



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **TALMADGE PARK – NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2016**

**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**

**May 2015**

# CITY OF SAN DIEGO

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Kevin Faulconer

## City Council Members

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Lorie Zapf  
District 2

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## City Clerk

Elizabeth Maland

## Independent Budget Analyst

Andrea Tevlin

## City Engineer

James Nagelvoort

## Assessment Engineer

EFS Engineering, Inc.

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**EXHIBITS**

- Exhibit A: Boundary Map
- Exhibit B: Estimated Annual Expense, Revenues & Reserves
- Exhibit C: Assessment Roll

# Assessment Engineer's Report Talmadge Park – North Lighting 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 TALMADGE PARK – NORTH LIGHTING 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 \_\_\_\_\_, 2015.

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



## Executive Summary

**Project:** Talmadge Park – North  
 Lighting Maintenance Assessment District

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

|                                    | <b>FY 2015</b> | <b>FY 2016 <sup>(1)</sup></b> | <b>Maximum <sup>(2)</sup><br/>Authorized</b> |
|------------------------------------|----------------|-------------------------------|----------------------------------------------|
| <b>Total Parcels Assessed:</b>     | 145            | 145                           | --                                           |
| <b>Total Estimated Assessment:</b> | \$10,858       | \$10,996                      | --                                           |
| <b>Total Estimated EBUs:</b>       | 143.400        | 143.400                       | --                                           |
| <b>Annual Assessment per EBU:</b>  | \$75.72        | \$76.68                       | \$76.69 <sup>(3)</sup>                       |

<sup>(1)</sup> FY 2016 is the City's Fiscal Year 2016, which begins July 1, 2015 and ends June 30, 2016. 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 1.28%.

**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

Property owners located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area petitioned the City of San Diego (City) to form maintenance assessment districts for five (5) neighborhood areas (shown in **Figure 1**), namely: Kensington Heights, Kensington Manor, Kensington Park – North, Talmadge Park – South, and Talmadge Park – North.

The City retained EFS Engineering, Inc. to prepare an Assessment Engineer's Report for the formation of the Talmadge Park – North Lighting Maintenance Assessment District (District). The purpose of the District is to fund the procurement, installation, repair, replacement, operation and maintenance of identified ornamental street lighting improvements located within the District. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2015.

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## District Proceedings for Fiscal Year 2016

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 2016. The Fiscal Year 2016 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 XIII D do not apply to these proceedings.





A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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## **District Boundary**

The District is located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area. The District generally includes the properties located east of Vista Street that take access from Alder Drive.

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

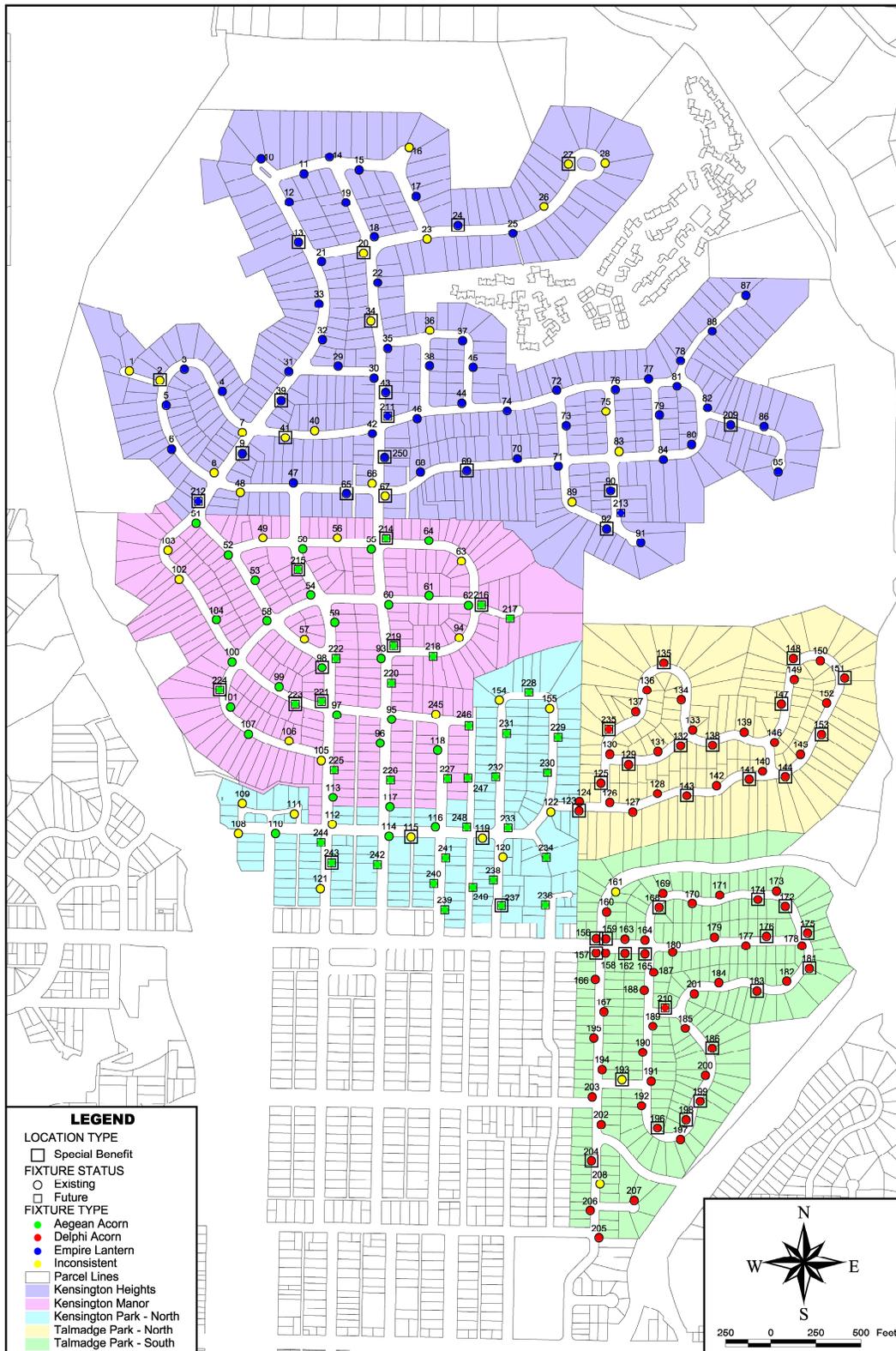
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## **Project Description**

