



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

UNIVERSITY HEIGHTS 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

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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Assessment Engineer's Report

University Heights

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 UNIVERSITY HEIGHTS 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: University Heights
 Maintenance Assessment District

Apportionment Method: Linear Frontage Foot (LFF)

	FY 2014	FY 2015 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	138	138	--
Total Estimated Assessment:	\$40,965	\$41,722	--
Total Number of LFF:	5,404.40	5,404.40	--
Assessment per LFF:	\$7.58	\$7.72	\$7.72 ⁽³⁾

⁽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 LFF may vary from fiscal prior year values due to parcel changes.

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

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.71%.

District History: In Fiscal Year 2001, by a ballot proceeding, majority property owners approved the formation of the District, Fiscal Year 2001 and 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 Mid-City Maintenance Assessment District (Mid-City District) was established in July 1987. The original Assessment Engineer's Report is on file in the City of San Diego (City) Clerk's office. The Mid-City District has primarily funded maintenance costs associated with trees and shrubs, landscaped medians, benches, and additional enhanced streetlights located within business district areas. This annual Assessment Engineer's Report is for the University Heights Maintenance Assessment District (District), formerly known as Sub-District #4 of the Mid-City District.

In June 1997, the Mid-City District boundary and apportionment methodology were reviewed and re-formulated, primarily for purposes of increasing assessments, annexing additional areas, adding provisions for cost-indexing of all assessments, and complying with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering. The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289040 on August 5, 1998, proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments.

Recently, the Mid-City District consisted of three (3) separate sub-districts located along Adams Avenue, El Cajon Boulevard, Park Boulevard, and University Avenue. The sub-districts were located as follows:

- ◆ **Sub-District #4:** Adams Avenue (from Mission Cliff Drive to Florida Street) and Park Boulevard (from Adams Avenue to Mission Avenue).
- ◆ **Sub-District #12:** University Avenue (from 10th Avenue to Herbert Street).
- ◆ **Sub-District #13:** El Cajon Boulevard (from I-805 to 54th Street); divided into two zones: I-805 to 44th Street (Zone 1), and 44th Street to 54th Street (Zone 2).

Over the years, sub-districts were annexed into and de-annexed out of the Mid-City District. Many de-annexed sub-districts were annexed into other districts. **Table 1** chronicles the annexations and de-annexations since 1987.



TABLE 1: Sub-District History

Sub-District Number	Description	Formed	Modified	Current District
1	University Ave (Fairmount Ave to Marlborough Ave)	1989	2005 (De-annexed)	City Heights
2	University Ave (37th St to Wilson Ave)	1988	2005 (De-annexed)	City Heights
3	Adams Ave	1988	1996 (De-annexed)	Adams Ave
4	Adams Ave (Mission Cliff Dr to Florida St) & Park Blvd (Adams Ave to Mission Ave)	1993	1994 (parcels added)	Mid-City
5	North Park	1988	1996 (De-annexed)	North Park
6	Adams Ave	1988	1996 (De-annexed)	Adams Ave
7	Adams Ave	1989	1996 (De-annexed)	Adams Ave
8*	El Cajon Blvd (Van Dyke Ave to 44th St)	1992	2000 (De-annexed)	--
9	North Park	1992	1996 (De-annexed)	North Park
10*	El Cajon Blvd (37th St to 39th St)	1993	2000 (De-annexed)	--
11*	El Cajon Blvd (I-805 to 37th St)	1997	2000 (De-annexed)	--
12	University Ave (10th Ave to Herbert St)	1999	--	Mid-City
13	El Cajon Blvd (I-805 to 54th St)	2000	--	Mid-City

* De-annexed and incorporated into Sub-District #13 as part of the Fiscal Year 2001 proceedings.

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.

District Boundary

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. The District boundary is depicted in **Exhibit A**.

Project Description

The project to be funded by the proposed assessments is the maintenance costs associated with landscaped and hardscaped areas, gutter sweeping, sidewalk cleaning, and other specified improvements or services. All improvements to be maintained by the District fall within the dedicated City public rights-of-way.

