



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **GENESEE AVENUE & NORTH TORREY PINES ROAD 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

Sherrí Lightner  
District 1 (Council President Pro Tem)

Ed Harris  
District 2

Todd Gloria  
District 3 (Council President)

Myrtle Cole  
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District 6

Scott Sherman  
District 7

David Alvarez  
District 8

Marti Emerald  
District 9

## City Attorney

Jan Goldsmith

## 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

## Genesee Avenue & North Torrey Pines Road

### 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 GENESEE AVENUE & NORTH TORREY PINES ROAD 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:** Genesee Avenue & North Torrey Pines Road  
 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>	112	112	--
<b>Total Estimated Assessment:</b>	\$0.00	\$0.00	--
<b>Total Number of EBUs:</b>	5,248.72	5,248.72	--
<i>Zone 1</i>	4,474.84	4,474.84	--
<i>Zone 2</i>	773.88	773.88	--
<b>Assessment per EBU:</b>			
<i>Zone 1</i>	\$0.00	\$0.00	\$126.71 <sup>(3)</sup>
<i>Zone 2</i>	\$0.00	\$0.00	\$63.36 <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

The Genesee Avenue & North Torrey Pines Road Maintenance Assessment District (District) is generally bounded by Torrey Pines State Reserve to the north and west, Genesee Avenue and Salk Institute Road to the south, and Interstate 5 to the east. The District includes those parcels that receive access from the improved stretches of Genesee Avenue and North Torrey Pines Road, including the following collector streets: Callan Road, Science Park Road, John Jay Hopkins Drive, Science Center Drive, and Torrey Pines Scenic Drive.

Many of the District improvements were installed as part of a City funded capital improvement project that realigned and improved the intersection of Genesee Avenue and North Torrey Pines Road, the two primary streets serving the area. The intersection of Genesee Avenue and North Torrey Pines Road is a primary gateway to the Torrey Pines mesa. District landscaping was required to be maintained by a private contractor for a prescribed establishment period prior to becoming eligible for inclusion in the District. This establishment period has since ended, and much of the improvements are in need of renewal and maintenance at this time.

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 XIII D of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.



The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 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 District is generally bounded by Torrey Pines State Reserve to the north and west, Genesee Avenue and Salk Institute Road to the south, and Interstate 5 to the east. The District includes those parcels that receive access from the improved Genesee Avenue and North Torrey Pines Road corridors, including the following collector streets: Callan Road, Science Park Road, John Jay Hopkins Drive, Science Center Drive, and Torrey Pines Scenic Drive. For benefit apportionment purposes, the District has been divided into two zones.

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 is 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 three improvement areas, generally described as follows:

- ◆ **Genesee Avenue** – Median and right-of-way improvements along Genesee Avenue from Interstate 5 to North Torrey Pines Road.



- ◆ **North Torrey Pines Road** – Median and right-of-way improvements along North Torrey Pines Road from Torrey Pines Scenic Drive to the northern boundary of the District, including the Callan Road interchange near the entrance to Torrey Pines Golf Course.
- ◆ **Campus Right-of-Way** – Right-of-way improvements along Genesee Avenue and North Torrey Pines Road fronting the University of California, San Diego (UCSD) campus.

For additional detail as to location and type of improvements, please refer to District mapping of maintenance elements on file with the City Park and Recreation Department.

Maintenance activities include, but are not limited to, the following: sweeping, weeding, and removal of debris; mulching and replanting; pruning of planted medians; yearly pruning of eucalyptus trees; and irrigation inspection and repair. The District may also fund minor capital improvements to the extent such improvements are consistent with the apportionment methodology.

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

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

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

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 provide the District with standard service levels and annual contributions from the Gas Tax Fund for median maintenance (28.03¢ per square foot of landscaped median and 4.43¢ per square foot of hardscaped median). These levels of service and cost allocations, reviewed and adjusted annually by the City, are “general benefits” administered by the District.

### 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 4.6% 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 4.6% 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 assessments.

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## 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 Transportation Element of the *University Community Plan* (Community 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 proposed improvements are consistent with these goals. The City's General Plan and Community Plan supports the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and services.

The proposed District improvements are generally located along the major transit corridors. Genesee Avenue and North Torrey Pines Road are the backbone of the street network within the District. They serve as the primary access routes for inter-community and intra-community trips. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District. The intersection of Genesee Avenue and North Torrey Pines Road is a primary gateway to the Torrey Pines mesa.

