



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

TORREY HIGHLANDS

MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
San Diego, CA 92192-2370
(858) 752-3490

April 2025

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Deputy Chief Operating Officer, Neighborhood Services

Kristina Peralta

Director, Parks & Recreation Department

Andy Field

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Annual Report for Fiscal Year 2026

Torrey Highlands

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

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

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

Executive Summary

Project: Torrey Highlands
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	2,247	2,247	--
Total Estimated Assessment:	\$602,090	\$669,199	--
Total Number of EBUs:	4,381.87	4,439.41	--
<i>Zone 1</i>	1,748.38	1,748.38	--
<i>Zone 2</i>	2,137.96	2,137.96	--
<i>Zone 3</i>	495.53	553.07	--
Assessment per EBU:			
<i>Zone 1</i>	\$109.00	\$119.90	\$370.54 ⁽³⁾
<i>Zone 2</i>	\$167.22	\$183.94	\$681.83 ⁽³⁾
<i>Zone 3</i>	\$109.00	\$119.90	\$370.54 ⁽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 Torrey Highlands Maintenance Assessment District (District) was established by the City of San Diego (City) on August 2, 2004 by City Council Resolution R-299532. 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 hardscaped medians, landscaped rights-of way, adjacent slopes, sidewalks, gutters, and brow ditches 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

CARMEL VALLEY ROAD CARMEL VALLEY ROAD – LEGEND

- R.O.W. LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- ADJACENT LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- MEDIAN LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)

TORREY MEADOWS DR. TORREY MEADOWS DRIVE – LEGEND

- R.O.W. LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- ADJACENT LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- MEDIAN LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)

TORREY SANTA FE ROAD TORREY SANTA FE ROAD – LEGEND

- R.O.W. LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- ADJACENT LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- MEDIAN LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)



0' 1350'

N.T.S.

ORIGINAL SCALE: 1"=1350'