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. Additional details related to specific District improvements are contained in documents incorporated by reference into prior Assessment Engineer's Reports



prepared for purposes of District formation. 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 contribute for lighting maintenance and energy costs an amount equivalent to that used for City minimum required streetlights (see *City Council Policy 200-18* for lighting standards). These levels of service, reviewed and adjusted annually by the City, are “general benefits” administered by the District.

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 15.0% 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 15.0% 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, 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

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. The improvements being maintained by the District are consistent with the plans' goals for safety and pleasing aesthetics. All benefits assessed to the District are special to this District and are distinct from other parcels in the City.

The improvements (enhanced landscape, streetscape, medians, benches, and additional street lighting) benefit parcels by enhancing the visual aesthetics of the business districts, establishing a continuity



of business district appearance, increasing land and business values, promoting public safety and a sense of security for the clientele and employees through increased night lighting, reducing graffiti problems, and creating a sense of community identity and pride.

Apportionment Methodology

It is estimated that the benefit received by each parcel is directly proportional to the linear front footage of each parcel fronting the improvements. The total cost has been divided by the total linear front footage of all parcels within the District to determine the unit assessment rate, or cost per linear frontage foot (LFF).

Sample Calculations

As described above, assessments have been calculated for each parcel based the linear front footage (LFF) of the property along the improvement/service corridor.

LFF = Linear Front Footage

Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**
LFF = 50.00 LFF
- **Property with 140-foot frontage**
LFF = 140.00 LFF
- **10-unit Condominium Property with 100-foot frontage**
LFF (per condo unit) = 100.00 LFF / 10 units = 10.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate



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.

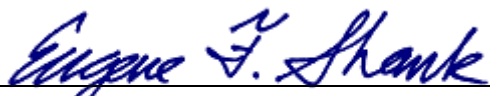
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the LFF and Fiscal Year 2015 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

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



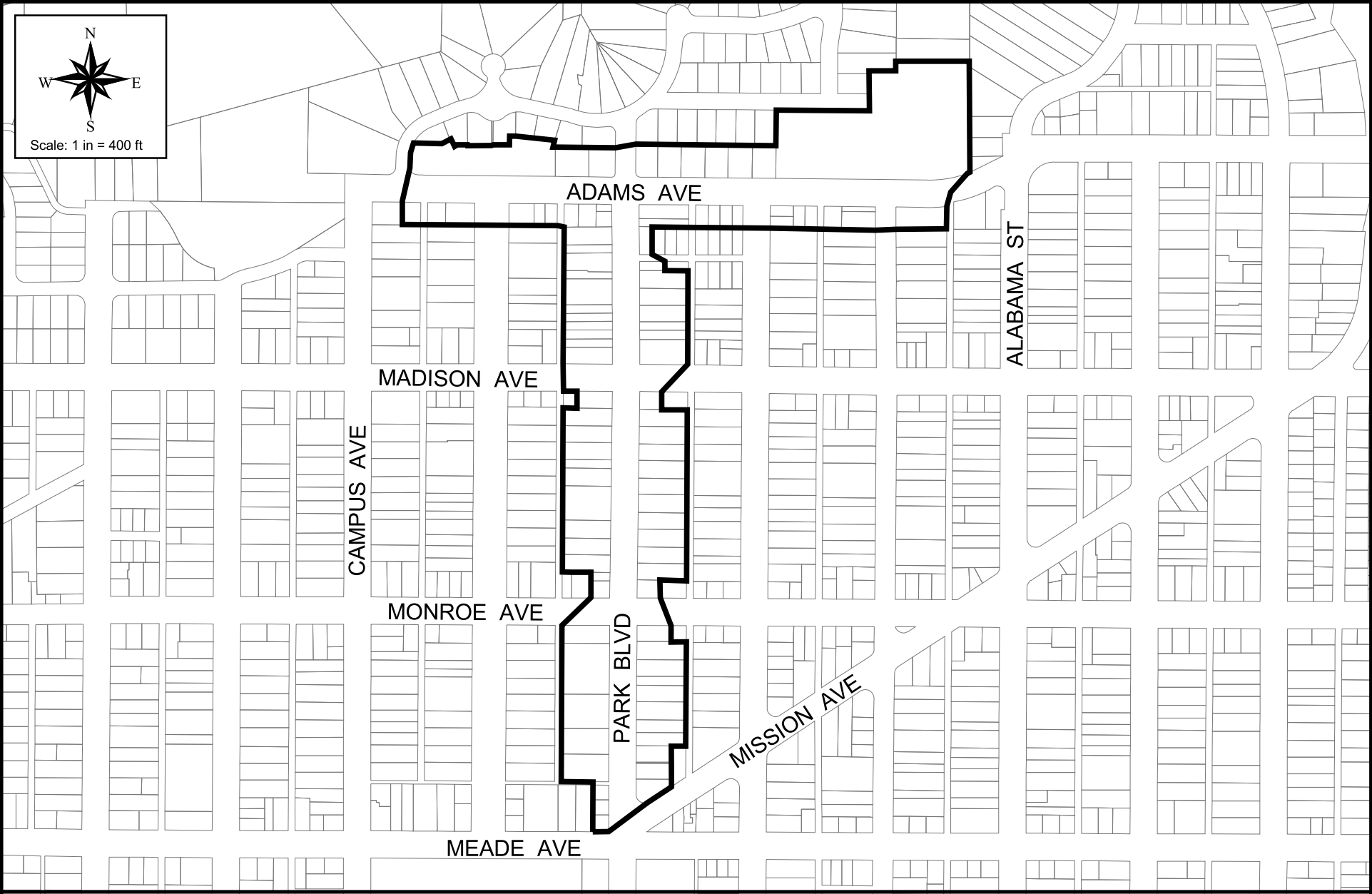
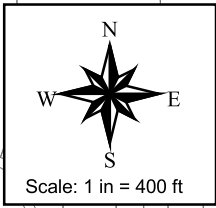
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2014.

