



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

TIERRASANTA 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.

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June 2014

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

City Council Members

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District 1 (Council President Pro Tem)

Ed Harris
District 2

Todd Gloria
District 3 (Council President)

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Elizabeth Maland

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Assessment Engineer's Report

Tierrasanta Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the TIERRASANTA 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.

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



Executive Summary

Project: Tierrasanta Maintenance Assessment District
Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2014	FY 2015 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	6,694	6,720	--
Total Estimated Assessment:	\$681,787	\$693,363	--
<i>Zone 1</i>	\$594,301	\$604,391.14	--
<i>Zone 2</i>	\$87,486.44	\$88,971.76	--
<i>Zone 3</i>	\$0.00 ⁽³⁾	\$0.00	--
Total Number of EBUs:	9,646.01	9,646.01	--
<i>Zone 1</i>	8,408.23	8,408.23	--
<i>Zone 2</i>	1,237.78	1,237.78	--
<i>Zone 3</i>	0.00 ⁽³⁾	0.00 ⁽³⁾	--
Assessment per EBU:	\$70.68	\$71.88	\$71.89 ⁽⁴⁾

⁽¹⁾ 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.

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

⁽³⁾ Zone 3 will not be assessed until such time as there is greater certainty about the completion/extension of Santo Road to the south.

⁽⁴⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.71%.

Proposition 218 Compliance: The District, originally formed in August 1972, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (89.16% of the weighted vote) approved Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

Annual Cost-Indexing: The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

Bonds: No bonds will be issued in connection with this District.



Background

The Tierrasanta Maintenance Assessment District (District) was originally established in August 1972, under the provisions of the San Diego Maintenance District Procedural Ordinance of 1969. The general purpose of the District was, and still is, to provide for the maintenance of dedicated open space areas and landscaped medians within the District boundary. The maintenance contracts issued for this District also cover maintenance activities performed at the community parks within the District and on the grounds of area schools (through joint use agreements). However, funds for these activities are provided from other sources, not from the special assessments levied by the District.

The District boundary, parcels within the boundary, and benefit apportionment methodology were reviewed and re-formulated in June 1997, primarily for the purpose of compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 89.16% of weighted votes supporting the proposed assessments. Over 51% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by City of San Diego (City) Resolution Number R-288826 on June 8, 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by City Resolution Number R-289048 on August 5, 1997.

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.

District Boundary

The Boundary Map and Assessment Diagram (revised June 1997) for the Tierrasanta Maintenance Assessment District are on file in the Special Districts Administration Office of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A** hereto.

An area containing Navy Housing (known as Murphy Canyon Heights), previously not a part of this District, was annexed into the District in Fiscal Year 1998. An area north of Interstate 52, previously contained in the District, was removed in Fiscal Year 1998.

Exhibit A also shows three zones into which the District has been subdivided for determination of assessments, as discussed later in this report.

Project Description

The project to be funded by the proposed assessments is the maintenance of dedicated open space areas (containing natural trees and vegetation, walking trails, picnic areas, benches, and drainage



facilities), landscaped medians, hardscaped medians, and various street lights and signs. The location of the improvements being maintained by the District is depicted in **Exhibit A**.

Maintenance activities include, but are not limited to, collection and disposal of fallen branches and trees, tree and bush trimming, trail maintenance, cleaning of brow ditches to sustain drainage characteristics, weeding, and fertilizing.

The maintenance contracts issued for this District also cover maintenance activities performed at population-based parks within the District, Tierrasanta Library, and on the grounds of area schools (through joint use agreements). The City provides funds to the District for park and library grounds maintenance based on the City's average annual cost to maintain park or library grounds. Brush management of City-owned open space in accordance with the Municipal Code §142.0412 is performed by the City's General Fund.

