



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **OTAY INTERNATIONAL CENTER 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

Sherri Lightner  
District 1 (Council President Pro Tem)

Ed Harris  
District 2

Todd Gloria  
District 3 (Council President)

Myrtle Cole  
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

## 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

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# Assessment Engineer's Report Otay International Center 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 OTAY INTERNATIONAL CENTER 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:** Otay International Center  
 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>	246	246	--
<b>Total Estimated Assessment:</b>	\$334,604	\$350,730	--
<b>Total Number of EBUs:</b>	4,031.38	4,031.38	--
<b>Assessment per EBU:</b>	\$83.00	\$87.00	\$93.95 <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 1.71%.

**District History:** The District was established in July 1994 to provide for the maintenance of specific streetscapes and landscaped center medians. In 2000, the District was reformed to allow for an increase in the overall assessment, with additional provisions for annual cost-indexing in accordance with Proposition 218 requirements.

**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 Otay International Center Maintenance Assessment District (District) was established in July 1994. The District provides for the maintenance of streetscapes and landscaped center medians along major arterial streets and the corridors along State Route 905 from the north end of the Otay International Center project to the border station property.

In 2000, the City of San Diego (City) retained Boyle Engineering Corporation to prepare an Assessment Engineer's Report for the re-engineering of the Otay International Center Maintenance Assessment District (District). The District was re-engineered in order to allow for an increase in the overall assessment (with additional provisions for annual cost-indexing) in accordance with Proposition 218 requirements. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2001.

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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 Procedural Ordinance of 1986" (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 Map and Assessment Diagram for the Otay International Center Maintenance Assessment 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. A reduced copy of the Boundary Map and Assessment Diagram is depicted in **Exhibit A**.

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### **Project Description**

The project to be funded by the proposed assessments is the maintenance of specified streetscapes and landscaped medians. The District provides for the maintenance of streetscapes and landscaped center medians along major arterial streets and the corridors within the District. The improvements include parkway landscaping along Paseo Internacional (State Route 905) from the U.S. Customs Station to Airway Road, and landscaped and hardscaped medians along Siempre Viva Road from Harvest Road to Enrico Fermi Drive. The District has experienced a temporary reduction in maintenance activities due to the widening of State Route 905 (for Fiscal Years 2004 and 2005).

Maintenance activities include, but are not limited to, turf mowing, edging and aeration, irrigation, revegetation and replacement of damaged plant material, tree and bush trimming, fertilizing, weeding, ongoing inspection, and repairs.

The engineering drawings for the improvements to be maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein by reference. 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 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 15.1% 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 15.1% 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. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the



City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 2001, 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 2001 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](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 1.71%.

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## Method of Apportionment

### Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community's transportation system and urban design features. The improvements being maintained by this District are consistent with the plans' goals for safety and pleasing aesthetics.

### Apportionment Methodology

The total maintenance assessment for a given parcel is equal to the parcel's total equivalent benefit units (EBUs) multiplied by the unit assessment rate, as shown in the following equation:



$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Cost Per EBU}$$

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

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

Each of these factors is discussed below.

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

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the City's General Plan and local 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 strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

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



**TABLE 1: Land Use Factors**

<b>Land Use/Zoning</b>	<b>Code</b>	<b>Land Use Factor</b>
Commercial	COM	45.0 per acre
Hotel	HTL	15.0 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent 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, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

***Benefit Factor***

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained 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 maintained.



The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within this District are as shown in **Table 2**.

**TABLE 2: Benefit Factors by Land Use**

Land Use/Zoning	Public Safety (max. 0.4)	Aesthetics (max. 0.6)	Composite Benefit Factor (max. 1.0)
Commercial	0.4	0.3	0.7
Hotel	0.4	0.3	0.7
Industrial	0.4	0.3	0.7
Open Space (designated)	0.4	0.0	0.4
Street/Roadway	0.4	0.0	0.4
Utility Facility	0.4	0.0	0.4

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of landscaped medians and streetscapes maintained by the District varies among land use categories. Lands in the Open Space and Utility Facility categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in the vicinity does not affect their function, use, or value.