The project to be funded by the proposed assessments is the procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Delphi Acorn style) street lighting improvements located within the District and conceptually depicted in **Figure 2**.

The lighting locations shown in **Figure 2** are conceptual. More detailed planning and design efforts will be prepared and reviewed by the City and the Kensington-Talmadge Planning Group prior to project permitting and construction.





**FIGURE 2: Kensington Lighting Improvements**



A summary of existing and ultimate lighting counts within the District (at the time of District formation) is provided in **Table 1**. All improvements/services to be provided by the District fall within dedicated City public rights-of-way, are on City property, City easements, or other public utility easements. For additional detail as to location and type of improvements/services, please refer to the engineering plans, maps, sketches, specifications, maintenance agreements and other materials on file with the City Park and Recreation Department.

**TABLE 1: District Lighting Counts**

|                                         | Existing <sup>(1)</sup> | Ultimate |
|-----------------------------------------|-------------------------|----------|
| <b>Location Type</b>                    |                         |          |
| General Benefit Location <sup>(2)</sup> | 18                      | 18       |
| Special Benefit Location <sup>(3)</sup> | 13                      | 14       |
| <b>Fixture Type</b>                     |                         |          |
| Consistent <sup>(4)</sup>               | 31                      | 32       |
| Inconsistent <sup>(5)</sup>             | 0                       | 0        |
| New Installation                        | 1                       | --       |

<sup>(1)</sup> Existing lighting counts at time of District formation.  
<sup>(2)</sup> Consistent with City street light spacing standards.  
<sup>(3)</sup> In excess of City street light spacing standards (i.e., greater densification).  
<sup>(4)</sup> Consistent with District fixture type standard (Delphi Acorn style).  
<sup>(5)</sup> Non-standard (inconsistent) street light to be replaced.

Within the confines of applicable Assessment Law, the proposed assessments may be used to construct and/or maintain additional improvements/services of like character and nature to the extent that such activities are consistent with the method of cost apportionment.

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## Benefit of District Improvements

The ornamental street lighting improvements are estimated to benefit parcels in the District in the following ways:

- **Aesthetics** – the ornamental street lights provide a unique neighborhood identity/enhanced community image (50%).
- **Public Safety** – the spatial uniformity and densification of street lights enhances public safety through illumination of roadways/sidewalks (25%), and property frontages (25%).



Parcels within the District benefit from the improvements/services in terms of enhanced aesthetics and greater public safety.

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## Separation of General & Special Benefits

The identified ornamental street lighting improvements 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 ornamental street lighting improvements.

### City Standard

The District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs. Consistent with City policy for the public at large, the City will contribute toward street lighting energy costs and provide in-kind service at a level equivalent to that provided for City minimum required street lights. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City’s standard level of service. With or without the proposed assessment District, the



area will continue to receive the City's standard level of services, a "general benefit" that is not funded by assessments.