District improvements and maintenance activities have been identified at the following park grounds:

- ◆ DePortola Middle School Joint Use Park
- ◆ Kumeyaay Elementary School Joint Use Park
- ◆ Serra High School Joint Use Park
- ◆ Tierrasanta Elementary School Joint Use Park
- ◆ Villa Norte Neighborhood Park
- ◆ Farb Middle School Joint Use Park
- ◆ Roadrunner Neighborhood Park
- ◆ Vista Grande Elementary School Joint Use Park
- ◆ Villa Monserate Neighborhood Park
- ◆ Tierrasanta Community Park

The engineering drawings for the improvements maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.



Separation of General and Special Benefits

The 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) and from the Environmental Growth Fund for open space maintenance



(\$68.32 per acre). The City will also reimburse the District for contractual maintenance performed on library grounds (\$5,431 per acre) and general fund (population-based) parks (\$6,505 per acre). The City will contribute for lighting maintenance and energy costs an amount equivalent to that used for City minimum required streetlights (see *City Council Policy 200-18* for lighting standards). These levels of service 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 0.6% 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 0.5% accruing directly to properties located outside the District, and the remaining 0.1% 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.

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), as approved by the District property owners in Fiscal Year 1998, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1998 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 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%.

Method of Apportionment

Estimated Benefit of the Improvements

Dedication of open space is consistent with the goals of both the City's General Plan and the Tierrasanta Community Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance to maintain their functionality, aesthetics, and continued contribution



to the quality of life in the community.

The Transportation Element of the City's General Plan and the general policy recommendations found in the Tierrasanta Community Plan establish several goals for the community's transportation system.

The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. 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 improvements being maintained by this District are consistent with the Plans' goals for safety and pleasing aesthetics. The maintenance for these enhanced assets, since installation, has been funded through the District.

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 three factors, a Land Use Factor, a Benefit Factor, and a Location Factor, related as shown in the following equation:

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

Each of these factors is discussed and developed below.

Land Use Factor

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip



generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of open space and landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. The special benefits associated with open space areas are linked to trip generation primarily by their contribution of aesthetics and view corridors which break the monotony of travel. Thus, trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

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

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0.0 per acre
Undevelopable	UND	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.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment 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.

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, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained 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. 0.2)	Aesthetics (Max. 0.4)	Drainage (Max. 0.2)	Recreation (Max. 0.2)	Composite Benefit Factor (max. 1.0)
All Residential	0.2	0.4	0.2	0.2	1.0
Commercial – Office & Retail	0.2	0.2	0.2	0.0	0.6
Educational – Primary & Secondary	0.2	0.2	0.2	0.0	0.6
House of Worship	0.2	0.2	0.2	0.0	0.6
Fire/Police Station	0.2	0.2	0.2	0.0	0.6
Open Space (designated)	0.2	0.0	0.0	0.0	0.2
Park – Developed	0.2	0.0	0.0	0.0	0.2
Park – Undeveloped	0.2	0.0	0.0	0.0	0.2
Recreational Facility	0.2	0.0	0.0	0.0	0.2
Street/Roadway	0.2	0.0	0.0	0.0	0.2
Undevelopable	0.2	0.0	0.0	0.0	0.2
Utility Facility	0.2	0.0	0.0	0.0	0.2

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

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open space areas, landscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity 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.

Generally commercial and business districts require large areas of flat land and are constructed in the larger valley or mesa areas, which typically include less designated open space. On the other



hand, residential neighborhoods can be sculpted into the areas of irregular terrain common to San Diego, which generally incorporate a greater amount of open space adjacent to the community's residential land use parcels. The proximity of open space to residential parcels creates a greater benefit to residential land use parcels.

Lands in the Open Space, Parks, Recreational Facility, Street/Roadway, Undevelopable, 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 their vicinity does not affect their function, use, or value.

Drainage. Lands in the Open Space, Parks, Recreational Facility, Street/Roadway, Undevelopable, and Utility Facility categories are considered to receive no significant benefit from the drainage capability elements of District improvements, as the susceptibility of these lands to substantial damage from drainage flows and/or flooding is much less than those of other land uses. Lands in all other categories are considered to receive the maximum available benefit from the drainage elements of District improvements.