**Unit Assessment Rates**

The unit assessment rate for maintenance (unit cost per EBU) is equal to the total maintenance cost divided by the total EBUs:

$\text{Unit Cost Per EBU} = \text{Total Maintenance Cost} / \text{Total EBUs}$
--

As described above, the total assessment assigned to each parcel has been calculated based on the preceding factors.



### Sample Calculations

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

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

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

- **1/2-acre Commercial Property**  
EBUs = 0.50 acres x 45.00 x 0.70 = 15.75 EBUs
- **1-acre Industrial Property**  
EBUs = 1.00 acres x 15.0 x 0.70 = 10.50 EBUs
- **1-acre Hotel Property**  
EBUs = 1.00 acres x 15.00 x 0.70 = 10.50 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:

$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$
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Based on the above methodology, the apportionment factors, EBUs, unit assessment rates, and total assessment calculated for each parcel can be found in the Assessment Roll (**Exhibit C**).



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## Summary Results

The Boundary Map & Assessment Diagram for the District is shown in **Exhibit A**.

An estimate of the maintenance costs associated with District improvements is shown in **Exhibit B**.

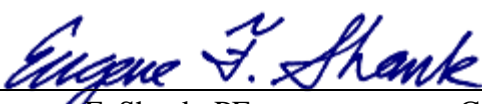
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2015 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

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.

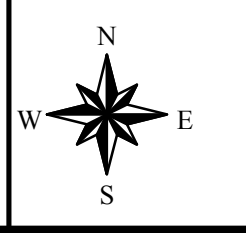
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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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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 \_\_\_\_\_, 2000.

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
 7807 Conroy Court, Suite 200, San Diego, California 92111 (658) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE OTAY INTERNATIONAL CENTER 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 \_\_\_\_\_, 2000, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, 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 \_\_\_\_\_, 2000. 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 \_\_\_\_\_, 2000. 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.

CHARLES G. ABDELNOUR, CITY CLERK  
 CITY OF SAN DIEGO  
 STATE OF CALIFORNIA

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
 7807 Conroy Court, Suite 200, San Diego, California 92111 (658) 268-8080



**CITY OF SAN DIEGO**

**OTAY INTERNATIONAL CENTER  
 MAINTENANCE ASSESSMENT DISTRICT**

W.O. DATE: MAY 2000 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  
Otay International Center Maintenance Assessment District  
Fund 200058**

	FY 2013	FY 2014	FY 2015
	Unaudited Actuals	Estimate	Proposed
<b>Full-Time Equivalent/Grounds Maintenance Manager</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b><u>District Personnel Costs</u></b>			
<b>Total Labor &amp; Fringe</b>	<b>\$ 62,120.00</b>	<b>\$ 64,414.00</b>	<b>\$ 69,459.00</b>
<b><u>District Non-Personnel Costs</u></b>			
Contract Services			
Landscaping Services - Aztec Landscaping <u>Contract Expires: 12/31/16</u> (512134A)	\$ 170,925.84	\$ 175,542.00	\$ 184,319.00
Airway & SR 905 Project (Landscape) (512134G)	\$ -	\$ 50,000.00	\$ -
Landscape Architect Services - Steve Hare (512001)	\$ 3,460.00	\$ 12,500.00	\$ 9,000.00
Tree Trimming (512197)	\$ -	\$ 18,000.00	\$ 18,000.00
Supplies			
Garden Nursery Stock and Mulch (511028, 511069)	\$ 2,636.65	\$ 3,000.00	\$ 3,000.00
Locks/Security Hardware (511087)	\$ -	\$ 85.00	\$ 85.00
Special Districts Administration (516024A)	\$ 24,320.00	\$ 24,320.00	\$ 29,449.00
Vehicle Usage & Assignment (516024B)	\$ 4,444.00	\$ 4,444.00	\$ 4,664.00
Water / Storm Drain / Electrical (514100, 514104, 514105)	\$ 45,057.64	\$ 45,057.00	\$ 52,797.00
<b>Subtotal Non-Personnel Costs</b>	<b>\$ 250,844.13</b>	<b>\$ 332,948.00</b>	<b>\$ 301,314.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 312,964.13</b>	<b>\$ 397,362.00</b>	<b>\$ 370,773.00</b>
<b><u>District Revenues</u></b>			
Special Assessments	\$ 319,036.71	\$ 334,605.00	\$ 350,729.54 <sup>(1)</sup>
Interest Earnings	\$ 853.80	\$ 640.00	\$ 600.00
City Contributions <sup>(2)</sup>			
Gas Tax	\$ 13,607.00	\$ 11,460.00	\$ 13,652.00
General Fund – General Benefit Offset	\$ -	\$ -	\$ 55,986.72
<b>TOTAL REVENUE</b>	<b>\$ 333,497.51</b>	<b>\$ 346,705.00</b>	<b>\$ 420,968.26</b>
<b><u>District Reserves</u></b>			
Beginning Fund Balance	\$ 129,212.85	\$ 149,746.23	\$ 99,089.23
Change in Fund Balance	\$ 20,533.00	\$ (50,657.00)	\$ 50,195.26
<b>Year End Operating Reserves</b>	<b>\$ 149,745.85</b>	<b>\$ 99,089.23</b>	<b>\$ 149,284.49</b>

