



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **CAMINO SANTA FE MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2014**

**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.**

**P.O. Box 22370**

**San Diego, CA 92192-2370**

**(858) 752-3490**

**May 2013**

# **CITY OF SAN DIEGO**

## **Mayor**

Bob Filner

## **City Council Members**

Sherrí Lightner  
District 1 (Council President Pro Tem)

Kevin Faulconer  
District 2

Todd Gloria  
District 3 (Council President)

Vacant  
District 4

Mark Kersey  
District 5

Lorie Zapf  
District 6

Scott Sherman  
District 7

David Alvarez  
District 8

Marti Emerald  
District 9

## **City Attorney**

Jan Goldsmith

## **Interim Chief Operating Officer**

Scott Chadwick

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

James Nagelvoort

## **Assessment Engineer**

EFS Engineering, Inc.

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## EXHIBITS

- Exhibit A: Boundary Map
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# Assessment Engineer's Report Camino Santa Fe Maintenance Assessment District

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## 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 CAMINO SANTA FE 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 \_\_\_\_\_, 2013.

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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)

	<b>FY 2013</b>	<b>FY 2014 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	280	280	--
<b>Total Estimated Assessment:</b>	\$0.00	\$31,523	--
<b>Total Number of EBUs:</b>	1,323.43	1,576.15	--
<i>Zone 1</i>	806.51	1,059.23	--
<i>Zone 2</i>	516.92	516.92	--
<b>Assessment per EBU: <sup>(3)</sup></b>			
<i>Zone 1</i>	\$0.00	\$20.00	\$406.80 <sup>(4)</sup>
<i>Zone 2</i>	\$0.00	\$20.00	\$406.80 <sup>(4)</sup>

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. 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.

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

<sup>(3)</sup> 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.

<sup>(4)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.55%.

**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.



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## Background

The Camino Santa Fe Maintenance Assessment District (District) is generally located along Camino Santa Fe and future Carroll Canyon Road. The District improvements were installed by the H.G. Fenton Company when the Camino Santa Fe extension was completed between Miramar Road and Mira Mesa Boulevard in 2004. To ensure long-term maintenance of these improvements above City standards, the developer funded the formation of a Maintenance Assessment District.

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## District Proceedings for Fiscal Year 2014

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 2014. The Fiscal Year 2014 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.



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## District Boundary

The District is generally located along Camino Santa Fe and Carroll Canyon Road, bounded by the Mira Mesa Maintenance Assessment District to the north, El Camino Cemetery to the west, Miramar Road to the south, and Carroll Canyon to the east. The District includes those parcels that receive access from the improved stretches of Camino Santa Fe and future Carroll Canyon Road.

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**.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of landscaped and hardscaped improvements and streetscape features including, but not limited to medians, sidewalks, curb and gutter, slopes adjacent to rights-of-way, and brow ditches. Assessment funds may also be used for minor capital improvements consistent with the current apportionment methodology.

Maintenance activities may include but are not limited to irrigation, weed control, litter control, tree trimming, pruning, edging, pest control, fertilizing, other maintenance necessary for plant health and appearance; hardscape and streetscape cleaning; maintenance of irrigation system components; incidental traffic control; and security.

The maintenance areas are generally adjacent to Camino Santa Fe. These areas include landscaped medians, hardscaped medians, landscaped rights-of-way, and slopes adjacent to rights-of-way. The engineering drawings and specifications for the areas to be maintained by the District are on file at the City's Development Services Center Records Counter and are incorporated herein by reference.

Future development is planned that will extend Carroll Canyon Road through the District. Future improvements along Carroll Canyon Road will be included within this District.



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.

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## 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 (27.86¢ per square foot of landscaped median and 1.90¢ per square foot of hardscaped median). 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.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2014 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) 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 annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 253.368 to 257.285 (a 1.55% 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 4.55%.

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## Method of Apportionment

### Estimated Benefit of the Improvements

The improvements maintained by the District 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 improvements to be maintained by the District 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 of the 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 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 have been assigned zero EBUs.

### Land Use Factor

Since the proposed District improvements 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 <sup>(1)</sup>
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

<sup>(1)</sup> 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.

**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: 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 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**

<b>Land Use/Zoning</b>	<b>Public Safety (Max. 0.3)</b>	<b>Aesthetics (Max. 0.7)</b>	<b>Benefit Factor (Max. 1.0)</b>
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. 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.

Lands in the Open Space, Vacant, and Mining 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.

***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 or extent of the services provided. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in **Table 3**.

**TABLE 3: Location Factor by Zone**

<b>Land Use/Zoning</b>	<b>Location Factor</b>
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**  
EBUs = 10.00 acres x 7.50 x 0.30 x 1.00 = 22.50 EBUs
- **5-acre Commercial Property in Zone 2**  
EBUs = 5.00 acres x 45.00 x 0.60 x 0.10 = 13.50 EBUs

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

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

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



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## 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.