For additional detail as to the City's street lighting standards, refer to *City Council Policy 200-18 – Mid-Block Street Light Policy for Developed Areas*, and *Street Design Manual – Street Lights*, Section 5, page 94 (approved by Council Resolution R-297376 on November 25, 2002).

### External Benefits

Assessment Law prohibits levying assessments to pay for "general benefits" conferred to the public at large or properties located outside the District. While the aesthetic benefits of the improvements (i.e., unique neighborhood identity/enhanced community image) provide direct and special benefits solely to the properties in the District, the public safety benefits of the improvements (i.e., illumination of roadways/sidewalks, and property frontages) may accrue to incidental beneficiaries (i.e., drivers, pedestrians, etc.) simply passing through the District. Based on a review of the spatial limits of the District and the proposed improvements/services corridors, it was determined that the maintenance and servicing of ornamental street lighting improvements does not confer benefit to others outside the District.

A traffic assessment was completed for the Kensington neighborhood areas to isolate and quantify the estimated "pass-through" traffic in each neighborhood area. Pass-through traffic, defined as traffic that has neither an origin nor destination within the defined neighborhood area, provides a reasonable means of quantifying incidental beneficiaries located outside the District.

It was estimated that all of the traffic on the neighborhood streets (improvement corridors) is internally generated by the properties within the District. In other words, the District has an estimated pass-through rate of 0%. With the pedestrian/road-related public safety benefits estimated at 25% and an estimated pass-through rate of 0%, the amount of "External Benefits" (conferred to the public at large or properties located outside the District) was estimated at 0%, as shown in the following equation:

|                                                    |
|----------------------------------------------------|
| $\text{External Benefits} = 25\% \times 0\% = 0\%$ |
|----------------------------------------------------|



In other words, the entire cost of maintaining and servicing the ornamental street lighting improvements (in excess of City standards) may be funded by the assessments.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2016 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.

The budget and corresponding assessments do not take into account possible future utility undergrounding efforts in the area. Should such undergrounding efforts occur, there is the potential for decreased assessments and/or accelerated construction of District improvements due to economies of scale and shared construction costs.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by affected property owners via a mail ballot and public hearing process, similar to these proceedings. A weighted simple majority of ballots received (weighted according to each parcel's proportionate assessment) 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 assessment engineer's report, balloting, and the public hearing process can potentially exceed the total amount of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor not-to-exceed the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.



The maximum authorized assessment established in the Fiscal Year 2015 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 261.679 to 265.039 (a 1.28% 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 1.28%.

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## Method of Apportionment

### Estimated Benefit of Improvements

The *Mid-City Communities Plan* (Community Plan) and the general policy recommendations found in the City's *Progress Guide & General Plan* (General Plan) establish several goals, objectives, and guidelines for the planned development of the community. The Community Plan makes the following noteworthy comments, objectives and recommendations:

- “With its stone gateways, ornamental lighting, and curving streets, [Kensington] is a strong candidate for designation as a historic district.” (p. 23)
- “Provide adequate lighting for vehicles and pedestrians. Pedestrian-oriented acorn lights should be provided in very active pedestrian areas. Mid-block lighting programs should be expanded.” (p. 57)
- “These streets are traditional neighborhood pathways, many well maintained with mature street trees, historic pedestrian lighting, and ceremonial gates that reinforce neighborhood identity.” (p. 69)
- “Design infrastructure and lighting in keeping with district themes where possible.” (p. 94)
- “Encourage pedestrian activity and the use of public transit through public and private investment in quality streetscape improvements including landscaping, crosswalk paving, lighting and other pedestrian-oriented enhancements.” (p. 94)
- “Enhance the character and security of alleys through public and private investment in lighting, landscaping, and litter control.” (p. 94)



- “Continue conversion of ‘yellow’ (low-pressure sodium) streetlights to ‘white’ (white low-energy consumption street lighting).” (p. 114)
- “All sidewalks with high pedestrian usage should be lighted with pedestrian-oriented streetlights.” (p. 135)
- “Provide adequate security for pedestrians with lighting and design of landscaped walkways to ensure visibility.” (p. 135)
- “Assure that public improvements, including street trees and pedestrian-oriented lighting, are provided in conjunction with street encroachment permits.” (p. 143)

The District’s ornamental street lighting improvements are consistent with these objectives and recommendations. The City’s General Plan and Community Plan support the establishment of community-based improvement and maintenance districts, such as this District, to fund installation and maintenance of enhanced improvements/services.

The proposed improvements/services are generally located in the public rights-of-way along the various transportation corridors within the District. These transportation corridors serve as the primary access routes for inter-community and intra-community trips. Parcels within the District benefit from the improvements/services in terms of enhanced aesthetics and improved public safety.