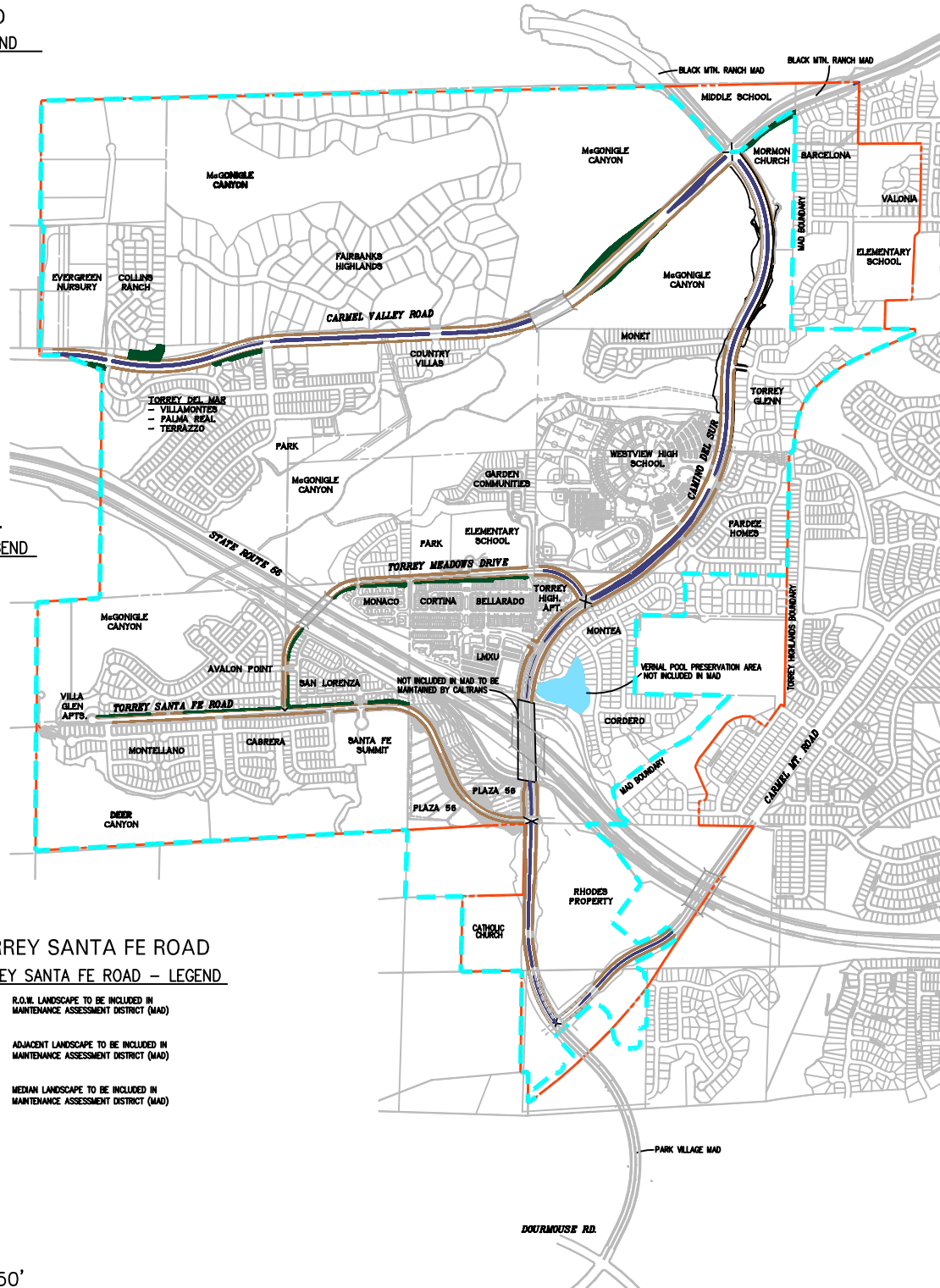


FIGURE 1 TORREY HIGHLANDS MAINTENANCE ASSESSMENT DISTRICT IMPROVEMENT AREAS

- CARMEL VALLEY ROAD
- CAMINO DEL SUR
- TORREY SANTA FE ROAD
- TORREY MEADOWS DRIVE

CAMINO DEL SUR (CARMEL VALLEY ROAD TO CARMEL MOUNTAIN ROAD)

CAMINO DEL SUR – LEGEND

- R.O.W. LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- ADJACENT LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- MEDIAN LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)

CARMEL MOUNTAIN ROAD

CARMEL MOUNTAIN ROAD – LEGEND

- R.O.W. LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- ADJACENT LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)
- MEDIAN LANDSCAPE TO BE INCLUDED IN MAINTENANCE ASSESSMENT DISTRICT (MAD)

LEGEND

- TORREY HIGHLANDS BOUNDARY
- MAINTENANCE ASSESSMENT DISTRICT BOUNDARY (MAD)

McGILL MARTIN SELF, INC.
Community Planning Design Entitlements
Infrastructure Finance Mapping



344 F Street, Suite 100
Chula Vista, CA 91910
Tel: 619-425-1343
Fax: 619-425-1357

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) 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

Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the Torrey Highlands Subarea Plan establish several goals for the community's transportation system. The District improvements and activities are consistent with the goals for safety and pleasing aesthetics. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and activities.

The major and arterial streets within the District (i.e., Carmel Valley Road, Carmel Mountain Road, and Camino Del Sur) are the backbone of the local street network. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the District. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the District improvements and activities.

The collector and neighborhood streets within the District (i.e., Torrey Meadows Drive and Torrey Santa Fe) serve as the primary access routes to and from the major and arterial streets for parcels within a limited area, and thus serve a limited number of parcels. Only those parcels served by such collector and neighborhood streets benefit from their enhancement. Consistent with this concept, the District has been sub-divided into three zones (as shown in **Exhibit A**), generally described as follows:

Zone 1: Zone 1 consists of all parcels in the District except those parcels in Zones 2 and 3 described below. Zone 1 contains the majority of the development within the District.

Zone 2: Zone 2 consists of those parcels that receive access via Torrey Meadows Drive and Torrey Santa Fe Road. Zone 2 contains a variety of residential and non-residential land uses.

Zone 3: Zone 3 consists of those parcels that receive access with the completion of Camino Del Sur to the south. Zone 3 includes portions of the Rhodes Crossing development and other non-residential land uses.

Table 1 summarizes the maintenance corridors and corresponding zones that receive benefit.

TABLE 1: Maintenance Areas & Benefiting Zones

Maintenance Corridor	Benefiting Zones ⁽¹⁾	
	FY 2026	Ultimate
Carmel Valley Road	1, 2, 3	1, 2, 3
Carmel Mountain Road	1, 2, 3	1, 2, 3
Camino Del Sur	1, 2, 3	1, 2, 3
Torrey Meadows Drive	2	2
Torrey Santa Fe	2	2

⁽¹⁾ Zone 3 parcels are being assessed with completion of the circulation element providing access to the area, and satisfaction of conditions permitting development.