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

<sup>(2)</sup> City Contributions in Fiscal Year 2015 are subject to change pending 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 Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map & Assessment Diagram 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)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 141 05 00	4.77	IND	15.00	0.70	50.09	\$87.00	\$4,357.40	Otay Investors Group
646 141 08 00	1.97	IND	15.00	0.70	20.69	\$87.00	\$1,799.60	Yu Family Trust
646 141 13 00	0.45	IND	15.00	0.70	4.73	\$87.00	\$411.08	Raub Enterprises L L C
646 141 14 00	2.11	IND	15.00	0.70	22.16	\$87.00	\$1,927.48	Harvest Road Ltd
646 141 15 00	1.35	IND	15.00	0.70	14.18	\$87.00	\$1,233.22	S R I Land Co L L C
646 141 16 00	1.28	IND	15.00	0.70	13.44	\$87.00	\$1,169.28	Otay Crossing Self Storage L L C
646 141 25 00	1.34	IND	15.00	0.70	14.07	\$87.00	\$1,224.08	Lozano Ernesto Living Trust 10-22-10
646 141 26 00	1.13	IND	15.00	0.70	11.87	\$87.00	\$1,032.26	Salcedo Maria D
646 141 27 00	1.11	IND	15.00	0.70	11.66	\$87.00	\$1,013.98	Amistad Park Development Inc
646 141 28 00	2.34	IND	15.00	0.70	24.57	\$87.00	\$2,137.58	Mobile Home Acceptance Corp
646 141 29 00	0.91	IND	15.00	0.70	9.56	\$87.00	\$831.28	Barob Group Ltd
646 141 30 00	2.22	IND	15.00	0.70	23.31	\$87.00	\$2,027.96	Jimenez Martha Y
646 141 31 00	3.05	IND	15.00	0.70	32.03	\$87.00	\$2,786.18	Kim Myounghun&Sherry
646 141 32 00	2.44	IND	15.00	0.70	25.62	\$87.00	\$2,228.94	Otay Hospitality L L C
646 141 33 00	2.53	HTL	15.00	0.70	26.57	\$87.00	\$2,311.16	Harion Inc
646 141 34 00	1.37	IND	15.00	0.70	14.39	\$87.00	\$1,251.50	Otay Crossing Rv&Boat Storage L L C
646 141 35 00	4.08	IND	15.00	0.70	42.84	\$87.00	\$3,727.08	Otay Crossing Self Storage L L C
646 142 09 00	3.52	IND	15.00	0.70	36.96	\$87.00	\$3,215.52	Las Americas Business Park L L C
646 142 10 00	3.89	IND	15.00	0.70	40.85	\$87.00	\$3,553.52	Las Americas Business Park L L C
646 142 11 00	3.88	IND	15.00	0.70	40.74	\$87.00	\$3,544.38	Las Americas Business Park L L C
646 142 12 00	3.84	IND	15.00	0.70	40.32	\$87.00	\$3,507.84	Las Americas Business Park L L C
646 142 15 00	3.51	IND	15.00	0.70	36.86	\$87.00	\$3,206.38	Wilson/Batiz Of Ca Llc
646 142 16 00	3.45	IND	15.00	0.70	36.23	\$87.00	\$3,151.58	Eifler Randy&Susan Revocable Trust 08-31-01
646 142 17 00	7.29	IND	15.00	0.70	76.55	\$87.00	\$6,659.42	Costco Wholesale Corp
646 142 18 00	7.44	IND	15.00	0.70	78.12	\$87.00	\$6,796.44	Costco Wholesale Corp
646 142 19 00	7.66	IND	15.00	0.70	80.43	\$87.00	\$6,997.40	Pacific Rim Industrial Park Llc
646 142 20 00	7.74	IND	15.00	0.70	81.27	\$87.00	\$7,070.48	Pacific Rim Industrial Park Llc
646 142 21 00	7.46	IND	15.00	0.70	78.33	\$87.00	\$6,814.70	Hyundai Precision America Inc
646 142 26 01	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 02	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 03	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 04	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 05	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Kitchen&Cabinets Supplies Inc
646 142 26 06	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 07	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 08	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 09	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 10	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 11	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 12	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 13	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 14	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 15	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 16	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 17	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Alatorre Federico J
646 142 26 18	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 19	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 20	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 21	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 22	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 23	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 24	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	City National Bank
646 142 26 25	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	B 2 Holdings L L C
646 142 26 26	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Escobar Jaime
646 142 26 27	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Tortillas De Maiz Rosenda L L C
646 142 26 28	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Union 5 L L C

