



THE CITY OF SAN DIEGO



ANNUAL REPORT for Fiscal Year 2021

CAMINO SANTA FE MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

**Prepared For
City of San Diego, California**



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

June 2020

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

City Council Members

Barbara Bry
District 1 (Council President Pro Tem)

Jennifer Campbell
District 2

Chris Ward
District 3

Monica Montgomery
District 4

Mark Kersey
District 5

Chris Cate
District 6

Scott Sherman
District 7

Vivian Moreno
District 8

Georgette Gómez
District 9 (Council President)

City Attorney

Mara W. Elliott

Chief Operating Officer

Kris Michell

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Table of Contents

Annual Report for Fiscal Year 2021

Camino Santa Fe 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 the Improvements.....	5
Apportionment Methodology	5
Land Use Factor	6
Benefit Factor	7
Location Factor.....	8
Sample Calculations	9
Summary Results.....	10

EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2021

Exhibit C: Preliminary Assessment Roll for Fiscal Year 2021

Annual Report for Fiscal Year 2021

Camino Santa Fe

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 CAMINO SANTA FE 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 _____, 2020.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Camino Santa Fe
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2020	FY 2021 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	278	278	--
Total Estimated Assessment:	\$114,831	\$114,831	--
Total Number of EBUs:	1,472.21	1,472.21	--
<i>Zone 1</i>	957.89	957.89	--
<i>Zone 2</i>	514.32	514.32	--
Assessment per EBU: ⁽³⁾			
<i>Zone 1</i>	\$78.00	\$78.00	\$582.19 ⁽⁴⁾
<i>Zone 2</i>	\$78.00	\$78.00	\$582.19 ⁽⁴⁾

⁽¹⁾ FY 2021 is the City's Fiscal Year 2021, which begins July 1, 2020 and ends June 30, 2021. 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⁾ Although the Unit Assessment per EBU is the same for Zones 1 and 2, the difference in the Location Factor for each zone results in a tenfold difference in total assessment for equivalent parcels in Zone 1 versus Zone 2.

⁽⁴⁾ Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 4.93%.

Annual Cost-Indexing: The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U) plus 3%.

Background

The Camino Santa Fe Maintenance Assessment District (District) was established by the City of San Diego (City) on June 27, 2006 by City Council Resolution R-301615. 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 landscaped and hardscaped medians, streetscapes, slopes adjacent to rights-of-way, sidewalks, curb and gutter, and brow ditches in the District. The approximate location of the improvements is generally shown **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) plus 3%. The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 295.018 to 300.718 (a 1.93% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 4.93%.

Method of Apportionment

Estimated Benefit of the Improvements

The District improvements and activities are primarily located along the major north-south arterial transportation corridor in the area. The Transportation Element and the Carroll Canyon Master Plan Element of the Mira Mesa Community Plan, and the general policy recommendations found in the City's General Plan establish several goals and guidelines for the planned development of the community. The District improvements and activities are consistent with these goals.

The major and arterial streets within the District are the backbone of the street network within the community. These streets serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the District. All parcels within the District benefit from the enhanced Camino Santa Fe transit corridor through increased community aesthetics and greater public safety.

As indicated on **Exhibit A**, the District has been divided into two zones for benefit apportionment purposes. The two zones are generally described as follows:

- ◆ **Zone 1** includes that portion of the District immediately adjacent to the recently improved section of Camino Santa Fe as well as those parcels along Miratech Drive and Summers Ridge Road.
- ◆ **Zone 2** includes all of the remaining parcels within the District boundaries.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

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

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

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements and activities have been assigned zero EBUs.

Land Use Factor

Since the proposed 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 address 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.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City’s Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Commercial – Office & Retail	COM	45.0 per acre
Mining	MIN	7.5 per acre
Open Space (designated)	OSP	0 per acre
Small Commercial	SCOM	30.0 per acre
Vacant	VAC	0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated May 2003.

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

Benefit Factor

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

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The components used for this District are public safety and aesthetics.

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 District improvements and activities.

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

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

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.3)	Aesthetics (Max. 0.7)	Benefit Factor (Max. 1.0)
Commercial – Office & Retail	0.3	0.3	0.6
Mining	0.3	0	0.3
Open Space (designated)	0.3	0	0.3
Small Commercial	0.3	0.3	0.6
Vacant	0.3	0	0.3

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety aspect of the 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, rights-of-ways, vegetated sloped, and open space maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receives the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity within 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, Vacant, and Mining categories are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Location Factor

The Location Factor accounts for the fact that not all parcels within the District receive the same benefit due to the location of the improvements and activities. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in **Table 3.**

TABLE 3: Location Factor by Zone

Land Use/Zoning	Location Factor
Zone 1	1.0
Zone 2	0.1

Zone 1 is established as the base zone and is assigned a Location Factor of 1.0. Zone 2 parcels receive a lesser degree of benefit in proportion to the parcels in Zone 1. Accordingly, Zone 2 has been assigned a Location Factor of 0.1.