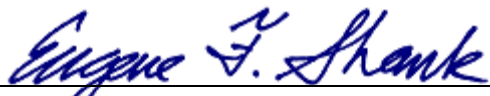
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

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 2014 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 \_\_\_\_\_, 2013.

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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 \_\_\_\_\_, 2013.

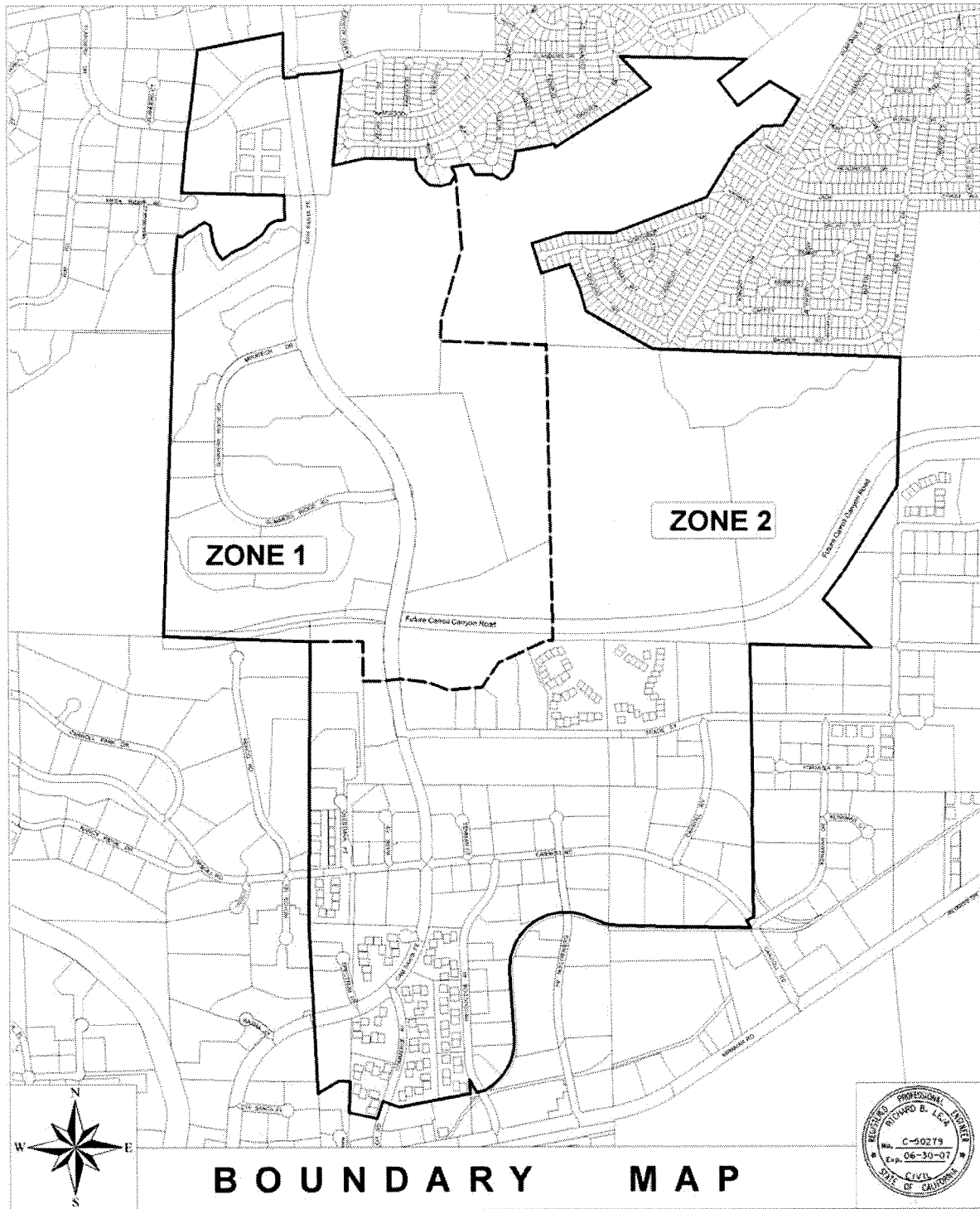
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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**



# 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 Santa Fe, Suite 100, 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 Santa Fe

..... Zone 1

----- Zone 2



**CITY OF SAN DIEGO**

NO.	
DATE	
REVS	

**CAMINO SANTA FE  
MAINTENANCE ASSESSMENT DISTRICT**

# EXHIBIT A

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2014 (07-01-13 to 06-30-14) Budget**