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 142 26 29	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Valles Jose J&Maria
646 142 26 30	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Mosqueira Andres
646 142 26 31	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Raub Enterprises L L C
646 142 26 32	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Raub Enterprises L L C
646 142 26 33	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Hubbard Carlos
646 142 26 34	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Cruz Albert&Dessens Olivia M
646 142 26 35	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Cruz Albert&Dessens Olivia M
646 142 26 36	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Escobar Jaime
646 142 26 37	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Hamol Biosolutions L L C
646 142 26 38	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Padilla Family Trust 02-22-06
646 142 26 39	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Kimyae Moshen
646 142 26 40	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	10145 Via Amistad 16 L L C
646 142 26 41	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Raub Enterprises L L C
646 142 26 42	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Raub Enterprises L L C
646 142 26 43	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Cruz Albert D
646 142 26 44	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Cruz Albert&Dessens Olivia M
646 142 26 45	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Cruz Albert&Dessens Olivia M
646 142 26 46	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	B 2 Holdings L L C
646 142 26 47	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Coast Commercial Brokerage
646 142 26 48	0.12	IND	15.00	0.70	1.26	\$87.00	\$109.62	Ctf5-Amistad Llc
646 142 31 01	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	Valencia Jorge
646 142 31 02	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 03	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 04	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 05	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 06	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 07	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 08	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 09	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	9931 Via Delaamistad Llc
646 142 31 10	0.27	IND	15.00	0.70	2.84	\$87.00	\$246.64	Crown Xpress Transport
646 142 32 00	2.00	IND	15.00	0.70	21.00	\$87.00	\$1,827.00	Pann Family L L C
646 142 38 00	2.86	STR	0.00	0.40	0.00	\$87.00	\$0.00	United States Of America
646 142 39 00	8.19	IND	15.00	0.70	86.00	\$87.00	\$7,481.56	Otay Commercial Partners L P
646 142 40 00	3.36	IND	15.00	0.70	35.28	\$87.00	\$3,069.36	Otay Commercial Partners L P
646 142 41 00	2.90	IND	15.00	0.70	30.45	\$87.00	\$2,649.14	Homan Ii L L C
646 142 42 00	3.55	STR	0.00	0.40	0.00	\$87.00	\$0.00	United States Of America
646 142 43 00	3.20	STR	0.00	0.40	0.00	\$87.00	\$0.00	United States Of America
646 142 44 00	3.16	STR	0.00	0.40	0.00	\$87.00	\$0.00	United States Of America
646 143 01 00	2.09	IND	15.00	0.70	21.95	\$87.00	\$1,909.22	Plaza Siempre L L C
646 143 02 00	2.27	IND	15.00	0.70	23.84	\$87.00	\$2,073.64	Plaza Siempre L L C
646 143 03 00	1.01	COM	45.00	0.70	31.82	\$87.00	\$2,767.90	Otay Center Drive Inc
646 143 04 00	0.96	COM	45.00	0.70	30.24	\$87.00	\$2,630.88	Otay Border Partnership Lp
646 143 05 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Otay Center Complex L L C
646 143 06 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Otay Center Complex L L C
646 143 07 00	0.41	IND	15.00	0.70	4.31	\$87.00	\$374.54	Raub Enterprises L L C
646 143 22 00	9.23	IND	15.00	0.70	96.92	\$87.00	\$8,431.60	L I T Industrial Ltd Ptnshp
646 143 23 00	5.88	IND	15.00	0.70	61.74	\$87.00	\$5,371.38	Realty Associates Fund Vii L P
646 143 24 00	11.06	IND	15.00	0.70	116.13	\$87.00	\$10,103.30	L I T Industrial Ltd Ptnshp
646 143 26 00	22.29	IND	15.00	0.70	234.05	\$87.00	\$20,361.92	L I T Industrial Limited Partnership
646 144 01 00	0.72	COM	45.00	0.70	22.68	\$87.00	\$1,973.16	P I Properties No 23 L L C
646 144 02 00	0.69	COM	45.00	0.70	21.74	\$87.00	\$1,890.94	P I Properties No 23 L L C
646 144 05 00	2.50	COM	45.00	0.70	78.75	\$87.00	\$6,851.24	P I Properties No 9 L L C
646 144 07 00	0.76	COM	45.00	0.70	23.94	\$87.00	\$2,082.78	Tesoro South Coast Company L L C
646 144 08 00	0.55	COM	45.00	0.70	17.33	\$87.00	\$1,507.28	Wells Fargo Bank
646 160 01 00	1.02	COM	45.00	0.70	32.13	\$87.00	\$2,795.30	Padilla Family 2006 Trust 02-22-06
646 160 02 00	1.01	IND	15.00	0.70	10.61	\$87.00	\$922.64	Shermo Corp