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:

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

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

- **10-acre Mining Property in Zone 1**

$$\text{EBUs} = 10.00 \text{ acres} \times 7.50 \times 0.30 \times 1.00 = 22.50 \text{ EBUs}$$

- **5-acre Commercial Property in Zone 2**

$$\text{EBUs} = 5.00 \text{ acres} \times 45.00 \times 0.60 \times 0.10 = 13.50 \text{ EBUs}$$

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

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

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

Summary Results

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

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

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

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

This annual report has been prepared and respectfully submitted by:



EFS ENGINEERING, INC.

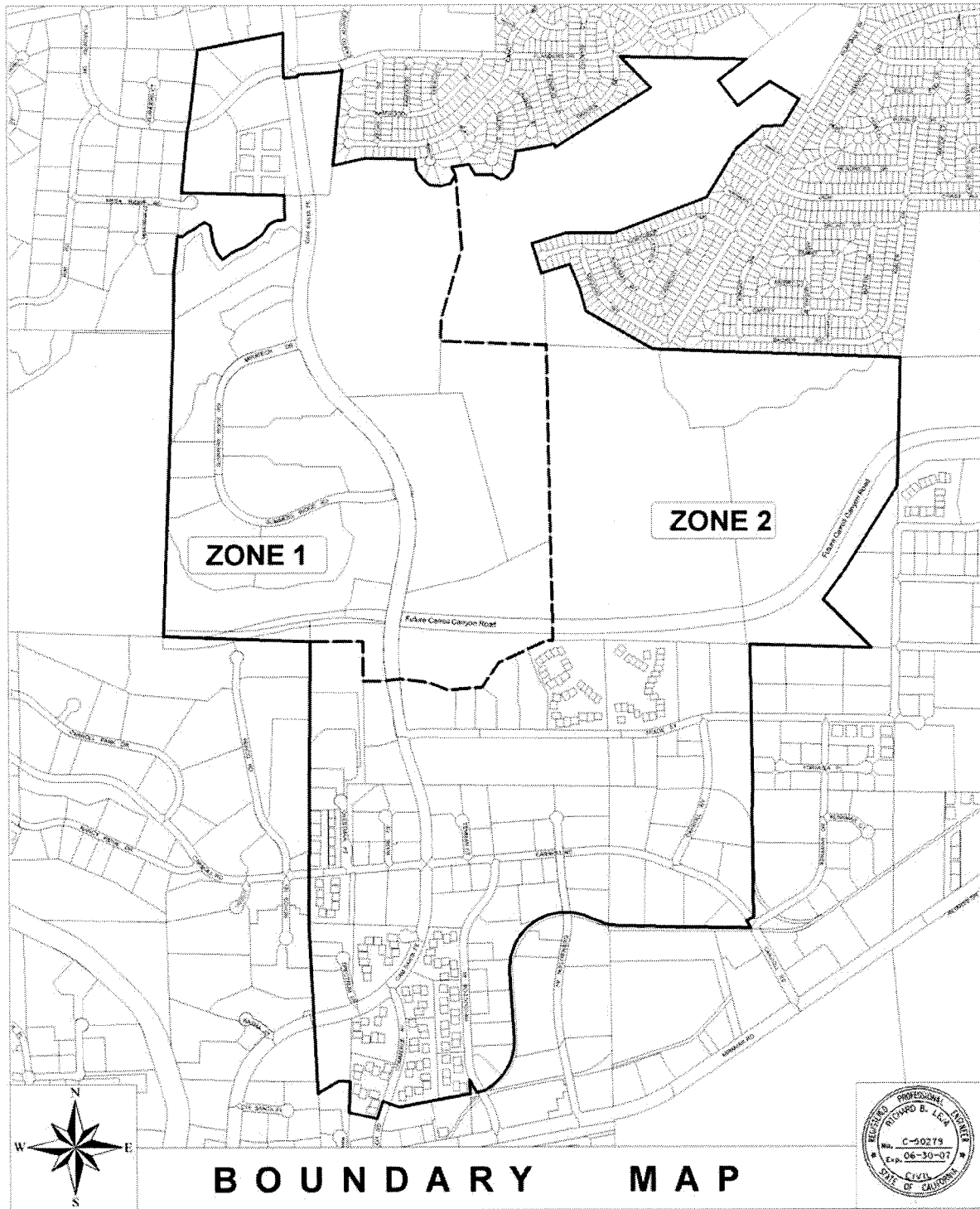
Eugene F. Shank, PE

C 52792

Sharon F. Risse

EXHIBIT A

District Boundary



BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2006.