The District has been divided into two zones (as shown in **Exhibit A**) for benefit apportionment purposes. The two zones are generally described as follows:

- ◆ **Zone 1** – Encompasses the entire District with the exception of the Science Center Drive area (Zone 2).
- ◆ **Zone 2** – Encompasses the Science Center Drive area of the District, located adjacent to Interstate 5. Parcels within Zone 2 receive a lesser degree of benefit than parcels in Zone 1 given their relative proximity to the Interstate 5 corridor and physical



separation from the Torrey Pines mesa. Accordingly, Zone 2 parcels have been assigned a reduced (50%) assessment rate.

### UC Regents In-Lieu Maintenance

The Regents of the University of California (UC Regents) own property located within the District. To foster an aesthetically pleasing environment, the UC Regents have historically maintained and will continue to maintain right-of-way improvements along Genesee Avenue and North Torrey Pines Road (see “Landscape Maintenance Area” shown in **Figure 1**). These identified improvements, located within the defined District maintenance corridor, are of like character and nature to the improvements funded by the assessments. The estimated cost of maintaining these identified improvements is equal to or in excess of the proportional degree of benefit conferred upon UC Regents properties from the improvements funded by the assessments. Consistent with the apportionment methodology, and recognizing the reciprocal and commensurate maintenance commitment, the UC Regents will not be assessed as part of the District.

### Apportionment Methodology

The total cost for maintenance of the improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District. EBUs for each parcel have been determined as a function of two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$
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Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of the District improvements have been assigned zero (0) EBUs.

