



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2022

KENSINGTON HEIGHTS LIGHTING MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

**San Diego Maintenance Assessment District Procedural Ordinance
of the San Diego Municipal Code**

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
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June 2021

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1

Jennifer Campbell
District 2 (Council President)

Stephen Whitburn
District 3 (Council President Pro Tem)

Monica Montgomery
District 4

Marni von Wilpert
District 5

Chris Cate
District 6

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Mara W. Elliott

Chief Operating Officer

Jay Goldstone

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

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Annual Report for Fiscal Year 2022

Kensington Heights Lighting

Maintenance Assessment District

Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the KENSINGTON HEIGHTS LIGHTING MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIIIID 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 “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2021.

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

Executive Summary

Project: Kensington Heights Lighting
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2021	FY 2022 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	477	477	--
Total Estimated Assessment:	\$46,894	\$47,692	--
Total Estimated EBUs:	480.475	480.475	--
Annual Assessment per EBU:	\$97.60	\$99.26	\$99.27 ⁽³⁾

⁽¹⁾ FY 2022 is the City's Fiscal Year 2022, which begins July 1, 2021 and ends June 30, 2022. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 1.70%.

Annual Cost-Indexing: The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U).

Background

The Kensington Heights Lighting Maintenance Assessment District (District) was established by the City of San Diego (City) on July 14, 2014 by City Council Resolution R-309090. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Empire Lantern style) street lighting improvements in the District conceptually shown in **Figure 1**.