ELIZABETH MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:
ENGINEERING & CAPITAL PROJECTS
1000 Camino del Rio North, Suite 1000, San Diego, CA 92108

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CAMINO SANTA FE 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 _____, 2006, BY ITS RESOLUTION NO. _____

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

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 _____, 2006. SAID ASSESSMENT DIAGRAM AND THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2006. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDER 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:
REFER TO THE ENGINEER'S REPORT & REFERENCED DOCUMENTS FOR EXACT LOCATIONS OF IMPROVEMENTS.

Legend

- Future Camino Canyon Rd
- Zone 1
- Zone 2



**CITY OF
SAN DIEGO**

NO.
DATE
REVS

**CAMINO SANTA FE
MAINTENANCE ASSESSMENT DISTRICT**

EXHIBIT A

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2021**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Camino Santa Fe Maintenance Assessment District Fund 200081

	FY 2019 ACTUALS	FY 2020 ESTIMATE	FY 2021 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit from Prior Year)	\$ 111,740.72	\$ 81,054.95	\$ 81,363.00
TOTAL BEGINNING FUND BALANCE	\$ 111,740.72	\$ 81,054.95	\$ 81,363.00
REVENUE			
Assessment Revenue	\$ 62,744.56	\$ 114,832.00	\$ 114,831.02
Interest	\$ 1,952.79	\$ 800.00	\$ 800.00
Other Contributions (Non Assessment Source)	\$ 44,698.88	\$ 46,813.00	\$ 49,587.00
TOTAL REVENUE	\$ 109,396.23	\$ 162,445.00	\$ 165,218.02
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 221,136.95	\$ 243,499.95	\$ 246,581.02
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 111,401.00	\$ 130,226.15	\$ 142,827.82
Tree Services	\$ 4,680.00	\$ 7,500.00	\$ 7,500.00
Special Districts Administrative Cost	\$ 24,001.00	\$ 24,411.00	\$ 24,834.00
TOTAL OPERATING EXPENSE	\$ 140,082.00	\$ 162,137.15	\$ 175,161.82
TOTAL EXPENSE	\$ 140,082.00	\$ 162,137.15	\$ 175,161.82
TOTAL ENDING FUND BALANCE	\$ 81,054.95	\$ 81,362.80	\$ 71,419.20
NET ANNUAL REVENUE (OR EXPENSE)	\$ (30,685.77)	\$ 307.85	\$ (9,943.80)

⁽¹⁾ Includes related supplies and utility costs.

