



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

RANCHO ENCANTADA/STONEBRIDGE ESTATES MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2010

under the provisions of the

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

and

**Landscaping & Lighting Act of 1972
of the California Streets & Highways Code**

Prepared For

City of San Diego, California

Prepared By

AECOM

7807 Convoy Court, Suite 200
San Diego, CA 92111
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May 2009

AECOM

CITY OF SAN DIEGO

Mayor

Jerry Sanders

City Council Members

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District 1

Carl DeMaio
District 5

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District 2 (Council President Pro Tem)

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Chief Operating Officer

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City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

Afshin Oskoui

Assessment Engineer

AECOM USA, Inc.

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Assessment Engineer's Report

Rancho Encantada/Stonebridge Estates

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), 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 "Assessment Law"), in connection with the proceedings for the RANCHO ENCANTADA/STONEBRIDGE ESTATES MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), AECOM USA, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2009.

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

Executive Summary

Project: Rancho Encantada/Stonebridge Estates
 Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2009	FY 2010 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	1,019	1,019	--
Total Estimated Assessment:	\$0.00	\$0.00	--
Total Number of EBUs:	916.69	916.69	--
Assessment per EBU:	\$0.00	\$0.00	\$241.63 ⁽³⁾

⁽¹⁾ FY 2010 is the City's Fiscal Year 2010, which begins July 1, 2009 and ends June 30, 2010. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 6.16%.

Annual Cost-Indexing: The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

Bonds: No bonds will be issued in connection with this District.

Background

The Rancho Encantada Precise Plan area encompasses an estimated 2,700 acres and is bounded by the City of Poway to the north, Marine Corps Air Station Miramar to the south, the communities of Scripps-Miramar Ranch and Miramar Ranch North to the west, and Sycamore Canyon County Open Space to the east. Stonebridge Estates is the primary development within the Rancho Encantada Precise Plan area. The purpose of the Rancho Encantada/Stonebridge Estates Maintenance Assessment District (District) is to fund annual maintenance of identified public improvements.

The City retained AECOM USA, Inc. (AECOM), formerly Boyle Engineering Corporation, to prepare an Assessment Engineer's Report for Fiscal Year 2007 and beyond. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2007.

District Proceedings for Fiscal Year 2010

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), 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 "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2010. The Fiscal Year 2010 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIII D do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The boundary of the District coincides with the Rancho Encantada Precise Plan area. The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A.

Project Description

The project to be funded by the proposed assessments is the maintenance of improvements associated with a six-acre park site referred to as "Sycamore Canyon Park" (see Figure 1). Identified park amenities include the following: tot lots, a full-size adult softball field, a little league ball field, a multi-purpose turf area, sports field light poles, security light poles, comfort stations, picnic tables, benches, drinking fountains, trash cans and container enclosures, parking stalls, fences, shrub areas, trees and brush management.

Maintenance activities include, but are not limited to, repair and/or replacement of permanent park fixtures (e.g., fences, sidewalks, ball fields, backstops, benches, bleachers, drinking fountains, sports field lights, parking lot, comfort station, tot lot, play equipment, etc.); litter control; fertilizing; irrigation and maintenance of irrigation components; weed control; pest control; pruning; planting; tree maintenance; gutter, sidewalk and hardtop cleaning; maintenance necessary for the health and appearance of the plant material; cleaning of brow ditches and activities necessary to address safety concerns. The District may also fund minor capital improvements to the extent such improvements are consistent with the apportionment methodology.

