 05 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 06 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 07 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 08 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 09 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 10 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 11 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 12 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 13 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 14 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 15 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 16 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 17 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 18 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 19 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 20 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 21 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 22 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 312 23 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 24 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 25 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 26 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 27 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 28 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 29 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 30 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 31 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 32 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 33 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 34 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 35 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 36 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 37 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 38 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 39 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 40 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 41 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 42 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 43 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 44 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 45 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 46 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 47 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 48 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 49 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 50 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 51 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 52 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 53 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 54 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 312 55 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 56 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 57 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 58 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 59 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 60 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 61 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 62 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 312 63 00	0.34	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 312 64 00	0.18	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 312 66 00	3.01	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 312 67 00	4.14	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 312 69 00	34.23	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 313 01 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 313 02 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 313 03 00	1.00	SFD	4	17	1.00	1.00	\$43.92	\$43.92	
305 313 04 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 05 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 06 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 07 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 08 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 09 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 10 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 11 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 12 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 13 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 14 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 15 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 16 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 17 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 18 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 19 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 20 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 21 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 22 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 23 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 24 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 25 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 26 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 27 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 28 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 29 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 30 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 31 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 32 00	1.00	SFD	2	18	1.00	1.00	\$43.92	\$43.92	
305 313 33 00	2.22	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 320 58 00	0.85	PKV	FUT	8	0.50	0.00	\$0.00	\$0.00	
305 324 01 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 02 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 03 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 04 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 05 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 06 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 07 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 08 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 324 09 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 10 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 11 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 12 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 13 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 14 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 15 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 16 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 17 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 18 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 19 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 20 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 21 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 22 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 23 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 24 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 25 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 26 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 27 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 28 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 29 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 30 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 31 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 32 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 33 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 34 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 35 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 36 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 37 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 38 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 39 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 40 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 41 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 42 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 43 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 44 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 45 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 46 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 324 47 00	0.02	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 324 48 00	0.08	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 324 49 00	1.58	REC	4	8A	3.00	4.74	\$43.92	\$208.18	
305 324 50 00	0.01	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 325 01 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 02 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 03 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 04 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 05 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 06 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 07 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 08 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 09 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 10 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 11 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 12 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 13 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 325 14 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 15 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 16 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 17 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 18 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 19 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 20 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 21 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 22 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 23 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 24 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 25 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 26 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 27 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 28 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 29 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 30 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 31 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 32 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 33 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 34 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 35 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 36 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 37 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 38 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 39 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 40 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 41 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 42 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 43 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 44 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 45 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 46 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 47 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 48 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 49 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 50 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 51 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 52 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 53 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 54 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 55 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 56 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 57 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 58 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 59 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 60 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 61 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 62 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 63 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 64 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 65 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 66 00	1.00	SFD	4	8A	1.00	1.00	\$43.92	\$43.92	
305 325 67 00	0.01	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 01 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 326 02 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 03 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 04 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 05 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 06 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 07 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 08 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 09 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 10 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 11 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 12 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 13 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 14 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 15 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 16 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 17 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 18 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 19 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 20 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 21 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 22 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 23 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 24 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 25 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 26 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 27 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 28 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 29 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 30 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 31 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 32 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 33 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 34 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 35 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 36 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 37 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 38 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 39 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 40 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 41 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 42 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 43 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 44 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 45 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 46 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 47 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 326 48 00	26.41	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 49 00	5.13	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 50 00	0.41	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 51 00	0.07	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 52 00	0.06	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 326 53 00	1.38	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 327 01 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 02 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 03 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 327 04 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 05 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 06 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 07 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 08 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 09 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 10 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 11 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 12 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 13 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 14 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 15 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 16 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 17 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 18 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 19 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 20 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 21 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 22 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 23 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 24 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 25 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 26 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 27 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 28 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 29 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 30 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 31 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 32 00	1.00	SFD	4	8D	1.00	1.00	\$43.92	\$43.92	
305 327 33 00	0.17	PKV	4	8D	0.50	0.09	\$43.92	\$3.72	
305 328 01 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 02 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 03 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 04 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 05 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 06 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 07 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 08 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 09 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 10 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 11 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 12 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 13 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 14 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 15 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 16 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 17 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 18 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 19 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 20 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 21 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 22 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 23 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 24 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 25 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 328 26 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 27 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 28 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 29 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 30 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 31 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 32 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 33 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 34 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 35 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 36 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 37 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 38 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 328 39 00	0.23	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 328 40 00	0.02	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 328 41 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 329 01 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 02 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 03 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 04 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 05 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 06 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 07 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 08 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 09 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 10 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 11 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 12 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 13 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 14 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 15 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 16 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 17 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 18 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 19 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 20 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 21 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 22 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 23 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 24 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 25 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 26 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 27 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 28 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 29 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 30 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 31 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 32 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 33 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 34 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 35 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 36 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 37 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 38 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 39 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 329 40 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 41 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 42 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 329 43 00	1.00	SFD	4	8B	1.00	1.00	\$43.92	\$43.92	