**Camino Santa Fe Maintenance Assessment District  
Fund 200081**

	FY 2012 Unaudited Actuals	FY 2013 Estimate	FY 2014 Proposed
<b>Full-Time Equivalent/Grounds Maintenance Manager (Contract Administrator)</b>	0.10	0.10	0.10
<b><u>District Personnel Costs</u></b>			
<b>Grounds Maintenance Manager Total Labor &amp; Fringe</b>	\$ 10,353.31	\$ 10,353.00	\$ 10,736.00
<b><u>District Non-Personnel Costs</u></b>			
Supplies	\$ -	\$ 1,000.00	\$ 1,000.00
Services			
Landscape Maintenance Services - Contract	\$ 69,803.22	\$ 84,124.60	\$ 86,122.00
Planting Projects - Contract	\$ -	\$ 5,000.00	\$ 5,000.00
Tree Trimming Contract	\$ 14,477.43	\$ 7,500.00	\$ 7,500.00
Slurry Sealing of Asphalt Medians	\$ 41,251.33	\$ -	\$ -
Water / Storm Drain / Electrical	\$ 4,754.20	\$ 6,429.00	\$ 6,351.00
Special Districts Administration	\$ 6,931.00	\$ 6,931.00	\$ 6,931.00
Vehicle Usage & Assignment	\$ 695.00	\$ 695.00	\$ 732.00
<b>Subtotal Non-Personnel Costs</b>	<b>\$ 137,912.18</b>	<b>\$ 111,679.60</b>	<b>\$ 113,636.00</b>
<b>CIP - WBS S-10037 (CIP #29-987.0 Camino Santa Fe)</b>			
Median Improvements from Rasha Street to future Carroll Canyon Road (January 2012 target slurry seal & repair asphalt medians. Long term plan to install concrete medians).	\$ 30,000.00	\$ 30,000.00	\$ -
<b>TOTAL</b>	<b>\$ 178,265.49</b>	<b>\$ 152,032.60</b>	<b>\$ 124,372.00</b>
<b><u>District Revenues</u></b>			
Special Assessments <sup>(1)</sup>	\$ 0.02	\$ -	\$ 31,522.94
Interest Earnings	\$ 2,992.13	\$ 4,514.00	\$ 4,087.00
City Contributions <sup>(2)</sup>			
Gas Tax Fund	\$ 24,213.00	\$ 24,213.00	\$ 20,390.00
Damages Recovered	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 27,205.15</b>	<b>\$ 28,727.00</b>	<b>\$ 55,999.94</b>
<b><u>District Reserves</u></b>			
Beginning Fund Balance	\$ 376,173.50	\$ 227,014.55	\$ 106,594.95
Change in Fund Balance	\$ (149,158.95)	\$ (120,419.60)	\$ (70,813.00)
Year End Operating Reserves	<b>\$ 227,014.55</b>	<b>\$ 106,594.95</b>	<b>\$ 35,781.95</b>

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

<sup>(2)</sup> City contributions each Fiscal Year are subject to change pending Council approval of new rate per square foot/acreage.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT**  
**ASSESSMENT ROLL**

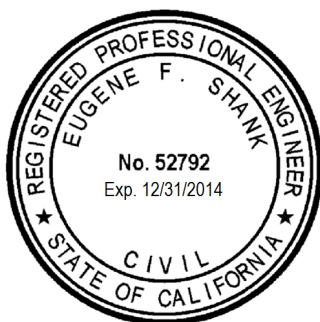
The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions 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 Boundary Map & Assessment Diagram 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: May 3, 2013