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 each parcel.

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

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 landscaped and hardscaped improvements and activities are linked to trip generation primarily by the public safety and aesthetic enhancement of the circulation element. Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City’s Municipal Code) within the District.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 2**.

TABLE 2: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Agricultural	AGR	0.02 per acre
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 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
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0.0 per acre
Undevelopable	UND	0.0 per acre
Utility Facility	UTL	3.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated September 1998.

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated Open Space itself receives no benefit from the District improvements and activities and has been assigned a Land Use

Factor of zero.

The Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks) have been categorized separately.

While those traveling the streets and roadways visually enjoy the enhanced District improvements and activities, the actual benefit accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Streets/Roadways category receives no benefit and has been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific 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 may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. Public safety and aesthetics are the components used for this District.

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.

For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A decimal fraction indicates that less

than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within this District are as shown in **Table 3**.

TABLE 3: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.4)	Aesthetics (Max. 0.6)	Benefit Factor (Max. 1.0)
All Residential	0.4	0.6	1.0
Agricultural	0.4	0.0	0.4
Commercial – Office & Retail	0.4	0.3	0.7
Educational – Primary & Secondary	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
Recreational Facility	0.4	0.3	0.7
Street/Roadway	0.4	0.0	0.4
Undevelopable	0.4	0.0	0.4
Utility Facility	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 improvements and activities 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 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 Agricultural, Open Space, Parks, Street/Roadway, and Utility Facility categories are considered to receive no significant

benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Unit Assessment Rate

As previously described, all District parcels will be assessed for the improvements and activities on the major and arterial streets (i.e., Carmel Valley Road, Carmel Mountain Road, and Camino Del Sur). The assessment costs associated with these improvements and activities (common to all parcels) have been termed “overlay” costs. Zone 2 parcels will be assessed for the additional maintenance of the improvements and activities along the collector and neighborhood streets (i.e., Torrey Meadows Drive and Torrey Santa Fe) that provide access to the area. The assessment costs associated with the improvements and activities on the collector and neighborhood streets have been termed “zone” costs.

The total “overlay” costs have been apportioned to each parcel in the District in proportion to the parcel’s estimated EBUs relative to the total EBUs of all parcels in the District. The total “zone” costs have been apportioned to each parcel in the applicable zone in proportion to the parcel’s estimated EBUs relative to the total EBUs of all parcels within the zone.

The Unit Assessment Rate (rate per EBU) for each zone has been determined as the sum of the district-wide “overlay” unit rate and the individual “zone” unit rate for the zone, as shown in the following equation:

$\text{Unit Assessment Rate} = \text{Overlay Unit Rate} + \text{Zone Unit Rate}$
--

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

Sample Calculations

As described above, the number of Equivalent 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 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, unit assessment rate, and total assessment calculated for each parcel within the District 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

