



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

CORAL GATE

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

May 2026

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

Chief Community Services Officer & City Engineer

Rania Amen

Director, Parks & Recreation Department

Andy Field

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Annual Report for Fiscal Year 2027

Coral Gate

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

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2026.

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

Executive Summary

Project: Coral Gate
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	506	506	--
Total Estimated Assessment:	\$157,262	\$169,247	--
Total Number of EBUs:	501.89	501.89	--
Assessment per EBU:	\$313.34	\$337.22	\$337.23 ⁽³⁾

⁽¹⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027. 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 3.86%.

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

Background

The Coral Gate Maintenance Assessment District (District), originally known as the “Coral Gate Landscape Maintenance District,” was established by the City of San Diego (City) on May 2, 1995 by City Council Resolution R-285686. The District was subsequently re-formed on March 31, 1998 by City Council Resolution R-289917 primarily for purposes of compliance with Proposition 218 and to permit future cost-indexing. 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 parkway and slope landscaping along Camino de la Plaza, Sipes Lane and Bibler Drive; fences and walls along Camino de la Plaza; and re-vegetation and cowbird trapping stations in the open space areas in the District. The approximate location of the improvements is generally shown on **Exhibit A**.

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

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

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

Cost Estimate

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

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer's Reports is permitted to increase annually based on the published change in the "San Diego Consumer Price Index for Urban Consumers" (SDCPI-U). The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 375.656 to 390.166 (a 3.86% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 3.86%.

Method of Apportionment

Estimated Benefit of Improvements

The improvements and activities provided by this District are associated with the maintenance of parkway and slope landscaping along Camino de la Plaza, Sipes Lane and Bibler Drive; fences and walls along Camino de la Plaza; and revegetation and cowbird trapping stations in the open space areas within the District.

Camino de la Plaza, Sipes Lane and Bibler Drive are the only arterial streets within the District. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels benefit from the enhancement of these streets and the enhanced community image provided by the District improvements and activities.

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 in relationship to the total EBUs assigned to all the parcels in the District.

EBUs are a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation.

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

Each of these factors is discussed below.

Land Use Factor

Since the District improvements and activities are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect 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 landscape improvements and activities are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Thus trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City’s Municipal Code.

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

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Street/Roadway	STR	0.0 per acre

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

While those traveling streets and roadways enjoy the District improvements and activities during their travel, the actual benefit of

this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, Streets/Roadways receive no benefit and have been assigned a Land Use Factor of zero.

Benefit Factor

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

In determining the Benefit Factor for each land use category, the sub-components of the benefits of District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their sub-components 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 details of the applicable land uses and improvements and activities provided.

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

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.2)	Aesthetics (max. 0.8)	Composite Benefit Factor (max. 1.0)
Residential – All	0.2	0.8	1.0
Educational – Primary & Secondary	0.2	0.4	0.6
Open Space (designated)	0.2	0.0	0.2
Park – Developed	0.2	0.0	0.2
Street/Roadway	0.2	0.0	0.2

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, 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 roadway medians and rights-of-way maintained or provided by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped 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 Open Space and Street/Roadway 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. Lands in the Park category are considered to receive no significant benefit from the aesthetic elements of District improvements and activities as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