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



University Heights Maintenance Assessment District

EXHIBIT A

EXHIBIT B

EXHIBIT B

Open Space Division - Maintenance Assessment District
 Maintenance Assessment Districts Program
 Summary of Fiscal Year 2015 (07-01-14 to 06-30-15) Budget

University Heights Maintenance Assessment District
 Fund 200093

	FY 2013 Unaudited Actuals	FY 2014 Estimate	FY 2015 Proposed
Full-Time Equivalent/Grounds Maintenance Manager	0.05	0.05	0.10
Total Labor & Fringe (500011,502000, & 516024C)	\$ 5,177.00	\$ 5,368.00	\$ 11,577.00
<u>District Non-Personnel Costs</u>			
<u>Contract Services</u>			
Landscaping Services - Shoreline Land Care Inc. Contact Expires: <u>10/31/17</u> (512134A, 516001)	\$ 9,476.88	\$ 12,160.00	\$ 12,768.00
Succulent Garden Project (Phase II) (512134E)	\$ -	\$ 500.00	\$ 500.00
Maintain and Install Banners on Park Blvd./Adams Ave. - The Décor Plan (512059A)	\$ 1,380.00	\$ 4,000.00	\$ 3,000.00
Maintain Electric Service - University Heights Sign & Up-Lighting - YESCO (512059D)	\$ 826.00	\$ 2,500.00	\$ 2,500.00
Steam Cleaning Service - San Diego Power Clean (512059E)	\$ -	\$ 800.00	\$ 800.00
Tree Trimming Services (512197)	\$ -	\$ 2,000.00	\$ 2,000.00
<u>Supplies</u>			
Lids for Trash Can Containers (511029)	\$ -	\$ 150.00	\$ 150.00
As-Needed Replacement of Ornamental Trash Cans (511137)	\$ -	\$ 860.00	\$ 860.00
Graffiti Remover and Mulch/Compost	\$ 10.00	\$ 400.00	\$ 400.00
City Services Billed (Streets Division - Concrete Succulent Garden Project) (512114)	\$ -	\$ -	\$ 22,200.00
Special Districts Administration (516024A)	\$ 3,663.00	\$ 3,663.00	\$ 3,491.00
Vehicle Usage & Assignment (516024B)	\$ 370.00	\$ 370.00	\$ 777.00
Water / Storm Drain / Electrical (514006,514100,514103,514104,514105)	\$ 9,987.77	\$ 9,987.77	\$ 11,621.00
Subtotal Non-Personnel Costs	\$ 25,713.65	\$ 37,390.77	\$ 61,067.00
TOTAL EXPENDITURES	\$ 30,890.65	\$ 42,758.77	\$ 72,644.00
<u>District Revenues</u>			
Special Assessments	\$ 39,890.15	\$ 40,965.00	\$ 41,721.84 ⁽¹⁾
Interest Earnings	\$ 314.57	\$ 280.00	\$ 85.00
City Contributions			
General Fund – General Benefit Offset	\$ -	\$ -	\$ 10,896.60
TOTAL REVENUE	\$ 40,204.72	\$ 41,245.00	\$ 52,703.44
<u>District Reserves</u>			
Beginning Fund Balance	\$ 47,994.87	\$ 57,308.94	\$ 55,795.17
Change in Fund Balance	\$ 9,314.07	\$ (1,513.77)	\$ (19,940.56)
Year End Operating Reserves	\$ 57,308.94	\$ 55,795.17	\$ 35,854.61