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

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2021**

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone Number	Land Use ⁽²⁾	Apportionment Factors			Total EBUS	Unit Cost (\$/EBU)	FY 2021 ⁽⁵⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽⁴⁾				
341 040 40 00	2.36	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Ruby Family Holdings L L C
341 041 18 00	1.50	2	COM	45.00	0.60	0.10	4.05	\$78.00	\$315.90	Sonoma Oaks L P
341 041 27 00	3.86	2	COM	45.00	0.60	0.10	10.42	\$78.00	\$812.92	Mira Mesa Self Storage L L C
341 041 37 00	3.83	1	OSP	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Summit Mesa Ridge Llc
341 050 38 00	30.64	1	MIN	7.50	0.30	1.00	68.94	\$78.00	\$5,377.32	Mesa Canyon Community Partners Llc
341 050 39 00	27.83	1	MIN	7.50	0.30	1.00	62.62	\$78.00	\$4,884.16	Mesa Canyon Community Partners Llc
341 050 40 00	26.49	1	MIN	7.50	0.30	1.00	59.60	\$78.00	\$4,649.00	Mesa Canyon Community Partners Llc
341 050 41 00	91.57	2	MIN	7.50	0.30	0.10	20.60	\$78.00	\$1,607.04	Mesa Canyon Community Partners Llc
341 050 42 00	33.61	2	MIN	7.50	0.30	0.10	7.56	\$78.00	\$589.86	Mesa Canyon Community Partners Llc
341 050 43 00	4.95	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Ruby Family Holdings L L C
341 051 17 00	29.17	1	MIN	7.50	0.30	1.00	65.63	\$78.00	\$5,119.34	Mesa Canyon Community Partners Llc
341 051 18 00	7.51	2	MIN	7.50	0.30	0.10	1.69	\$78.00	\$131.80	Mesa Canyon Community Partners Llc
341 051 19 00	7.50	2	MIN	7.50	0.30	0.10	1.69	\$78.00	\$131.62	Mesa Canyon Community Partners Llc
341 440 01 00	4.11	2	COM	45.00	0.60	0.10	11.10	\$78.00	\$865.56	Pacifica Encinitas Beach Llc
341 440 02 00	0.71	2	COM	45.00	0.60	0.10	1.92	\$78.00	\$149.52	B P R E P 10280 Camino Santa Fe Llc
341 440 03 00	0.51	2	COM	45.00	0.60	0.10	1.38	\$78.00	\$107.40	Devoe Alan D&Kim K
341 440 04 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$78.00	\$164.26	Mygrant Living Trust 07-02-96
341 440 05 00	0.39	2	COM	45.00	0.60	0.10	1.05	\$78.00	\$82.12	6975 Flanders Drive L L C
341 440 06 00	0.38	2	COM	45.00	0.60	0.10	1.03	\$78.00	\$80.02	Tae Woong Inc
341 440 07 00	0.59	2	COM	45.00	0.60	0.10	1.59	\$78.00	\$124.24	Bran Celeste S Trust 08-12-99
341 440 08 00	4.43	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Koll Mira Mesa Associates
341 440 09 00	6.43	2	COM	45.00	0.60	0.10	17.36	\$78.00	\$1,354.16	Kcsd Ltd Ptnshp <Lf> Iron Mountain Records Mangeme
341 470 01 00	4.16	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	H G Fenton Property Company
341 470 02 00	3.09	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	H G Fenton Property Company
341 470 03 00	2.98	1	SCOM	30.00	0.60	1.00	53.64	\$78.00	\$4,183.92	H G Fenton Property Company
341 470 04 00	3.11	1	SCOM	30.00	0.60	1.00	55.98	\$78.00	\$4,366.44	H G Fenton Property Company
341 470 07 00	10.79	1	SCOM	30.00	0.60	1.00	194.22	\$78.00	\$15,149.16	Are-Sd Region No 48 Llc
341 470 10 00	23.25	1	OSP	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 11 00	2.76	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 12 00	2.50	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 14 00	12.68	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Advanced Biohealing Inc <Lf> B M R-Summers Ridge L
341 470 15 00	9.36	1	COM	45.00	0.60	1.00	252.72	\$78.00	\$19,712.16	California Proton Therapy Center Llc
341 470 16 00	8.03	1	SCOM	30.00	0.60	1.00	144.54	\$78.00	\$11,274.12	Are-Sd Region No 48 Llc
341 470 18 00	15.71	1	VAC	0.00	0.30	1.00	0.00	\$78.00	\$0.00	Advanced Biohealing Inc <Lf> B M R-Summers Ridge L
343 061 01 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Losey Gary S&Roth Kimberly K Revocable Living Trus
343 061 02 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$78.00	\$9.82	Adcock Donald R Family Trust 01-15-14
343 061 03 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$78.00	\$9.82	Desoto Clothing Co Inc
343 061 04 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Player Robin D
343 061 05 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Shay Llc
343 061 06 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Map Investment Properties L L C
343 061 07 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	A D Trading L L C
343 061 08 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Murray Bradley S Living Trust 03-15-02
343 061 09 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Yee Jay Hue&Sun Ok
343 061 10 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	620 Hearst Group L L C
343 061 11 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	San Diego Mechanical Investments Llc
343 061 12 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Bernal Family Trust 05-03-01
343 061 13 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Daryanani Gita Living Trust 01-28-94
343 061 14 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Daum R J Construction Co
343 061 15 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Tighe Richard&Lesley Trust 04-23-07
343 061 16 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	7558 Trade Street Llc
343 061 17 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Socal Land Management Llc
343 061 18 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Kadence Llc
343 061 19 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Dudek Family Survivors Trust 10-22-80
343 061 20 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Cimmann Ivo&Romana
343 061 21 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Communications Workers Of America Local 11509
343 061 22 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Welsh Family Trust 08-15-07
343 061 23 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Hutchens Properties L L C
343 061 24 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Trade Street Llc
343 061 25 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Medina Gerald D&Jessica
343 061 26 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Clark-Freeman Trust 01-24-08
343 061 27 00	9.28	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Miramar Point Owners Assn Inc
343 061 28 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	International Brotherhood Of Electrical Workers
343 061 29 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Trade Properties Llc
343 061 30 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Diregents Llc
343 061 31 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	A R R O L L C
343 061 32 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$78.00	\$12.64	Mcpadden David&Lisa Trust 05-12-04

