



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

ROBINHOOD RIDGE

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

Robinhood Ridge

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 ROBINHOOD RIDGE 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 _____, 2026.

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

Executive Summary

Project: Robinhood Ridge
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	620	620	--
Total Estimated Assessment:	\$151,066	\$156,893	--
Total Number of EBUs:	574.57	574.57	--
Assessment per EBU:	\$262.92	\$273.06	\$273.07 ⁽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 Robinhood Ridge Maintenance Assessment District (District), originally known as the “Northwest Otay Mesa Maintenance Assessment District, Zone 2,” was established by the City of San Diego (City) on June 22, 1999 by City Council Resolution R-291812. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

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

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

District Boundary

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

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of specified landscaped rights-of-way and natural 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 Transportation Element of the City’s General Plan and the general policy recommendations found in the Otay Mesa Community Plan establish several goals for the community’s transportation system. The District improvements and activities are consistent with the plans’ goals for safety and pleasing aesthetics. The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips. The collector/neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood.

Apportionment Methodology

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

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

Equivalent Benefit Units (EBUs)

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

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

Each of these factors is discussed below.

Land Use Factor

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

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

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

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

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
House of Worship	CRH	2.8 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Undevelopable	UND	0.0 per acre

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

Benefit Factor

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

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

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

TABLE 2: Benefit Factors by Land Use

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

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

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

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

Sample Calculations

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

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

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

- **1 Single-Family Residence**
EBUs = 1 unit x 1.00 x 1.00 = 1.00 EBUs
- **1 Condominium**
EBUs = 1 unit x 0.70 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex**
EBUs = 10 units x 0.70 x 1.00 = 7.00 EBUs
- **½-acre Commercial Property**
EBUs = 0.50 acres x 45.00 x 0.70 = 15.75 EBUs

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

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

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

Summary Results

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

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

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

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

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



Eugene F. Shank

Eugene F. Shank, PE

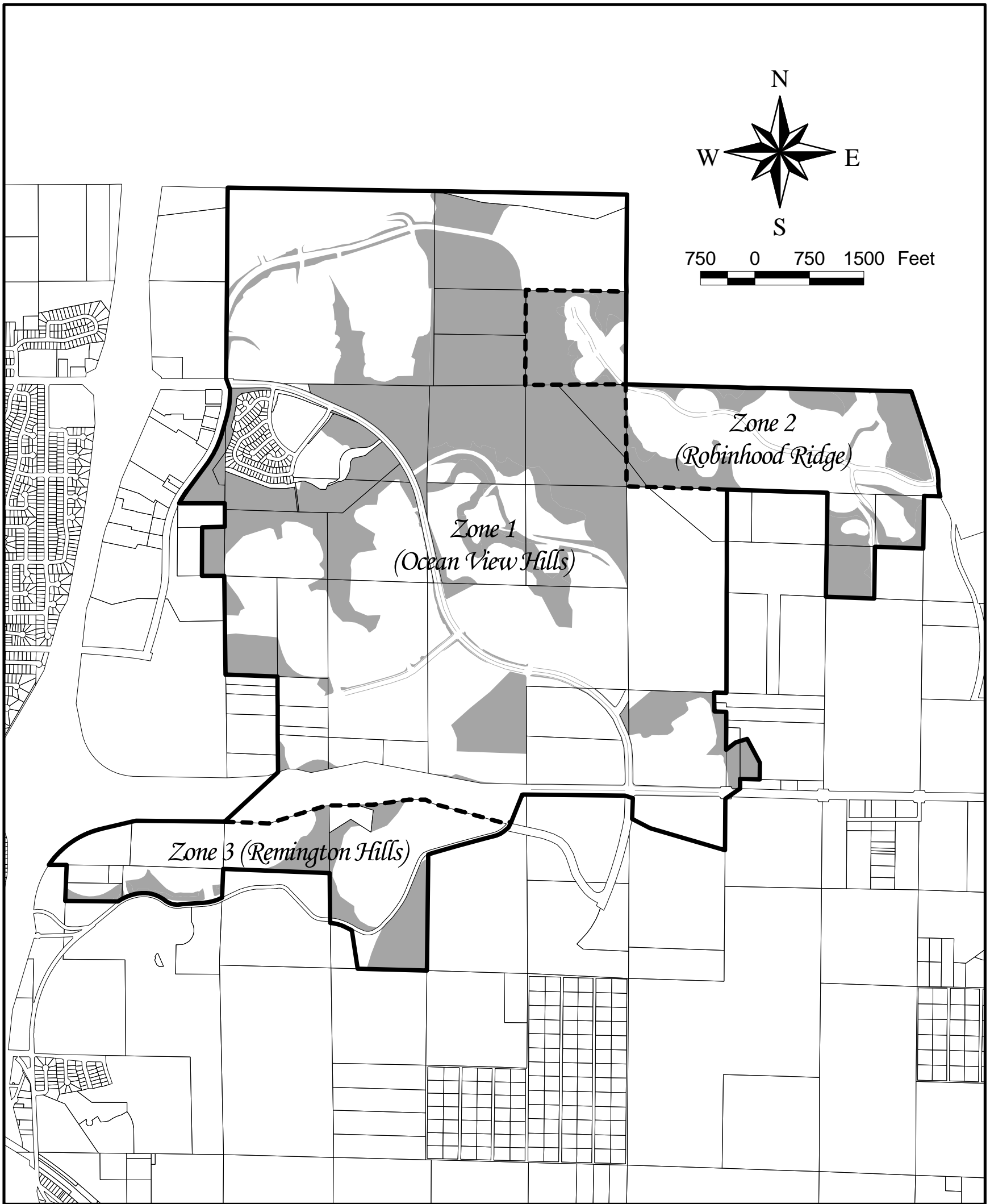
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Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