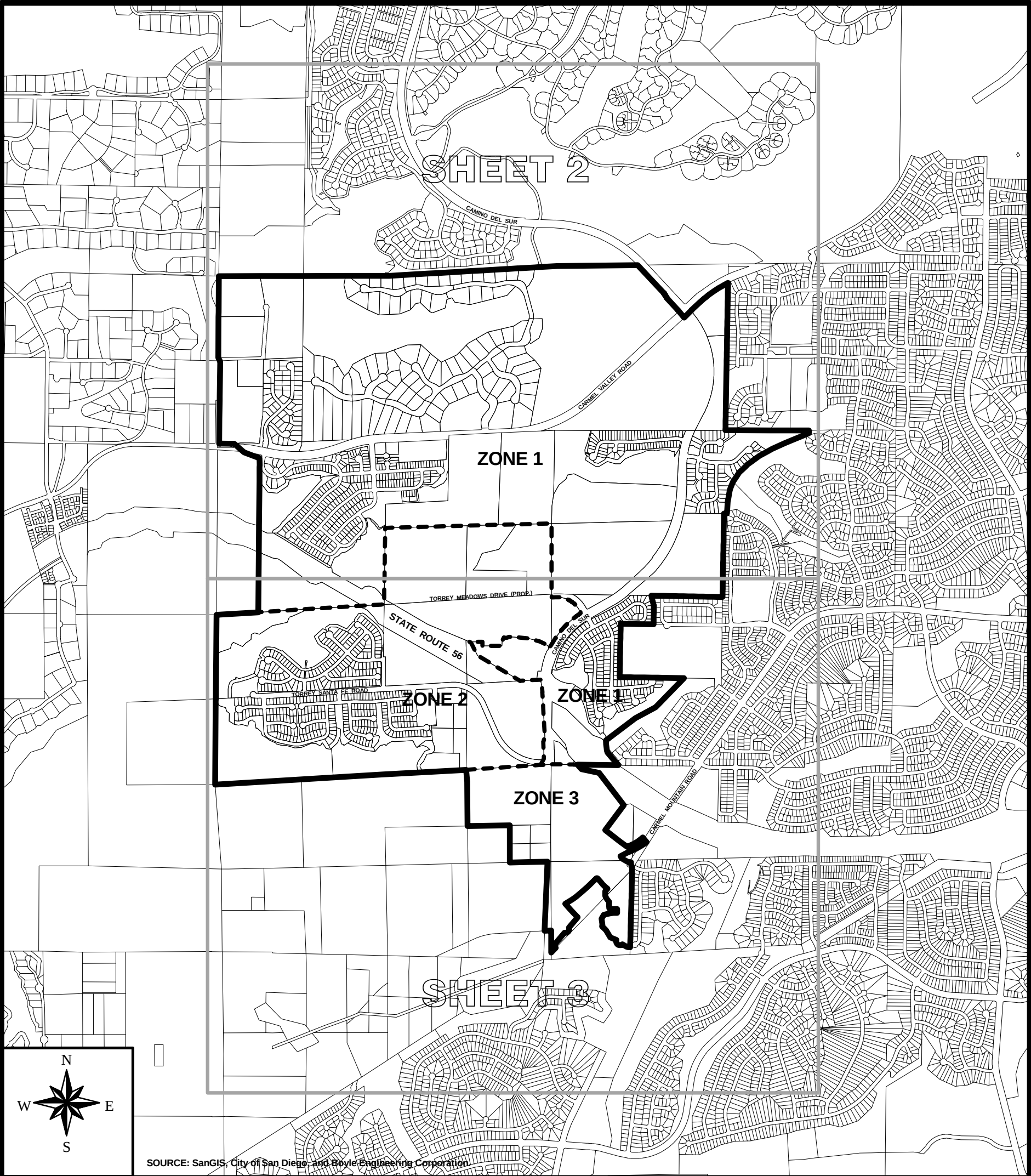
C 52792

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

Sharon F. Risse

EXHIBIT A

District Boundary



SOURCE: SanGIS, City of San Diego, and Boyle Engineering Corporation.

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2004.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:
BOYLE ENGINEERING CORPORATION
7807 Convo Court, Suite 200, San Diego, California 92111 (858) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE TORREY HIGHLANDS MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE ____ DAY OF _____, 2004, BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 2004; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE ____ DAY OF _____, 2004. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

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

LEGEND:
—— District Boundary
- - - - Zone Boundary
—— Parcel Line



CITY OF
SAN DIEGO

TORREY HIGHLANDS
MAINTENANCE ASSESSMENT DISTRICT

W.O. DATE: MAY 2004 REVS:

EXHIBIT A

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Torrey Highlands Maintenance Assessment District Fund 200074

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 462,595.62	\$ 596,354.32	\$ 588,466.32
TOTAL BEGINNING FUND BALANCE	\$ 462,595.62	\$ 596,354.32	\$ 588,466.32
REVENUE			
Assessment Revenue	\$ 545,816.00	\$ 637,825.00	\$ 669,198.78
Interest	\$ 17,188.25	\$ 3,300.00	\$ 3,300.00
Other Contributions (Non Assessment Source)	\$ 167,500.00	\$ 184,380.00	\$ 188,095.86
TOTAL REVENUE	\$ 730,504.25	\$ 825,505.00	\$ 860,594.64
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 1,193,099.87	\$ 1,421,859.32	\$ 1,449,060.96
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 395,284.23	\$ 568,117.00	\$ 695,468.00
Tree Services	\$ 43,240.00	\$ 60,000.00	\$ 60,000.00
Misc. Services ⁽²⁾	\$ 13,694.32	\$ 55,000.00	\$ 55,000.00
Special Districts Administration Cost	\$ 144,527.00	\$ 150,276.00	\$ 189,103.00
TOTAL OPERATING EXPENSE	\$ 596,745.55	\$ 833,393.00	\$ 999,571.00
TOTAL EXPENSE	\$ 596,745.55	\$ 833,393.00	\$ 999,571.00
TOTAL ENDING FUND BALANCE	\$ 596,354.32	\$ 588,466.32	\$ 449,489.96
NET ANNUAL REVENUE (OR EXPENSE)	\$ 133,758.70	\$ (7,888.00)	\$ (138,976.36)

⁽¹⁾ Includes related supplies, projects, and utility costs.