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Zone Number	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2021 ⁽⁵⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽⁴⁾				
343 061 33 00	0.07	2	COM	45.00	0.60	0.10	0.19	\$78.00	\$14.74	7428 Trade Street Llc
343 061 34 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Kamani Siamak&Tara
343 061 35 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$78.00	\$9.82	Reed Leslie D Separate Property Trust 09-09-14
343 061 36 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Pham Vu Q&Luynh
343 061 37 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Savran Gregory&Erin
343 061 38 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Dmeas&Etaing Llc
343 061 39 00	0.09	2	COM	45.00	0.60	0.10	0.24	\$78.00	\$18.94	Smith Kellen E&Janae
343 061 40 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$78.00	\$9.82	Abauza Family Trust 09-27-05
343 061 41 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Wilkie Michael L Trust
343 061 42 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Held&Co L L C
343 061 43 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	M E O S Inc
343 061 44 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Trade Investments Llc
343 061 45 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	R&G Inv L L C
343 061 46 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Shu Yan-Ho
343 061 47 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Gregory Sherman Trust 11-03-14
343 061 48 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	C O G A Properties L L C
343 061 49 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Dolly Properties Llc
343 061 50 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Nemeth Family Revocable Living Trust 03-26-98
343 061 51 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Terra Villa Properties Llc
343 061 52 00	0.07	2	COM	45.00	0.60	0.10	0.19	\$78.00	\$14.74	S M C Properties L P
343 061 53 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Cui Shujie&Yu Alice H
343 061 54 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Daryanani Gita Living Trust 01-28-94
343 061 55 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$78.00	\$9.82	Hasson Family Trust 06-05-07
343 061 56 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$78.00	\$11.22	Mave Ventures L L C
343 061 57 00	8.05	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Mpip Owners Assn Inc
343 062 03 00	1.31	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	San Diego Gas&Electric Co
343 062 04 00	3.09	2	SCOM	30.00	0.60	0.10	5.56	\$78.00	\$433.84	Laplace Investments L L C
343 062 05 00	3.09	2	COM	45.00	0.60	0.10	8.34	\$78.00	\$650.74	Prinbo L L C
343 062 07 00	4.38	2	COM	45.00	0.60	0.10	11.83	\$78.00	\$922.42	T A P P A N Investments Sorrento Llc
343 062 09 00	16.86	2	COM	45.00	0.60	0.10	45.52	\$78.00	\$3,550.72	Pacific Bell Telephone Company <Lf> Hudson D C Ass
343 062 19 00	4.33	2	COM	45.00	0.60	0.10	11.69	\$78.00	\$911.90	Jacobs&Cushman San Diego Food Bank Building L L C
343 062 20 00	3.08	2	COM	45.00	0.60	0.10	8.32	\$78.00	\$648.64	Rexford Industrial-S D L A O C Llc
343 062 21 00	2.44	2	COM	45.00	0.60	0.10	6.59	\$78.00	\$513.86	A R E S D Region No 29 L L C
343 062 22 00	1.15	2	COM	45.00	0.60	0.10	3.11	\$78.00	\$242.18	Dia Investment Group Llc
343 062 23 00	2.72	2	COM	45.00	0.60	0.10	7.34	\$78.00	\$572.82	Torrey Hills Llc
343 062 41 00	3.42	2	SCOM	30.00	0.60	0.10	6.16	\$78.00	\$480.16	Rexford Industrial-8985 Crestmar Llc
343 062 44 00	1.27	2	SCOM	30.00	0.60	0.10	2.29	\$78.00	\$178.30	Carpenter-Juarez Family Trust 07-23-99
343 062 45 00	1.11	2	SCOM	30.00	0.60	0.10	2.00	\$78.00	\$155.84	Brivon Properties L L C
343 062 47 00	3.94	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Sanborn Lane Interests Llc
343 062 48 00	5.83	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Sanborn Lane Interests Llc
343 062 49 00	1.47	2	SCOM	30.00	0.60	0.10	2.65	\$78.00	\$206.38	Miramar Buildings L L C
343 062 50 00	1.50	2	COM	45.00	0.60	0.10	4.05	\$78.00	\$315.90	Double Eagle Jet Llc
343 062 51 00	3.33	2	SCOM	30.00	0.60	0.10	5.99	\$78.00	\$467.52	Double Eagle Jet Llc
343 062 52 00	3.39	2	SCOM	30.00	0.60	0.10	6.10	\$78.00	\$475.96	Double Eagle Jet Llc
343 062 53 00	4.65	2	SCOM	30.00	0.60	0.10	8.37	\$78.00	\$652.86	Biologend Inc
343 062 54 00	3.52	2	SCOM	30.00	0.60	0.10	6.34	\$78.00	\$494.20	Biologend Inc
343 100 26 00	2.12	2	COM	45.00	0.60	0.10	5.72	\$78.00	\$446.46	Rexford Industrial-S D L A O C Llc
343 100 27 00	2.60	2	COM	45.00	0.60	0.10	7.02	\$78.00	\$547.56	Fenton Miramar Portfolio L L C
343 100 33 00	4.25	2	COM	45.00	0.60	0.10	11.48	\$78.00	\$895.04	051 Properties Llc
343 100 34 00	2.84	2	SCOM	30.00	0.60	0.10	5.11	\$78.00	\$398.74	Lease All-San Diego
343 100 35 00	1.29	2	COM	45.00	0.60	0.10	3.48	\$78.00	\$271.66	Green Road Llc
343 100 36 00	4.59	2	SCOM	30.00	0.60	0.10	8.26	\$78.00	\$644.44	Lindisfarne Capital Llc
343 100 38 00	3.10	2	SCOM	30.00	0.60	0.10	5.58	\$78.00	\$435.24	Fenton Miramar Portfolio L L C
343 100 39 00	2.21	2	SCOM	30.00	0.60	0.10	3.98	\$78.00	\$310.28	Fenton Miramar Portfolio L L C
343 111 01 00	1.02	2	COM	45.00	0.60	0.10	2.75	\$78.00	\$214.80	Fenton Miramar Portfolio L L C
343 111 02 00	0.96	2	COM	45.00	0.60	0.10	2.59	\$78.00	\$202.18	Fenton Miramar Portfolio L L C
343 111 03 00	0.70	2	COM	45.00	0.60	0.10	1.89	\$78.00	\$147.42	Pedersen Dean Living Trust 11-09-99
343 111 04 00	2.76	2	COM	45.00	0.60	0.10	7.45	\$78.00	\$581.26	Atomic Investments Inc
343 111 05 00	2.00	2	COM	45.00	0.60	0.10	5.40	\$78.00	\$421.20	R J Land Co L P
343 111 06 00	2.85	2	COM	45.00	0.60	0.10	7.70	\$78.00	\$600.20	Hms Partnership
343 111 07 00	0.86	2	COM	45.00	0.60	0.10	2.32	\$78.00	\$181.12	8725 L P
343 111 11 00	1.84	2	COM	45.00	0.60	0.10	4.97	\$78.00	\$387.50	Banning Industrial Center Llc
343 111 12 00	1.45	2	COM	45.00	0.60	0.10	3.92	\$78.00	\$305.36	Winchester Temecula Llc
343 111 13 00	1.11	2	COM	45.00	0.60	0.10	3.00	\$78.00	\$233.76	Marshalls Investments L L C
343 111 28 00	1.61	2	COM	45.00	0.60	0.10	4.35	\$78.00	\$339.06	Sebco Inc
343 111 30 00	1.56	2	COM	45.00	0.60	0.10	4.21	\$78.00	\$328.54	8655 Production Avenue L L C