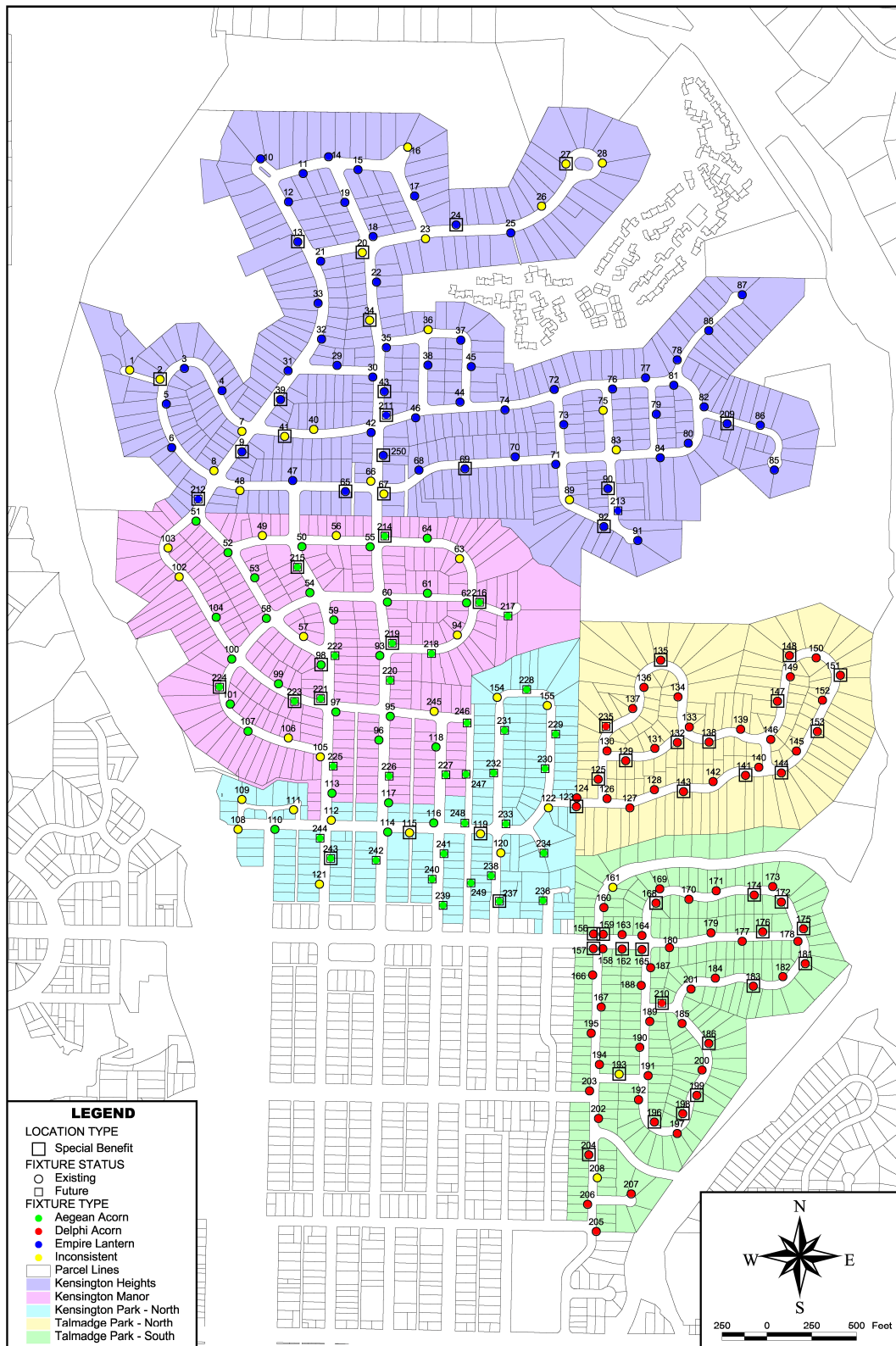


FIGURE 1: Kensington Lighting Improvements

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are "special benefits" to the extent that they 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. By law, only "special benefits" are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide "special benefits" in accordance with the Engineer's Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer's Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B**. The "Other Contributions (Non Assessment Source)" revenue contained in the budget includes the value of improvements and activities determined to provide "general benefits." The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer's Reports is permitted to increase annually based on the published change in the "San Diego Consumer Price Index for Urban Consumers" (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 300.718 to 305.823 (a 1.70% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 1.70%.

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, [the area] 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 and activities 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 enhanced improvements and activities.

The proposed improvements and activities 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 and activities in terms of enhanced aesthetics and improved public safety.

Apportionment Methodology

The total cost associated with District improvement and activities 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 and activities have been assigned zero (0) EBUs.

Land Use Factor

Since the proposed District improvements and activities 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 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
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

⁽¹⁾ 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 and activities and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements and activities 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 and activities 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 and activities 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 and activities 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 and activities being maintained. For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

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

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Aesthetics (Max. 0.50)	Public Safety (Max. 0.50)	Composite Benefit Factor (Max. 1.00)
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 and activities 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 and activities 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 and activities, 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 and activities. 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.

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**

$$\text{EBUs} = 1 \text{ unit} \times 1.00 \times 1.00 = 1.00 \text{ EBUs}$$

- **1 Condominium**

$$\text{EBUs} = 1 \text{ unit} \times 0.70 \times 1.00 = 0.70 \text{ EBUs}$$

- **10-unit Apartment Complex**

$$\text{EBUs} = 10 \text{ units} \times 0.70 \times 1.00 = 7.00 \text{ EBUs}$$

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

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

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

Summary Results

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

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B**.

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

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



A handwritten signature in blue ink that reads "Eugene F. Shank".