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

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. The District boundary is depicted 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)
University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF ⁽¹⁾ (Lineal Feet)	Unit Cost (\$/LFF)	FY 2015 ⁽²⁾ Assessment	Owner Name
438 102 04 00	4	96.00	\$7.72	\$741.12	Steinle Bruce F
438 102 05 00	4	153.00	\$7.72	\$1,181.16	Steinle Revocable Trust 10-25-90
438 102 21 00	4	427.00	\$7.72	\$3,296.44	Jeff Lenore Properties
438 111 08 00	4	69.00	\$7.72	\$532.68	Jones Timothy L Trust 04-06-05
438 111 09 00	4	65.00	\$7.72	\$501.80	Masacek James T
438 111 10 00	4	67.00	\$7.72	\$517.24	Rupert Kevin J
438 111 11 00	4	69.00	\$7.72	\$532.68	Richen J W Trust 08-28-92
438 111 12 00	4	67.00	\$7.72	\$517.24	Walters John W Trust
438 111 13 00	4	150.00	\$7.72	\$1,158.00	Girard 2000 Family Trust
438 111 14 00	4	348.00	\$7.72	\$2,686.56	City Of San Diego
445 041 13 00	4	50.00	\$7.72	\$386.00	Jaboro Family 1992 Trust 10-29-92
445 041 14 00	4	25.00	\$7.72	\$193.00	Mcconnell Peter S
445 041 18 00	4	25.00	\$7.72	\$193.00	A E & S E L L C
445 041 20 00	4	22.00	\$7.72	\$169.84	Canzoneri Robert D&Lois H Trs
445 041 21 00	4	53.00	\$7.72	\$409.16	Uptown Terraces L L C
445 041 22 00	4	25.00	\$7.72	\$193.00	Haven Family Trust 04-04-00
445 041 23 00	4	50.00	\$7.72	\$386.00	Lusti Madison L P
445 041 24 00	4	40.00	\$7.72	\$308.80	Covarrubias Family Trust 01-23-03
445 041 25 00	4	50.00	\$7.72	\$386.00	Laduke Teelah M Living Trust 10-16-08
445 041 26 00	4	41.90	\$7.72	\$323.46	Lusti Andre
445 041 27 00	4	25.00	\$7.72	\$193.00	Gilbert Charles E
445 041 29 00	4	25.00	\$7.72	\$193.00	Benoit Victoria L
445 041 30 01	4	8.34	\$7.72	\$64.38	Kastner Acupuncture Group Inc
445 041 30 02	4	8.34	\$7.72	\$64.38	Scavone Eric A&Leslie M
445 041 30 03	4	8.34	\$7.72	\$64.38	Johnson Marc O
445 041 30 04	4	8.34	\$7.72	\$64.38	Hohn Sandra
445 041 30 05	4	8.34	\$7.72	\$64.38	Dumancas Victor M 2006 Trust
445 041 30 06	4	8.34	\$7.72	\$64.38	Speese Andrew M
445 041 31 00	4	75.00	\$7.72	\$579.00	Buettner Sara J Trust 08-20-02
445 042 01 00	4	181.50	\$7.72	\$1,401.18	Vogele Eugene F
445 042 02 00	4	30.00	\$7.72	\$231.60	Gilbert Charles E
445 042 03 00	4	75.00	\$7.72	\$579.00	Lusti Madison L P
445 042 08 00	4	25.00	\$7.72	\$193.00	Woldemichael Abel
445 042 09 00	4	50.00	\$7.72	\$386.00	4645 Park Blvd Inc
445 042 10 00	4	50.00	\$7.72	\$386.00	Ozarski Family Trust 04-14-01
445 042 11 00	4	50.00	\$7.72	\$386.00	Beachfront Ii L P
445 042 12 00	4	25.00	\$7.72	\$193.00	Beachfront Ii L P
445 042 13 00	4	25.00	\$7.72	\$193.00	Oquinn Family Trust 07-14-92
445 042 14 00	4	75.00	\$7.72	\$579.00	Gomez Family Trust 08-24-12
445 042 31 00	4	35.00	\$7.72	\$270.20	Ku Jeani
445 042 32 00	4	35.00	\$7.72	\$270.20	Fernandez Francisco C&Bertha J
445 042 33 00	4	35.00	\$7.72	\$270.20	Richardson James R&Sharon L
445 042 34 00	4	35.00	\$7.72	\$270.20	Richardson James&Sharon
445 051 01 00	4	70.00	\$7.72	\$540.40	Hoffmaster Delavon L
445 051 03 00	4	35.00	\$7.72	\$270.20	Cate Cindy
445 051 04 00	4	35.00	\$7.72	\$270.20	Mandler Dorothy Revocable Trust 04-16-02
445 051 26 00	4	50.00	\$7.72	\$386.00	Logan Partners L L C
445 051 27 00	4	100.00	\$7.72	\$772.00	Chaffee Christian T <Lf> Coleman Myla J Tr&Coleman Timothy M
445 122 19 01	4	7.14	\$7.72	\$55.12	Winterberg Michael L
445 122 19 02	4	7.14	\$7.72	\$55.12	Parks John
445 122 19 03	4	7.14	\$7.72	\$55.12	Chen Li-Wei
445 122 19 04	4	7.14	\$7.72	\$55.12	Paule Melissa C
445 122 19 05	4	7.14	\$7.72	\$55.12	Melendez Paul