⁽²⁾ Includes fence repair services, repair and maintenance of identification sign.

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)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 010 16 00	3.67	UTL	1	3.00	0.40	4.40	\$119.90	\$528.04	
306 010 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 010 18 00	2.00	SFD	1	1.00	1.00	2.00	\$119.90	\$239.80	
306 010 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 010 21 00	61.63	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 010 22 00	15.81	AGR	1	0.02	0.40	0.13	\$119.90	\$15.16	
306 011 27 00	9.83	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 011 45 00	11.55	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 011 46 00	15.47	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 011 48 00	1.48	PKU	1	0.50	0.40	0.30	\$119.90	\$35.48	
306 011 49 00	0.04	PKU	1	0.50	0.40	0.01	\$119.90	\$0.96	
306 011 51 00	1.30	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 011 52 00	0.69	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 011 53 00	65.63	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 020 33 00	83.17	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 020 34 00	54.35	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 020 35 00	9.06	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 020 39 00	6.93	CRH	1	2.80	0.70	13.58	\$119.90	\$1,628.58	
306 021 16 00	44.75	EPS	1	5.00	0.70	156.63	\$119.90	\$18,779.34	
306 021 21 00	20.26	EPS	1	5.00	0.70	70.91	\$119.90	\$8,502.10	
306 041 29 00	76.00	MFR	2	0.70	1.00	53.20	\$183.94	\$9,785.60	
306 041 33 00	6.58	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 041 37 00	0.24	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 041 38 00	3.50	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 050 05 00	19.78	OSP	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 050 30 00	1.91	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 050 33 00	0.43	UND	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 050 34 00	0.22	UND	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 050 35 00	3.53	IND	3	15.00	0.70	37.07	\$119.90	\$4,444.08	
306 050 36 00	2.26	IND	3	15.00	0.70	23.73	\$119.90	\$2,845.22	
306 050 37 00	1.76	IND	3	15.00	0.70	18.48	\$119.90	\$2,215.74	
306 050 38 00	2.58	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 240 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 43 00	7.46	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 44 00	3.92	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 45 00	1.53	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 46 00	1.82	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 47 00	2.00	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 48 00	1.68	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 240 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 240 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 241 24 00	2.85	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 241 25 00	1.55	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 242 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 242 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 242 29 00	2.67	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 242 30 00	1.55	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 242 31 00	1.48	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 260 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 260 34 00	0.51	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 260 35 00	0.39	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 260 36 00	0.36	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 260 37 00	0.48	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 261 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 261 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 261 20 00	1.75	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 261 21 00	1.71	COM	1	45.00	0.70	53.87	\$119.90	\$6,458.40	
306 261 22 00	0.63	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 261 23 00	0.24	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 261 24 00	0.98	REC	1	3.00	0.70	2.06	\$119.90	\$246.74	
306 261 25 00	1.43	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 262 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 26 00	1.52	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 262 27 00	0.46	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 262 28 00	1.15	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 262 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 262 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 263 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 35 00	0.84	COM	1	45.00	0.70	26.46	\$119.90	\$3,172.54	
306 263 36 00	0.70	COM	1	45.00	0.70	22.05	\$119.90	\$2,643.80	
306 263 37 00	0.28	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 263 38 00	0.45	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 263 39 00	0.21	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 263 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 263 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 270 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 270 47 00	112.00	MFR	1	0.70	1.00	78.40	\$119.90	\$9,400.16	
306 270 48 00	1.29	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 270 49 00	2.70	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 270 50 00	0.23	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 271 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 271 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 54 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 55 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 56 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 57 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 58 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 59 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 60 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 61 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 62 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 63 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 64 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 65 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 66 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 67 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 68 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 69 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 271 70 00	3.68	PKU	1	0.50	0.40	0.74	\$119.90	\$88.24	
306 271 71 00	0.38	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 272 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 272 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 272 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 273 43 00	0.76	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 273 44 00	0.70	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 273 45 00	2.02	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 300 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 300 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 300 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 301 27 00	8.19	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 301 28 00	0.52	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 301 29 00	0.06	UND	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 310 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 57 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 58 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 59 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 60 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 61 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 310 62 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 311 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 57 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 58 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 59 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 60 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 61 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 62 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 64 00	1.58	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 311 65 00	0.56	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 311 67 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 68 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 69 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 311 70 00	3.23	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 312 02 00	14.51	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 312 03 00	1.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 313 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 313 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 313 38 00	2.39	COM	2	45.00	0.70	75.29	\$183.94	\$13,847.92	
306 320 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 320 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 320 54 00	0.51	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 320 55 00	0.48	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 320 56 00	0.39	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 320 57 00	0.35	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 320 58 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 321 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 321 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 57 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 58 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 59 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 321 60 00	1.29	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 321 61 00	1.41	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 322 01 00	30.18	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 340 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 340 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 54 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 55 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 56 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 57 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 58 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 59 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 60 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 61 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 62 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 63 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 340 64 00	0.63	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 340 65 00	0.89	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 340 66 00	0.82	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 341 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 341 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 54 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 55 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 56 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 57 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 58 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 59 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 60 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 61 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 62 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 63 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 64 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 65 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 66 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 67 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 68 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 69 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 70 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 71 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 341 72 00	0.44	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 341 73 00	0.35	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 342 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 342 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 342 35 00	1.54	COM	1	45.00	0.70	48.51	\$119.90	\$5,816.34	