The engineering drawings for the improvements to be maintained by the District are on file at Map and Records in the Development Services Department. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on



LEGEND

SYMBOL	DESCRIPTION
--------	-------------

-  **Canopy Trees such as:**
 Jacaranda mimosifolia Jacaranda
 Platanus racemosa California Sycamore
 Rhus lancea African Sumac
 Tipuana tipu Tipu Tree
-  **Accent Trees such as:**
 Cercis occidentalis Western Redbud
-  **Edge Shrubs and Groundcover such as:**
 Baccharis pilularis Dwarf Coyote Bush
 Ceanothus spp. Wild Lilac
 Heteromeles arbutifolia Toyon
 Prunus ilicifolia Hollyleaf Cherry
 Rhus integrifolia Lemonade Berry
 Rosa californica California Wild Rose
-  **Street Side Shrubs and Groundcover such as:**
 Bougainvillea 'Oo La La' Bougainvillea
 Buddleja davidii Butterfly Bush
 Cistus spp. Rockrose
 Echium fastuosum Pride of Madeira
 Limonium perezii Sea Lavender
 Melaleuca nesophila Pink Melaleuca
 Myoporum 'Pacificum' Myoporum
 Rhampholepis indica Indian Hawthorn
 Rosmarinus spp. Rosemary
-  Turf - Hybrid Bermuda
-  Infield
-  Sand
-  Rubberized Play Surface
-  Playground Equipment
-  Comfort Station
-  Picnic Table - Standard
-  Picnic Table - Accessible
-  Bench
-  Trash Receptacle
-  Bike Rack
-  Drinking Fountain
-  Security Lighting (single)
-  Security Lighting (double)
-  Park Sign
-  Trash Enclosure
-  Drainage Structure in Turf
-  Drainage Structure in Hardscape
-  Existing Contour
-  Proposed Contour
-  Sports Field Lighting
-  4' Vinyl Coated Chain Link Fence

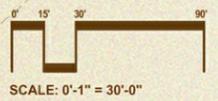
Notes:
 - Jacarandas shall not be placed over hardscape elements and are to be used only as accent trees in landscape areas.
 - Future storage container shall be placed in location designated on plan.



General Development Plan for Sycamore Canyon Park

STONEBRIDGE Estates

As of July 21, 2005



file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

Separation of General and Special Benefits

The City operates and maintains population-based parks as a “general benefit” provided to the public at large. Sycamore Canyon Park (proposed for maintenance) is over and above the population-based park requirement. The park, including its continued maintenance and upkeep, confers “special benefit” to the properties within the District by providing greater recreational opportunities to District residents and an aesthetic buffer within the subdivision. Incidental use and enjoyment of the park by others outside the District is estimated to be minor given that most of the neighboring communities have similar supplemental park facilities.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2010 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto. Though not currently identified or quantified, fees collected for organized athletic activities and/or events at Sycamore Canyon Park may be allocated to the District fund to offset incidental use or maintenance attributable to others outside the District.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index

for Urban Consumers (SDCPI-U) plus 3%, as approved by the District property owners in Fiscal Year 2007, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2007 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 3%. The maximum authorized assessment rates contained within this Assessment Engineer's Report have been indexed in accordance with these cost-indexing provisions.

Method of Apportionment

Estimated Benefit of Improvements

Properties located within the District benefit from maintenance of Sycamore Canyon Park. As a dedicated public amenity over and above the population-based park requirement, the park facilitates greater recreational opportunities to District residents and creates an aesthetic buffer within the subdivision. The presence of the park adds to the desirability and marketability of properties within the District, and further distinguishes the community from others in the City. These are the special benefits conferred upon each property within the District.

The Public Facilities and Services element of the Rancho Encantada Precise 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 proposed improvements are consistent with these goals. The City's General Plan and the Rancho Encantada Precise Plan support the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and services.

Apportionment Methodology

The total cost of maintenance of District improvements 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 two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

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

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

Land Use Factor

The identified District improvements are associated with the Public Facilities and Services element of Rancho Encantada Precise Plan and the Recreation element of the City's General Plan. Trip generation rates (as previously established by the City's Transportation Planning Section) have been used as the primary basis for assignment of relative benefit between the various land uses within the District. While these trip generation rates address vehicular trips, they are also considered to approximately reflect the magnitude of other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and corresponding intensity of use of public recreational facilities.

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⁾
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated 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 has been assigned a Land Use Factor of zero.

