



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

GATEWAY CENTER EAST MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2013

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

EFS Engineering, Inc.

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June 2012

CITY OF SAN DIEGO

Mayor

Jerry Sanders

City Council Members

Sherrri Lightner
District 1

Carl DeMaio
District 5

Kevin Faulconer
District 2 (Council President Pro Tem)

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Todd Gloria
District 3

Marti Emerald
District 7

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District 8

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Jan Goldsmith

Chief Operating Officer

Jay Goldstone

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Assessment Engineer

EFS Engineering, Inc.

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EXHIBITS

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Exhibit B: Estimated Annual Expenses, Revenues, and Reserves

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Assessment Engineer's Report Gateway Center East 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 GATEWAY CENTER EAST MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, 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 _____, 2012.

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



Executive Summary

Project: Gateway Center East
 Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2012	FY 2013 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	16	16	--
Total Estimated Assessment:	\$177,067	\$181,864	--
Total Number of EBUs:	569.75	569.75	--
Assessment per EBU:	\$310.78	\$319.20	\$328.84 ⁽³⁾

⁽¹⁾ FY 2013 is the City's Fiscal Year 2013, which begins July 1, 2012 and ends June 30, 2013. Total Parcels Assessed and Total Estimated Assessment 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 2.71%.

Proposition 218 Compliance: The District, originally formed in May 1987, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (77.53% of the weighted vote) approved Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing.

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 Gateway Center East Maintenance Assessment District (District) was originally established in May 1987 under the provisions of the San Diego Maintenance Assessment District Ordinance. The District encompasses the Gateway Center East Industrial Park.

The general purpose of the District was and still is to provide for the maintenance of landscaped open space easements on the slopes facing I-15 and SR 94, landscaped and hardscaped medians, and landscaped parkways along the lot frontages within the Gateway Center East Industrial Park.

The Park was developed in 1987 by the Southeast Economic Development Corporation as Map 11512. The project included 22 industrial lots which were sold to private entities. A public park was developed within the subdivision boundary as a condition of approval and granted to the City of San Diego (City).

The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 77.53% of weighted votes supporting the proposed assessments. Over 94.7% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-288796 on June 8, 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-289038 on August 5, 1997.

District Proceedings for Fiscal Year 2013

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 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”). 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 2013. The Fiscal Year 2013 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 XIID 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 District encompasses all of the Gateway Center East Industrial Park. 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 hereto.

Project Description

The project to be funded by the proposed assessments is the maintenance of approximately open space slopes, landscaped medians, paved medians, and right of way landscaping. Maintenance activities include daily litter control and weekly sweeping.

The engineering drawings for these improvements (drawing number is D-22060) are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements



and services provided by the District will be maintained in accordance with specifications and contracts on 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 proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (33.09¢ per square foot of landscaped median and 2.25¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$70.70 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2013 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

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), as approved by the District property owners in Fiscal Year 1998, 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 1998 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the 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 246.686 to 253.368 (a 2.71% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 2.71%.

Method of Apportionment

Estimated Benefit of the Improvements

Construction of the improvements within the district was funded by the developer. The maintenance for these enhanced assets, since installation, has been funded through the District. The General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.

Street Rights-of-Way and Medians

The Gateway Center East Landscape Maintenance District is relatively small. All of the streets within the Industrial Park and the



frontage on Market Street are maintained by the District. Market Street serves as the primary access route in and out of the industrial park and the other streets provide circulation through the park and thus serve all parcels within the District. All parcels benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by this District.

The Transportation Element of the City's General Plan and the General Policy Recommendations found in the Southeast San Diego Planned District Ordinance establish several goals for the community's streets. The improvements being maintained by this District are consistent with the Plans' goals for safety and pleasing aesthetics. The maintenance for these enhanced assets, since installation, has been funded through the District. The General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to accomplish these goals.

Apportionment Methodology

The total cost for maintenance of the improvements funded by the District will be assessed to the various parcels in proportion to the estimated Equivalent Benefit Units (EBUs) assigned a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs are a function of two factors, a Land Use Factor, and 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 improvements to be maintained or provided by the District 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 landscape improvements maintained or provided by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Thus, trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

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

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Industrial	IND	15.0 per acre
Park – Developed	PKD	5.0 per acre

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 improvements to be provided or 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 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 improvements maintained or provided by the district, Benefit Factors will generally vary from one district to another, based on the specific details of the applicable land uses and improvements provided.



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. 0.2)	Aesthetics (max. 0.8)	Composite Benefit Factor (max. 1.0)
Industrial	0.2	0.8	1.0
Park – Developed	0.2	0.0	0.2

Public Safety

All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. 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 roadway medians and rights-of-way maintained or provided by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces and landscaped roadway medians and rights-of-way. Industrial, commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.



Sample Calculations

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

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

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

- **1-acre Industrial Property**
EBUs = 1.00 acres x 15.00 x 1.00 = 15.00 EBUs
- **5-acre Park with Recreation Center**
EBUs = 5.00 acres x 5.00 x 0.20 = 5.00 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). The EBUs for each property owner, which resulted from using the EBU formula and various factors described above, are contained in the Assessment Roll.