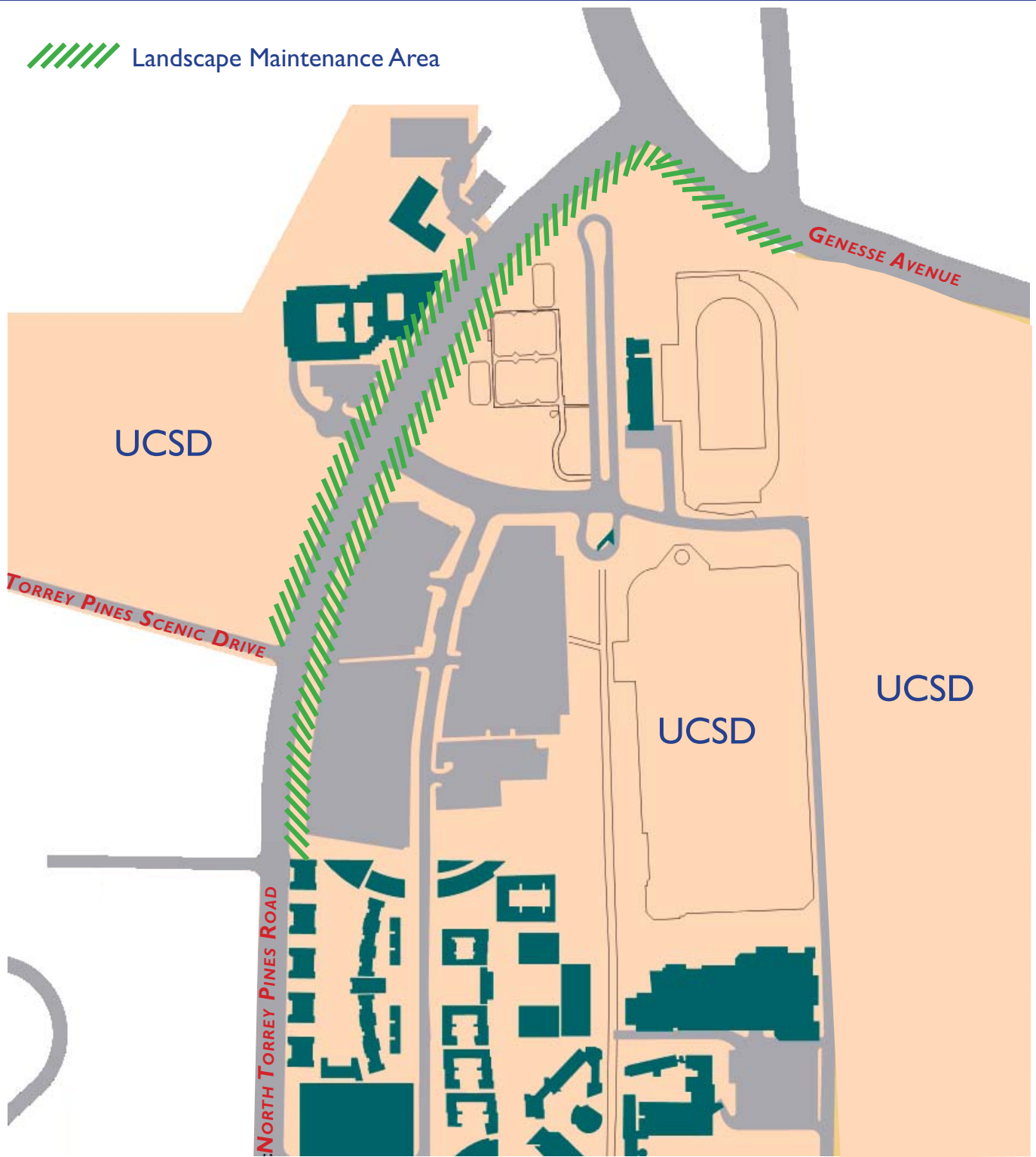
### Land Use Factor

Since the proposed District improvements are primarily associated with the Transportation Element of City's General Plan and



# NORTH TORREY PINES/GENESEEE (AREAS OF UCSD MAINTENANCE)

 Landscape Maintenance Area



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 1**.

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor <sup>(1)</sup>
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 – College & University	ECU	9.0 per acre
Golf Course	GLF	0.80 per acre
Hospital & Medical Facility	HMF	30.0 per acre
Hotel	HTL	15.0 per acre
Industrial & Institutional	IND	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Regents of the University of California	UCR	0.0 per acre <sup>(2)</sup>
Undevelopable	UND	0 per acre

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

<sup>(2)</sup> Excluded from assessment based on proportional in-lieu maintenance commitment (see "UC Regents In-Lieu Maintenance" section of this report).



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.

### ***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 subcomponents 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. 0.4)</b>	<b>Aesthetics (Max. 0.6)</b>	<b>Composite Benefit Factor (Max. 1.0)</b>
Residential – All	0.4	0.6	1.0
Commercial – Office & Retail	0.4	0.4	0.8
Educational – College & University	0.4	0.2	0.6
Golf Course	0.4	0.0	0.4
Hospital & Medical Facility	0.4	0.4	0.8
Hotel	0.4	0.4	0.8
Industrial & Institutional	0.4	0.4	0.8
Open Space (designated)	0.4	0.0	0.4
Park – Undeveloped	0.4	0.0	0.4
Recreational Facility	0.4	0.0	0.4
Street/Roadway	0.4	0.0	0.4
Regents of the University of California	0.0	0.0	0.0 <sup>(1)</sup>
Undevelopable	0.4	0.0	0.4

<sup>(1)</sup> Excluded from assessment based on proportional in-lieu maintenance commitment (see “UC Regents In-Lieu Maintenance” section of this report).





***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 aspect of the District improvements 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 landscaped and hardscaped medians and right-of-ways.

Commercial, industrial 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 Golf Course, Open Space, Parks, Recreational Facility, Street/Roadway and Undevelopable 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.

- **5-acre Hotel Property**  
EBUs = 5.00 acres x 15.00 x 0.80 = 60.00 EBUs
- **1-acre Industrial & Institutional Property**  
EBUs = 1.00 acres x 15.00 x 0.80 = 12.00 EBUs
- **10-acre Golf Course Property**  
EBUs = 10.00 acres x 0.80 x 0.40 = 3.20 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 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 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**.

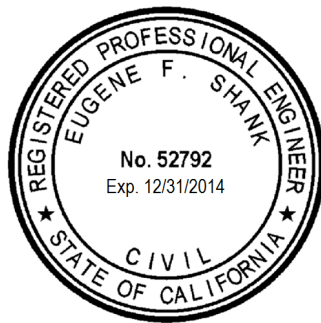
An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

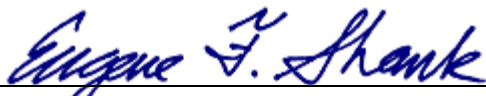
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2015 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

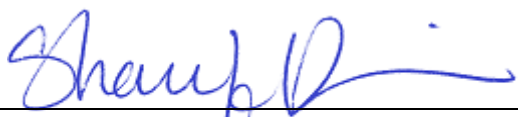
Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2015 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