Eugene F. Shank, PE

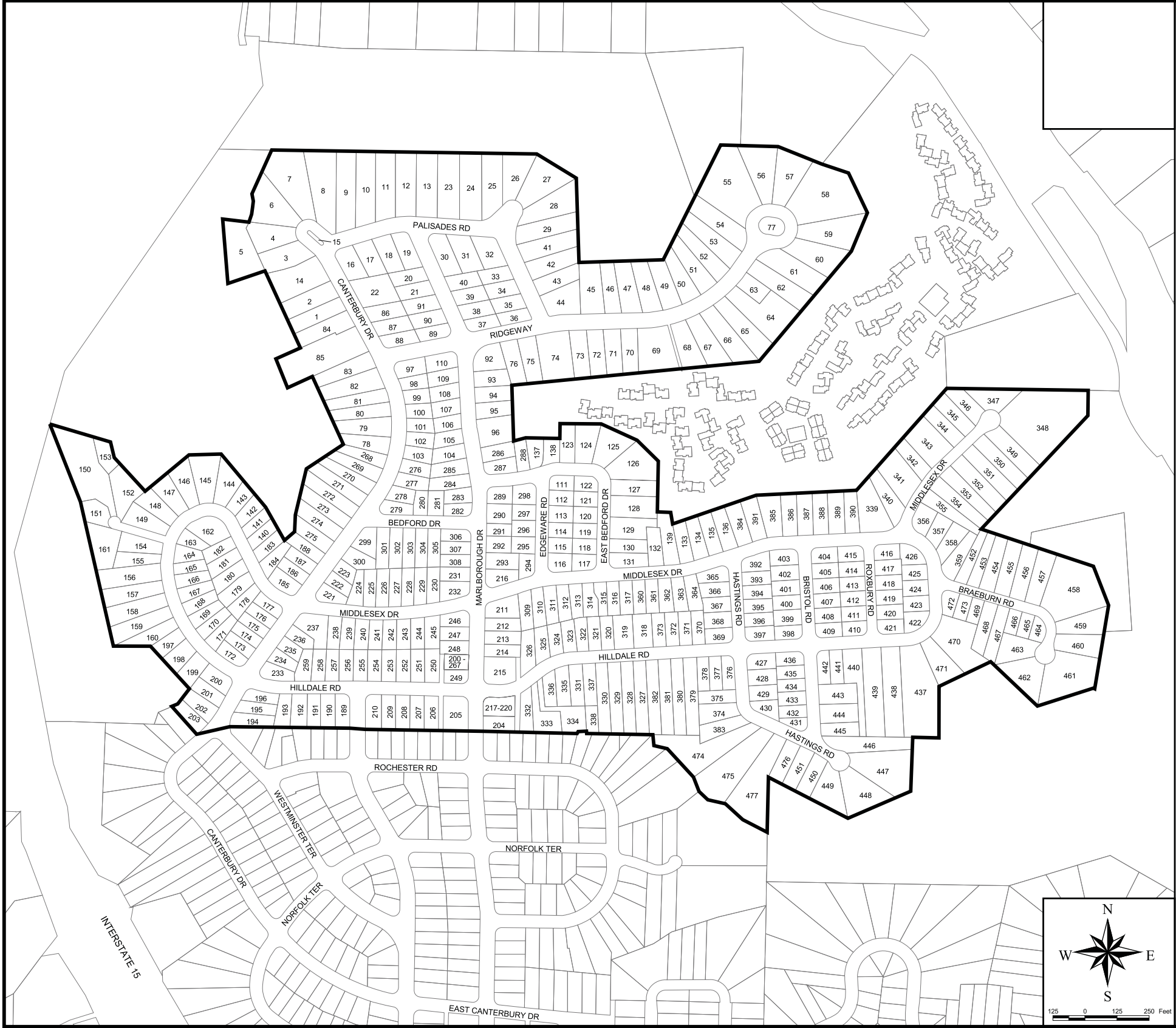
C 52792

A handwritten signature in blue ink that reads "Sharon F. Risse".

Sharon F. Risse

EXHIBIT A

District Boundary



SOURCE: SanGIS, City of San Diego, and EFS Engineering, Inc.

BOUNDARY MAP & ASSESSMENT DIAGRAM

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

I HEREBY CERTIFY THAT THE WITHIN MAP
SHOWING PROPOSED BOUNDARIES OF THE
KENSINGTON HEIGHTS 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
NO. _____, 2014, BY ITS RESOLUTION

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

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL
OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES,
AND PARCELS OF LAND SHOWN ON THIS
ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS
LEVIED ON THE ____ DAY OF _____,
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.

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



CITY OF
SAN DIEGO

KENSINGTON HEIGHTS
LIGHTING MAINTENANCE ASSESSMENT DISTRICT

W.O.

DATE:

REVS:

EXHIBIT A

EXHIBIT B1

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2022**

EXHIBIT B1

REVENUE AND EXPENSE STATEMENT

Kensington Heights Lighting Maintenance Assessment District Fund 200717

	<u>FY 2020 ACTUALS</u>	<u>FY 2021 ESTIMATE</u>	<u>FY 2022 PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 141,737.00	\$ 182,801.00	\$ 192,406.00
TOTAL BEGINNING FUND BALANCE	\$ 141,737.00	\$ 182,801.00	\$ 192,406.00
REVENUE			
Assessment Revenue	\$ 45,485.00	\$ 46,930.00	\$ 47,691.90
Interest	\$ 3,851.00	\$ 1,000.00	\$ 1,000.00
Other Contributions (Non Assessment Source)	\$ 254.00	\$ -	\$ -
TOTAL REVENUE	\$ 49,590.00	\$ 47,930.00	\$ 48,691.90
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 191,327.00	\$ 230,731.00	\$ 241,097.90
OPERATING EXPENSE			
Special Lighting Contracts and Services ⁽¹⁾	\$ -	\$ 19,650.00	\$ 19,650.00
Supplies - Lighting Fixtures & Empire Light Poles	\$ -	\$ 10,000.00	\$ 10,000.00
Special Districts Administration Costs	\$ 8,525.00	\$ 8,675.00	\$ 8,801.00
Unallocated Reserve	\$ -	\$ -	\$ 180,000.00
TOTAL OPERATING EXPENSE	\$ 8,525.00	\$ 38,325.00	\$ 218,451.00
TOTAL EXPENSE	\$ 8,525.00	\$ 38,325.00	\$ 218,451.00
TOTAL ENDING FUND BALANCE	\$ 182,802.00	\$ 192,406.00	\$ 22,646.90
NET ANNUAL REVENUE (OR EXPENSE)	\$ 41,065.00	\$ 9,605.00	\$ (169,759.10)

