



THE CITY OF SAN DIEGO



# **ANNUAL REPORT**

## **for Fiscal Year 2027**

# **OTAY INTERNATIONAL CENTER 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

# Table of Contents

---

Annual Report for Fiscal Year 2027  
Otay International Center Maintenance Assessment District

Preamble.....	1
Executive Summary .....	2
Background .....	3
District Boundary .....	3
Project Description .....	3
Separation of General and Special Benefits .....	4
Cost Estimate.....	4
Annual Cost-Indexing .....	4
Method of Apportionment.....	5
Estimated Benefit of Improvements .....	5
Apportionment Methodology .....	5
Land Use Factor .....	5
Benefit Factor .....	6
Sample Calculations .....	8
Summary Results.....	9

## **EXHIBITS**

**Exhibit A:** District Boundary

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

**Exhibit C:** Preliminary Assessment Roll for Fiscal Year 2027

# Annual Report for Fiscal Year 2027

## Otay International Center

### 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 OTAY INTERNATIONAL CENTER 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:** Otay International Center  
Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	<b>FY 2026</b>	<b>FY 2027 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	258	258	--
<b>Total Estimated Assessment:</b>	\$298,589	\$367,185	--
<b>Total Number of EBUs:</b>	4,035.00	4,035.00	--
<b>Assessment per EBU:</b>	\$74.00	\$91.00	\$140.10 <sup>(3)</sup>

<sup>(1)</sup> 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.

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

<sup>(3)</sup> 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 Otay International Center Maintenance Assessment District (District), originally known as the “Otay International Center Landscape Maintenance District,” was established by the City of San Diego (City) on July 12, 1994 by City Council Resolution R-284276. The District was subsequently re-formed on July 17, 2000 by City Council Resolution R-293462 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 streetscapes and landscaped center medians along major arterial streets and the corridors within the District, parkway landscaping along Paseo Internacional (State Route 905) from the U.S. Customs Station to Airway Road, and landscaped and hardscaped medians along Siempre Viva Road from Harvest Road to Enrico Fermi

Drive. 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](http://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 Transportation Element of the City’s General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community’s transportation system and urban design features. The District improvements and activities and services are consistent with the plans’ goals for safety and pleasing aesthetics.

### Apportionment Methodology

The total cost associated with District improvements and activities and activities will be assessed proportionally to the parcels in the District based on Equivalent Benefit Units (EBUs). The assessment for a given parcel is equal to the parcel’s total equivalent benefit units (EBUs) multiplied by the unit assessment rate, as shown in the following equation:

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

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

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

Each of these factors is discussed below.

### ***Land Use Factor***

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

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

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

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor
Commercial	COM	45.0 per acre
Hotel	HTL	15.0 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre

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

***Benefit Factor***

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

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, and recreational potential. As Benefit Factors

and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements and activities.

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

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (max. 0.4)</b>	<b>Aesthetics (max. 0.6)</b>	<b>Composite Benefit Factor (max. 1.0)</b>
Commercial	0.4	0.3	0.7
Hotel	0.4	0.3	0.7
Industrial	0.4	0.3	0.7
Open Space (designated)	0.4	0.0	0.4
Street/Roadway	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 medians and streetscapes maintained by the District varies among land use categories. Lands in the Open Space 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 the vicinity does not affect their function, use, or value.

## 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.

- **½-acre Commercial Property**  
EBUs = 0.50 acres x 45.00 x 0.70 = 15.75 EBUs
- **1-acre Industrial Property**  
EBUs = 1.00 acres x 15.00 x 0.70 = 10.50 EBUs
- **1-acre Hotel Property**  
EBUs = 1.00 acres x 15.00 x 0.70 = 10.50 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 methodology, the apportionment factors, EBUs, unit assessment rates, and total assessment calculated for each parcel can be found in the Assessment Roll (**Exhibit C**).