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

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

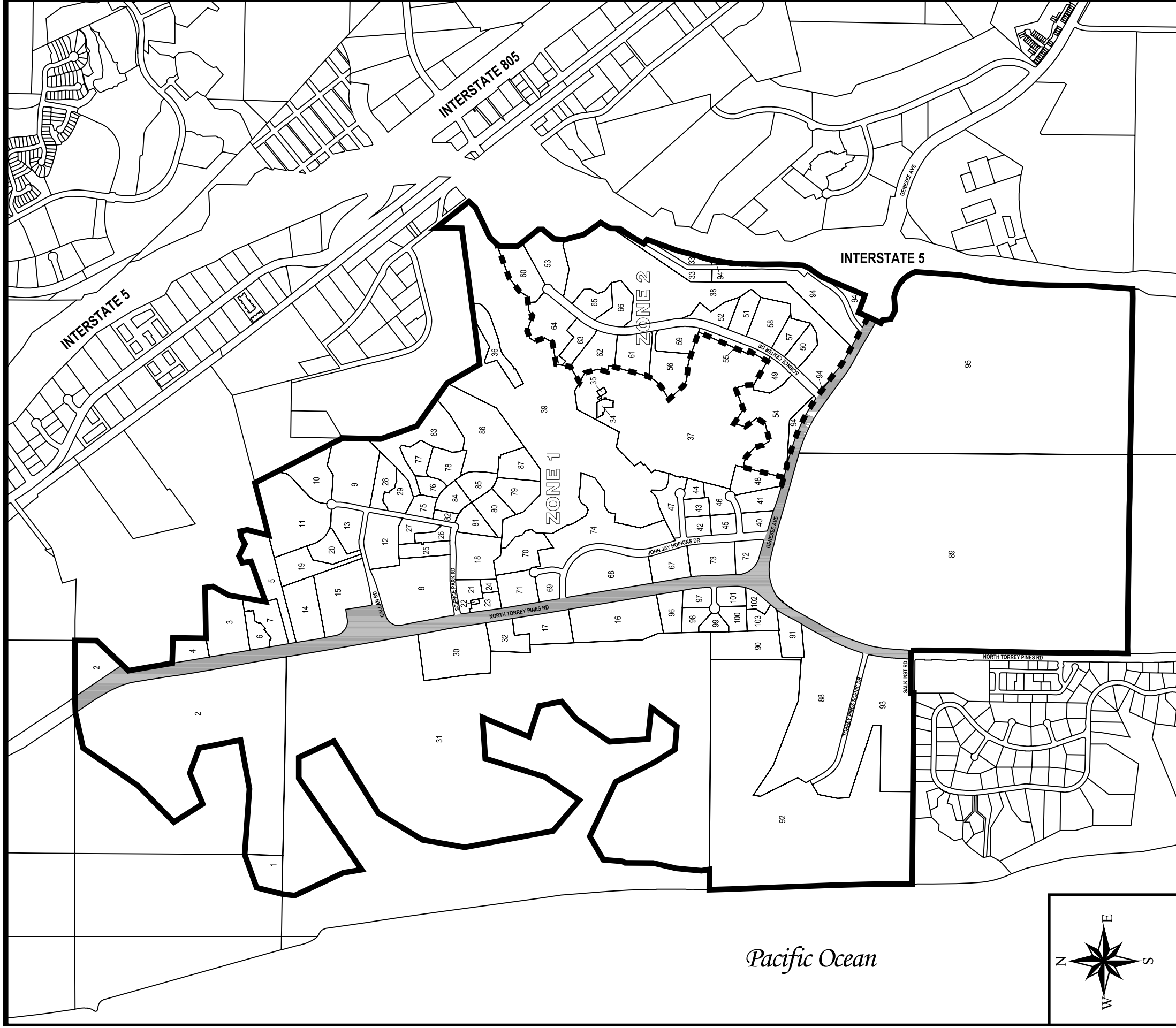
I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2014.

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

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# **EXHIBIT A**



## BOUNDARY MAP & ASSESSMENT DIAGRAM

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:  
**BOYLE ENGINEERING CORPORATION**  
7807 Conroy Court, Suite 200, San Diego, California 92111 (659) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE GENESEE AVENUE & NORTH TORREY PINES ROAD MAINTENANCE ASSESSMENT DISTRICT, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_ DAY OF \_\_\_\_\_, 2006, BY ITS RESOLUTION NO. \_\_\_\_\_.

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

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_ DAY OF \_\_\_\_\_, 2006. SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_ DAY OF \_\_\_\_\_, 2006. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

**LEGEND:**  
 District Boundary  
 Zone Boundary  
 Parcel Line  
 Improvement Area \*

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

\* REFER TO THE ENGINEER'S REPORT & REFERENCED DOCUMENTS FOR DETAILED LOCATION & TYPE OF IMPROVEMENTS



CITY OF  
SAN DIEGO

# GENESEE AVENUE & NORTH TORREY PINES ROAD MAINTENANCE ASSESSMENT DISTRICT

W.O. \_\_\_\_\_ DATE: FEB 2006 REVS: \_\_\_\_\_

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2015 (07-01-14 to 06-30-15) Budget**