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone Number	Land Use ⁽²⁾	Apportionment Factors			Total EBUS	Unit Cost (\$/EBU)	FY 2021 ⁽⁵⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽⁴⁾				
343 111 31 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$78.00	\$164.26	J S G Holdings Lic
343 111 37 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$78.00	\$164.26	M F Enterprises Lic
343 170 17 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Peterson Brothers L L C
343 170 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Ronan Diana J Trust 09-26-05
343 170 19 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Taghavi Nick
343 170 20 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	D R E Enterprises Lic
343 170 21 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	T J F Lic
343 170 22 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Rose Commerce L L C
343 170 23 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Peterson Brothers L L C
343 170 24 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Barons Pm Lic
343 170 25 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Mash 2013 Lic
343 170 26 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Levas Family Trust 10-28-16
343 170 27 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Commerce Holdings L L C
343 170 28 00	2.85	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 180 01 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	San Diego 17 Trust 11-08-17
343 180 02 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	T H C Properties Inc
343 180 03 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Soprano Joseph R Trust 03-04-19
343 180 04 00	0.13	2	COM	45.00	0.60	0.10	0.35	\$78.00	\$27.38	Terzibachian Nadia B Living Trust 07-17-12
343 180 05 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Coleman Daryle R&Cynthia
343 180 06 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Knopp Edna M Tr (Dcsd)
343 180 07 00	0.13	2	COM	45.00	0.60	0.10	0.35	\$78.00	\$27.38	Sanchez Family Trust 02-29-96
343 180 08 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Exclusive Coastal Interiors Lic
343 180 09 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Coleman Family Trust 04-18-02
343 180 10 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Coleman Family Trust 04-18-02
343 180 11 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Bobuk Ronald
343 180 12 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Arrues Maria C Trust 06-08-05
343 180 13 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Coleman Family Trust 04-18-02
343 180 14 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Shannon Family Trust 05-18-87
343 180 15 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Shen&Gong L L C
343 180 16 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Ault Separate Property Trust 11-03-99
343 180 17 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Mckee David C&Susan B Trs
343 180 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Mckee David C&Susan B Trs
343 180 19 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Glanz Family Living Trust 09-28-19
343 180 20 00	2.32	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw Pid Association Inc
343 180 21 00	1.67	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw Pid Association Inc
343 180 22 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Tran Alan&My Linh Family Revocable Trust 01-18-17
343 180 23 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Tony Athan G Tr
343 180 24 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Delmar Enrico Jr
343 180 25 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	F T Associates
343 180 26 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Cielak Leon
343 180 27 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Stratton-Tyree
343 180 28 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Heaslett Jerrold&Rita Family Trust 07-18-95
343 180 29 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Production Partners L L C
343 180 30 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Banck Erik&Ese Clinical Research Center
343 180 31 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	F T Associates
343 180 32 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Popaki Lic
343 180 33 00	2.60	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw Pid Assn Inc
343 190 01 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	T A S S L L C
343 190 02 00	0.10	2	COM	45.00	0.60	0.10	0.27	\$78.00	\$21.06	T A S S L L C
343 190 03 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Greycel Limited Partnership
343 190 04 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	A R Trust 01-12-89
343 190 05 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Cielak Leon
343 190 06 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	A R Trust 01-12-89
343 190 07 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Chambers Rodney B&Christine S Family Trust 10-23-0
343 190 08 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Toetter Michael J
343 190 09 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Boyce Edward C
343 190 10 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Hwang Family Trust 06-09-05
343 190 11 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Nissanhoff Pinchas H&Erika Family Trust 06-20-95
343 190 12 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Greycel Limited Partnership
343 190 13 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$78.00	\$25.26	Greycel Ltd Partnership
343 190 14 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Greycel Ltd Partnership
343 190 15 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Rosenstein Arthur&Gloria Trust
343 190 16 00	3.88	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 190 17 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Oliver Investment Properties L L C
343 190 18 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Trailer Martin
343 190 19 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Barlow Capital Investments Lic

