



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **BLACK MOUNTAIN RANCH NORTH MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2015**

**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**

**June 2014**

# **CITY OF SAN DIEGO**

## **Mayor**

Kevin Faulconer

## **City Council Members**

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District 1 (Council President Pro Tem)

Ed Harris  
District 2

Todd Gloria  
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## **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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# Assessment Engineer's Report Black Mountain Ranch North 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 BLACK MOUNTAIN RANCH NORTH 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 \_\_\_\_\_, 2014.

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



## Executive Summary

**Project:** Black Mountain Ranch North  
 Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	<b>FY 2014</b>	<b>FY 2015 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	1,804	2,154	--
<b>Total Estimated Assessment:</b>	\$0.00	\$0.00	--
<b>Total Number of EBUs:</b>	5,980.69	5,966.28	--
<i>Zone A</i>	1,583.04	1,583.04	--
<i>Zone B</i>	12.00	12.00	--
<i>Zone C</i>	58.00	58.00	--
<i>Zone D</i>	618.83	618.83	--
<i>Zone E</i>	575.24	575.24	--
<i>Zone F</i>	1,723.39	1,578.53	--
<i>Zone G</i>	505.57	633.93	--
<i>Zone H</i>	904.62	906.71	--
<b>Assessment per EBU:</b>			
<i>Zone A</i>	\$0.00	\$0.00	\$15.60 <sup>(3)</sup>
<i>Zone B</i>	\$0.00	\$0.00	\$251.82 <sup>(3)</sup>
<i>Zone C</i>	\$0.00	\$0.00	\$41.11 <sup>(3)</sup>
<i>Zone D</i>	\$0.00	\$0.00	\$194.14 <sup>(3)</sup>
<i>Zone E</i>	\$0.00	\$0.00	\$148.27 <sup>(3)</sup>
<i>Zone F</i>	\$0.00	\$0.00	\$43.42 <sup>(3)</sup>
<i>Zone G</i>	\$0.00	\$0.00	\$51.96 <sup>(3)</sup>
<i>Zone H</i>	\$0.00	\$0.00	\$30.75 <sup>(3)</sup>

<sup>(1)</sup> FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015. 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> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.71%.

**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

Black Mountain Ranch – “Subarea 1” of the City of San Diego (City) North City Future Urbanizing Area – is located east of Fairbanks Ranch and north of Torrey Highlands. The purpose of the Black Mountain Ranch North Maintenance Assessment District (District) is to fund annual maintenance of identified lighting improvements within the northern portion of Subarea 1. The City retained 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.

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## District Proceedings for Fiscal Year 2015

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 2015. The Fiscal Year 2015 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 boundary of the District generally coincides with the northern portion of Black Mountain Ranch, areas which receive direct and immediate access from the improvement (maintenance) corridors. For benefit apportionment purposes, the District has been divided into eight zones (denoted as "A," "B," "C," "D," "E," "F," "G" and "H") as shown in **Exhibit A**.

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 annual maintenance of identified street lighting improvements (i.e., decorative acorn style and cobra style fixtures) within the District. The District improvements are generally located as shown in **Figure 1**. For additional detail as to location and type of improvements, please refer to the engineering plans and specifications on file with the City Park and Recreation Department. The improvements include, but are not limited to, the following: poles, fixtures, bulbs, conduits, and other appurtenant facilities required to provide such lighting service. Maintenance includes, but is not limited to, the furnishing services and materials necessary for the ordinary and usual operation, preservation, repair, and rehabilitation of the District improvements.

The proposed assessments may be used to construct and/or maintain additional improvements of like character and nature within the District to the extent that such improvements are consistent with the current 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 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 identified improvements/services provide benefits to the parcels located within the District. Some of these benefits are “special benefits,” benefits that are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. Under Assessment Law, only “special benefits” are assessable. As such, isolation and quantification of the “special benefits” associated with the improvements/services are paramount, and illustrated in the following equations:

$$\text{Special Benefits} = \text{Total Benefits} - \text{General Benefits}$$

$$\text{General Benefits} = \text{City Standard} + \text{External Benefits}$$

$$\text{Special Benefits} = \text{Total Benefits} - [\text{City Standard} + \text{External Benefits}]$$

In these equations, “Total Benefits” refers to the cost of providing the total benefits of the improvements/services; “City Standard” represents the cost of providing the City’s standard level of service; and “External Benefits” refers to the cost of those additional benefits accruing to the public at large or properties located outside the District. In order to isolate the “Special Benefits,” it is necessary to quantify the amount of “General Benefits” associated with the improvements/services.

### City Standard

As a “general benefit” (not funded by assessments), the District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. Consistent with City policy for the public at large, the City will contribute for lighting maintenance and energy costs an amount equivalent to that





used for City minimum required streetlights (see *City Council Policy 200-18* for lighting standards). These levels of service, reviewed and adjusted annually by the City, are “general benefits” administered by the District. **Table 1** provides a summary of lighting fixtures by zone, and a quantification of those fixtures in excess of the City standard.

### External Benefits

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements has the potential to confer benefits to others outside the District.