**Genesee Avenue & North Torrey Pines Road Maintenance Assessment District  
Fund 200068**

	FY 2013 Unaudited Actuals	FY 2014 Estimate	FY 2015 Proposed
<b><u>District Expenses</u></b>			
Supplies - Nursery Stock, Fertilizer; Mulch (SLA w/ESD)	\$ 10.00	\$ 16,000.00	\$ 16,000.00
Services (Contracts)			
Landscape Maintenance - Contract (PA) - Contemporary Design (Contract Expires 12-16-2017)	\$ 57,551.39	\$ 72,386.12	\$ 76,005.43
Landscape Maintenance - (Landscape Project Phase 2 - N. Torrey Pines Rd.)	\$ -	\$ -	\$ 30,000.00
Landscape Maintenance - Mulch Application	\$ 12,000.00	\$ -	\$ -
Planting Projects	\$ 2,361.82	\$ -	\$ -
Water Meter Irrigation Retrofit for Reclaimed Water	\$ 12,936.60	\$ -	\$ -
Tree Trimming Services	\$ 14,960.00	\$ 25,000.00	\$ 25,000.00
Concrete Repair	\$ -	\$ 23,000.00	\$ 23,000.00
Other Miscellaneous Services (City Services Billed: Recycled Water Construction & Permits)	\$ 29,994.00	\$ -	\$ -
Utilities: Water / Storm Drain / Electrical	\$ 151.97	\$ 5,427.00	\$ 186.00 <sup>(1)</sup>
Water Project - Phase 2 (N. Torrey Pines Rd.)	\$ -	\$ -	\$ -
Special Districts Administration	\$ 26,354.00	\$ 26,354.00	\$ 12,260.00
Vehicle Usage and Assignment	\$ 2,092.00	\$ 1,463.00	\$ 1,555.00
.20 FTE Grounds Maintenance Manager - Contract Administrator (Total Labor & Fringe)	\$ 20,707.00	\$ 21,471.00	\$ 23,153.00
<b>SUBTOTAL</b>	<b>\$ 179,118.78</b>	<b>\$ 191,101.12</b>	<b>\$ 207,159.43</b>
<b>TOTAL EXPENSE</b>	<b>\$ 179,118.78</b>	<b>\$ 191,101.12</b>	<b>\$ 207,159.43</b>
<b><u>District Revenues</u></b>			
Special Assessments	\$ -	\$ -	\$ -
Interest Earnings	\$ 5,051.23	\$ 4,000.00	\$ 2,500.00
City Contributions			
Gas Tax Fund <sup>(2)</sup>	\$ 100,531.00	\$ 84,635.00	\$ 85,554.00
General Fund – General Benefit Offset	\$ -	\$ -	\$ 9,529.33
<b>TOTAL</b>	<b>\$ 105,582.23</b>	<b>\$ 88,635.00</b>	<b>\$ 97,583.33</b>
<b><u>District Reserves</u></b>			
Beginning Fund Balance	\$ 550,713.26	\$ 475,063.75	\$ 372,597.63
Change in Fund Balance	\$ (75,649.51)	\$ (102,466.12)	\$ (109,576.10)
<b>Year End Operating Reserves</b>	<b>\$ 475,063.75</b>	<b>\$ 372,597.63</b>	<b>\$ 263,021.53</b>

<sup>(1)</sup> Increased budget in FY15 Utilities due to additional areas being added to this district.

<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 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