**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 160 03 00	1.01	IND	15.00	0.70	10.61	\$87.00	\$922.64	Nakach Family Trust 03-07-05
646 160 04 00	1.04	IND	15.00	0.70	10.92	\$87.00	\$950.04	Courtney Business Center L L C
646 160 07 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Guillen Juan R
646 160 08 00	1.04	IND	15.00	0.70	10.92	\$87.00	\$950.04	Nishiba Industries Corp
646 160 09 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Cactus Road L P
646 160 10 00	1.04	IND	15.00	0.70	10.92	\$87.00	\$950.04	Otay Adejo Properties L L C
646 160 11 00	1.03	IND	15.00	0.70	10.82	\$87.00	\$940.90	T S E Marconi L L C
646 160 12 00	1.03	IND	15.00	0.70	10.82	\$87.00	\$940.90	T S E Marconi L L C
646 160 13 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Marconi Court Partners L L C
646 160 14 00	1.20	IND	15.00	0.70	12.60	\$87.00	\$1,096.20	Triton Holdings L L C
646 160 15 00	1.12	IND	15.00	0.70	11.76	\$87.00	\$1,023.12	Kelvin Carlos Trust 10-17-12
646 160 16 00	0.94	IND	15.00	0.70	9.87	\$87.00	\$858.68	L&S Americas West Two L L C
646 160 17 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Bestick Inc
646 160 18 00	1.00	IND	15.00	0.70	10.50	\$87.00	\$913.50	Schofield Philip D Trust 04-01-67
646 160 19 00	1.05	IND	15.00	0.70	11.03	\$87.00	\$959.18	Schofield Philip Dolese Trust 4-1-1967
646 160 20 00	1.06	IND	15.00	0.70	11.13	\$87.00	\$968.30	Transborder Properties L L C
646 160 21 00	0.98	IND	15.00	0.70	10.29	\$87.00	\$895.22	Realty Associates Fund Vii L P
646 160 22 00	0.98	IND	15.00	0.70	10.29	\$87.00	\$895.22	Realty Associates Fund Vii L P
646 160 23 00	1.02	IND	15.00	0.70	10.71	\$87.00	\$931.76	Realty Associates Fund Vii L P
646 160 24 00	1.18	IND	15.00	0.70	12.39	\$87.00	\$1,077.92	Realty Associates Fund Vii L P
646 160 25 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Jalisco Trading Corp
646 160 26 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Jalisco Trading Corp
646 160 27 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Williamson&Andrew
646 160 28 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Otay Properties L L C
646 160 29 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Macorni Business Park L L C
646 160 30 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Macorni Business Park L L C
646 160 31 00	1.08	IND	15.00	0.70	11.34	\$87.00	\$986.58	Sail Otay L L C
646 160 32 00	1.09	COM	45.00	0.70	34.34	\$87.00	\$2,987.14	Sail Otay L L C
646 160 33 00	1.09	IND	15.00	0.70	11.45	\$87.00	\$995.72	Plaza Las Californias
646 160 34 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	C V Industrial Supply Inc
646 160 35 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Provision Health Corp
646 160 36 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Camacho Bypass Trust 06-25-98
646 160 37 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Dealspuro Rosa Maria L
646 160 38 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Barragan Leonor F Trust 09-12-08
646 160 39 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Barob Group Ltd
646 160 40 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Shrem Trust 10-20-90
646 160 41 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Jolliffe John E&Casas-Jolliffe Sylvia M Trs
646 160 42 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Brambila Jaime M&Maria L F
646 160 43 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	9900 Via De La Amistad L L C
646 160 44 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Tello Graciela Trust 07-14-05
646 160 45 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Crown Xpress Transport
646 160 46 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Crown Xpress Transport
646 160 47 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Crown Xpress Transport
646 160 48 00	2.25	IND	15.00	0.70	23.63	\$87.00	\$2,055.38	Simpson Robert D Jr&Flora
646 161 03 00	0.99	IND	15.00	0.70	10.40	\$87.00	\$904.36	Realty Associates Fund Vii L P
646 161 04 00	0.99	IND	15.00	0.70	10.40	\$87.00	\$904.36	Realty Associates Fund Vii L P
646 161 05 00	1.10	IND	15.00	0.70	11.55	\$87.00	\$1,004.84	Transborder Properties L L C
646 161 06 00	1.09	IND	15.00	0.70	11.45	\$87.00	\$995.72	F&R Real Estate Inc
646 161 07 00	0.98	IND	15.00	0.70	10.29	\$87.00	\$895.22	Marconi L L C
646 161 08 00	1.03	IND	15.00	0.70	10.82	\$87.00	\$940.90	Marconi L L C
646 161 09 00	1.05	IND	15.00	0.70	11.03	\$87.00	\$959.18	Marconi L L C
646 161 14 00	1.05	IND	15.00	0.70	11.03	\$87.00	\$959.18	Aceves-Flores Silvia
646 161 15 00	1.21	COM	45.00	0.70	38.12	\$87.00	\$3,316.00	Bond Ranch
646 161 16 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Amistad Park Development Inc
646 161 17 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Acevedo Isaac
646 161 18 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Acevedo Isaac