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 2014)**  
**Camino Santa Fe Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
341 040 40 00	2.36	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Ruby Family Holdings L L C
341 041 18 00	1.50	2	COM	45.00	0.60	0.10	4.05	\$20.00	\$81.00	Sonoma Oaks L P
341 041 27 00	3.86	2	COM	45.00	0.60	0.10	10.42	\$20.00	\$208.44	Mira Mesa Self Storage L L C
341 041 37 00	3.83	1	OSP	0.00	0.30	1.00	0.00	\$20.00	\$0.00	6759 Mesa Ridge Road Holdings L L C
341 050 38 00	30.64	1	MIN	7.50	0.30	1.00	68.94	\$20.00	\$1,378.80	Hanson Aggregates Pacific Southwest Inc
341 050 39 00	27.83	1	MIN	7.50	0.30	1.00	62.62	\$20.00	\$1,252.34	Hanson Aggregates Pacific Southwest Inc
341 050 40 00	26.49	1	MIN	7.50	0.30	1.00	59.60	\$20.00	\$1,192.04	Hanson Aggregates Pacific Southwest Inc
341 050 41 00	91.57	2	MIN	7.50	0.30	0.10	20.60	\$20.00	\$412.06	Hanson Aggregates Pacific Southwest Inc
341 050 42 00	33.61	2	MIN	7.50	0.30	0.10	7.56	\$20.00	\$151.24	Hanson Aggregates Pacific Southwest Inc
341 050 43 00	4.95	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Ruby Family Holdings L L C
341 051 17 00	29.17	1	MIN	7.50	0.30	1.00	65.63	\$20.00	\$1,312.64	Hanson Aggregates Pacific Southwest Inc
341 051 18 00	7.51	2	MIN	7.50	0.30	0.10	1.69	\$20.00	\$33.80	Hanson Aggregates Pacific Southwest Inc
341 051 19 00	7.50	2	MIN	7.50	0.30	0.10	1.69	\$20.00	\$33.74	Hanson Aggregates Pacific Southwest Inc
341 440 01 00	4.11	2	COM	45.00	0.60	0.10	11.10	\$20.00	\$221.94	C R P-2 San Diego Industrial L L C
341 440 02 00	0.71	2	COM	45.00	0.60	0.10	1.92	\$20.00	\$38.34	L&D Real Estate Holdings L L C
341 440 03 00	0.51	2	COM	45.00	0.60	0.10	1.38	\$20.00	\$27.54	Grampion Partners L P
341 440 04 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$20.00	\$42.12	Mygrant Living Trust 07-02-96
341 440 05 00	0.39	2	COM	45.00	0.60	0.10	1.05	\$20.00	\$21.06	6975 Flanders Drive L L C
341 440 06 00	0.38	2	COM	45.00	0.60	0.10	1.03	\$20.00	\$20.52	Mcgrath Family Survivors Trust 11-06-86
341 440 07 00	0.59	2	COM	45.00	0.60	0.10	1.59	\$20.00	\$31.86	Bran Celeste S Trust 08-12-99
341 440 08 00	4.43	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Koll Mira Mesa Associates
341 440 09 00	6.43	2	COM	45.00	0.60	0.10	17.36	\$20.00	\$347.22	Kcsd Ltd Ptshp <LF> Iron Mountain Records Mangement
341 470 01 00	4.16	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Fenton H G Material Co
341 470 02 00	3.09	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Fenton H G Material Co
341 470 03 00	2.98	1	SCOM	30.00	0.60	1.00	53.64	\$20.00	\$1,072.80	Fenton H G Material Co
341 470 04 00	3.11	1	SCOM	30.00	0.60	1.00	55.98	\$20.00	\$1,119.60	Fenton H G Material Co
341 470 07 00	10.79	1	SCOM	30.00	0.60	1.00	194.22	\$20.00	\$3,884.40	Biosite Inc
341 470 08 00	13.66	1	SCOM	30.00	0.60	1.00	245.88	\$20.00	\$4,917.60	Biosite Inc
341 470 09 00	10.08	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	B M R-Summers Ridge L P
341 470 10 00	23.25	1	OSP	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 11 00	2.76	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 12 00	2.50	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	Fenton Technology Park Property Owners Assn
341 470 14 00	12.68	1	VAC	0.00	0.30	1.00	0.00	\$20.00	\$0.00	B M R Summers Ridge L P
341 470 15 00	9.36	1	COM	45.00	0.60	1.00	252.72	\$20.00	\$5,054.40	California Proton Treatment Center L L C
343 061 01 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Losey Gary Living Trust 04-10-00
343 061 02 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$20.00	\$2.52	Adcock Donald R
343 061 03 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$20.00	\$2.52	Desoto Clothing Co Inc
343 061 04 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Player David F
343 061 05 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Braun James&Katharine Family 2000 Trust 07-24-00
343 061 06 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Map Investment Properties L L C
343 061 07 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	A D Trading L L C
343 061 08 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Murray Steven&Luanne Living Trust 03-14-02
343 061 09 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	United States Small Business Administration
343 061 10 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	620 Hearst Group L L C
343 061 11 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Walls James L Gift Trust A 12-27-89
343 061 12 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Bernal Family Trust 05-03-01
343 061 13 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Daryanani Manohar Trust 11-09-04
343 061 14 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Daum R J Construction Co
343 061 15 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Tighe Richard&Lesley Trust 04-23-07
343 061 16 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Trade Series Of Saloma Management L L C
343 061 17 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	So Cal Land Management L L C
343 061 18 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Becker Family Trust
343 061 19 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Dudek Family Survivors Trust 10-22-80
343 061 20 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Cimmann Ivo&Romana
343 061 21 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Communications Workers Of America Local 11509
343 061 22 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Welsh Family Trust 08-15-07
343 061 23 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Hutchens Properties L L C
343 061 24 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Watkins Kay R Separate Property Trust 11-20-02
343 061 25 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Medina Gerald D&Jessica
343 061 26 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Clark-Freeman Trust 01-24-08
343 061 27 00	9.28	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Miramar Point Owners Assn Inc
343 061 28 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	International Brotherhood Of Electrical Workers