305 330 01 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 02 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 03 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 04 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 05 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 06 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 07 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 08 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 09 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 10 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 11 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 12 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 13 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 14 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 15 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 16 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 17 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 18 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 19 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 20 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 21 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 22 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 23 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 24 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 25 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 26 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 27 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 28 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 29 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 30 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 31 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 32 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 33 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 34 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 35 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 36 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 37 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 38 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 39 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 40 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 41 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 42 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 43 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 44 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 45 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 46 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 47 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 48 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 49 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 50 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 330 51 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 331 01 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 02 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 03 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 04 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 05 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 06 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 07 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 08 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 09 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 10 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 11 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 12 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 13 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 14 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 15 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 16 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 17 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 18 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 19 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 20 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 21 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 22 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 23 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 24 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 25 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 26 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 29 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 30 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 31 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 32 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 33 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 34 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 35 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 36 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 37 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 38 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 39 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 40 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 41 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 42 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 43 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 44 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 45 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 46 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 47 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 48 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 49 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 50 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 51 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 52 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 53 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 54 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 331 55 00	0.05	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 331 56 00	0.02	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 331 59 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 331 60 00	1.00	SFD	4	8C	1.00	1.00	\$43.92	\$43.92	
305 332 01 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 02 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 03 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 04 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 05 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 06 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 07 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 08 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 09 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 10 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 11 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 12 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 13 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 14 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 15 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 16 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 17 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 18 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 19 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 20 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 21 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 22 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 23 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 24 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 25 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 26 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 27 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 28 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 29 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 30 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 31 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 32 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 33 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 34 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 35 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 36 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 37 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 38 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 39 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 40 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 41 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 42 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 43 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 44 00	1.00	SFD	2	9A	1.00	1.00	\$43.92	\$43.92	
305 332 45 00	1.79	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 46 00	23.22	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 47 00	2.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 48 00	0.32	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 49 00	0.21	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 50 00	2.65	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 332 51 00	0.20	PKV	2	9A	0.50	0.10	\$43.92	\$4.38	
305 333 01 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 02 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 03 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 333 04 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 05 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 06 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 07 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 08 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 09 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 10 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 11 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 12 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 13 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 14 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 15 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 16 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 17 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 18 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 19 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 20 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 21 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 22 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 23 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 24 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 25 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 26 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 27 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 28 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 29 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 30 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 31 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 32 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 33 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 34 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 35 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 36 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 37 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 38 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 39 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 40 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 41 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 42 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 43 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 44 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 45 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 46 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 47 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 48 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 49 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 50 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 51 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 52 00	1.00	SFD	2	9B	1.00	1.00	\$43.92	\$43.92	
305 333 53 00	5.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 333 54 00	0.83	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
305 333 55 00	0.12	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 333 56 00	0.06	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 333 57 00	2.60	EXE	-	-	0.00	0.00	\$0.00	\$0.00	
305 342 01 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 342 02 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 03 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 04 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 05 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 06 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 07 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 08 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 09 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 10 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 11 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 12 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 13 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 14 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 15 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 16 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 17 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 18 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 19 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 20 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 21 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 22 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 23 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 24 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 25 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 26 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 27 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 28 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 29 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 30 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 31 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 32 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 33 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 34 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 35 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 36 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 37 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 38 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 39 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 342 40 00	0.06	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 41 00	0.03	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 42 00	0.02	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 43 00	0.03	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 44 00	0.04	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 45 00	1.55	EXE	-	22	0.00	0.00	\$0.00	\$0.00	
305 342 46 00	0.01	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 343 01 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 02 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 03 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 04 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 05 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 06 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 07 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 08 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 09 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 10 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Pacific Highlands Ranch Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Dev Unit	EBU Factor ⁽³⁾	Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
305 343 11 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 12 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 13 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 14 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 15 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 16 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 17 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 18 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 19 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 20 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 21 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 22 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 23 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 24 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 25 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 26 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 27 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 28 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 29 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 30 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 31 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 32 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 33 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 34 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 35 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 36 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 37 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 38 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 39 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 40 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 41 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 42 00	1.00	SFD	4	22	1.00	1.00	\$43.92	\$43.92	
305 343 43 00	0.18	PKV	FUT	22	0.50	0.00	\$0.00	\$0.00	
305 343 44 00	4.00	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 343 45 00	0.09	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 343 46 00	1.91	EXE	-	22	0.00	0.00	\$0.00	\$0.00	
305 343 47 00	0.03	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
305 343 48 00	0.09	PKV	FUT	22	0.50	0.00	\$0.00	\$0.00	
305 343 49 00	0.01	OSP	-	22	0.00	0.00	\$0.00	\$0.00	
306 011 54 00	12.20	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
308 010 03 00	84.42	OSP	-	-	0.00	0.00	\$0.00	\$0.00	
TOTAL	-	-	-		-	5,750.09	-	\$251,154.14	

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

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

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

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