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 161 19 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Horton Family Trust 02-08-85
646 161 20 01	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Mission Capital Properties Inc
646 161 20 02	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	P A Logistics Services Inc
646 161 20 03	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Castor Transport L L C
646 161 20 04	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Real Daniel F
646 161 20 05	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Productos Lacteos Ochoa S A De C V
646 161 20 06	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Lizarraga Mario A M&Arana Esperanza O
646 161 20 07	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Herrera Cuauhtemoc P&Margarit
646 161 20 08	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	10031 Marconi Dr L L C
646 161 21 01	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Herrera Cuauhtemoc P&Margarita
646 161 21 02	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Zaman Anisuz
646 161 21 03	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Izabal L L C
646 161 21 04	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Macons L L C
646 161 21 05	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	Torres Miguel A
646 161 21 06	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	O I C Lot 21 L L C
646 161 21 07	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	S D Property Fund L L C
646 161 21 08	0.07	IND	15.00	0.70	0.74	\$87.00	\$63.94	S D Property Fund L L C
646 161 22 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Bay Investment Co L L C
646 161 23 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Bustillos J Trinidad
646 161 24 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Greitzer Living Trust 10-24-96
646 161 25 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Moshtaghi Abbas
646 161 26 00	0.54	COM	45.00	0.70	17.01	\$87.00	\$1,479.86	Synergy Trust 08-05-08
646 161 27 00	0.54	COM	45.00	0.70	17.01	\$87.00	\$1,479.86	Synergy Trust 08-05-08
646 161 28 01	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Kchis Living Trust 10-25-04
646 161 28 02	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Camacho Enrique&Margarita
646 161 28 03	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Garcia Juan&Maria D J Revocable 2010 Trust 12
646 161 28 04	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Garcia Juan&Maria D J Revocable 2010 Trust 12