---

## Summary Results

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

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

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

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

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



*Eugene F. Shank*

Eugene F. Shank, PE

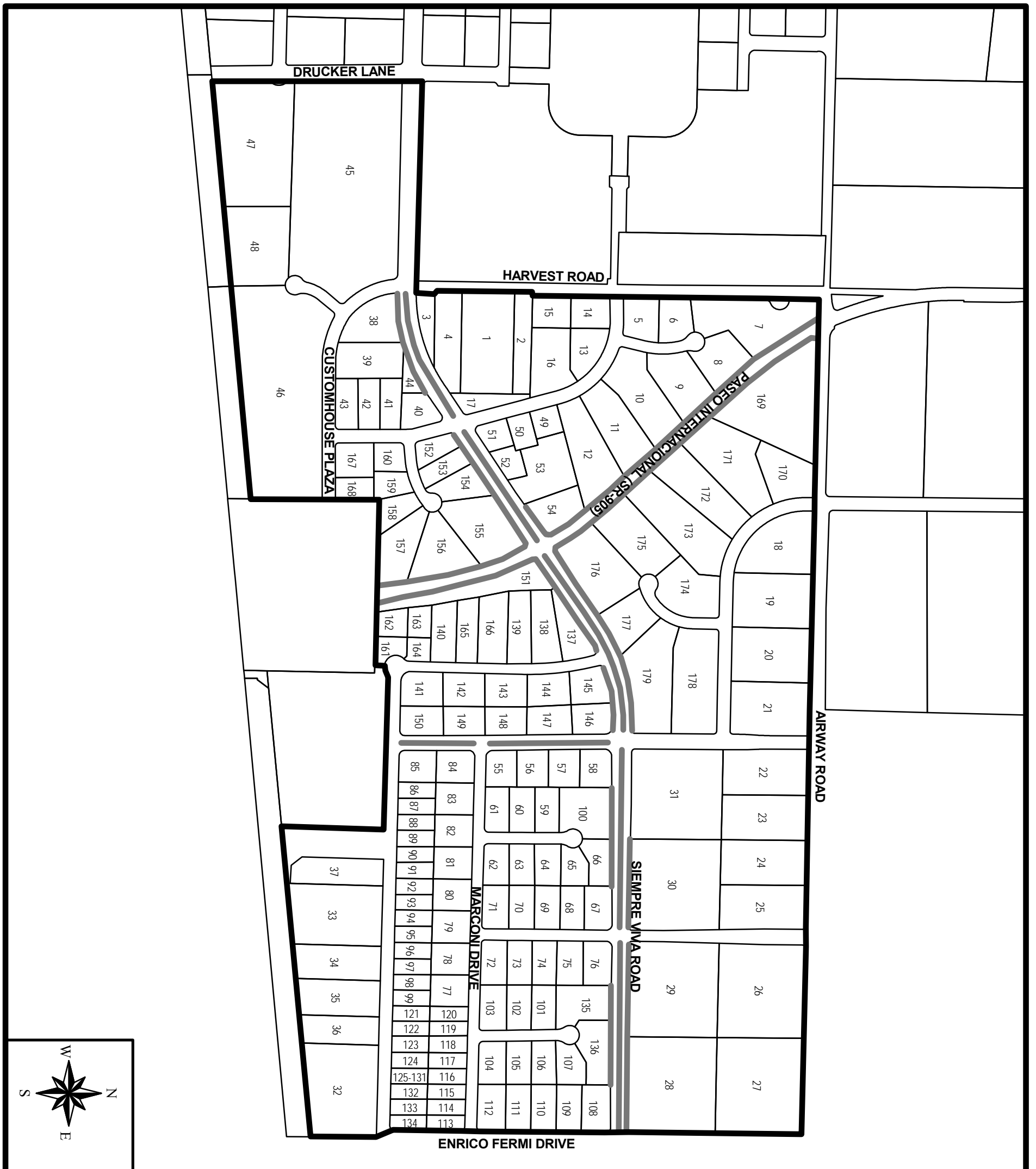
C 52792

*Sharon F. Risse*

Sharon F. Risse

# **EXHIBIT A**

**District Boundary**



## BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2000.

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 OTAY INTERNATIONAL CENTER 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 \_\_\_\_\_, 2000, 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 \_\_\_\_\_, 2000; 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 \_\_\_\_\_, 2000. 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  
 Improvement Locations  
 Parcel Lines



