



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

REMINGTON HILLS

MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
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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

Remington Hills

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 REMINGTON HILLS 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: Remington Hills
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	501	501	--
Total Estimated Assessment:	\$37,280	\$37,280	--
Total Number of EBUs:	466.00	466.00	--
Assessment per EBU:	\$80.00	\$80.00	\$351.66 ⁽³⁾

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

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

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

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

Background

The Remington Hills Maintenance Assessment District (District), originally known as the “Northwest Otay Mesa Maintenance Assessment District, Zone 3,” was established by the City of San Diego (City) on June 22, 1999 by City Council Resolution R-291812. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of specified landscaped and paved rights-of-way, landscaped slopes, natural open space areas, and gutters in the District. The approximate location of the improvements is generally shown on **Exhibit A**.

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications,

the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

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

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

Cost Estimate

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

Annual Cost-Indexing

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

Method of Apportionment

Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the Otay Mesa Community Plan establish several goals for the community's transportation system. The District improvements and activities are consistent with the plans' goals for safety and pleasing aesthetics. The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips. The collector/neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood.

Apportionment Methodology

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

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

Equivalent Benefit Units (EBUs)

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

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

Each of these factors is discussed below.

Land Use Factor

Since the District improvements and activities are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of

transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the District improvements and activities are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
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
House of Worship	CRH	2.8 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Undevelopable	UND	0.0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

Benefit Factor

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

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements and activities.

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

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.4)	Aesthetics (max. 0.6)	Composite Benefit Factor (max. 1.0)
Residential – All	0.4	0.6	1.0
Commercial – Office & Retail	0.4	0.3	0.7
Educational – Primary & Secondary	0.4	0.3	0.7
Fire/Police Station	0.4	0.3	0.7
House of Worship	0.4	0.3	0.7
Industrial	0.4	0.3	0.7
Open Space (designated)	0.4	0.0	0.4
Park – Developed	0.4	0.0	0.4
Park – Undeveloped	0.4	0.0	0.4
Undevelopable	0.4	0.0	0.4

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements and activities. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial, industrial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements and activities.

Lands in the Open Space category are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in the vicinity does not affect their function, use, or value. Lands in the Park category are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

Sample Calculations

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

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

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

- **1 Single-Family Residence**
 $\text{EBUs} = 1 \text{ unit} \times 1.00 \times 1.00 = 1.00 \text{ EBUs}$
- **1 Condominium**
 $\text{EBUs} = 1 \text{ unit} \times 0.70 \times 1.00 = 0.70 \text{ EBUs}$
- **10-unit Apartment Complex**
 $\text{EBUs} = 10 \text{ units} \times 0.70 \times 1.00 = 7.00 \text{ EBUs}$
- **½-acre Commercial Property**
 $\text{EBUs} = 0.50 \text{ acres} \times 45.00 \times 0.70 = 15.75 \text{ EBUs}$

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

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

Based on the above formula, the EBUs, unit assessment rate, and total 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