646 161 28 05	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Rodriguez Rodrigo
646 161 28 06	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Garcia Juan&Maria D J Revocable 2010 Trust 12
646 161 28 07	0.08	IND	15.00	0.70	0.84	\$87.00	\$73.08	Kchis Living Trust 10-25-04
646 161 29 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Acevedo Isaac
646 161 30 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Macorni Business Park L L C
646 161 31 00	0.54	IND	15.00	0.70	5.67	\$87.00	\$493.28	Macorni Buiness Park L L C
646 161 32 00	1.87	IND	15.00	0.70	19.64	\$87.00	\$1,708.24	Marconi L L C
646 161 33 00	1.71	IND	15.00	0.70	17.96	\$87.00	\$1,562.08	Marconi L L C
646 161 34 00	2.00	IND	15.00	0.70	21.00	\$87.00	\$1,827.00	Realty Associates Fund Vii L P
646 161 35 00	1.45	IND	15.00	0.70	15.23	\$87.00	\$1,324.58	Realty Associates Fund Vii L P
646 180 02 00	1.54	COM	45.00	0.70	48.51	\$87.00	\$4,220.36	Mcdonalds Corp <Dba Delaware Mcdonalds Corp
646 180 03 00	1.70	COM	45.00	0.70	53.55	\$87.00	\$4,658.84	Ihop Properties Inc <Lf> Wells Larry Trust 09-05-0
646 180 06 00	1.37	COM	45.00	0.70	43.16	\$87.00	\$3,754.48	Border Image Corporation Inc
646 180 09 00	1.11	IND	15.00	0.70	11.66	\$87.00	\$1,013.98	2495 Roll Drive L L C
646 180 10 00	1.08	COM	45.00	0.70	34.02	\$87.00	\$2,959.74	Plaza De Las California L L C
646 180 11 00	1.09	COM	45.00	0.70	34.34	\$87.00	\$2,987.14	Rainbow Otay Properties L L C
646 180 12 00	1.11	COM	45.00	0.70	34.97	\$87.00	\$3,041.96	Roll Drive Limited Partnership
646 180 13 00	0.99	COM	45.00	0.70	31.19	\$87.00	\$2,713.10	Otay 13 Investors L L C
646 180 14 00	1.02	COM	45.00	0.70	32.13	\$87.00	\$2,795.30	Otay Professional Associates
646 180 15 00	1.16	COM	45.00	0.70	36.54	\$87.00	\$3,178.98	Roll Drive Limited Partnership
646 180 16 00	1.09	COM	45.00	0.70	34.34	\$87.00	\$2,987.14	Rainbow Otay Properties L L C
646 180 17 00	1.08	COM	45.00	0.70	34.02	\$87.00	\$2,959.74	Plaza De Las California L L C
646 180 18 00	1.13	IND	15.00	0.70	11.87	\$87.00	\$1,032.26	2495 Roll Drive L L C
646 180 27 00	0.88	IND	15.00	0.70	9.24	\$87.00	\$803.88	R Mc&R Co Inc
646 180 28 00	0.89	IND	15.00	0.70	9.35	\$87.00	\$813.02	Waisbord Manuel Tr
646 180 31 00	0.66	COM	45.00	0.70	20.79	\$87.00	\$1,808.72	First International Bank
646 180 32 00	0.77	COM	45.00	0.70	24.26	\$87.00	\$2,110.18	Meuchadim Of California L P
646 180 33 00	0.66	COM	45.00	0.70	20.79	\$87.00	\$1,808.72	Meuchadim Of California L P
646 180 34 00	0.52	COM	45.00	0.70	16.38	\$87.00	\$1,425.06	Meuchadim Of California L P