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Camino Santa Fe Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
343 061 29 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Fenton H G Material Co
343 061 30 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Chaos Consulting L L C
343 061 31 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Masterson Edward T 1999 Trust
343 061 32 00	0.09	2	SCOM	30.00	0.60	0.10	0.16	\$20.00	\$3.24	Mcsadden David&Lisa Trust 05-12-04
343 061 33 00	0.07	2	COM	45.00	0.60	0.10	0.19	\$20.00	\$3.78	Trademark Design Group Inc
343 061 34 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Kamani Siamak&Tara
343 061 35 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$20.00	\$2.52	Reed Leslie D
343 061 36 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Fenton H G Material Co
343 061 37 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Savran Gregory&Erin
343 061 38 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Piel James E Tr
343 061 39 00	0.09	2	COM	45.00	0.60	0.10	0.24	\$20.00	\$4.86	Florito Michael J Trust 07-31-09
343 061 40 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$20.00	\$2.52	Precise Construction Management Supply Services
343 061 41 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Wilkie Michael L
343 061 42 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Held&Co L L C
343 061 43 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Philotechnics Ltd
343 061 44 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Barshak Investment Properties L L C
343 061 45 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	R&G Inv L L C
343 061 46 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Shu Yan Ho&Hsieh Hsian-Hsuh
343 061 47 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Gregory Sherman A
343 061 48 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Fleck William&Tina M
343 061 49 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Bread Of Life Christian Church In San Diego
343 061 50 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Nemeth Family Revocable Living Trust 03-26-98
343 061 51 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Pye Mary A W Ira
343 061 52 00	0.07	2	COM	45.00	0.60	0.10	0.19	\$20.00	\$3.78	S M C Properties L P
343 061 53 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Cui Shujie&Yu Alice H
343 061 54 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Daryanani Manohar Trust 11-09-04
343 061 55 00	0.07	2	SCOM	30.00	0.60	0.10	0.13	\$20.00	\$2.52	Hasson Family Trust 06-05-07
343 061 56 00	0.08	2	SCOM	30.00	0.60	0.10	0.14	\$20.00	\$2.88	Mave Ventures L L C
343 061 57 00	8.05	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Mpip Owners Assn Inc
343 062 03 00	1.31	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	San Diego Gas&Electric Co
343 062 04 00	3.09	2	SCOM	30.00	0.60	0.10	5.56	\$20.00	\$111.24	Laplace Investments L L C
343 062 05 00	3.09	2	COM	45.00	0.60	0.10	8.34	\$20.00	\$166.86	Prinbo L L C
343 062 07 00	4.38	2	COM	45.00	0.60	0.10	11.83	\$20.00	\$236.52	Price Re San Diego L L C
343 062 09 00	16.86	2	COM	45.00	0.60	0.10	45.52	\$20.00	\$910.44	Pacific Bell
343 062 19 00	4.33	2	COM	45.00	0.60	0.10	11.69	\$20.00	\$233.82	Jacobs&Cushman San Diego Food Bank Building L
343 062 20 00	3.08	2	COM	45.00	0.60	0.10	8.32	\$20.00	\$166.32	Westcore Distribution Ii L L C
343 062 21 00	2.44	2	COM	45.00	0.60	0.10	6.59	\$20.00	\$131.76	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	\$20.00	\$62.10	Dfa Investment Group Lic
343 062 23 00	2.72	2	COM	45.00	0.60	0.10	7.34	\$20.00	\$146.88	Hancock John Life Insurance Co(U S A)
343 062 24 00	1.13	2	SCOM	30.00	0.60	0.10	2.03	\$20.00	\$40.68	L B A Realty Fund Ii-Company Iv L L C
343 062 25 00	2.11	2	SCOM	30.00	0.60	0.10	3.80	\$20.00	\$75.96	L B A Realty Fund Ii-Company Iv L L C
343 062 26 00	1.90	2	COM	45.00	0.60	0.10	5.13	\$20.00	\$102.60	L B A Realty Fund Ii-Company Iv L L C
343 062 27 00	2.35	2	COM	45.00	0.60	0.10	6.35	\$20.00	\$126.90	L B A Realty Fund Ii-Company Iv L L C
343 062 41 00	3.42	2	SCOM	30.00	0.60	0.10	6.16	\$20.00	\$123.12	R N T Equity L L C
343 062 44 00	1.27	2	SCOM	30.00	0.60	0.10	2.29	\$20.00	\$45.72	Vaust Properties Ltd
343 062 45 00	1.11	2	SCOM	30.00	0.60	0.10	2.00	\$20.00	\$39.96	Brivon Properties L L C
343 062 47 00	3.94	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Sanborn John C
343 062 48 00	5.83	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Sanborn John C
343 062 49 00	1.47	2	SCOM	30.00	0.60	0.10	2.65	\$20.00	\$52.92	Miramar Buildings L L C
343 062 50 00	1.50	2	COM	45.00	0.60	0.10	4.05	\$20.00	\$81.00	Abbey Iii-San Diego L L C
343 062 51 00	3.33	2	SCOM	30.00	0.60	0.10	5.99	\$20.00	\$119.88	Abbey Iii-San Diego L L C
343 062 52 00	3.39	2	SCOM	30.00	0.60	0.10	6.10	\$20.00	\$122.04	Abbey Iii-San Diego L L C
343 100 26 00	2.12	2	COM	45.00	0.60	0.10	5.72	\$20.00	\$114.48	Westcore Distribution L L C
343 100 27 00	2.60	2	COM	45.00	0.60	0.10	7.02	\$20.00	\$140.40	Fenton Miramar Portfolio L L C
343 100 33 00	4.25	2	COM	45.00	0.60	0.10	11.48	\$20.00	\$229.50	051 Properties Lic
343 100 34 00	2.84	2	SCOM	30.00	0.60	0.10	5.11	\$20.00	\$102.24	Lease All-San Diego
343 100 35 00	1.29	2	COM	45.00	0.60	0.10	3.48	\$20.00	\$69.66	Engebretsen Rick
343 100 36 00	4.59	2	SCOM	30.00	0.60	0.10	8.26	\$20.00	\$165.24	Drake West L L C
343 100 38 00	3.10	2	SCOM	30.00	0.60	0.10	5.58	\$20.00	\$111.60	Fenton Miramar Portfolio L L C
343 100 39 00	2.21	2	SCOM	30.00	0.60	0.10	3.98	\$20.00	\$79.56	Fenton Miramar Portfolio L L C
343 111 01 00	1.02	2	COM	45.00	0.60	0.10	2.75	\$20.00	\$55.08	Fenton Miramar Portfolio L L C
343 111 02 00	0.96	2	COM	45.00	0.60	0.10	2.59	\$20.00	\$51.84	Fenton Miramar Portfolio L L C
343 111 03 00	0.70	2	COM	45.00	0.60	0.10	1.89	\$20.00	\$37.80	Pedersen Joanne V Trust 03-01-09