### Apportionment Methodology

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

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



### Equivalent Benefit Units (EBUs)

EBUs for each parcel have been determined as a function of parcel area (or number of residential units) and two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

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

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

### Land Use Factor

Since the proposed District improvements/services are primarily associated with the Transportation Element of City's General Plan and Community Plan, trip generation rates for various land use categories (as previously established by the City's Transportation Planning section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City's Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 2**.



**TABLE 2: Land Use Factors**

| <b>Land Use/Zoning</b>                 | <b>Code</b> | <b>Land Use Factor <sup>(1)</sup></b> |
|----------------------------------------|-------------|---------------------------------------|
| Residential – Single Family (detached) | SFD         | 1.0 per dwelling unit                 |
| Residential – Condominium              | CND         | 0.7 per dwelling unit                 |
| Residential – Duplex                   | DUP         | 0.7 per dwelling unit                 |
| Residential – Multi-Family & Apartment | MFR         | 0.7 per dwelling unit                 |
| Commercial – Office & Retail           | COM         | 45.0 per acre                         |
| House of Worship                       | CRH         | 2.8 per acre                          |
| Open Space (designated)                | OSP         | 0.0 per acre                          |
| Street/Roadway                         | STR         | 0.0 per acre                          |
| Utility Facility                       | UTL         | 3.0 per acre                          |
| Vacant/Undevelopable                   | VAC         | 0.0 per acre                          |

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

The purpose of designated open space and vacant/undevelopable areas is primarily to preserve natural landforms and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since these lands are essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated open space and vacant/undevelopable lands receive no benefit from District improvements/services and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements/services being maintained by the District, the actual benefit accrues to the lands within the District 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 establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of



this use to the specific improvements/services 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 the improvements/services in a district may include some or all of the following: public safety, aesthetics, and recreational potential. The subcomponents used for this District are: aesthetics and public safety.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements/services 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/services being maintained. For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 3**.

**TABLE 3: Benefit Factors by Land Use**

| <b>Land Use/Zoning</b>       | <b>Aesthetics<br/>(Max. 0.50)</b> | <b>Public<br/>Safety<br/>(Max. 0.50)</b> | <b>Composite<br/>Benefit Factor<br/>(Max. 1.00)</b> |
|------------------------------|-----------------------------------|------------------------------------------|-----------------------------------------------------|
| Residential – All            | 0.50                              | 0.50                                     | 1.00                                                |
| Commercial – Office & Retail | 0.25                              | 0.25                                     | 0.50                                                |
| House of Worship             | 0.25                              | 0.25                                     | 0.50                                                |
| Open Space (designated)      | 0.00                              | 0.00                                     | 0.00                                                |
| Street/Roadway               | 0.00                              | 0.00                                     | 0.00                                                |
| Utility Facility             | 0.25                              | 0.25                                     | 0.50                                                |
| Vacant/Undevelopable         | 0.00                              | 0.00                                     | 0.00                                                |



***Aesthetics.*** The improvements/services provide aesthetic benefit to the properties in the District. Ornamental street lighting provides a unique neighborhood identity and enhanced community image. The degree of benefit received from this aspect of the District improvements varies among the land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from aesthetic enhancement of the transportation corridors. Lands in the commercial and institutional categories are considered to receive a lesser degree of benefit from these enhancements based on the non-continuous or temporal nature of these uses. Lands in the open space, street/roadway, and vacant/undevelopable categories are considered to receive no significant benefit from the aesthetic elements of the District improvements/services, as enhanced aesthetics does not affect their function, use, or value.

***Public Safety.*** 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. The residential lands are considered to receive the maximum available benefit from the public safety aspect of the District improvements/services. Lands in the commercial, institutional, open space, street/roadway, and vacant/undevelopable categories are considered to receive a lesser degree of benefit based on the temporal nature of these uses compared to the street light illumination times.

### **Unit Assessment Rates**

The Unit Assessment Rate (annual assessment per EBU) is based on the Total Annual Program Costs and Total Estimated EBUs, as shown in the following equation:

|                                                                                                 |
|-------------------------------------------------------------------------------------------------|
| $\text{Unit Assessment Rate} = \text{Total Annual Program Costs} / \text{Total Estimated EBUs}$ |
|-------------------------------------------------------------------------------------------------|



### 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 Single-Family Residence**  
EBUs = 1 unit x 1.00 x 1.00 = 1.00 EBUs
- **1 Condominium**  
EBUs = 1 unit x 0.70 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex**  
EBUs = 10 units x 0.70 x 1.00 = 7.00 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**).