Sample Calculations

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

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

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

- **1 Single-Family Residence**

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

- **5-acre Park with Recreation Center**

$$\text{EBUs} = 5.00 \text{ acres} \times 5.00 \times 0.20 = 5.00 \text{ EBUs}$$

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

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

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

Summary Results

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

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



Eugene F. Shank

Eugene F. Shank, PE

C 52792

Sharon F. Risse

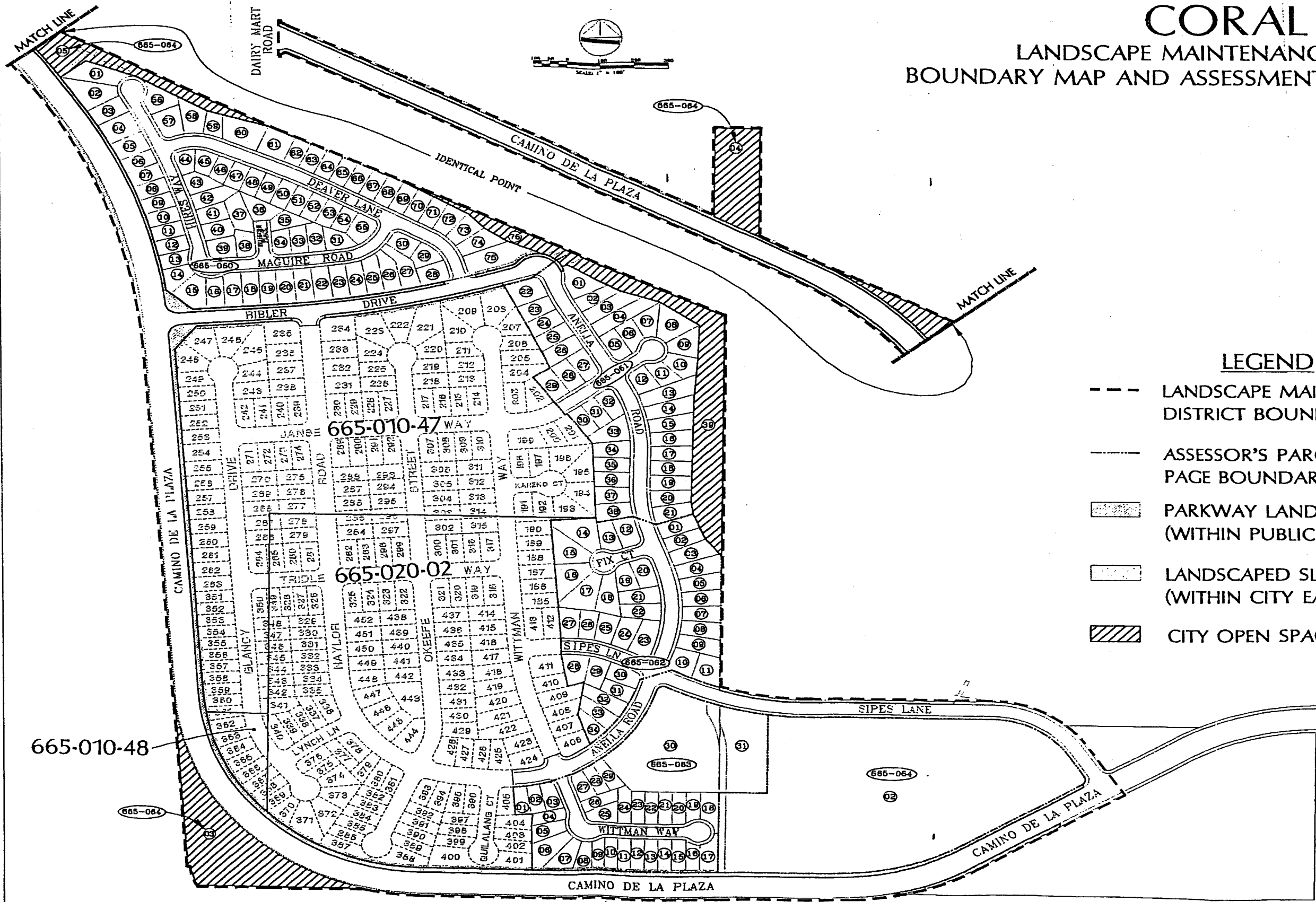
Sharon F. Risse

EXHIBIT A

District Boundary

CORAL GATE

LANDSCAPE MAINTENANCE DISTRICT BOUNDARY MAP AND ASSESSMENT DIAGRAM



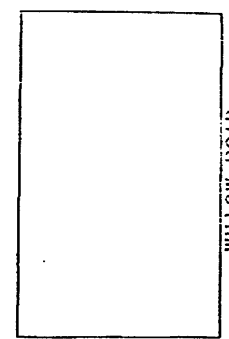
LEGEND

- LANDSCAPE MAINTENANCE DISTRICT BOUNDARY
- ASSESSOR'S PARCEL MAP PAGE BOUNDARY
- [Stippled Box] PARKWAY LANDSCAPE (WITHIN PUBLIC R.O.W.)
- [Shaded Box] LANDSCAPED SLOPES (WITHIN CITY EASEMENTS)
- [Hatched Box] CITY OPEN SPACE EASEMENT

665-010-48

665-010-47 WAY

665-020-02 WAY



WILLOW ROAD

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2027**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Coral Gate Maintenance Assessment District Fund 200071