EXHIBIT C - Assessment Roll (Fiscal Year 2015)
University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF ⁽¹⁾ (Lineal Feet)	Unit Cost (\$/LFF)	FY 2015 ⁽²⁾ Assessment	Owner Name
445 122 19 06	4	7.14	\$7.72	\$55.12	Martin Stephen E
445 122 19 07	4	7.14	\$7.72	\$55.12	Soto Ricardo E
445 122 20 00	4	50.00	\$7.72	\$386.00	West Family Trust 07-31-86
445 122 21 00	4	50.00	\$7.72	\$386.00	San Diego Buddhist Assn
445 122 24 00	4	50.00	\$7.72	\$386.00	3728 Grim Corporation
445 122 25 00	4	25.00	\$7.72	\$193.00	Nelson/Gorst Trust 05-03-02
445 122 26 00	4	50.00	\$7.72	\$386.00	Nelson/Gorst Trust 05-03-02
445 122 27 00	4	50.00	\$7.72	\$386.00	Adler Joan O Living Trust 02-05-04
445 122 28 00	4	50.00	\$7.72	\$386.00	Lewis Harold W Jr Tr <Aka Lewis Hal>
445 122 30 00	4	50.00	\$7.72	\$386.00	Martin Derrick K
445 122 31 00	4	50.00	\$7.72	\$386.00	C J Hanna Family Trust 09-30-91
445 122 32 00	4	25.00	\$7.72	\$193.00	Pecoraro George A&Nunzia S
445 122 33 00	4	100.00	\$7.72	\$772.00	San Diego Buddhist Assn
445 131 02 00	4	50.00	\$7.72	\$386.00	Duchscherer Paul E Revocable Trust 09-19-03
445 131 03 00	4	50.00	\$7.72	\$386.00	Merrill Don Revocable Trust 06-05-03
445 131 04 00	4	50.00	\$7.72	\$386.00	Adler Joan O Living Trust 02-05-04
445 131 05 00	4	50.00	\$7.72	\$386.00	Glasier Elizabeth M Tr
445 131 06 00	4	50.00	\$7.72	\$386.00	Olsen Ronald S Trust 05-21-04
445 131 07 00	4	50.00	\$7.72	\$386.00	Diversinary Theatre/Productions Inc
445 131 08 00	4	50.00	\$7.72	\$386.00	Edmonds Lucille A Est Of
445 131 09 00	4	50.00	\$7.72	\$386.00	Chika Hani E Trust 01-07-02
445 131 10 00	4	50.00	\$7.72	\$386.00	Chika Hani E Trust 01-07-02
445 131 11 00	4	50.00	\$7.72	\$386.00	Lopez Ross J
445 131 12 00	4	50.00	\$7.72	\$386.00	Sakow Norman
445 131 29 00	4	50.00	\$7.72	\$386.00	Jamoo Mihsin E&Amal M
445 202 17 00	4	50.00	\$7.72	\$386.00	St Valentine Group
445 202 18 00	4	45.00	\$7.72	\$347.40	Sepehri Samar
445 202 19 00	4	45.00	\$7.72	\$347.40	Mendez Terry L Trust 03-10-89
445 202 20 00	4	75.00	\$7.72	\$579.00	Mccaffrey Family Trust 11-10-10
445 202 21 00	4	75.00	\$7.72	\$579.00	Jones Roderick R&Barbara M Trust 09-18-86
445 202 26 00	4	50.00	\$7.72	\$386.00	Menzies Family Revocable Trust
445 202 28 01	4	2.78	\$7.72	\$21.46	Pendragon Diane K
445 202 28 02	4	2.78	\$7.72	\$21.46	Orourke Daniel J
445 202 28 03	4	2.78	\$7.72	\$21.46	M T M Living Trust 03-12-04
445 202 28 04	4	2.78	\$7.72	\$21.46	University Heights Community Development Corp
445 202 28 05	4	2.78	\$7.72	\$21.46	University Heights Community Development Corp
445 202 28 06	4	2.78	\$7.72	\$21.46	L-20 L L C
445 202 28 07	4	2.78	\$7.72	\$21.46	Griffin W Michael
445 202 28 08	4	2.78	\$7.72	\$21.46	Hilltop Terrace L L C
445 202 28 09	4	2.78	\$7.72	\$21.46	Krvavica Michaelle A Revocable Trust 02-17-12
445 202 28 10	4	2.78	\$7.72	\$21.46	Ahrens Robert J&Maria
445 202 28 11	4	2.78	\$7.72	\$21.46	Williford Nancy E Tr
445 202 28 12	4	2.78	\$7.72	\$21.46	Murphy-Kevershan Living Trust 08-01-01
445 202 28 13	4	2.78	\$7.72	\$21.46	Murphy-Kevershan Living Trust 08-01-01
445 202 28 14	4	2.78	\$7.72	\$21.46	Murphy-Kevershan Living Trust 08-01-01
445 202 28 15	4	2.78	\$7.72	\$21.46	Abbate Giuseppe
445 202 28 16	4	2.78	\$7.72	\$21.46	Ames Jeanne L&Randall G Family 2013 Trust
445 202 28 17	4	2.78	\$7.72	\$21.46	Ferrier Grant
445 202 28 18	4	2.78	\$7.72	\$21.46	Standal Paul&Mary A Family Trust 04-12-02
445 202 28 19	4	2.78	\$7.72	\$21.46	Cook Deborah D
445 202 28 20	4	2.78	\$7.72	\$21.46	Espinosa Paul&Sanchez Marta E
445 202 28 21	4	2.78	\$7.72	\$21.46	M&M Living Trust 03-12-04
445 202 28 22	4	2.78	\$7.72	\$21.46	P M Financial Pension Plan