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## Summary Results

The District Boundary is presented in **Exhibit A**.

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

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2016 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 2016 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 \_\_\_\_\_, 2015.

---

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 \_\_\_\_\_, 2015.

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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**

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

**LEGEND:**  
 \_\_\_\_\_ District Boundary  
 \_\_\_\_\_ Parcel Line  
 # Diagram Number

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE TALMADGE PARK - NORTH LIGHTING 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 \_\_\_\_\_, 2014, BY ITS RESOLUTION NO. \_\_\_\_\_.

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

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.

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

PREPARED BY:  
**EFS ENGINEERING, INC.**  
 P.O. Box 22370, San Diego, CA 92192 (858) 752-3490

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



**CITY OF  
SAN DIEGO**

**TALMADGE PARK - NORTH  
LIGHTING MAINTENANCE ASSESSMENT DISTRICT**

W.O. \_\_\_\_\_

DATE: \_\_\_\_\_

REVS: \_\_\_\_\_

# EXHIBIT A

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2016 (07-01-15 to 06-30-16) Budget**

**Talmadge Park - North Lighting Maintenance Assessment District  
Fund 200720**

|                                                                                                    | FY 2015<br>Budget   | FY 2015<br>Estimate | FY 2016<br>Proposed        |
|----------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------------|
| <b><u>District Expenses</u></b>                                                                    |                     |                     |                            |
| <b>Services</b>                                                                                    |                     |                     |                            |
| City Services Billed - Inspection Costs (all light locations) <sup>(1)</sup>                       | \$ 2,635.00         | \$ 2,635.00         | \$ 2,635.00                |
| <b>Maintenance of Fixtures</b>                                                                     |                     |                     |                            |
| City Services Billed - Bulb Replacement (special benefit light locations)                          | \$ 260.00           | \$ 260.00           | \$ 260.00                  |
| City Services Billed - Repair of Fixtures, Poles, Paint, etc. (all light locations) <sup>(1)</sup> | \$ 1,550.00         | \$ 1,550.00         | \$ 1,550.00                |
| City Services Billed - Misc. Wiring Repairs (special benefit light locations)                      | \$ 325.00           | \$ 325.00           | \$ 325.00                  |
| City Services Billed - Major Restoration (all light locations)                                     | \$ 2,067.00         | \$ 2,067.00         | \$ 2,067.00                |
| Reimbursement Agreement - (Formation Costs - Reimbursement to Formation Fund)                      | \$ 6,384.00         | \$ 1,837.00         | \$ 2,060.00 <sup>(2)</sup> |
| Other Non-Personnel Expense (Amount available for CIP or Reserve)                                  | \$ (4,547.00)       | \$ -                | \$ -                       |
| Special District Street Lighting - Energy Costs (all light locations) <sup>(1)</sup>               | \$ 939.00           | \$ 939.00           | \$ -                       |
| Special Districts Administration                                                                   | \$ 3,500.00         | \$ 3,500.00         | \$ 3,500.00                |
| <b>Subtotal</b>                                                                                    | <b>\$ 13,113.00</b> | <b>\$ 13,113.00</b> | <b>\$ 12,397.00</b>        |
| <b>TOTAL EXPENSE</b>                                                                               | <b>\$ 13,113.00</b> | <b>\$ 13,113.00</b> | <b>\$ 12,397.00</b>        |
| <b><u>District Revenues &amp; Reserves</u></b>                                                     |                     |                     |                            |
| Assessment Income                                                                                  | \$ 10,858.00        | \$ 10,858.00        | \$ 10,995.90               |
| Interest Earnings                                                                                  | \$ -                | \$ -                | \$ 100.00                  |
| General Fund Services/Contributions <sup>(1)</sup>                                                 |                     |                     |                            |
| Inspection (general benefit locations)                                                             | \$ 1,530.00         | \$ 1,530.00         | \$ 1,530.00                |
| Energy (general benefit light locations)                                                           | \$ 545.00           | \$ 545.00           | \$ 545.00                  |
| Maintenance (general benefit baseline)                                                             | \$ 180.00           | \$ 180.00           | \$ 180.00                  |
| General Benefit Offset: 0%                                                                         | \$ -                | \$ -                | \$ -                       |
| <b>TOTAL REVENUE</b>                                                                               | <b>\$ 13,113.00</b> | <b>\$ 13,113.00</b> | <b>\$ 13,350.90</b>        |
| <b><u>District Reserves</u></b>                                                                    |                     |                     |                            |
| Beginning Fund Balance                                                                             | \$ -                | \$ -                | \$ -                       |
| Change in Fund Balance                                                                             | \$ -                | \$ -                | \$ 953.90                  |
| <b>Year End Operating Reserves</b>                                                                 | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 953.90</b>           |

<sup>(1)</sup> City Contributions are subject to change each year pending City Council's approval.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT**  
**ASSESSMENT ROLL**

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

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

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

DATED: May 13, 2015

EFS ENGINEERING, INC.