CITY OF  
SAN DIEGO

**OTAY INTERNATIONAL CENTER  
MAINTENANCE ASSESSMENT DISTRICT**

W.O. \_\_\_\_\_ DATE: MAY 2000 REVS: \_\_\_\_\_

# **EXHIBIT B**

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

# EXHIBIT B

## REVENUE AND EXPENSE STATEMENT

### Otay International Center Maintenance Assessment District Fund 200058

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
<b>BEGINNING FUND BALANCE</b>			
Surplus (or Deficit) from Prior Year	\$ 177,794.67	\$ 157,264.68	\$ 81,303.95
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 177,794.67</b>	<b>\$ 157,264.68</b>	<b>\$ 81,303.95</b>
<b>REVENUE</b>			
Assessment Revenue	\$ 281,676.17	\$ 298,598.00	\$ 367,184.58
Interest	\$ 6,922.85	\$ 2,500.00	\$ 2,500.00
Other Contributions (Non Assessment Source)	\$ 81,048.00	\$ 83,606.61	\$ 85,086.00
<b>TOTAL REVENUE</b>	<b>\$ 369,647.02</b>	<b>\$ 384,704.61</b>	<b>\$ 454,770.58</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$ 547,441.69</b>	<b>\$ 541,969.29</b>	<b>\$ 536,074.53</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities <sup>(1)</sup>	\$ 268,886.51	\$ 301,912.34	\$ 317,748.61
Misc. Prof/Tech Svcs	\$ -	\$ -	\$ 5,000.00
Tree Services	\$ 4,887.50	\$ 30,000.00	\$ 30,000.00
Special Districts Administration Cost	\$ 116,403.00	\$ 128,753.00	\$ 133,103.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 390,177.01</b>	<b>\$ 460,665.34</b>	<b>\$ 485,851.61</b>
<b>TOTAL EXPENSE</b>	<b>\$ 390,177.01</b>	<b>\$ 460,665.34</b>	<b>\$ 485,851.61</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 157,264.68</b>	<b>\$ 81,303.95</b>	<b>\$ 50,222.92</b>
<b>NET ANNUAL REVENUE (OR EXPENSE)</b>	<b>\$ (20,530.00)</b>	<b>\$ (75,960.73)</b>	<b>\$ (31,081.03)</b>