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**Camino Santa Fe Maintenance Assessment District**

Parcel Number	Acres/Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
343 111 04 00	2.76	2	COM	45.00	0.60	0.10	7.45	\$20.00	\$149.04	Atomic Investments Inc
343 111 05 00	2.00	2	COM	45.00	0.60	0.10	5.40	\$20.00	\$108.00	R J Land Co L P
343 111 06 00	2.85	2	COM	45.00	0.60	0.10	7.70	\$20.00	\$153.90	Hms Partnership
343 111 07 00	0.86	2	COM	45.00	0.60	0.10	2.32	\$20.00	\$46.44	8725 L P
343 111 11 00	1.84	2	COM	45.00	0.60	0.10	4.97	\$20.00	\$99.36	Fenton Miramar Portfolio L L C
343 111 12 00	1.45	2	COM	45.00	0.60	0.10	3.92	\$20.00	\$78.30	J A B S L L C
343 111 13 00	1.11	2	COM	45.00	0.60	0.10	3.00	\$20.00	\$59.94	Marshalls Investments L L C
343 111 28 00	1.61	2	COM	45.00	0.60	0.10	4.35	\$20.00	\$86.94	Sebco Inc
343 111 30 00	1.56	2	COM	45.00	0.60	0.10	4.21	\$20.00	\$84.24	8655 Production Avenue L L C
343 111 31 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$20.00	\$42.12	8651&8659 Production Ave L L C
343 111 37 00	0.78	2	COM	45.00	0.60	0.10	2.11	\$20.00	\$42.12	M F Enterprises Llc
343 170 17 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Peterson Brothers L L C
343 170 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Ronan Diana J Trust 09-26-05
343 170 19 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Heying Jerome&Martha Family Trust 11-20-87
343 170 20 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Kohn Zahavit J
343 170 21 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Greycel Limited Partnership
343 170 22 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Rose Commerce L L C
343 170 23 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Peterson Brothers L L C
343 170 24 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Barons Pm Llc
343 170 25 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Benton Danielle A Trust 12-02-05
343 170 26 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Levas Anthony J&Christina M
343 170 27 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Commerce Holdings L L C
343 170 28 00	2.85	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 180 01 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Coleman Michael E
343 180 02 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	T H C Properties Inc
343 180 03 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Soprano Joseph R
343 180 04 00	0.13	2	COM	45.00	0.60	0.10	0.35	\$20.00	\$7.02	Terzibachian Nadia B Living Trust 07-17-12
343 180 05 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Coleman Daryle R
343 180 06 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Knopp Edna M Tr
343 180 07 00	0.13	2	COM	45.00	0.60	0.10	0.35	\$20.00	\$7.02	Sanchez Family Trust 02-29-96
343 180 08 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Chaer Imad
343 180 09 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Coleman Family Trust 04-18-02
343 180 10 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Coleman Family Trust 04-18-02
343 180 11 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Bobuk Ronald
343 180 12 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Arrues Maria C Trust 06-08-05
343 180 13 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Coleman Family Trust 04-18-02
343 180 14 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Shannon Family Trust 05-18-87
343 180 15 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Clayton Eric
343 180 16 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Ault Separate Property Trust 11-03-99
343 180 17 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Mckee David C&Susan B Trs
343 180 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Mckee David C&Susan B Trs
343 180 19 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Glanz Donald J&Stephanie A
343 180 20 00	2.32	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw Pid Association Inc
343 180 21 00	1.67	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw Pid Association Inc
343 180 22 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	R M G Properties Inc
343 180 23 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Tony Athan G Tr
343 180 24 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Delmar Enrico Jr
343 180 25 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	F T Associates
343 180 26 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Cielak Leon
343 180 27 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Stratton-Tyree
343 180 28 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Heaslett Jerrold&Rita Family Trust 07-18-95
343 180 29 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Production Partners L L C
343 180 30 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Banck Erik&Ese Clinical Research Center
343 180 31 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	F T Associates
343 180 32 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Afshar-Gholif Revocable Family Trust 06-03-98 Et A
343 180 33 00	2.60	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw Pid Assn Inc
343 190 01 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	T A S S L L C
343 190 02 00	0.10	2	COM	45.00	0.60	0.10	0.27	\$20.00	\$5.40	T A S S L L C
343 190 03 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Greycel Limited Partnership
343 190 04 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	A R Trust 01-12-89
343 190 05 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Greycel L P
343 190 06 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	A R Trust 01-12-89
343 190 07 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Chambers Rodney B&Christine S