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

By: Sharon F. Risse  
Sharon F. Risse

**EXHIBT C - Assessment Roll (Fiscal Year 2016)**  
**Talmadge Park - North Lighting Maintenance Assessment District**

| Parcel Number | Acres/ Units <sup>(1)</sup> | Land Use Code <sup>(2)</sup> | Apportionment Factors   |                        | Total EBU's | Fiscal Year 2016 <sup>(4)</sup> |            | Owner Name                                             |
|---------------|-----------------------------|------------------------------|-------------------------|------------------------|-------------|---------------------------------|------------|--------------------------------------------------------|
|               |                             |                              | Land Use <sup>(2)</sup> | Benefit <sup>(3)</sup> |             | Unit Cost                       | Assessment |                                                        |
| 465 241 01 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Fenex Smith Trust 11-08-07                             |
| 465 241 02 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Pamperin Christopher I&Suzanne N 2013 Trust 08-07-13   |
| 465 241 03 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Barrett-Frey Family Trust 11-10-04                     |
| 465 241 04 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Dockery Robert                                         |
| 465 241 05 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Watling Nicholas&Julie Family Revocable Trust 03-15-10 |
| 465 241 06 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | White Courtney&Perlita 1989 Family Trust 03-29-89      |
| 465 241 09 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Baldwin Susan B                                        |
| 465 241 10 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Weis Mark                                              |
| 465 241 11 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Clampitt Richard T&Hurst Rachel A                      |
| 465 241 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Greeno Family 2013 Trust 03-13-13                      |
| 465 241 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | McMahon John&Ashley K                                  |
| 465 241 14 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Steidl James D&Audrey L                                |
| 465 241 15 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Almirall Karen M Trust 11-13-03                        |
| 465 241 16 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Smith-Schneider Family 2010 Trust 12-16-10             |
| 465 241 17 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Dyson Brian J&Amy A                                    |
| 465 241 18 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Fuller Family Trust 12-16-03                           |
| 465 241 19 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Canady Thomas B                                        |
| 465 241 20 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Weatherford Family 2007 Trust                          |
| 465 241 21 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Kwiatkowski Laura V                                    |
| 465 241 22 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Heriot Gail L                                          |
| 465 241 23 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Lowerison Family Survivors Trust A 08-13-92            |
| 465 241 24 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Fukuda Family 2014 Trust 02-18-14                      |
| 465 241 25 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Winner Neil B                                          |
| 465 241 26 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Bonar Family Trust 10-09-12                            |
| 465 242 01 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Wagner Mark Revocable Trust 07-25-11                   |
| 465 242 02 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Allen Brock&Barbara Family Trust 09-18-02              |
| 465 242 03 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Michel Phyllis Trust 12-16-91                          |
| 465 242 04 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Hartmeyer-Hankley Bonnie                               |
| 465 242 05 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | May Justin&Suzanne Family Trust 04-14-04               |
| 465 242 06 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Smith Barbara C Trust 01-26-00                         |
| 465 242 07 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Mahadevan Dasan&Boyle Shirley E                        |
| 465 242 08 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Sibley Family 2010 Trust 07-27-10                      |
| 465 242 09 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Nielsen Mary A                                         |
| 465 242 10 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Mccown Carole Trust 04-20-13                           |
| 465 242 11 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Reibman Family 2008 Trust 05-19-08                     |
| 465 242 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Campbell Shirley J Tr                                  |
| 465 242 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Fitts Loer Family Trust 05-08-08                       |
| 465 242 14 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Winter Zoa Wade Tr                                     |
| 465 242 15 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Todd Ann B Family Trust 04-22-11                       |
| 465 242 16 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Faron Susan                                            |
| 465 242 17 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Eichler Michael&Libby Patricia                         |
| 465 242 18 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Sanna Family 1994 Trust                                |
| 465 251 01 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Hauser Richard C                                       |
| 465 251 02 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Service David B&Betsy P                                |
| 465 251 03 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Kanel Jason <Le> Morrow Christopher                    |
| 465 251 04 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Sanderson James&Sharon                                 |
| 465 251 05 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Winn Kevin R&Amy G                                     |
| 465 251 06 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Moore Family Living Trust 04-28-04                     |
| 465 251 07 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Lummus Vincent L                                       |
| 465 251 08 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Fromen Peter J&Getches Catherine E                     |
| 465 251 09 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Comer B J Trust 04-27-01                               |
| 465 251 10 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Ford Melvin L&Lynn Y                                   |
| 465 251 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Ludwig-Gardner Family Trust 09-17-97                   |
| 465 251 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Hackney Brian                                          |
| 465 251 14 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Medigovich Milica S Tr                                 |
| 465 251 15 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Potter Clinton S&Trzcinski Barbara M                   |
| 465 251 16 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Bamberger Revocable Trust 05-13-99                     |
| 465 251 17 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000       | \$76.68                         | \$76.68    | Williams Patrick F&April D                             |