<sup>(1)</sup> 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)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 143 07 00	0.40	IND	15.00	0.70	4.20	\$91.00	\$382.20	
646 141 05 00	4.77	IND	15.00	0.70	50.09	\$91.00	\$4,557.74	
646 141 08 00	1.97	IND	15.00	0.70	20.69	\$91.00	\$1,882.34	
646 141 13 00	0.67	IND	15.00	0.70	7.04	\$91.00	\$640.18	
646 141 14 00	2.11	IND	15.00	0.70	22.16	\$91.00	\$2,016.10	
646 141 15 00	1.35	IND	15.00	0.70	14.18	\$91.00	\$1,289.92	
646 141 16 00	1.28	IND	15.00	0.70	13.44	\$91.00	\$1,223.04	
646 141 25 00	1.34	IND	15.00	0.70	14.07	\$91.00	\$1,280.36	
646 141 26 00	1.13	IND	15.00	0.70	11.87	\$91.00	\$1,079.72	
646 141 27 00	1.11	IND	15.00	0.70	11.66	\$91.00	\$1,060.60	
646 141 28 00	2.34	IND	15.00	0.70	24.57	\$91.00	\$2,235.86	
646 141 29 00	0.91	IND	15.00	0.70	9.56	\$91.00	\$869.50	
646 141 30 00	2.22	IND	15.00	0.70	23.31	\$91.00	\$2,121.20	
646 141 31 00	3.05	IND	15.00	0.70	32.03	\$91.00	\$2,914.28	
646 141 32 00	2.44	IND	15.00	0.70	25.62	\$91.00	\$2,331.42	
646 141 33 00	2.53	HTL	15.00	0.70	26.57	\$91.00	\$2,417.42	
646 141 34 00	1.37	IND	15.00	0.70	14.39	\$91.00	\$1,309.04	
646 141 35 00	4.08	IND	15.00	0.70	42.84	\$91.00	\$3,898.44	
646 142 09 00	3.52	IND	15.00	0.70	36.96	\$91.00	\$3,363.36	
646 142 10 00	3.89	IND	15.00	0.70	40.85	\$91.00	\$3,716.90	
646 142 11 00	3.88	IND	15.00	0.70	40.74	\$91.00	\$3,707.34	
646 142 12 00	3.84	IND	15.00	0.70	40.32	\$91.00	\$3,669.12	
646 142 15 00	3.51	IND	15.00	0.70	36.86	\$91.00	\$3,353.80	
646 142 16 00	3.45	IND	15.00	0.70	36.23	\$91.00	\$3,296.48	
646 142 17 00	7.29	IND	15.00	0.70	76.55	\$91.00	\$6,965.60	
646 142 18 00	7.44	IND	15.00	0.70	78.12	\$91.00	\$7,108.92	
646 142 19 00	7.66	IND	15.00	0.70	80.43	\$91.00	\$7,319.12	
646 142 20 00	7.74	IND	15.00	0.70	81.27	\$91.00	\$7,395.56	
646 142 21 00	7.46	IND	15.00	0.70	78.33	\$91.00	\$7,128.02	
646 142 26 01	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 02	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 03	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 04	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 05	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 06	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 07	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 08	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 09	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 10	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 11	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 12	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 13	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 14	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 15	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 16	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 17	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 18	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 19	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 20	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 21	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 22	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 23	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 24	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 25	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 26	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 27	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 28	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 29	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 30	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	