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Zone Number	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2021 ⁽⁵⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽⁴⁾				
343 190 20 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Sacio Javier D
343 190 21 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$78.00	\$23.16	Frame Family Marital Trust
343 190 22 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Baker Family Trust 12-10-13
343 190 23 00	1.82	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 200 01 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Nemeth Family Revocable Living Trust 03-26-98
343 200 02 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Presidio Components Inc
343 200 03 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Devoe Family Trust 01-13-94
343 200 04 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Presidio Components Inc
343 200 05 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$78.00	\$18.24	Lowe Family Bypass Trust 02-14-94
343 200 06 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Devoe Family Trust 01-13-94
343 200 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Devoe Lambert&Monique Living Trust 11-08-11
343 200 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	A D Trading L L C
343 200 09 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Devoe Family Trust 01-13-94
343 200 10 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Devoe Monique H Revocable Trust 11-08-11
343 200 11 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Devoe Family Trust 01-13-94
343 200 12 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Devoe Family Trust 01-13-94
343 200 13 00	4.52	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 200 14 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	K A R Associates Llc
343 200 15 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Admiral Exchange Co Inc
343 200 16 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Free Brigitte&Gerald Revocable Living Trust 11-04-
343 200 17 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Kel Coatings Inc
343 200 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Coastal Horizons Llc
343 200 19 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Mccall Family Trust (1-18-90)
343 200 20 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Juarez A&P Family Trust 01-08-99
343 200 21 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Top Flight Corvette Inc
343 200 22 00	3.48	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 220 01 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$78.00	\$16.84	Gleicher Mark Tr
343 220 02 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	R J Land Co L P
343 220 03 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Mckee David C&Susan B Family Trust 09-14-84
343 220 04 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Pawstive Teams Inc
343 220 05 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Mellos Family Trust 03-29-13
343 220 06 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Evans Roy L&Creedon-Evans Helena R Trs
343 220 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	K I Enterprises L L C
343 220 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Friedman Family Trust Of 1990
343 220 09 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Woodhill Family Ptnshp L P
343 220 10 00	2.44	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Gw-Pid Assn Inc
343 220 11 00	0.48	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	P N N Holdings L P
343 220 12 00	3.10	2	COM	45.00	0.60	0.10	8.37	\$78.00	\$652.86	P N N Holdings L P
343 220 13 00	3.61	2	COM	45.00	0.60	0.10	9.75	\$78.00	\$760.26	Overnite Transportation Co
343 220 14 00	2.74	2	COM	45.00	0.60	0.10	7.40	\$78.00	\$577.04	Penske Truck Leasing Co L P
343 220 15 00	0.94	2	COM	45.00	0.60	0.10	2.54	\$78.00	\$197.96	Riley Holdings L P
343 220 16 00	0.94	2	COM	45.00	0.60	0.10	2.54	\$78.00	\$197.96	Cutting Family Trust 09-18-92
343 220 17 00	0.94	2	SCOM	30.00	0.60	0.10	1.69	\$78.00	\$131.98	Cutting Family Trust 09-18-92
343 270 01 00	1.01	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Carmira Business Park Owners Assn Inc
343 270 02 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$78.00	\$36.50	Krumholz Revocable Trust 10-06-08
343 270 03 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$78.00	\$36.50	Krumholz Revocable Trust 10-06-08
343 270 04 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$78.00	\$36.50	K&C Properties Llc
343 270 05 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$78.00	\$36.50	Baruch-Kohn Family Trust 11-11-11
343 270 06 00	0.69	2	OSP	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Carroll Industrial L P
343 270 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Carroll Industrial L P
343 270 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Carroll Industrial L P
343 270 09 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$78.00	\$15.44	Carroll Industrial L P
343 270 10 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Carroll Industrial L P
343 270 11 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Carroll Industrial L P
343 270 12 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$78.00	\$14.04	Carroll Industrial L P
343 270 13 00	1.06	2	SCOM	30.00	0.60	0.10	1.91	\$78.00	\$148.82	J D Bells Llc
343 270 14 00	1.53	2	SCOM	30.00	0.60	0.10	2.75	\$78.00	\$214.80	Evans William D Share 05-06-71
343 270 15 00	1.55	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Time Warner Cable Pacific West L L C
343 270 16 00	1.12	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Time Warner Cable Pacific West L L C
343 270 17 00	1.55	2	SCOM	30.00	0.60	0.10	2.79	\$78.00	\$217.62	Time Warner Cable Pacific West L L C
343 270 18 00	0.70	2	SCOM	30.00	0.60	0.10	1.26	\$78.00	\$98.28	7120 Carroll Road L L C
343 270 19 00	0.57	2	SCOM	30.00	0.60	0.10	1.03	\$78.00	\$80.02	A W S D O N E L L C
343 330 21 00	3.74	2	SCOM	30.00	0.60	0.10	6.73	\$78.00	\$525.10	Rexford Industrial Realty Lp
343 330 22 00	2.26	2	SCOM	30.00	0.60	0.10	4.07	\$78.00	\$317.30	First Industrial Lp
343 330 23 00	0.69	2	SCOM	30.00	0.60	0.10	1.24	\$78.00	\$96.88	Distabile Family Trust 11-09-88
343 330 24 00	0.77	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Terasini Properties L L C