**EXHIBIT C - Assessment Roll (Fiscal Year 2015)**  
**Otay International Center Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2015 <sup>(4)</sup> Assessment	Owner Name
			Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
646 180 35 00	1.25	COM	45.00	0.70	39.38	\$87.00	\$3,425.62	Tello Melinda
646 180 37 00	1.85	COM	45.00	0.70	58.28	\$87.00	\$5,069.92	Tello Juan&Espinoza Alicia
646 180 38 00	1.20	IND	15.00	0.70	12.60	\$87.00	\$1,096.20	Kim Myoung H&Sherry Y
646 180 39 00	0.76	IND	15.00	0.70	7.98	\$87.00	\$694.26	Tprovectus L L C
646 180 40 00	1.02	IND	15.00	0.70	10.71	\$87.00	\$931.76	R Mc&R Co Inc
646 180 41 00	0.01	UTL	3.00	0.40	0.01	\$87.00	\$1.04	Pacific Bell Wireless <Lf> Romero&Mcnally Co In
646 180 44 00	0.54	COM	45.00	0.70	17.01	\$87.00	\$1,479.86	Just 4 Fun L L C <Lf> Sidekicks L L C
646 180 45 00	1.26	COM	45.00	0.70	39.69	\$87.00	\$3,453.02	Alborz Petroleum Inc
646 180 46 00	1.83	COM	45.00	0.70	57.65	\$87.00	\$5,015.12	J&M International
646 180 47 00	0.29	COM	45.00	0.70	9.14	\$87.00	\$794.74	Jack In The Box Inc <Lf> Sidekicks L L C
646 180 48 00	0.62	COM	45.00	0.70	19.53	\$87.00	\$1,699.10	Sidekicks L L C
646 180 49 00	0.77	COM	45.00	0.70	24.26	\$87.00	\$2,110.18	Sidekicks L L C
646 230 06 00	2.61	IND	15.00	0.70	27.41	\$87.00	\$2,384.24	Pacific Rim Business Centre L L C
646 230 09 00	1.87	IND	15.00	0.70	19.64	\$87.00	\$1,708.24	West Otay L L C
646 230 15 00	4.25	IND	15.00	0.70	44.63	\$87.00	\$3,882.38	Pacific Rim Commerce Center L L C
646 230 16 00	4.19	IND	15.00	0.70	44.00	\$87.00	\$3,827.56	Pacific Rim Commerce Center L L C
646 230 17 00	3.03	IND	15.00	0.70	31.82	\$87.00	\$2,767.90	Pacific Rim Business Centre L L C
646 230 22 00	2.90	IND	15.00	0.70	30.45	\$87.00	\$2,649.14	Pacific Rim Business Centre L L C
646 230 25 00	1.83	HTL	15.00	0.70	19.22	\$87.00	\$1,671.70	Tristar Hotels L L C
646 230 27 00	2.79	IND	15.00	0.70	29.30	\$87.00	\$2,548.66	Pacific Rim Business Centre L L C
646 230 28 00	1.64	IND	15.00	0.70	17.22	\$87.00	\$1,498.14	Pacific Rim Pointe L L C
646 230 30 00	6.93	IND	15.00	0.70	72.77	\$87.00	\$6,330.56	Casas-Jolliffe Pacific Rim L L C
<b>TOTAL</b>	-	-	-	-	<b>4,031.38</b>	-	<b>\$350,730</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> FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015.