## EXHIBIT C - Assessment Roll (Fiscal Year 2027)

### Otay International Center Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 142 26 31	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 32	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 33	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 34	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 35	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 36	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 37	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 38	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 39	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 40	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 41	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 42	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 43	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 44	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 45	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 46	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 47	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 26 48	0.12	IND	15.00	0.70	1.26	\$91.00	\$114.66	
646 142 31 01	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 02	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 03	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 04	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 05	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 06	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 07	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 08	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 09	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 31 10	0.27	IND	15.00	0.70	2.84	\$91.00	\$257.98	
646 142 32 00	2.00	IND	15.00	0.70	21.00	\$91.00	\$1,911.00	
646 142 38 00	2.86	STR	0.00	0.40	0.00	\$91.00	\$0.00	
646 142 39 00	8.19	IND	15.00	0.70	86.00	\$91.00	\$7,825.54	
646 142 40 00	3.36	IND	15.00	0.70	35.28	\$91.00	\$3,210.48	
646 142 41 00	2.90	IND	15.00	0.70	30.45	\$91.00	\$2,770.94	
646 142 42 00	3.55	STR	0.00	0.40	0.00	\$91.00	\$0.00	
646 142 43 00	3.20	STR	0.00	0.40	0.00	\$91.00	\$0.00	
646 142 44 00	3.16	STR	0.00	0.40	0.00	\$91.00	\$0.00	
646 143 01 00	2.09	IND	15.00	0.70	21.95	\$91.00	\$1,997.00	
646 143 02 00	2.27	IND	15.00	0.70	23.84	\$91.00	\$2,168.98	
646 143 03 00	1.01	COM	45.00	0.70	31.82	\$91.00	\$2,895.16	
646 143 04 00	0.96	COM	45.00	0.70	30.24	\$91.00	\$2,751.84	
646 143 05 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 143 06 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 143 22 00	9.23	IND	15.00	0.70	96.92	\$91.00	\$8,819.26	
646 143 23 00	5.88	IND	15.00	0.70	61.74	\$91.00	\$5,618.34	
646 143 27 00	2.48	IND	15.00	0.70	26.04	\$91.00	\$2,369.64	
646 143 28 00	2.61	IND	15.00	0.70	27.41	\$91.00	\$2,493.86	
646 143 29 00	2.53	IND	15.00	0.70	26.57	\$91.00	\$2,417.42	
646 143 30 00	14.68	IND	15.00	0.70	154.14	\$91.00	\$14,026.74	
646 143 31 00	3.04	IND	15.00	0.70	31.92	\$91.00	\$2,904.72	
646 143 32 00	1.90	IND	15.00	0.70	19.95	\$91.00	\$1,815.44	
646 143 33 00	1.69	IND	15.00	0.70	17.75	\$91.00	\$1,614.80	
646 143 34 00	4.44	IND	15.00	0.70	46.62	\$91.00	\$4,242.42	
646 144 01 00	0.72	COM	45.00	0.70	22.68	\$91.00	\$2,063.88	
646 144 02 00	0.69	COM	45.00	0.70	21.74	\$91.00	\$1,977.88	
646 144 05 00	2.50	COM	45.00	0.70	78.75	\$91.00	\$7,166.24	
646 144 07 00	0.76	COM	45.00	0.70	23.94	\$91.00	\$2,178.54	
646 144 08 00	0.55	COM	45.00	0.70	17.33	\$91.00	\$1,576.58	
646 160 01 00	1.02	COM	45.00	0.70	32.13	\$91.00	\$2,923.82	
646 160 02 00	1.01	IND	15.00	0.70	10.61	\$91.00	\$965.06	

## EXHIBIT C - Assessment Roll (Fiscal Year 2027)

### Otay International Center Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 160 03 00	1.01	IND	15.00	0.70	10.61	\$91.00	\$965.06	
646 160 04 00	1.04	IND	15.00	0.70	10.92	\$91.00	\$993.72	
646 160 07 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 160 08 00	1.04	IND	15.00	0.70	10.92	\$91.00	\$993.72	
646 160 09 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 160 10 00	1.04	IND	15.00	0.70	10.92	\$91.00	\$993.72	
646 160 11 01	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 11 02	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 11 03	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 11 04	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 12 01	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 12 02	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 12 03	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 12 04	0.26	IND	15.00	0.70	2.70	\$91.00	\$245.56	
646 160 13 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 160 14 00	1.20	IND	15.00	0.70	12.60	\$91.00	\$1,146.60	
646 160 15 00	1.12	IND	15.00	0.70	11.76	\$91.00	\$1,070.16	
646 160 16 00	0.94	IND	15.00	0.70	9.87	\$91.00	\$898.16	
646 160 17 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 160 18 00	1.00	IND	15.00	0.70	10.50	\$91.00	\$955.50	
646 160 19 00	1.05	IND	15.00	0.70	11.03	\$91.00	\$1,003.28	
646 160 20 00	1.06	IND	15.00	0.70	11.13	\$91.00	\$1,012.82	
646 160 21 00	0.98	IND	15.00	0.70	10.29	\$91.00	\$936.38	
646 160 22 00	0.98	IND	15.00	0.70	10.29	\$91.00	\$936.38	
646 160 23 00	1.02	IND	15.00	0.70	10.71	\$91.00	\$974.60	
646 160 24 00	1.18	IND	15.00	0.70	12.39	\$91.00	\$1,127.48	
646 160 25 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 26 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 27 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 28 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 29 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 30 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 31 00	1.08	IND	15.00	0.70	11.34	\$91.00	\$1,031.94	
646 160 32 00	1.09	COM	45.00	0.70	34.34	\$91.00	\$3,124.48	
646 160 33 00	1.09	IND	15.00	0.70	11.45	\$91.00	\$1,041.50	
646 160 34 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 35 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 36 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 37 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 38 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 39 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 40 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 41 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 42 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 43 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 44 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 45 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 46 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 47 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 160 48 00	2.25	IND	15.00	0.70	23.63	\$91.00	\$2,149.88	
646 161 03 00	0.99	IND	15.00	0.70	10.40	\$91.00	\$945.94	
646 161 04 00	0.99	IND	15.00	0.70	10.40	\$91.00	\$945.94	
646 161 05 00	1.10	IND	15.00	0.70	11.55	\$91.00	\$1,051.04	
646 161 06 00	1.09	IND	15.00	0.70	11.45	\$91.00	\$1,041.50	
646 161 07 00	0.98	IND	15.00	0.70	10.29	\$91.00	\$936.38	
646 161 08 00	1.03	IND	15.00	0.70	10.82	\$91.00	\$984.16	
646 161 09 00	1.05	IND	15.00	0.70	11.03	\$91.00	\$1,003.28	
646 161 14 00	1.05	IND	15.00	0.70	11.03	\$91.00	\$1,003.28	
646 161 15 00	1.21	COM	45.00	0.70	38.12	\$91.00	\$3,468.46	