It is estimated as much as 1.2% of the total benefit (in excess of the City standard) may accrue to the public at large or properties located outside the District (with an estimated 0.0% accruing directly to properties located outside the District, and the remaining 1.2% accruing to the general public as indirect/incidental beneficiaries passing through the District or utilizing District-provided amenities). The estimated costs associated with these “general benefits” have been quantified and will not be funded by assessment



**TABLE 1: Lighting Fixture Count by Zone**

	ZONE								Total
	A <sup>(1)</sup>	B	C	D	E	F	G	H	
<b>Total Fixture Count</b>									
■ Acorn Style	61	4	0	140	95	65	28	18	411
■ Cobra Style	131	0	5	0	4	0	0	0	140
<b>Total:</b>	192	4	5	140	99	65	28	18	551
<b>City Standard Fixture Count <sup>(2)</sup></b>									
■ Acorn Style	26	4	0	72	48	48	14	9	221
■ Cobra Style	131	0	5	0	4	0	0	0	140
<b>Total</b>	157	4	5	72	52	48	14	9	361
<b>Fixtures In Excess of City Standard <sup>(3)</sup></b>									
■ Acorn Style	35	0	0	68	47	17	14	9	190
■ Cobra Style	0	0	0	0	0	0	0	0	0
<b>Total</b>	35	0	0	68	47	17	14	9	190

<sup>(1)</sup> Overlay lighting fixtures (located along Camino Del Sur and Paseo Del Sur).

<sup>(2)</sup> Acorn style fixture count for “general benefit” energy contribution purposes only. Maintenance of acorn style light fixtures is entirely a “special benefit.”

<sup>(3)</sup> Identified based on standard street light spacing requirements.

## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2015 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 257.285 to 261.679 (a 1.71% 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 4.71%.

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## Method of Apportionment

### Estimated Benefit of Improvements

The Community Design Element of the *Black Mountain Ranch Subarea Plan* (Subarea Plan) and the general policy recommendations found in the City's *Progress Guide & General Plan* (General Plan) establish several goals and guidelines for the planned development of the community. The District improvements are consistent with these goals. The City's General Plan and Subarea Plan support the establishment of community-based improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and/or services.

### *Camino Del Sur & Paseo Del Sur*

Collectively, Camino Del Sur and Paseo Del Sur make up the backbone street network for the community. These streets serve as the primary access routes for inter-community and intra-community trips, serving all parcels within the community. All



parcels within the District benefit from the aesthetic enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District. As such, all parcels within the District have been assessed for the maintenance of the improvements on Camino Del Sur and Paseo Del Sur. The assessment costs associated with these improvements (common to all parcels) are termed “overlay” costs.

### **Other Collector & Neighborhood Streets**

The other collector and neighborhood streets serve as the primary access routes to and from the backbone street system, serving parcels within a specific area. Only those parcels served by such collector and neighborhood streets benefit from their enhancement. Consistent with this concept, the District has been divided into eight zones as shown in **Exhibit A**. The assessment costs associated with improvements located along the other collector and neighborhood streets are termed “zone” costs.

### **Apportionment Methodology**

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

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

### **Equivalent Benefit Units (EBUs)**

EBUs for each parcel have been determined as a function of parcel area or number of residential units and a Land Use Factor, as shown in the following equation:

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



Parcels determined to receive no benefit from maintenance of the District improvements have been assigned zero (0) EBUs.

### ***Land Use Factor***

Since the proposed District improvements are primarily associated with the Transportation Element of City's General Plan and Community Plan, 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 2**.



**TABLE 2: Land Use Factors**

<b>Land Use/Zoning</b>	<b>Code</b>	<b>Land Use Factor <sup>(1)</sup></b>
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
Golf Course	GLF	0.80 per acre
Hotel	HTL	15.0 per acre
Industrial & Institutional	IND	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Transit Station	TRN	30.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

<sup>(1)</sup> Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* (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 Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks, golf courses, etc.) have been categorized separately.

### Unit Assessment Rates

As previously mentioned, all parcels have been assessed for the maintenance of improvements located along Camino Del Sur and Paseo Del Sur. The assessment costs associated with these improvements (common to all parcels) are termed “overlay” costs. Parcels within each zone have been assessed for the maintenance of the improvements on the collector and neighborhood streets serving their respective zone. The assessment costs associated with these improvements are termed “zone” costs.

The total “overlay” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all District EBUs. The total “zone” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all EBUs within the zone.

The Unit Assessment Rate (rate per EBU) is equal to the sum of the “overlay” unit rate and the “zone” unit rate as shown in the following equation:

$\text{Unit Assessment Rate} = \text{Overlay Unit Rate} + \text{Zone Unit Rate}$
--

**Table 3** summarizes the Fiscal Year 2015 and maximum authorized unit assessment rates.



**TABLE 3: Fiscal Year 2015 & Maximum Authorized Unit Assessment Rates**

	Unit Assessment Rate by Zone							
	A	B	C	D	E	F	G	H
<b>Fiscal Year 2015</b> <sup>(1)</sup>								
Overlay Unit Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Zone Unit Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unit Assessment Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Maximum Authorized</b> <sup>(2)(3)</sup>								
Unit Assessment Rate	\$15.60	\$251.82	\$41.11	\$194.14	\$148.27	\$43.42	\$51.96	\$30.75

<sup>(1)</sup> Fiscal Year 2015 begins July 1, 2014 and ends June 30, 2015.  
<sup>(2)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.71%.  
<sup>(3)</sup> Subject to cost-indexing provisions set forth in this Assessment Engineer's Report.

### 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:

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

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

- **1 Single-Family Residence**  
EBUs = 1 unit x 1.00 = 1.00 EBUs
- **1 Condominium**  
EBUs = 1 unit x 0.70 = 0.70 EBUs
- **10-unit Apartment Complex**  
EBUs = 10 units x 0.70 = 7.00 EBUs
- **½-acre Commercial Property**  
EBUs = 0.50 acres x 45.00 = 22.50 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 for the zone in which the parcel is located, as shown in the following equation:

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

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



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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 2015 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 2015 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:



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

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

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

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# **EXHIBIT A**

# **EXHIBIT B**

# **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 XIII D 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: June 13, 2014

EFS ENGINEERING, INC.



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

By: Sharon F. Risse  
Sharon F. Risse