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

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

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements to be maintained by the District. 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 may include some or all of the following: recreation, aesthetics, public safety, view corridors, commercial identity, and drainage. The components used for this District are: recreation 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 improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements being maintained.

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	Recreation (Max. 0.8)	Aesthetics (Max. 0.2)	Benefit Factor (Max. 1.0)
Residential – All	0.8	0.2	1.0
Commercial – Office & Retail	0.2	0.2	0.4
Educational – Primary & Secondary	0.2	0.1	0.3
House of Worship	0.2	0.1	0.3
Open Space (designated)	0.0	0.0	0.0
Park – Undeveloped	0.0	0.1	0.1
Street/Roadway	0.0	0.0	0.0
Undevelopable	0.0	0.0	0.0
Utility Facility	0.0	0.1	0.1

Recreation. The degree of recreational benefit received from the District improvements varies among land use categories. Clearly, Residential lands receive the greatest benefit from the additional recreational amenities potential. Lands in the Commercial, Educational and House of Worship categories receive a lesser degree of recreational benefit from fairly limited use of such facilities. Lands in the Open Space, Parks, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive no significant benefit from the recreational aspects of the District improvements, as such enhancements do not affect their function, use, or value.

Aesthetics. The degree of benefit received from the aesthetic aspect of the District improvements also varies among land use categories. Generally, by nature of their use, Residential and Commercial lands receive the greatest benefit from aesthetic enhancement projects. Lands in the Educational, House of Worship, Open Space, Parks, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive less significant benefit from the aesthetic aspects of the District improvements, as such enhancements do not affect their function, use, or value.

Equivalent Benefit Units (EBUs)

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the

preceding factors, as follows:

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

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 costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2010 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2010 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

AECOM USA, INC.

Eugene F. Shank, PE

C 52792

Carolyn R. Crull

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2009.

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

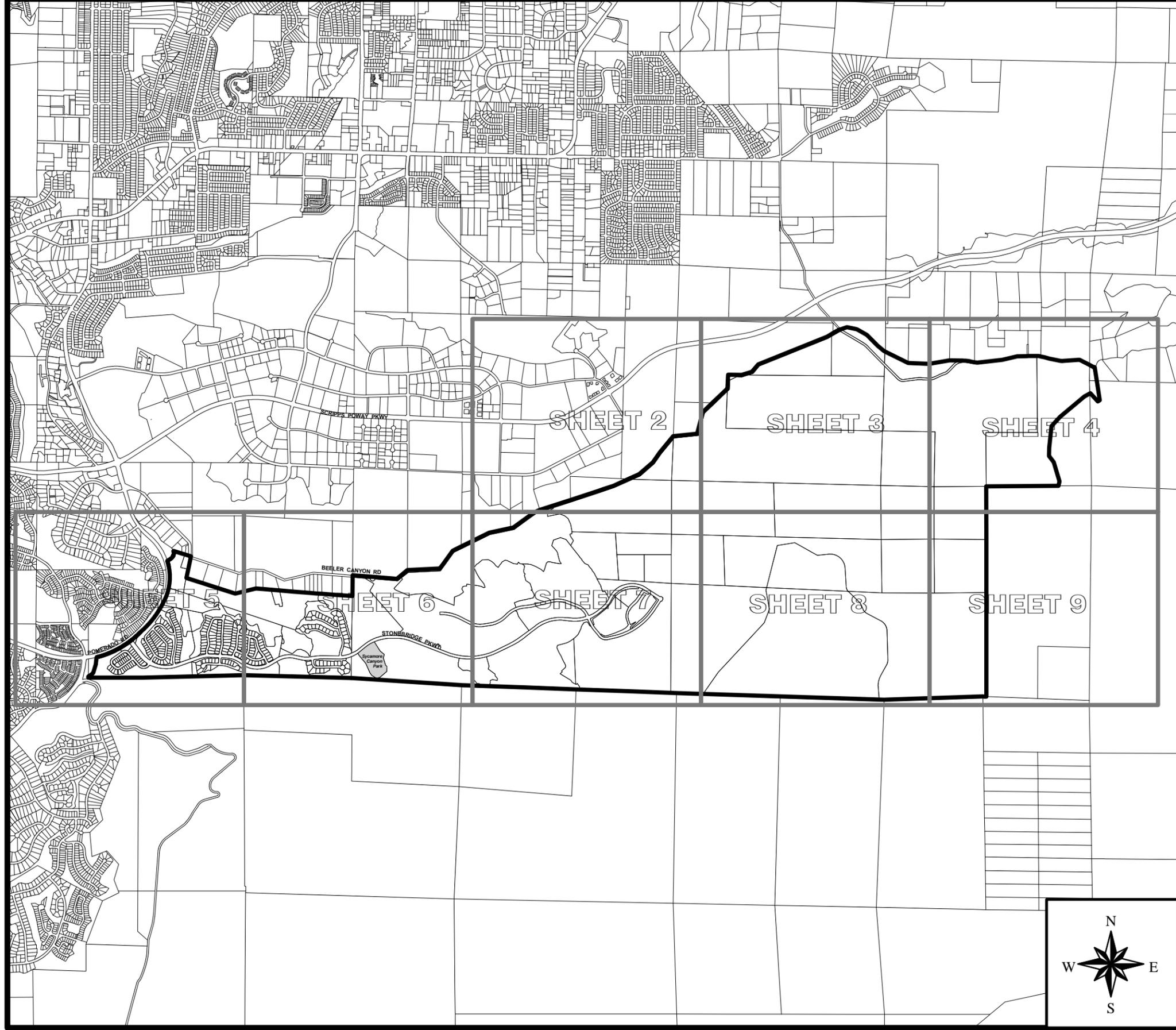
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2009.