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Genesee Avenue & North Torrey Pines Road Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
310 010 06 00	4.21	GLF	1	0.80	0.40	1.35	\$0.00	\$0.00	City Of San Diego(Torrey Pines Park)
310 010 07 00	86.70	GLF	1	0.80	0.40	27.74	\$0.00	\$0.00	City Of San Diego
310 110 13 00	8.68	ECU	1	9.00	0.60	46.87	\$0.00	\$0.00	National University
310 110 14 00	2.72	IND	1	15.00	0.80	32.64	\$0.00	\$0.00	National University
310 110 17 00	7.88	IND	1	15.00	0.80	94.56	\$0.00	\$0.00	A G Touchstone T P L L C
310 110 18 00	2.11	IND	1	15.00	0.80	25.32	\$0.00	\$0.00	H C P Torrey Pines L L C
310 110 19 00	4.40	IND	1	15.00	0.80	52.80	\$0.00	\$0.00	A R E S D Region No 24 L L C
340 010 29 00	3.87	IND	1	15.00	0.80	46.44	\$0.00	\$0.00	Alliance Diversified Holdings L L C
340 010 30 00	3.55	IND	1	15.00	0.80	42.60	\$0.00	\$0.00	Slough Torreyana L L C
340 010 31 00	14.25	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	State Of California Park
340 010 34 00	6.22	IND	1	15.00	0.80	74.64	\$0.00	\$0.00	Are-Sd Region No 17 Lic
340 010 37 00	4.09	IND	1	15.00	0.80	49.08	\$0.00	\$0.00	B M R-Torreyana L L C
340 010 38 00	6.93	IND	1	15.00	0.80	83.16	\$0.00	\$0.00	Slough Tpsp Llc
340 010 39 00	10.05	IND	1	15.00	0.80	120.60	\$0.00	\$0.00	Slough Tpsp Llc
340 010 41 00	12.69	HMF	1	30.00	0.80	304.56	\$0.00	\$0.00	Scripps Research Institute <Lf> Scripps Health
340 010 42 00	5.69	HMF	1	30.00	0.80	136.56	\$0.00	\$0.00	Scripps Health
340 010 43 00	6.77	IND	1	15.00	0.80	81.24	\$0.00	\$0.00	Are-Sd Region No 35 L L C
340 010 44 00	5.03	IND	1	15.00	0.80	60.36	\$0.00	\$0.00	H C P Callan Road L L C
340 010 45 00	3.18	IND	1	15.00	0.80	38.16	\$0.00	\$0.00	City Of San Diego
340 010 46 00	2.41	IND	1	15.00	0.80	28.92	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 010 47 00	0.15	IND	1	15.00	0.80	1.80	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 010 48 00	1.51	IND	1	15.00	0.80	18.12	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 010 49 00	0.80	IND	1	15.00	0.80	9.60	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 010 50 00	2.51	IND	1	15.00	0.80	30.12	\$0.00	\$0.00	S N H Medical Office Properties Trust
340 010 51 00	1.49	IND	1	15.00	0.80	17.88	\$0.00	\$0.00	S N H Medical Office Properties Trust
340 010 52 00	2.23	IND	1	15.00	0.80	26.76	\$0.00	\$0.00	S N H Medical Office Properties Trust
340 010 53 00	1.73	IND	1	15.00	0.80	20.76	\$0.00	\$0.00	Pharmingen
340 010 54 00	1.97	IND	1	15.00	0.80	23.64	\$0.00	\$0.00	Pharmingen
340 011 08 00	11.38	HTL	1	15.00	0.80	136.56	\$0.00	\$0.00	City Of San Diego
340 011 09 00	243.20	GLF	1	0.80	0.40	77.82	\$0.00	\$0.00	City Of San Diego