306 342 36 00	0.20	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 342 37 00	0.44	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 350 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 350 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 350 35 00	0.01	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 350 36 00	0.04	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 351 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 351 32 00	22.53	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 351 33 00	2.00	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 351 34 00	0.27	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 360 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 360 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 360 57 00	1.05	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 360 58 00	0.66	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 360 59 00	0.58	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 360 60 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 361 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 361 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 361 43 00	0.36	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 362 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 362 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 362 45 00	26.00	MFR	2	0.70	1.00	18.20	\$183.94	\$3,347.70	
306 362 46 00	0.22	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 362 47 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 362 48 00	0.75	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 362 49 00	0.57	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 362 50 00	0.92	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 363 01 00	26.91	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 363 02 00	10.18	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 370 02 00	2.49	COM	2	45.00	0.70	78.44	\$183.94	\$14,427.32	
306 370 03 00	2.27	COM	2	45.00	0.70	71.51	\$183.94	\$13,152.62	
306 370 04 00	2.43	COM	2	45.00	0.70	76.55	\$183.94	\$14,079.68	
306 370 05 00	2.78	COM	2	45.00	0.70	87.57	\$183.94	\$16,107.62	
306 370 06 00	3.50	COM	2	45.00	0.70	110.25	\$183.94	\$20,279.38	
306 370 16 00	1.10	COM	2	45.00	0.70	34.65	\$183.94	\$6,373.52	
306 370 17 00	0.99	COM	2	45.00	0.70	31.19	\$183.94	\$5,736.16	
306 370 18 00	0.96	COM	2	45.00	0.70	30.24	\$183.94	\$5,562.34	
306 370 19 00	0.98	COM	2	45.00	0.70	30.87	\$183.94	\$5,678.22	
306 370 20 00	1.07	COM	2	45.00	0.70	33.71	\$183.94	\$6,199.70	
306 370 21 00	1.39	COM	2	45.00	0.70	43.79	\$183.94	\$8,053.80	
306 370 22 00	1.42	COM	2	45.00	0.70	44.73	\$183.94	\$8,227.64	
306 370 23 00	1.00	COM	2	45.00	0.70	31.50	\$183.94	\$5,794.10	
306 370 24 00	1.44	COM	2	45.00	0.70	45.36	\$183.94	\$8,343.52	
306 370 25 00	0.92	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 370 28 00	3.06	COM	2	45.00	0.70	96.39	\$183.94	\$17,729.98	
306 370 29 00	2.85	COM	2	45.00	0.70	89.78	\$183.94	\$16,513.20	
306 370 30 00	3.35	COM	2	45.00	0.70	105.53	\$183.94	\$19,410.26	
306 370 31 00	1.20	COM	2	45.00	0.70	37.80	\$183.94	\$6,952.92	
306 380 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 380 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 57 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 58 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 59 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 380 60 00	3.47	STR	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 61 00	0.20	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 62 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 63 00	0.03	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 64 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 65 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 66 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 67 00	0.06	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 68 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 69 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 380 70 00	0.02	STR	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 381 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 381 49 00	0.32	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 50 00	0.15	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 51 00	0.16	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 52 00	1.49	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 53 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 54 00	0.08	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 55 00	0.04	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 56 00	0.03	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 57 00	0.02	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 58 00	0.03	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 59 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 60 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 381 61 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 390 07 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 19	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 20	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 21	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 22	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 23	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 24	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 25	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 390 07 26	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 27	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 28	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 29	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 07 30	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 08 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 19	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 20	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 21	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 22	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 23	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 09 24	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 19	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 20	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 21	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 22	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 23	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 10 24	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 390 11 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 19	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 20	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 21	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 22	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 23	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 11 24	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 12 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 13 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 14 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 390 15 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 15 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 16 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 17 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 17 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 17 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 17 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 17 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 18 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 18 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 18 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 18 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 18 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 19 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 20 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 390 21 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 21 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 22 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 23 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 24 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 25 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 390 26 00	123.00	MFR	1	0.70	1.00	86.10	\$119.90	\$10,323.38	
306 390 27 01	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 390 27 02	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 03	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 04	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 05	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 06	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 07	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 27 08	1.00	CND	1	0.70	1.00	0.70	\$119.90	\$83.92	
306 390 29 00	2.87	COM	1	45.00	0.70	90.41	\$119.90	\$10,839.56	
306 390 30 00	4.60	COM	1	45.00	0.70	144.90	\$119.90	\$17,373.50	
306 390 31 01	0.60	COM	1	45.00	0.70	18.90	\$119.90	\$2,266.10	
306 390 31 02	4.00	MFR	1	0.70	1.00	2.80	\$119.90	\$335.72	
306 400 02 00	0.66	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 400 06 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 06 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 07 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 08 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 400 09 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 09 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 10 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 04	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 05	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 06	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 07	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 08	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 09	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 10	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 11	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 12	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 13	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 14	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 15	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 16	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 17	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 11 18	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 12 01	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 12 02	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 400 12 03	1.00	CND	2	0.70	1.00	0.70	\$183.94	\$128.76	