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Zone Number	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2021 ⁽⁵⁾ Assessment	Owner Name
				Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽⁴⁾				
343 330 25 00	1.70	2	SCOM	30.00	0.60	0.10	3.06	\$78.00	\$238.68	Terasini Properties L L C
343 360 01 00	4.41	2	SCOM	30.00	0.60	0.10	7.94	\$78.00	\$619.16	Diversified Properties L P
343 360 02 00	5.17	2	COM	45.00	0.60	0.10	13.96	\$78.00	\$1,088.80	Diversified Properties L P
343 360 09 00	5.99	2	SCOM	30.00	0.60	0.10	10.78	\$78.00	\$841.00	Fenton Miramar Portfolio L L C
343 360 10 00	4.20	2	SCOM	30.00	0.60	0.10	7.56	\$78.00	\$589.68	Fenton Miramar Portfolio L L C
343 360 11 00	1.99	2	SCOM	30.00	0.60	0.10	3.58	\$78.00	\$279.40	Fenton Miramar Portfolio L L C
343 360 12 00	2.88	2	COM	45.00	0.60	0.10	7.78	\$78.00	\$606.52	Manufacturers Life Insurance Co (U S A)
343 360 13 00	2.59	2	COM	45.00	0.60	0.10	6.99	\$78.00	\$545.44	Pacifica Encinitas Beach Llc
343 360 14 00	0.65	2	COM	45.00	0.60	0.10	1.76	\$78.00	\$136.88	Equity Growth Partners Lp
343 360 15 00	0.64	2	COM	45.00	0.60	0.10	1.73	\$78.00	\$134.78	Wood Family Trust 02-27-92
343 360 16 00	0.83	2	COM	45.00	0.60	0.10	2.24	\$78.00	\$174.80	S W Properties Llc
343 360 17 00	2.06	2	MIN	7.50	0.30	0.10	0.46	\$78.00	\$36.14	Supertrade Street Partners L P
343 360 18 00	2.23	2	SCOM	30.00	0.60	0.10	4.01	\$78.00	\$313.08	Supertrade Street Partners Ii L P
343 360 19 00	4.92	2	COM	45.00	0.60	0.10	13.28	\$78.00	\$1,036.14	John Hancock Life Insurance Co
TOTAL	-	-	-	-	-	-	1,472.21	-	\$114,831	

⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code
⁽²⁾ Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor
⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factor
⁽⁴⁾ Refer to Assessment Engineer's Report for applicable Location Factor
⁽⁵⁾ FY 2021 is the City's Fiscal Year 2021, which begins July 1, 2020 and ends June 30, 2021