**EXHIBT C - Assessment Roll (Fiscal Year 2016)**  
**Talmadge Park - North Lighting Maintenance Assessment District**

| Parcel Number | Acres/<br>Units <sup>(1)</sup> | Land Use Code <sup>(2)</sup> | Apportionment Factors   |                        | Total EBUs | Fiscal Year 2016 <sup>(4)</sup> |            | Owner Name                                      |
|---------------|--------------------------------|------------------------------|-------------------------|------------------------|------------|---------------------------------|------------|-------------------------------------------------|
|               |                                |                              | Land Use <sup>(2)</sup> | Benefit <sup>(3)</sup> |            | Unit Cost                       | Assessment |                                                 |
| 465 251 18 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Macpherson Family Trust 01-24-14                |
| 465 252 01 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Moreen Steven K Revocable Living Trust 05-18-93 |
| 465 252 02 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Imel Anne R Trust 06-14-12                      |
| 465 252 03 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Spencer Arthur W&Mary F Trs                     |
| 465 252 04 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Gauthier Verhoeven Family Trust 07-10-12        |
| 465 252 05 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Miller Family Trust 01-20-11                    |
| 465 252 06 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Brooker Curt H&Jamie S                          |
| 465 252 07 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Frazee James P&Rebecca V                        |
| 465 252 08 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Katsufakis George                               |
| 465 252 09 00 | 2.00                           | DUP                          | 0.70                    | 1.00                   | 1.400      | \$76.68                         | \$107.34   | Hopkins David B 2012 Trust 12-17-12             |
| 465 252 10 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Brown Randall B&Smith Janet E                   |
| 465 252 11 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Segal Richard M Trust 03-08-00                  |
| 465 252 12 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | J C T Trust 08-19-97                            |
| 465 252 13 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Ritchey Rebecca E                               |
| 465 252 14 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Cunningham Family Trust 10-25-89                |
| 465 252 15 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Pilla Anthony&Anoushiravani Rohshann            |
| 465 252 16 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | King Family Trust 07-07-07                      |
| 465 252 17 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Paver Sean A&Leslie E                           |
| 465 252 18 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Crooks-Levine Trust 11-19-10                    |
| 465 252 19 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Holt Charles F Trust 06-12-08                   |
| 465 271 01 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Roudebush L Keith Trust 08-04-80                |
| 465 271 02 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Berry Karen L 2010 Trust                        |
| 465 271 03 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Goldstein&Davis Family Trust 02-21-12           |
| 465 271 04 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Evons Family Trust 12-17-08                     |
| 465 271 05 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Hoehne Robert C                                 |
| 465 272 01 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Stuart Lynn A&Kathy L                           |
| 465 272 02 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Zlotnick Howard A Trust 06-26-07                |
| 465 272 03 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Buffalo-Biloxi Revocable Trust 10-24-07         |
| 465 272 04 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Jarmer Elisa M Living 2005 Trust 09-15-05       |
| 465 272 05 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Starace Stephen J                               |
| 465 272 06 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Bevan Toni A 2006 Trust 08-31-06                |
| 465 272 07 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Quijada Family Trust 09-16-96                   |
| 465 272 08 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Stebbins Family Trust 07-11-96                  |
| 465 272 09 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Timm Walter C Tr                                |
| 465 272 10 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Dreher Margaret A Family Trust 05-19-94         |
| 465 272 11 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Kilman Matthew C&Angela J                       |
| 465 272 12 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Gilman-Ritz Family Trust 02-02-07               |
| 465 272 13 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Raney Pamela A 2007 Trust 12-19-07              |
| 465 272 14 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Brunetto John                                   |
| 465 273 06 00 | 0.04                           | OSP                          | 0.00                    | 0.00                   | 0.000      | \$76.68                         | \$0.00     | City Of San Diego                               |
| 465 273 07 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Weaver Family Trust                             |
| 465 273 08 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Evans Janet J Trust 12-29-95                    |
| 465 273 09 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Pond Cindy                                      |
| 465 273 10 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Morgigno Demetrio D&Stone Jennifer M            |
| 465 273 11 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Greeley David M                                 |
| 465 273 12 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Edelman-Grant Trust 11-27-01                    |
| 465 273 13 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Coffin Family Trust 10-04-94                    |
| 465 273 14 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Maland Elizabeth S Revocable Trust 10-21-04     |
| 465 273 15 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Knight Darren&Rosie Family Trust 05-30-12       |
| 465 281 01 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Laverick Nancy L Living Trust 08-22-14          |
| 465 281 02 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Nazimova Olga Separate Property Trust 08-22-06  |
| 465 281 03 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Grasska Denis&Grace                             |
| 465 281 04 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Benedetto Craig S&Doherty A R                   |
| 465 281 05 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Kolakovsky Aviv&Schwartz Hilary E               |
| 465 281 06 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Raskin/Lipnick Trust 06-14-02                   |
| 465 281 07 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Aguilera Marino&Susan E                         |
| 465 281 08 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Nienstedt Family Trust 05-25-99                 |
| 465 281 10 00 | 1.00                           | SFD                          | 1.00                    | 1.00                   | 1.000      | \$76.68                         | \$76.68    | Lewis Elaine M Trust 07-14-06                   |