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 2013 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 2013 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.




Eugene F. Shank, PE C 52792


Sharon F. Risse



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 _____, 2012.

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 _____, 2012.

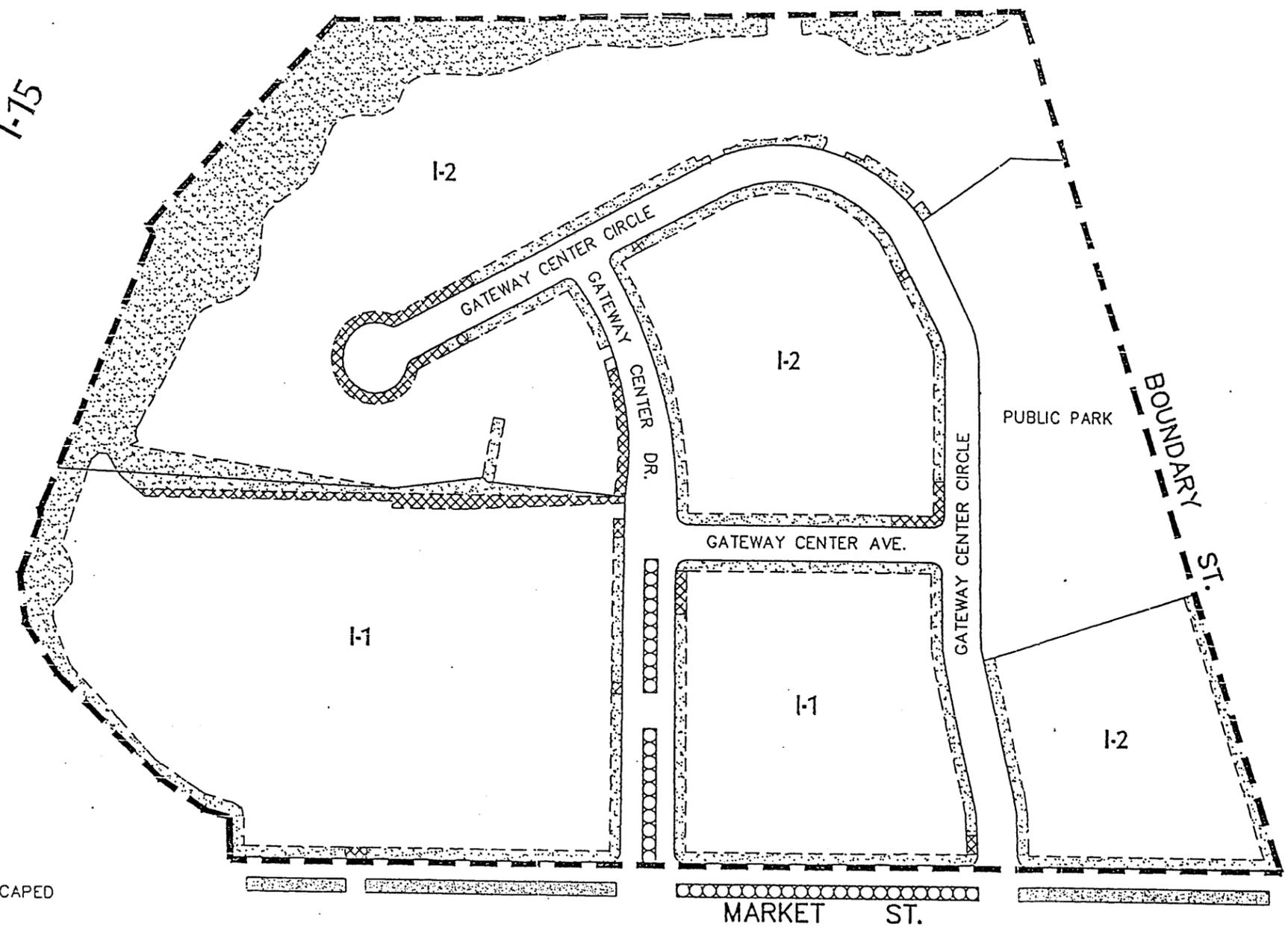
Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



SCALE: 1"=200'

I-75



LEGEND

-  HARDSCAPE MEDIANS
-  LANDSCAPING EASEMENT
-  LANDSCAPE MEDIANS
-  PROPERTY OWNER LANDSCAPED

ZONING LEGEND

- I-1 MINIMUM LOT 10,000 S.F.
- I-2 MINIMUM LOT 40,000 S.F.