	FY 2025 ACTUALS	FY 2026 ESTIMATE	FY 2027 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 164,975.25	\$ 190,517.20	\$ 141,810.20
TOTAL BEGINNING FUND BALANCE	\$ 164,975.25	\$ 190,517.20	\$ 141,810.20
REVENUE			
Assessment Revenue	\$ 147,282.16	\$ 157,262.00	\$ 169,247.34
Interest	\$ 7,735.01	\$ 700.00	\$ 700.00
Other Contributions (Non Assessment Source)	\$ 23,684.00	\$ 17,124.00	\$ 31,268.00
TOTAL REVENUE	\$ 178,701.17	\$ 175,086.00	\$ 201,215.34
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 343,676.42	\$ 365,603.20	\$ 343,025.54
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 100,872.97	\$ 158,383.00	\$ 204,710.00
Tree Services	\$ 24,926.25	\$ 30,000.00	\$ 30,000.00
Miscellaneous Services	\$ -	\$ -	\$ 20,000.00
Special Districts Administration Cost	\$ 27,360.00	\$ 35,410.00	\$ 36,820.00
TOTAL OPERATING EXPENSE	\$ 153,159.22	\$ 223,793.00	\$ 291,530.00
TOTAL EXPENSE	\$ 153,159.22	\$ 223,793.00	\$ 291,530.00
TOTAL ENDING FUND BALANCE	\$ 190,517.20	\$ 141,810.20	\$ 51,495.54
NET ANNUAL REVENUE (OR EXPENSE)	\$ 25,541.95	\$ (48,707.00)	\$ (90,314.66)

⁽¹⁾ Includes related supplies and utility costs.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2027**

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 060 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 48 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 49 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 50 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 51 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 52 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 53 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 060 54 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 55 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 56 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 57 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 58 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 59 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 60 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 61 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 62 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 63 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 64 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 65 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 66 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 67 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 68 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 69 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 70 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 71 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 72 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 73 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 74 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 75 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 060 76 00	0.33	OSP	0.00	0.20	0.00	\$337.22	\$0.00	
665 061 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 061 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 061 39 00	2.03	OSP	0.00	0.20	0.00	\$337.22	\$0.00	
665 062 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 062 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 063 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 30 00	1.95	PKD	5.00	0.20	1.95	\$337.22	\$657.58	
665 063 31 00	0.94	PKD	5.00	0.20	0.94	\$337.22	\$316.98	
665 063 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 063 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 064 03 00	2.59	OSP	0.00	0.20	0.00	\$337.22	\$0.00	
665 064 04 00	1.03	OSP	0.00	0.20	0.00	\$337.22	\$0.00	
665 064 05 00	1.06	OSP	0.00	0.20	0.00	\$337.22	\$0.00	
665 070 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 070 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 48 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 49 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 50 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 51 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 52 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 53 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 54 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 55 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 56 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 57 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 58 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 59 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 60 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 61 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 62 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 63 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 64 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 65 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 66 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 67 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 68 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 69 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 70 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 71 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 070 72 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 071 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 48 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 49 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 50 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 51 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 52 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 53 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 54 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 55 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 56 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 57 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 58 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 59 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 60 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 61 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 62 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 63 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 071 64 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 65 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 66 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 67 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 68 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 071 69 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 080 48 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 49 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 50 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 51 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 52 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 53 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 54 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 55 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 56 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 57 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 58 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 59 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 60 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 61 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 62 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 63 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 64 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 65 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 66 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 67 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 68 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 69 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 70 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 71 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 72 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 73 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 74 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 75 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 76 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 77 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 78 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 79 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 080 80 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 081 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 081 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 01 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 02 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 03 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 04 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 05 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 06 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 07 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 08 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 09 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 10 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 11 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 12 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 13 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 14 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 15 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 16 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 17 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 18 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 19 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 20 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 21 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 22 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 23 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 24 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 25 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 26 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coral Gate Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
665 090 27 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 28 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 29 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 30 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 31 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 32 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 33 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 34 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 35 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 36 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 37 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 38 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 39 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 40 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 41 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 42 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 43 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 44 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 45 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 46 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 47 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 48 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 49 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 50 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 51 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 52 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 53 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 54 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
665 090 55 00	1.00	SFD	1.00	1.00	1.00	\$337.22	\$337.22	
TOTAL	-	-	-	-	501.89	-	\$169,247.34	

⁽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 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.