## EXHIBIT C - Assessment Roll (Fiscal Year 2027)

### Otay International Center Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 161 16 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 17 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 18 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 19 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 20 01	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 02	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 03	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 04	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 05	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 06	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 07	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 20 08	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 01	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 02	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 03	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 04	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 05	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 06	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 07	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 21 08	0.07	IND	15.00	0.70	0.74	\$91.00	\$66.88	
646 161 22 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 23 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 24 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 25 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 26 00	0.54	COM	45.00	0.70	17.01	\$91.00	\$1,547.90	
646 161 27 00	0.54	COM	45.00	0.70	17.01	\$91.00	\$1,547.90	
646 161 28 01	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 02	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 03	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 04	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 05	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 06	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 28 07	0.08	IND	15.00	0.70	0.84	\$91.00	\$76.44	
646 161 29 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 30 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 31 00	0.54	IND	15.00	0.70	5.67	\$91.00	\$515.96	
646 161 32 00	1.87	IND	15.00	0.70	19.64	\$91.00	\$1,786.78	
646 161 33 00	1.71	IND	15.00	0.70	17.96	\$91.00	\$1,633.90	
646 161 34 00	2.00	IND	15.00	0.70	21.00	\$91.00	\$1,911.00	
646 161 35 00	1.45	IND	15.00	0.70	15.23	\$91.00	\$1,385.48	
646 180 02 00	1.54	COM	45.00	0.70	48.51	\$91.00	\$4,414.40	
646 180 03 00	1.70	COM	45.00	0.70	53.55	\$91.00	\$4,873.04	
646 180 06 00	1.37	COM	45.00	0.70	43.16	\$91.00	\$3,927.10	
646 180 09 00	1.11	IND	15.00	0.70	11.66	\$91.00	\$1,060.60	
646 180 10 00	1.08	COM	45.00	0.70	34.02	\$91.00	\$3,095.82	
646 180 11 00	1.09	COM	45.00	0.70	34.34	\$91.00	\$3,124.48	
646 180 12 00	1.11	COM	45.00	0.70	34.97	\$91.00	\$3,181.82	
646 180 15 00	1.16	COM	45.00	0.70	36.54	\$91.00	\$3,325.14	
646 180 16 00	1.09	COM	45.00	0.70	34.34	\$91.00	\$3,124.48	
646 180 17 00	1.08	COM	45.00	0.70	34.02	\$91.00	\$3,095.82	
646 180 18 00	1.13	IND	15.00	0.70	11.87	\$91.00	\$1,079.72	
646 180 28 00	0.89	IND	15.00	0.70	9.35	\$91.00	\$850.40	
646 180 31 00	0.66	COM	45.00	0.70	20.79	\$91.00	\$1,891.88	
646 180 32 00	0.77	COM	45.00	0.70	24.26	\$91.00	\$2,207.20	
646 180 33 00	0.66	COM	45.00	0.70	20.79	\$91.00	\$1,891.88	
646 180 34 00	0.52	COM	45.00	0.70	16.38	\$91.00	\$1,490.58	
646 180 35 00	1.25	COM	45.00	0.70	39.38	\$91.00	\$3,583.12	
646 180 37 00	1.85	COM	45.00	0.70	58.28	\$91.00	\$5,303.02	
646 180 38 00	1.20	IND	15.00	0.70	12.60	\$91.00	\$1,146.60	