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Camino Santa Fe Maintenance Assessment District**

Parcel Number	Acres/Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
343 190 08 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Toetter Michael J&Charly M
343 190 09 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Boyce Edward C
343 190 10 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Hwang Family Trust 06-09-05
343 190 11 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	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	\$20.00	\$3.96	Greycel Limited Partnership
343 190 13 00	0.12	2	COM	45.00	0.60	0.10	0.32	\$20.00	\$6.48	Greycel Ltd Partnership
343 190 14 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Greycel Ltd Partnership
343 190 15 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Rosenstein Arthur&Gloria Trust
343 190 16 00	3.88	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 190 17 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Darvish Shervin
343 190 18 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Trailer Martin&Mack Carolyn
343 190 19 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	D G B L L C
343 190 20 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Sacio Javier D
343 190 21 00	0.11	2	COM	45.00	0.60	0.10	0.30	\$20.00	\$5.94	Frame Family Marital Trust
343 190 22 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Baker Wayne L&Nancy L
343 190 23 00	1.82	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 200 01 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Nemeth Family Revocable Living Trust 03-26-98
343 200 02 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Presidio Components Inc
343 200 03 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Devoe Family Trust 01-13-94
343 200 04 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Presidio Components Inc
343 200 05 00	0.13	2	SCOM	30.00	0.60	0.10	0.23	\$20.00	\$4.68	Lowe Family Trust
343 200 06 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Devoe Family Trust 01-13-94
343 200 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Devoe Lambert&Monique Living Trust 11-08-11
343 200 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	A D Trading L L C
343 200 09 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Devoe Family Trust 01-13-94
343 200 10 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Langman Family Trust 05-27-03
343 200 11 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Devoe Family Trust 01-13-94
343 200 12 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Devoe Family Trust 01-13-94
343 200 13 00	4.52	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 200 14 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	K A R Associates Llc
343 200 15 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Rock West Big Bear Properties
343 200 16 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Ledoux Laurence G Revocable Living Trust 12-05-1
343 200 17 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Kel Coatings Inc
343 200 18 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Horizon Enterprises
343 200 19 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Mccall Family Trust (1-18-90)
343 200 20 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Juarez A&P Family Trust 01-08-99
343 200 21 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Top Flight Corvette Inc
343 200 22 00	3.48	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 220 01 00	0.12	2	SCOM	30.00	0.60	0.10	0.22	\$20.00	\$4.32	Gleicher Mark Tr
343 220 02 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	R J Land Co L P
343 220 03 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	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	\$20.00	\$3.60	Pawsitive Teams Inc
343 220 05 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Mellos Constantinos N&Vasiliki C
343 220 06 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Evans Roy L&Creedon-Evans Helena R Trs
343 220 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	K I Enterprises L L C
343 220 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Friedman Family Trust Of 1990
343 220 09 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Woodhill Family Ptnshp L P
343 220 10 00	2.44	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Gw-Pid Assn Inc
343 220 11 00	0.48	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	San Diego Gas&Electric Co
343 220 12 00	3.10	2	COM	45.00	0.60	0.10	8.37	\$20.00	\$167.40	P N N Holdings L P
343 220 13 00	3.61	2	COM	45.00	0.60	0.10	9.75	\$20.00	\$194.94	Overnite Transportation Co
343 220 14 00	2.74	2	COM	45.00	0.60	0.10	7.40	\$20.00	\$147.96	Penske Truck Leasing Co L P
343 220 15 00	0.94	2	COM	45.00	0.60	0.10	2.54	\$20.00	\$50.76	Riley Holdings L P
343 220 16 00	0.94	2	COM	45.00	0.60	0.10	2.54	\$20.00	\$50.76	Cutting Family Trust 09-18-92
343 220 17 00	0.94	2	SCOM	30.00	0.60	0.10	1.69	\$20.00	\$33.84	Cutting Family Trust 09-18-92
343 270 01 00	1.01	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Carmira Business Park Owners Assn Inc
343 270 02 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$20.00	\$9.36	Krumholz Revocable Trust 10-06-08
343 270 03 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$20.00	\$9.36	Krumholz Revocable Trust 10-06-08
343 270 04 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$20.00	\$9.36	Grunwald Kevin J Trust 03-14-97
343 270 05 00	0.26	2	SCOM	30.00	0.60	0.10	0.47	\$20.00	\$9.36	Kohn Zahavit J
343 270 06 00	0.69	2	OSP	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Carroll Industrial L P
343 270 07 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Carroll Industrial L P
343 270 08 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Carroll Industrial L P