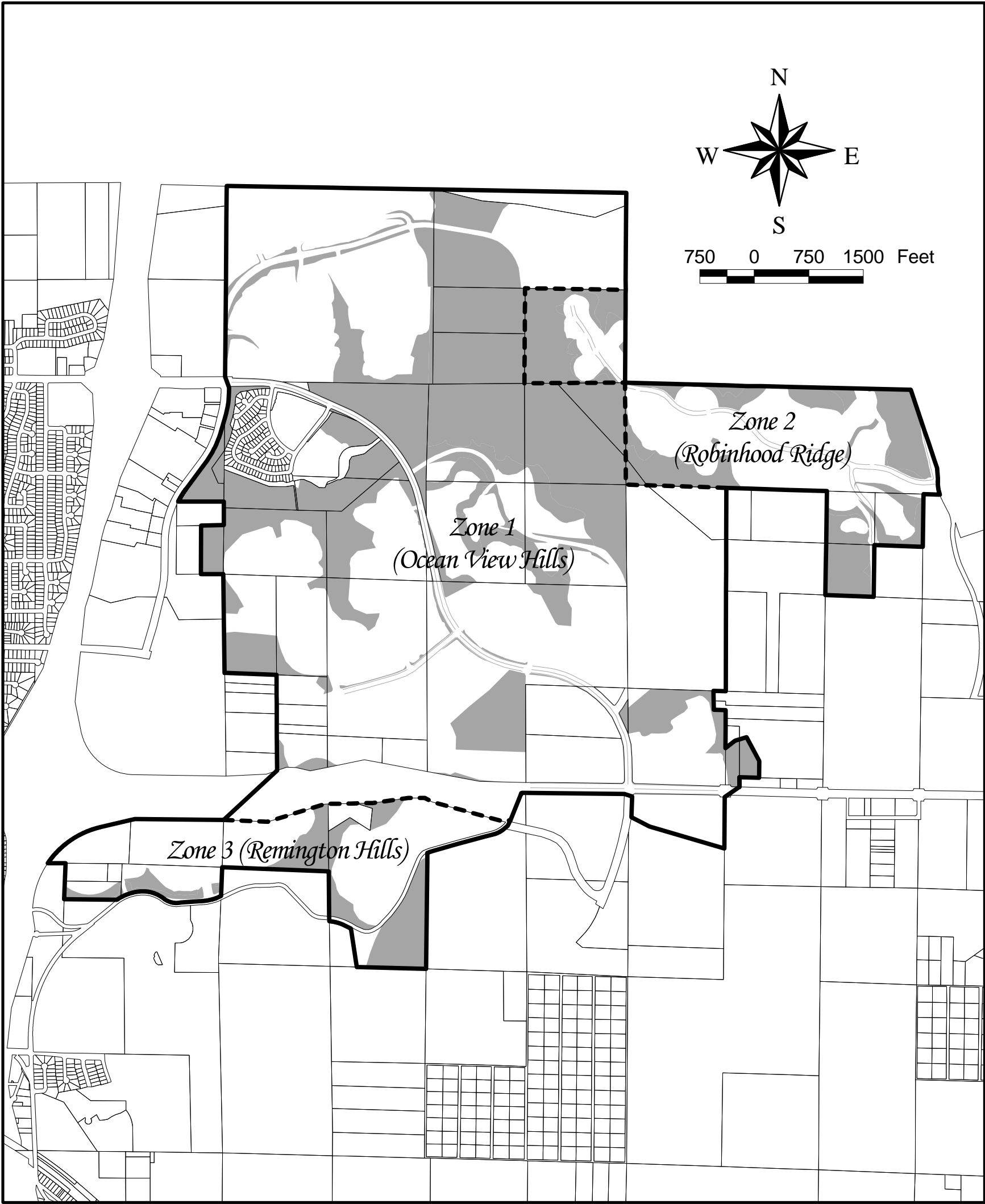
C 52792

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

Sharon F. Risse

EXHIBIT A


District Boundary





NOTE


1. This map is for exhibit purposes only. Please refer to the Northwest Otay Mesa Maintenance Assessment District Boundary Map on file at the City.
2. Each lot or parcel on this map has been identified by the County Assessor's Parcel Number in the Assessment Roll contained in the Engineer's Report.
3. For a detailed description of the lines and dimensions of lots or parcels shown on this map, refer to the County Assessor's Maps which shall govern with respect to all details concerning the lines and dimensions of such lots or parcels.

LEGEND

 District Boundary

 Zone Boundary

 Parcel Lines

 Improvements

CITY OF SAN DIEGO / NORTHWEST OTAY MESA MAINTENANCE ASSESSMENT DISTRICT

EXHIBIT A - District Boundary, Zones & Improvements

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Remington Hills Maintenance Assessment District Fund 200098