EXHIBIT C - Assessment Roll (Fiscal Year 2015)
University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF ⁽¹⁾ (Lineal Feet)	Unit Cost (\$/LFF)	FY 2015 ⁽²⁾ Assessment	Owner Name
445 202 28 23	4	2.78	\$7.72	\$21.46	P M Financial Pension Plan
445 202 28 24	4	2.78	\$7.72	\$21.46	Miller Glenn&Thomas Kari
445 202 28 25	4	2.78	\$7.72	\$21.46	Cummings Peter R&Priscilla L
445 202 28 26	4	2.78	\$7.72	\$21.46	L-20 L L C
445 202 28 27	4	2.78	\$7.72	\$21.46	Ferrier Grant K L
445 202 28 28	4	2.78	\$7.72	\$21.46	Ferrier Grant K L
445 202 28 29	4	2.78	\$7.72	\$21.46	Ferrier Grant K L
445 202 28 30	4	2.78	\$7.72	\$21.46	Brady-Burry Family Trust 02-08-90
445 202 28 31	4	2.78	\$7.72	\$21.46	Carlin Virginia Est Of
445 202 28 32	4	2.78	\$7.72	\$21.46	Carlin Virginia Est Of
445 202 28 33	4	2.76	\$7.72	\$21.30	Simmons Ken&Raskin Erin E
445 202 28 34	4	2.76	\$7.72	\$21.30	Maher Jennifer B
445 202 28 35	4	2.76	\$7.72	\$21.30	Maher Jennifer B
445 202 28 36	4	2.76	\$7.72	\$21.30	Ferrier Grant K L
445 202 29 00	4	150.00	\$7.72	\$1,158.00	San Diego Teachers Credit Union
445 211 01 00	4	50.00	\$7.72	\$386.00	Brown-Bohannon Trust 06-29-94
445 211 03 00	4	50.00	\$7.72	\$386.00	Huckins R Gordon Family Trust 03-14-00
445 211 04 01	4	7.14	\$7.72	\$55.12	Topping Nicholas J
445 211 04 02	4	7.14	\$7.72	\$55.12	Vanina Trust 05-03-13
445 211 04 03	4	7.14	\$7.72	\$55.12	Kim Judy E
445 211 04 04	4	7.14	\$7.72	\$55.12	Soetaert Jason&Melissa
445 211 04 05	4	7.14	\$7.72	\$55.12	Tebelman Gloria A
445 211 04 06	4	7.14	\$7.72	\$55.12	Macherzak Terry
445 211 04 07	4	7.14	\$7.72	\$55.12	Spindler Richard
445 211 05 00	4	25.00	\$7.72	\$193.00	Lessner Milton Tr
445 211 06 00	4	50.00	\$7.72	\$386.00	Amelia L L C
445 211 07 00	4	50.00	\$7.72	\$386.00	Amelia L L C
445 211 08 00	4	37.50	\$7.72	\$289.50	Lessner Milton Tr
445 211 09 00	4	37.50	\$7.72	\$289.50	Aneals Family Trust
445 211 10 00	4	50.00	\$7.72	\$386.00	Lessner Milton Tr
445 211 11 00	4	45.00	\$7.72	\$347.40	Lessner Milton Tr
445 211 12 00	4	85.00	\$7.72	\$656.20	Higgins Richard A&Denise L
TOTAL		5,404.40	-	\$41,722	

⁽¹⁾ Linear Front Footage.

⁽²⁾ FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015.