340 011 09 00	3.49	HMF	1	30.00	0.80	83.76	\$0.00	\$0.00	City Of San Diego
340 011 09 00	6.05	HTL	1	15.00	0.80	72.60	\$0.00	\$0.00	City Of San Diego
340 011 10 00	3.50	IND	1	15.00	0.80	42.00	\$0.00	\$0.00	City Of San Diego
340 012 01 00	5.54	IND	1	15.00	0.80	66.48	\$0.00	\$0.00	A R E-10933 North Torrey Pines Llc
340 012 02 00	3.56	IND	1	15.00	0.80	42.72	\$0.00	\$0.00	A R E S D Region No 27 L L C
340 012 03 00	2.64	IND	1	15.00	0.80	31.68	\$0.00	\$0.00	A R E-10933 North Torrey Pines Llc
340 012 04 00	2.74	IND	1	15.00	0.80	32.88	\$0.00	\$0.00	A R E-10933 North Torrey Pines Llc
340 012 05 00	1.50	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	A R E-10933 North Torrey Pines Llc
340 020 08 00	3.67	OSP	2	0.00	0.40	0.00	\$0.00	\$0.00	City Of San Diego
340 020 29 00	0.65	IND	1	15.00	0.80	7.80	\$0.00	\$0.00	Hopkins Properties Inc
340 020 30 00	0.37	IND	1	15.00	0.80	4.44	\$0.00	\$0.00	Hopkins Properties Inc
340 020 32 00	4.11	IND	1	15.00	0.80	49.32	\$0.00	\$0.00	Genesee Properties Inc
340 020 43 00	58.98	IND	1	15.00	0.80	707.76	\$0.00	\$0.00	Genesee Properties Inc
340 020 44 00	41.92	OSP	2	0.00	0.40	0.00	\$0.00	\$0.00	Torrey Pines Science Center Assn For Unit No 2
340 020 45 00	84.05	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	Torrey Pines Science Center Assn For Unit No 1
340 170 01 00	2.01	IND	1	15.00	0.80	24.12	\$0.00	\$0.00	B M R-3525 John Hopkins Court L L C
340 170 02 00	2.97	IND	1	15.00	0.80	35.64	\$0.00	\$0.00	B M R-John Hopkins Court L L C
340 170 06 00	1.78	IND	1	15.00	0.80	21.36	\$0.00	\$0.00	A R E-3535/3565 General Atomics Court Llc
340 170 07 00	1.61	IND	1	15.00	0.80	19.32	\$0.00	\$0.00	A R E-3535/3565 General Atomics Court Llc
340 170 08 00	1.24	IND	1	15.00	0.80	14.88	\$0.00	\$0.00	A R E-3535/3565 General Atomics Court Llc
340 170 11 00	1.51	IND	1	15.00	0.80	18.12	\$0.00	\$0.00	A R E John Hopkins Court L L C
340 170 12 00	2.70	IND	1	15.00	0.80	32.40	\$0.00	\$0.00	A R E John Hopkins Court L L C
340 170 13 00	3.61	IND	1	15.00	0.80	43.32	\$0.00	\$0.00	Scripps Research Institute
340 180 01 00	3.45	IND	1	15.00	0.80	41.40	\$0.00	\$0.00	T P S C Iv L L C
340 180 02 00	2.75	IND	2	15.00	0.80	33.00	\$0.00	\$0.00	B M R-10240 Science Center Drive L P
340 180 03 00	2.52	IND	2	15.00	0.80	30.24	\$0.00	\$0.00	Bmr 10255 Science Center Drive Llc
340 180 06 00	2.99	IND	2	15.00	0.80	35.88	\$0.00	\$0.00	T P S C Ix L L C
340 180 07 00	2.76	IND	2	15.00	0.80	33.12	\$0.00	\$0.00	Torrey Pines Science Center Ltd Ptnshp
340 180 18 00	6.23	IND	2	15.00	0.80	74.76	\$0.00	\$0.00	Pfizer Inc
340 180 21 00	13.93	OSP	2	0.00	0.40	0.00	\$0.00	\$0.00	Torrey Pines Science Center Assn For Unit No 1