Recreation. Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements, through the regular enjoyment of these elements by their residents. All other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.

Location Factor

The Location Factor considers the location of the properties to be assessed relative to the location of District improvements. The District was subdivided into three zones in Fiscal Year 1998. Each zone was assigned a unique Location Factor. The zones are as follows:

Zone 1: Zone 1 consists of all parcels in the District except those parcels in Zones 2 and 3 described below. This zone contains the majority of the open space areas and landscaped medians being maintained.



Zone 2: Zone 2 consists of residential properties owned and maintained by the United States Navy (area known as Murphy Canyon Heights). Except for the median in Santo Road, no other open space or landscaped median maintenance takes place within this zone. In addition, open space areas within this zone are not maintained by the District.

Zone 3: Located at the southern tip of the District, Zone 3 contains the residential development known as La Mirage. No open space or landscaped median maintenance activities take place within this zone.

For purposes of determining overall Location Factors, the District maintenance contract was reviewed. Disregarding the costs for maintaining the community parks, the District maintenance contract was segregated into the two following sub-categories:

- ◆ Open Space (50% of total amount)
- ◆ Medians/ROW (50% of total amount)

For each of these sub-categories, relative Location Factors reflecting the proximity of parcels within the applicable zone to the maintained sub-categories were established. For each zone, these were then combined into an overall Location Factor, based upon the percentages of the respective maintained sub-categories of the total maintained area.

While all parcels in the District are considered to benefit from the improvements in the District, the parcels in Zone 1, due to their coincident proximity relative to the maintained improvements, are considered to receive the highest level benefit for both sub-categories. Based on proximity, and the fact that they maintain their own open space, parcels in Zone 2 are considered to receive the same level of benefit from Medians/Rights-of-Way, but a lesser degree of benefit from the Open Space improvements. Based on proximity, parcels in Zone 3 are considered to receive the lowest degree of benefit from both sub-categories. **Table 3** summarizes the proposed Location Factors for the three zones within the District.



TABLE 3: Location Factors by Zone

Zone	Open Space (50%)	Medians/ Rights-of- Way (50%)	Overall Location Factor
Zone 1	1.0	1.0	1.0
Zone 2	0.5	1.0	0.75
Zone 3	0.25	0.25	0.00 ⁽¹⁾

⁽¹⁾ Zone 3 has been assigned a Location Factor of zero and will not be assessed until such time as there is greater certainty about the completion/extension of Santo Road to the south.

Sample Calculations

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

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

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

- **1 Single-Family Residence in Zone 1**
 $\text{EBUs} = 1 \text{ unit} \times 1.00 \times 1.00 \times 1.00 = 1.00 \text{ EBUs}$
- **1 Condominium in Zone 2**
 $\text{EBUs} = 1 \text{ unit} \times 0.70 \times 1.00 \times 0.75 = 0.53 \text{ EBUs}$
- **10-unit Apartment Complex in Zone 3**
 $\text{EBUs} = 10 \text{ units} \times 0.70 \times 1.00 \times 0.25 = 1.75 \text{ EBUs}$
- **½-acre Commercial Property in Zone 1**
 $\text{EBUs} = 0.50 \text{ acres} \times 45.00 \times 0.60 \times 1.00 = 13.50 \text{ EBUs}$



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

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

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



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.

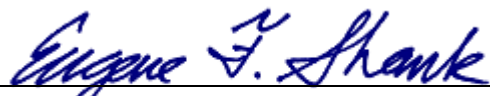
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2015 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

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.

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.

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

EXHIBIT A

EXHIBIT B

EXHIBIT C

ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL

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

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

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

DATED: June 13, 2014

EFS ENGINEERING, INC.



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

By: Sharon F. Risse
Sharon F. Risse