GATEWAY CENTER EAST
 LANDSCAPE MAINTENANCE DISTRICT
 EXHIBIT A

**GATEWAY CENTER EAST
 Maintenance Assessment District**

EXHIBIT B

EXHIBIT B

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2013 (07-01-12 to 06-30-13) Budget**

**Gateway Center East Maintenance Assessment District
SAP Fund 200046**

	FY 2011 Estimated Actuals	FY 2012 Estimate	FY 2013 Proposed
Full-Time Equivalent/Grounds Maintenance Manager	0.20	0.20	0.20
<u>District Personnel Costs</u>			
Total Labor & Fringe	\$ 19,608.21	\$ 20,707.00	\$ 20,707.00
<u>District Non-Personnel Costs</u>			
Contract Services			
Landscaping Services - Aztec Landscaping Contract Expires: 04/30/16 (512134, 516001)	\$ 96,795.51	\$ 101,289.00	\$ 105,340.00
Tree Trimming Services - West Coast Arborist (512197)	\$ 25,110.46	\$ 25,000.00	\$ 25,000.00
Supplies (511069, 511075, 511087)	\$ -	\$ 200.00	\$ 200.00
Garden Nursery Stock (511028)	\$ -	\$ 1,000.00	\$ 1,000.00
Special Districts Administration (516024A)	\$ 17,941.73	\$ 16,767.00	\$ 16,767.00
Vehicle Usage & Assignment (516024B)	\$ 1,150.29	\$ 1,481.00	\$ 1,481.00
Water / Storm Drain / Electrical (514006,514100,514104,514105)	\$ 40,269.75	\$ 52,740.00	\$ 42,961.00
Subtotal Non-Personnel Costs	\$ 181,267.74	\$ 198,477.00	\$ 192,749.00
TOTAL EXPENSE	\$ 200,875.95	\$ 219,184.00	\$ 213,456.00
<u>District Revenues</u>			
Special Assessments	\$ 173,219.98	\$ 177,067.00	\$ 181,864.20 ⁽¹⁾
Interest Earnings	\$ 1,003.04	\$ 700.00	\$ 350.00
City Contributions			
Environmental Growth Fund	\$ 458.00	\$ 710.00	\$ 627.00
Gas Tax Fund	\$ 3,552.00	\$ 2,763.00	\$ 2,763.00
TOTAL REVENUE	\$ 178,233.02	\$ 181,240.00	\$ 185,604.20
<u>District Reserves</u>			
Beginning Fund Balance	\$ 147,606.00	\$ 124,963.00	\$ 87,019.00
Change in Fund Balance	\$ (22,643.00)	\$ (37,944.00)	\$ (27,851.80)
Year End Operating Reserves	\$ 124,963.00	\$ 87,019.00	\$ 59,167.20

⁽¹⁾ Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

EXHIBIT C

**ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as Exhibit A.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (Exhibit C).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: June 1, 2012

EFS ENGINEERING, INC.



By: Eugene F. Shank
Eugene F. Shank, PE C 52792

By: Sharon F. Risse
Sharon F. Risse

EXHIBIT C - Assessment Roll (Fiscal Year 2013)
Gateway Center East Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2013 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
546 440 06 00	5.71	IND	15.00	1.00	85.65	\$319.20	\$27,339.48	San Diego Blood Bank
546 440 07 00	1.08	IND	15.00	1.00	16.20	\$319.20	\$5,171.04	J T F Enterprises L L C
546 440 08 00	1.06	IND	15.00	1.00	15.90	\$319.20	\$5,075.28	J T F Enterprises L L C
546 440 09 00	1.01	IND	15.00	1.00	15.15	\$319.20	\$4,835.88	J T F Enterprises L L C
546 440 10 00	5.60	PKD	5.00	0.20	5.60	\$319.20	\$1,787.52	City Of San Diego
546 440 11 00	1.44	IND	15.00	1.00	21.60	\$319.20	\$6,894.72	A B L E Capp Properties L L C
546 440 21 00	0.89	IND	15.00	1.00	13.35	\$319.20	\$4,261.32	W F P-Gateway L P
546 440 22 00	0.84	IND	15.00	1.00	12.60	\$319.20	\$4,021.92	Urban League Of San Diego County
546 440 23 00	0.87	IND	15.00	1.00	13.05	\$319.20	\$4,165.56	Koury Paul&Barbara
546 440 24 00	1.54	IND	15.00	1.00	23.10	\$319.20	\$7,373.52	Family Health Centers Of San Diego Inc
546 440 25 00	2.09	IND	15.00	1.00	31.35	\$319.20	\$10,006.92	Gateway Smp L L C
546 440 28 00	1.46	IND	15.00	1.00	21.90	\$319.20	\$6,990.48	Lia Associates Llc
546 440 29 00	1.34	IND	15.00	1.00	20.10	\$319.20	\$6,415.92	White Byron F 2001 Revocable Trust 08-08-0
546 440 30 00	10.64	IND	15.00	1.00	159.60	\$319.20	\$50,944.32	Costco Wholesale Corporation
546 440 31 00	2.68	IND	15.00	1.00	40.20	\$319.20	\$12,831.84	Paradise Donald D Tr
546 440 32 00	4.96	IND	15.00	1.00	74.40	\$319.20	\$23,748.48	Gateway Knitting Ltd
TOTAL	-	-	-	-	569.75	-	\$181,864	

⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.

⁽²⁾ Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.

⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factor.

⁽⁴⁾ FY 2013 is the City's Fiscal Year 2013, which begins July 1, 2012 and ends June 30, 2013.