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Genesee Avenue & North Torrey Pines Road Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
340 180 22 00	1.56	OSP	2	0.00	0.40	0.00	\$0.00	\$0.00	Torrey Pines Science Center Assn For Unit No 2
340 180 25 00	5.26	IND	2	15.00	0.80	63.12	\$0.00	\$0.00	Lasdk Limited Partnership
340 180 28 00	2.55	IND	2	15.00	0.80	30.60	\$0.00	\$0.00	T P S C Ix L L C
340 180 29 00	4.92	IND	2	15.00	0.80	59.04	\$0.00	\$0.00	T P S C Ix L L C
340 180 30 00	3.54	IND	2	15.00	0.80	42.48	\$0.00	\$0.00	T P S C Vi Llc
340 180 33 00	5.29	IND	2	15.00	0.80	63.48	\$0.00	\$0.00	Pfizer Inc
340 180 34 00	4.69	IND	2	15.00	0.80	56.28	\$0.00	\$0.00	Walton Torrey Owner C L L C
340 180 35 00	4.88	IND	2	15.00	0.80	58.56	\$0.00	\$0.00	Walton Torrey Owner B L L C
340 180 36 00	2.85	IND	2	15.00	0.80	34.20	\$0.00	\$0.00	Walton Torrey Owner A L L C
340 180 37 00	6.72	IND	2	15.00	0.80	80.64	\$0.00	\$0.00	Pfizer Inc
340 180 38 00	2.91	IND	2	15.00	0.80	34.92	\$0.00	\$0.00	Pfizer Inc
340 180 39 00	3.63	IND	2	15.00	0.80	43.56	\$0.00	\$0.00	Pfizer Inc
340 190 03 00	4.05	IND	1	15.00	0.80	48.60	\$0.00	\$0.00	Scripps Research Institute
340 190 04 00	10.45	IND	1	15.00	0.80	125.40	\$0.00	\$0.00	Scripps Health
340 190 08 00	2.19	IND	1	15.00	0.80	26.28	\$0.00	\$0.00	Scripps Health
340 190 09 00	4.53	IND	1	15.00	0.80	54.36	\$0.00	\$0.00	L P Lot 7 L L C
340 190 10 00	4.37	IND	1	15.00	0.80	52.44	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 190 11 00	1.30	IND	1	15.00	0.80	15.60	\$0.00	\$0.00	Scripps Research Institute
340 190 12 00	4.82	IND	1	15.00	0.80	57.84	\$0.00	\$0.00	Scripps Research Institute
340 190 13 00	9.52	IND	1	15.00	0.80	114.24	\$0.00	\$0.00	Novartis Institute For Functional Genomics Inc
340 200 01 00	1.86	IND	1	15.00	0.80	22.32	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 200 02 00	1.59	IND	1	15.00	0.80	19.08	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 200 03 00	2.00	IND	1	15.00	0.80	24.00	\$0.00	\$0.00	Altman Investment Co L L C
340 200 04 00	3.57	IND	1	15.00	0.80	42.84	\$0.00	\$0.00	Bmr-10835 Road To The Cure L L C
340 200 10 00	2.95	IND	1	15.00	0.80	35.40	\$0.00	\$0.00	A R E - S D Region No 23 L L C
340 200 11 00	2.39	IND	1	15.00	0.80	28.68	\$0.00	\$0.00	A R E - S D Region No 23 L L C
340 200 12 00	2.65	IND	1	15.00	0.80	31.80	\$0.00	\$0.00	A R E - S D Region No 23 L L C
340 200 13 00	0.80	REC	1	3.00	0.40	0.96	\$0.00	\$0.00	Lajolla Spectrum Assn
340 200 16 00	9.84	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	Lajolla Spectrum Assn
340 200 17 00	2.60	IND	1	15.00	0.80	31.20	\$0.00	\$0.00	Sanford-Burnham Medical Research Institute
340 200 18 00	2.88	IND	1	15.00	0.80	34.56	\$0.00	\$0.00	Ortho Pharmaceutical Corp
340 200 19 00	9.13	IND	1	15.00	0.80	109.56	\$0.00	\$0.00	Ortho Pharmaceutical Corp
340 200 20 00	2.06	IND	1	15.00	0.80	24.72	\$0.00	\$0.00	A R E - S D Region No 23 L L C
342 010 18 00	30.01	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	Regents Of The University Of California
342 010 24 00	264.27	UCR	1	0.00	0.00	0.00	\$0.00	\$0.00	Regents Of The University Of California
342 010 33 00	7.59	GLF	1	0.80	0.40	2.43	\$0.00	\$0.00	City Of San Diego
342 010 34 00	2.87	IND	1	15.00	0.80	34.44	\$0.00	\$0.00	City Of San Diego
342 010 36 00	116.81	GLF	1	0.80	0.40	37.38	\$0.00	\$0.00	City Of San Diego
342 010 42 00	3.09	IND	1	15.00	0.80	37.08	\$0.00	\$0.00	Salk Institute For Biological Studies San Diego California The
342 010 43 00	10.08	IND	1	15.00	0.80	120.96	\$0.00	\$0.00	Salk Institute For Biological Studies San Diego California The
342 010 44 00	7.16	OSP	1	0.00	0.40	0.00	\$0.00	\$0.00	Salk Institute For Biological Studies San Diego California The
342 010 45 00	6.01	IND	1	15.00	0.80	72.12	\$0.00	\$0.00	Salk Institute For Biological Studies San Diego California The
342 110 38 00	23.61	OSP	2	0.00	0.40	0.00	\$0.00	\$0.00	City Of San Diego
342 110 45 00	170.86	UCR	1	0.00	0.00	0.00	\$0.00	\$0.00	Regents Of The University Of California
342 160 01 00	3.29	IND	1	15.00	0.80	39.48	\$0.00	\$0.00	Scripps Research Institute
342 160 02 00	1.99	IND	1	15.00	0.80	23.88	\$0.00	\$0.00	Mullrock 3 Torrey Pines L L C
342 160 03 00	1.96	IND	1	15.00	0.80	23.52	\$0.00	\$0.00	Mullrock 3 Torrey Pines L L C
342 160 04 00	1.46	IND	1	15.00	0.80	17.52	\$0.00	\$0.00	Torrey Executive Centre Ltd
342 160 05 00	2.04	IND	1	15.00	0.80	24.48	\$0.00	\$0.00	Mullrock 3 Torrey Pines L L C
342 160 06 00	1.97	IND	1	15.00	0.80	23.64	\$0.00	\$0.00	Mullrock 3 Torrey Pines L L C
342 160 09 00	1.28	IND	1	15.00	0.80	15.36	\$0.00	\$0.00	Mullrock 3 Torrey Pines L L C
342 160 10 00	2.32	UCR	1	0.00	0.00	0.00	\$0.00	\$0.00	Regents Of The University Of California

<b>TOTAL</b>	-	-	-	-	-	<b>5,248.72</b>		<b>\$0</b>	
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<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> FY 2015 is the City's Fiscal Year 2015 which begins July 1, 2014 and ends June 30, 2015.