306 410 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 410 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 45 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 46 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 47 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 48 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 49 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 50 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 51 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 52 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 53 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 54 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 55 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 56 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 57 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 58 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 59 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 60 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 61 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 62 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 63 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 64 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 65 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 66 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 67 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 68 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 69 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 70 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 71 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 72 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 73 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 410 74 00	2.55	STR	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 75 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 76 00	0.07	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 77 00	0.09	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 78 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 79 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 80 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 81 00	0.05	STR	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 410 82 00	0.01	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 411 01 00	5.35	PKU	2	0.50	0.40	1.07	\$183.94	\$196.82	
306 411 02 00	10.48	EPS	2	5.00	0.70	36.68	\$183.94	\$6,746.92	
306 411 03 00	5.78	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 411 04 00	2.76	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 411 05 00	0.44	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 411 06 00	0.59	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 420 02 00	14.00	SFD	3	1.00	1.00	14.00	\$119.90	\$1,678.60	
306 420 08 00	14.00	SFD	3	1.00	1.00	14.00	\$119.90	\$1,678.60	
306 424 01 00	1.83	COM	1	45.00	0.70	57.65	\$119.90	\$6,911.64	
306 424 04 00	0.58	HTL	3	15.00	0.70	6.09	\$119.90	\$730.18	
306 424 05 00	1.94	COM	3	45.00	0.70	61.11	\$119.90	\$7,327.08	
306 424 06 00	1.61	COM	3	45.00	0.70	50.72	\$119.90	\$6,080.72	
306 424 07 00	4.43	COM	3	45.00	0.70	139.55	\$119.90	\$16,731.44	
306 424 08 00	1.09	COM	3	45.00	0.70	34.34	\$119.90	\$4,116.76	
306 424 10 01	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 02	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 03	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 04	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 05	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 06	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 07	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 08	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 09	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 10	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 11	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 12	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 13	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 14	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 15	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 16	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 17	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 18	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 19	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 20	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 21	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 22	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 23	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 10 24	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 11 00	2.92	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 12 00	3.89	OSP	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 13 00	1.58	OSP	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 14 00	1.39	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 15 00	0.33	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 17 01	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 02	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 03	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 04	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 05	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 06	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 17 07	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 01	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 02	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 03	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 04	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 05	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 06	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 07	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 08	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 09	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 10	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 11	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 12	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 13	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 14	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 15	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 16	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 424 18 17	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 18	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 19	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 20	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 21	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 22	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 23	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 24	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 25	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 26	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 27	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 28	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 29	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 30	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 31	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 32	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 33	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 34	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 35	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 36	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 37	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 38	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 39	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 40	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 41	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 42	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 43	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 44	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 45	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 46	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 47	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 48	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 49	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 50	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 51	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 52	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 53	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 54	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 55	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 56	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 57	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 58	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 18 59	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 12	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 13	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 14	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 15	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 16	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 17	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 18	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 19	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 20	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 19 21	1.00	CND	3	0.70	1.00	0.70	\$119.90	\$83.92	