## EXHIBIT C - Assessment Roll (Fiscal Year 2027)

### Otay International Center Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU	Unit Cost (\$/EBU)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 180 39 00	0.76	IND	15.00	0.70	7.98	\$91.00	\$726.18	
646 180 44 00	0.54	COM	45.00	0.70	17.01	\$91.00	\$1,547.90	
646 180 45 00	1.26	COM	45.00	0.70	39.69	\$91.00	\$3,611.78	
646 180 46 00	1.83	COM	45.00	0.70	57.65	\$91.00	\$5,245.70	
646 180 47 00	0.29	COM	45.00	0.70	9.14	\$91.00	\$831.28	
646 180 48 00	0.62	COM	45.00	0.70	19.53	\$91.00	\$1,777.22	
646 180 49 00	0.77	COM	45.00	0.70	24.26	\$91.00	\$2,207.20	
646 180 50 00	1.90	IND	15.00	0.70	19.95	\$91.00	\$1,815.44	
646 180 51 00	1.74	OSP	0.00	0.40	0.00	\$91.00	\$0.00	
646 180 52 00	0.79	COM	45.00	0.70	24.89	\$91.00	\$2,264.54	
646 180 53 00	0.27	COM	45.00	0.70	8.51	\$91.00	\$773.96	
646 180 54 00	0.99	COM	45.00	0.70	31.19	\$91.00	\$2,837.84	
646 230 06 00	2.61	IND	15.00	0.70	27.41	\$91.00	\$2,493.86	
646 230 09 00	1.87	IND	15.00	0.70	19.64	\$91.00	\$1,786.78	
646 230 15 00	4.25	IND	15.00	0.70	44.63	\$91.00	\$4,060.88	
646 230 16 00	4.19	IND	15.00	0.70	44.00	\$91.00	\$4,003.54	
646 230 17 00	3.03	IND	15.00	0.70	31.82	\$91.00	\$2,895.16	
646 230 22 00	2.90	IND	15.00	0.70	30.45	\$91.00	\$2,770.94	
646 230 25 00	1.83	HTL	15.00	0.70	19.22	\$91.00	\$1,748.56	
646 230 27 00	2.79	IND	15.00	0.70	29.30	\$91.00	\$2,665.84	
646 230 28 00	1.64	IND	15.00	0.70	17.22	\$91.00	\$1,567.02	
646 230 30 00	6.93	IND	15.00	0.70	72.77	\$91.00	\$6,621.62	
<b>TOTAL</b>	-	-	-	-	<b>4,035.00</b>	-	<b>\$367,184.58</b>	

- <sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code
- <sup>(2)</sup> Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.
- <sup>(3)</sup> Refer to Assessment Engineer's Report for applicable Benefit Factor.
- <sup>(4)</sup> FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027