NOTE

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

LEGEND	
	District Boundary
	Zone Boundary
	Parcel Lines
	Improvements

CITY OF SAN DIEGO / NORTHWEST OTAY MESA MAINTENANCE ASSESSMENT DISTRICT

EXHIBIT A - District Boundary, Zones & Improvements

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Robinhood Ridge Maintenance Assessment District Fund 200097

	FY 2025 ACTUALS	FY 2026 ESTIMATE	FY 2027 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 139,114.74	\$ 188,525.00	\$ 156,313.87
TOTAL BEGINNING FUND BALANCE	\$ 139,114.74	\$ 188,525.00	\$ 156,313.87
REVENUE			
Assessment Revenue	\$ 141,868.01	\$ 155,708.00	\$ 156,892.92
Interest	\$ 7,184.32	\$ 866.00	\$ 866.00
Other Contributions (Non Assessment Source)	\$ 6,399.00	\$ 6,881.87	\$ 7,512.00
TOTAL REVENUE	\$ 155,451.33	\$ 163,455.87	\$ 165,270.92
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 294,566.07	\$ 351,980.87	\$ 321,584.79
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 62,523.00	\$ 112,695.00	\$ 114,612.00
Tree Services	\$ 8,993.00	\$ 10,000.00	\$ 20,000.00
Misc. Services ⁽²⁾	\$ -	\$ 28,000.00	\$ 35,000.00
Special Districts Administration Cost	\$ 34,525.00	\$ 44,972.00	\$ 46,273.00
TOTAL OPERATING EXPENSE	\$ 106,041.00	\$ 195,667.00	\$ 215,885.00
TOTAL EXPENSE	\$ 106,041.00	\$ 195,667.00	\$ 215,885.00
TOTAL ENDING FUND BALANCE	\$ 188,525.07	\$ 156,313.87	\$ 105,699.79
NET ANNUAL REVENUE (OR EXPENSE)	\$ 49,410.33	\$ (32,211.13)	\$ (50,614.08)

⁽¹⁾ Includes utility costs.

⁽²⁾ Includes fence & gate installation services, concrete, electrical, and installation of pedestals

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)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 051 04 00	14.45	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 051 05 00	1.12	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 230 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 45 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 230 59 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 231 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 231 29 00	24.91	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 240 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 240 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 45 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 49 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 50 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 240 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 241 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 242 01 00	6.87	PKU	2	0.50	0.40	1.37	\$273.06	\$375.18	
645 242 03 00	16.47	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 242 05 00	20.27	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 242 08 00	7.06	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 242 09 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 09 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 242 09 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 09 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 09 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 09 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 11 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 19	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 20	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 21	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 22	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 23	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 12 24	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 242 13 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 13 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 14 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 15 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 01	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 02	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 03	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 04	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 05	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 06	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 07	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 08	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 09	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 10	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 11	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 12	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 13	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 14	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 15	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 16	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 17	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 18	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 19	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 20	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 21	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 22	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 242 16 23	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 242 16 24	1.00	CND	2	0.70	1.00	0.70	\$273.06	\$191.14	
645 250 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 45 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 49 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 50 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 59 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 250 60 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 61 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 62 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 63 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 64 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 65 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 66 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 67 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 68 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 69 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 70 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 71 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 72 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 73 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 74 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 75 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 76 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 77 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 78 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 79 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 80 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 81 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 82 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 250 83 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 251 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 252 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 45 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 49 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 50 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 59 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 60 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 61 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 62 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 63 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 64 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 65 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 66 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 67 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 68 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 252 69 00	1.06	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 253 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 253 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 253 18 00	6.61	OSP	2	0.00	0.40	0.00	\$273.06	\$0.00	
645 260 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 23 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 24 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 49 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 50 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUS	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 260 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 260 59 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 01 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 02 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 03 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 04 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 05 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 06 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 07 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 08 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 09 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 10 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 11 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 12 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 13 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 14 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 15 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 16 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 17 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 18 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 19 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 20 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 21 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 22 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 25 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 26 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 27 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 28 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 29 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 30 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 31 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 32 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 33 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 34 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 35 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 36 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 37 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 38 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 39 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 40 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 41 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 42 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 43 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 44 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 45 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 46 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 47 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 48 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 49 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 50 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 51 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 52 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 53 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 54 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 55 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 56 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 57 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 58 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 59 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 60 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 61 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Robinhood Ridge Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	NW Otay Zone	Apportionment Factors		Total EBUs	Unit Cost (\$/EUBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾				
645 261 62 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 63 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 64 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 65 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 66 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 67 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 68 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 69 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 75 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	
645 261 78 00	1.00	SFD	2	1.00	1.00	1.00	\$273.06	\$273.06	

TOTAL	-	-	-	-	-	574.57	-	\$156,892.92	
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- ⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use.
- ⁽²⁾ Refer to Assessment Engineer's Report for description of Land Use and applicable Land Use Factor.
- ⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factor.
- ⁽⁴⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.