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Camino Santa Fe Maintenance Assessment District**

Parcel Number	Acres/Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
343 270 09 00	0.11	2	SCOM	30.00	0.60	0.10	0.20	\$20.00	\$3.96	Carroll Industrial L P
343 270 10 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Carroll Industrial L P
343 270 11 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Carroll Industrial L P
343 270 12 00	0.10	2	SCOM	30.00	0.60	0.10	0.18	\$20.00	\$3.60	Carroll Industrial L P
343 270 13 00	1.06	2	SCOM	30.00	0.60	0.10	1.91	\$20.00	\$38.16	Carroll Road L L C
343 270 14 00	1.53	2	SCOM	30.00	0.60	0.10	2.75	\$20.00	\$55.08	Evans William D Share 05-06-71
343 270 15 00	1.55	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$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	\$20.00	\$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	\$20.00	\$55.80	Time Warner Cable Pacific West L L C
343 270 18 00	0.70	2	SCOM	30.00	0.60	0.10	1.26	\$20.00	\$25.20	7120 Carroll Road L L C
343 270 19 00	0.57	2	SCOM	30.00	0.60	0.10	1.03	\$20.00	\$20.52	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	\$20.00	\$134.64	Camino Santa Fe Investment Llc
343 330 22 00	2.26	2	SCOM	30.00	0.60	0.10	4.07	\$20.00	\$81.36	F R J H 10 L L C
343 330 23 00	0.69	2	SCOM	30.00	0.60	0.10	1.24	\$20.00	\$24.84	Mcclay Family Trust 08-04-99
343 330 24 00	0.77	2	VAC	0.00	0.30	0.10	0.00	\$20.00	\$0.00	Terasini Properties L L C
343 330 25 00	1.70	2	SCOM	30.00	0.60	0.10	3.06	\$20.00	\$61.20	Terasini Properties L L C
343 360 01 00	4.41	2	SCOM	30.00	0.60	0.10	7.94	\$20.00	\$158.76	Diversified Properties L P
343 360 02 00	5.17	2	COM	45.00	0.60	0.10	13.96	\$20.00	\$279.18	Diversified Properties L P
343 360 09 00	5.99	2	SCOM	30.00	0.60	0.10	10.78	\$20.00	\$215.64	Fenton Miramar Portfolio L L C
343 360 10 00	4.20	2	SCOM	30.00	0.60	0.10	7.56	\$20.00	\$151.20	Fenton Miramar Portfolio L L C
343 360 11 00	1.99	2	SCOM	30.00	0.60	0.10	3.58	\$20.00	\$71.64	Fenton Miramar Portfolio L L C
343 360 12 00	2.88	2	COM	45.00	0.60	0.10	7.78	\$20.00	\$155.52	Manufacturers Life Insurance Co (U S A)
343 360 13 00	2.59	2	COM	45.00	0.60	0.10	6.99	\$20.00	\$139.86	C R P-2 San Diego Industrial L L C
343 360 14 00	0.65	2	COM	45.00	0.60	0.10	1.76	\$20.00	\$35.10	Cyrus Carroll L L C
343 360 15 00	0.64	2	COM	45.00	0.60	0.10	1.73	\$20.00	\$34.56	Wood Family Trust 02-27-92
343 360 16 00	0.83	2	COM	45.00	0.60	0.10	2.24	\$20.00	\$44.82	7505 Trade Street L L C
343 360 17 00	2.06	2	MIN	7.50	0.30	0.10	0.46	\$20.00	\$9.26	Supertrade Street Partners L P
343 360 18 00	2.23	2	SCOM	30.00	0.60	0.10	4.01	\$20.00	\$80.28	Supertrade Street Partners II L P
343 360 19 00	4.92	2	COM	45.00	0.60	0.10	13.28	\$20.00	\$265.68	Hancock John Life Insurance Co
<b>TOTAL</b>	-	-	-	-	-	-	<b>1,576.15</b>	-	<b>\$31,523</b>	

<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code.  
<sup>(2)</sup> Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.  
<sup>(3)</sup> Refer to Assessment Engineer's Report for applicable Benefit Factor.  
<sup>(4)</sup> Refer to Assessment Engineer's Report for applicable Location Factor.  
<sup>(5)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.