**EXHIBT C - Assessment Roll (Fiscal Year 2016)**  
**Talmadge Park - North Lighting Maintenance Assessment District**

| Parcel Number | Acres/ Units <sup>(1)</sup> | Land Use Code <sup>(2)</sup> | Apportionment Factors   |                        | Total EBUs     | Fiscal Year 2016 <sup>(4)</sup> |                 | Owner Name                                |
|---------------|-----------------------------|------------------------------|-------------------------|------------------------|----------------|---------------------------------|-----------------|-------------------------------------------|
|               |                             |                              | Land Use <sup>(2)</sup> | Benefit <sup>(3)</sup> |                | Unit Cost                       | Assessment      |                                           |
| 465 281 11 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Turpin N O Jr Trust 12-20-13              |
| 465 281 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Mollenkopf Gary L&Rahimi Amin M           |
| 465 281 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Bancroft Maria E Revocable Trust 07-26-06 |
| 465 281 14 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Cusworth Family Trust 07-10-14            |
| 465 281 15 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Pyle Marilyn H                            |
| 465 281 16 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Castellanos Salvador Trust 11-12-12       |
| 465 281 17 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Doerner Gretchen E Trust 08-01-120        |
| 465 282 07 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Blottin Charles L                         |
| 465 282 08 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Drickersen Eric A&Parkes Judith B         |
| 465 282 09 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Wojtowicz Susan S Living Trust 11-05-12   |
| 465 282 10 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Gregory Family Trust 09-01-05             |
| 465 282 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Godes Sandra L                            |
| 465 282 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Benefiel Charles W                        |
| 465 282 14 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Ibong Vernan&Corbet Amanda                |
| 465 282 15 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Davis Thomas J&Mindi L                    |
| 465 282 16 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Cotter Kevin&Ishikawa Barbara L           |
| 465 290 01 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Heiter Carl E                             |
| 465 290 02 00 | 0.00                        | SFD                          | 1.00                    | 1.00                   | 0.000          | \$76.68                         | \$0.00          | Heiter Carl E                             |
| 465 290 03 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Chappell Ken W Tr                         |
| 465 290 04 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Chappell Ken W Tr                         |
| 465 290 05 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Lemontre Revocable Trust 08-07-08         |
| 465 290 06 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Mccarthy Family Trust 05-04-10            |
| 465 290 07 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Wood Eleanor G Revocable Trust 08-28-00   |
| 465 290 08 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Stella Family Trust                       |
| 465 290 09 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Schulte Roberta J                         |
| 465 290 10 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Catton Donald E Jr                        |
| 465 290 11 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Coate Bruce&Hoang Kim                     |
| 465 290 12 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Millenaar Junella G Tr                    |
| 465 290 13 00 | 1.00                        | SFD                          | 1.00                    | 1.00                   | 1.000          | \$76.68                         | \$76.68         | Allen Hideko G Trust 06-16-05             |
| <b>TOTAL</b>  | -                           | -                            | -                       | -                      | <b>143.400</b> | -                               | <b>\$10,996</b> |                                           |

(1) Applicable units (acres or dwelling units) dependent upon Land Use Code  
(2) Refer to Assessment Engineer's Report for description of Land Use Codes and applicable Land Use Factor  
(3) Refer to Assessment Engineer's Report for applicable Benefit Factors.  
(4) Fiscal Year 2016 begins July 1, 2015 and ends June 30, 2016  
(5) Maximum authorized assessment subject to cost-indexing provisions contained in Assessment Engineer's Report