306 424 23 00	0.22	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 25 00	0.70	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 26 00	2.85	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 27 00	0.40	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 28 00	1.28	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 424 29 00	0.37	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 430 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 430 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 54 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 55 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 430 56 00	1.09	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 430 57 00	0.26	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 430 58 00	0.08	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 430 59 00	0.11	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 431 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 431 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 42 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 43 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 44 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 45 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 46 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 47 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 48 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 49 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 50 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 51 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 52 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 53 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 431 54 00	0.69	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 431 55 00	0.87	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 431 56 00	0.10	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 431 57 00	0.05	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 440 01 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 02 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 03 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 04 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 05 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 06 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 07 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 08 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 440 09 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 10 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 11 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 12 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 13 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 14 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 15 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 16 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 17 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 18 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 19 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 20 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 21 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 22 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 23 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 24 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 25 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 26 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 27 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 28 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 29 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 30 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 31 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 32 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 33 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 34 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 35 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 36 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 37 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 38 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 39 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 40 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 41 00	1.00	SFD	1	1.00	1.00	1.00	\$119.90	\$119.90	
306 440 42 00	2.15	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 440 43 00	0.23	OSP	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 440 44 00	1.88	STR	1	0.00	0.40	0.00	\$119.90	\$0.00	
306 441 01 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 02 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 03 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 04 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 05 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 06 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 07 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 08 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 09 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 10 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 11 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 12 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 13 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 14 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 15 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 16 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 17 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 18 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 19 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 20 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 21 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 22 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 23 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 24 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 25 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 441 26 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 27 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 28 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 29 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 30 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 31 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 32 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 33 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 34 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 35 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 36 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 37 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 38 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 39 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 40 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 41 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 42 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 43 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 44 00	1.00	SFD	2	1.00	1.00	1.00	\$183.94	\$183.94	
306 441 45 00	0.21	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 441 46 00	0.10	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 441 47 00	1.53	STR	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 441 48 00	0.54	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 441 49 00	2.08	OSP	2	0.00	0.40	0.00	\$183.94	\$0.00	
306 450 01 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 02 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 03 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 04 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 05 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 06 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 07 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 08 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 09 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 10 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 11 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 12 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 13 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 14 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 15 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 16 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 17 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 18 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 19 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 20 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 21 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 22 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 23 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 24 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 25 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 26 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 27 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 28 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 29 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 30 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 31 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 32 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 33 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 34 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 35 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 36 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 37 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Torrey Highlands Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Zone Number	Apportionment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2026 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
306 450 38 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 39 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 40 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 41 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 42 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 43 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 44 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 45 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 46 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 47 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 450 48 00	0.50	OSP	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 450 49 00	0.34	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 451 01 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 02 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 03 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 04 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 05 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 06 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 07 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 08 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 09 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 10 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 11 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 12 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 13 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 14 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 15 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 16 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 17 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 18 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 19 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 20 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 21 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 22 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 23 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 24 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 25 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 26 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 27 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 28 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 29 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 30 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 31 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 32 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 33 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 34 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 35 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 36 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 37 00	1.00	SFD	3	1.00	1.00	1.00	\$119.90	\$119.90	
306 451 38 00	0.45	OSP	3	0.00	0.40	0.00	\$119.90	\$0.00	
306 451 39 00	0.88	STR	3	0.00	0.40	0.00	\$119.90	\$0.00	
TOTAL	-	-	-	-	-	4,439.41	-	\$669,198.78	

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

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