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 84,094.60	\$ 89,310.84	\$ 67,524.00
TOTAL BEGINNING FUND BALANCE	\$ 84,095.00	\$ 89,311.00	\$ 67,524.00
REVENUE			
Assessment Revenue	\$ 31,233.26	\$ 37,280.00	\$ 37,280.00
Interest	\$ 2,526.49	\$ 300.00	\$ 300.00
Other Contributions (Non Assessment Source)	\$ 6,466.00	\$ 6,931.00	\$ 7,705.00
TOTAL REVENUE	\$ 40,226.00	\$ 44,511.00	\$ 45,285.00
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 124,321.00	\$ 133,822.00	\$ 112,809.00
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 23,385.00	\$ 48,230.00	\$ 54,336.00
Tree Services	\$ -	\$ 6,000.00	\$ 6,000.00
Misc. Services ⁽²⁾	\$ 2,000.00	\$ 2,000.00	\$ 5,000.00
Special Districts Administration Cost	\$ 9,625.00	\$ 10,068.00	\$ 11,229.00
TOTAL OPERATING EXPENSE	\$ 35,010.00	\$ 66,298.00	\$ 76,565.00
TOTAL EXPENSE	\$ 35,010.00	\$ 66,298.00	\$ 76,565.00
TOTAL ENDING FUND BALANCE	\$ 89,311.00	\$ 67,524.00	\$ 36,244.00
NET ANNUAL REVENUE (OR EXPENSE)	\$ 5,216.00	\$ (21,787.00)	\$ (31,280.00)

⁽¹⁾ Includes related supplies and utility costs.

⁽²⁾ Includes services for fence work.

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)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
638 300 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 300 30 00	0.49	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 300 31 00	1.32	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 301 25 00	0.22	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 26 00	2.59	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 27 00	1.42	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 28 00	0.85	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 29 00	0.55	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 301 30 00	5.00	SFD	3	1.00	1.00	5.00	\$80.00	\$400.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
638 310 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 44 00	0.40	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 310 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 310 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
638 320 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 320 39 00	3.70	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 320 40 00	0.96	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 320 41 00	0.58	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 321 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
638 321 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 44 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 47 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 48 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 49 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 50 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
638 321 51 00	1.53	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
638 321 52 00	0.62	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 060 20 00	3.12	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 060 40 00	9.74	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 060 42 00	18.25	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 060 43 01	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 02	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 03	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 04	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 05	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 06	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 07	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 08	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 09	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 10	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 11	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 12	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 13	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 14	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 15	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 43 16	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 01	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 02	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 03	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 04	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 05	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 06	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 07	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 08	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 09	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 10	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 11	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 12	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 13	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 44 14	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 01	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 02	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 03	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 04	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 05	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 06	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 07	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 08	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 09	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 45 10	1.00	CND	3	0.70	1.00	0.70	\$80.00	\$56.00	
645 060 46 00	2.90	UND	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 320 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 320 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 44 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 47 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 48 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 49 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 50 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 51 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 52 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 53 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 54 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 55 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 56 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 57 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 58 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 59 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 60 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 61 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 62 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 63 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 320 64 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 65 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 66 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 67 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 68 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 69 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 70 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 320 71 00	0.26	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 320 72 00	1.67	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 320 73 00	2.64	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 340 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 44 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 47 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 48 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 49 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 50 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 340 51 00	0.27	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 341 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 44 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 47 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 48 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 49 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 50 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 51 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 52 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 53 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 54 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 55 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 56 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 57 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 58 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 59 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 60 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 61 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 341 62 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 63 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 64 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 65 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 66 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 67 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 68 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 69 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 70 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 71 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 72 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 73 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 74 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 341 75 00	4.21	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 341 76 00	2.86	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 341 77 00	0.09	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 342 01 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 02 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 03 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 04 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 05 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 06 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 07 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 08 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 09 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 10 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 11 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 12 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 13 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 14 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 15 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 16 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 17 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 18 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 19 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 20 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 21 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 22 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 23 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 24 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 25 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 26 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 27 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 28 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 29 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 30 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 31 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 32 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 33 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 34 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 35 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 36 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 37 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 38 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 39 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 40 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 41 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 42 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 43 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 44 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 45 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Remington Hills Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 342 46 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 47 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 48 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 49 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 50 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 51 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 52 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 53 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 54 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 55 00	1.00	SFD	3	1.00	1.00	1.00	\$80.00	\$80.00	
645 342 56 00	7.00	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 342 57 00	0.49	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
645 342 58 00	0.07	OSP	3	0.00	0.40	0.00	\$80.00	\$0.00	
TOTAL	-	-	-	-	-	466.00	-	\$37,280.00	

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

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

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

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