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

I, _____, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the ____ day of _____, 2009.

Afshin Oskoui, CITY ENGINEER
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



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

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2005.

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

PREPARED BY:
BOYLE ENGINEERING CORPORATION
7807 Conroy Court, Suite 200, San Diego, California 92111 (619) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE RANCHO ENCANTADA/STONEBRIDGE ESTATES 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 _____, 2005, BY ITS RESOLUTION NO. _____.

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

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 2005. SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE ____ DAY OF _____, 2005. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

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

LEGEND:
 District Boundary
 Parcel Line
 Improvement Areas *

* REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS FOR DESCRIPTION OF IMPROVEMENTS AND SERVICES.



CITY OF
SAN DIEGO

RANCHO ENCANTADA/STONEBRIDGE ESTATES
MAINTENANCE ASSESSMENT DISTRICT

W.O.

DATE: AUG 2005

REVS:

EXHIBIT B

EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Rancho Encantada/Stonebridge Estates - Fund 70280

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 BUDGET
BALANCE FROM PRIOR YEAR	\$ 181,538	\$ 352,521	\$ 342,810
REVENUE			
Assessments	\$ 187,005	\$ -	\$ -
Interest	\$ 75	\$ 3,000.00	\$ 8,000
Environmental Growth Fund	\$ -	\$ -	\$ -
Gas Tax Fund	\$ -	\$ -	\$ -
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 187,080	\$ 3,000	\$ 8,000
TOTAL BALANCE AND REVENUE	\$ 368,618	\$ 355,521	\$ 350,810
EXPENSE			
OPERATING EXPENSE			
Personnel	\$ 3,649	\$ 4,675	\$ -
Contractual	\$ 55,356	\$ -	\$ -
Incidental	\$ 12,306	\$ 9,104	\$ 3,500
Utilities	\$ 5,230	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 76,541	\$ 13,779	\$ 3,500
RESERVE			
Contingency Reserve	\$ 292,077	\$ 341,742	\$ 347,310
TOTAL RESERVE	\$ 292,077	\$ 341,742	\$ 347,310
BALANCE	\$ 0	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 368,618	\$ 355,521	\$ 350,810

EXHIBIT C

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.