⁽¹⁾ Includes City Streets Division services for bulb replacement to special benefit light locations, repair of fixtures and poles, and wiring repair costs.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT B2

Responsibilities Matrix

EXHIBIT B2
Kensington Heights Lighting Maintenance Assessment District
RESPONSIBILITIES MATRIX

IMPROVEMENTS	New Light Installation	Existing Improvement		
		Replacement ⁽²⁾	Restoration	Repair
Ornamental Street Light Fixtures ⁽¹⁾				
General Benefit Location	M ⁽³⁾⁽⁴⁾⁽⁵⁾	M ⁽⁵⁾	M ⁽³⁾	M ⁽³⁾
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Foundations & Concrete Pads				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Feeder - from Main Line to Pad)				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Main Line) ⁽⁷⁾				
Circuit Failing	C ⁽⁵⁾			
Circuit Adequate - insufficient excess capacity	C/M ⁽⁵⁾			
Circuit Adequate - sufficient excess capacity	C ⁽⁵⁾			

KEY: M = MAD responsibility; C = City responsibility

⁽¹⁾ Includes globe, bulb, pole, controller and all internal wiring/circuitry.

⁽²⁾ Replacement of existing inconsistent lighting through discretionary action of community.

⁽³⁾ A portion of the cost may be offset by General Fund contribution or in-kind service associated with standard (cobra) installation and/or maintenance.

⁽⁴⁾ Accelerated installation (via MAD) can provide some special benefit.

⁽⁵⁾ Potential reduced cost (or offset) if performed in conjunction with utility undergrounding effort.

⁽⁶⁾ Minor cost potentially attributable to MAD.

⁽⁷⁾ City remains responsible for existing series circuit wiring handling current service load.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2022**

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 011 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brady Richard&Christine Trust 08-20-13
440 011 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cameron Brad
440 011 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jones William D&Sueing-Jones Cheryl J
440 011 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Harrison Living Trust 03-25-92
440 011 07 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Harrison Living Trust 03-25-92
440 011 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Light Jeffrey D
440 011 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Roark H Michael&Margaret A -Tsr
440 011 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Freiberg Kevin&Jackie
440 011 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Morrell Family Trust 11-26-96
440 011 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hulse Derek
440 011 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wilson Brandon&Johnston Danielle
440 011 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Blotner Family 1998 Trust 03-04-98
440 011 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Smith Richard A&Catherine F
440 011 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Moon Thomas L&Patricia R Trs
440 011 17 00	0.02	OSP	0.00	0.00	0.000	\$99.26	\$0.00	City Of San Diego
440 012 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Verdin Thomas
440 012 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Roberts Family Trust 06-20-02
440 012 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	S L K Trust 08-20-20
440 012 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Borden Michael Exempt Trust 12-17-99
440 012 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Linssen Philip M&Ungar-Linssen Patricia J Trs
440 012 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mitchell Family Trust 01-16-96
440 012 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brogan&Jones Living Trust
440 021 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wais Michael E&Ceriani Carol M Family Trust 06-25-
440 021 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Durrand Chris&Cheryl L
440 021 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Logan Jerry A&Joan S
440 021 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Oswalt-Payne Family Trust 08-04-11
440 021 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lippincott David H&McCracken Margaret E
440 021 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Makadia Ronak P&Perdomo Alejandra N
440 021 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Venverloh-Potter Trust 03-18-05
440 022 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Miya Family Trust 10-11-02
440 022 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Guepin Anthony&Elizabeth Family Trust 08-11-15
440 022 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gomez Salvador Jr&Stacy Revocable Trust 01-04-17
440 022 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sanders Kevin H Revocable Trust 09-16-03
440 022 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mcleod Joseph L&Dean Alexis L M
440 022 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Watkins Paul E&Sandra S
440 022 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mathes Family Trust 10-07-13
440 022 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wais Michael E&Ceriani Carol M Family Trust 06-25-
440 022 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Tristani Michael G Trust 09-24-98
440 022 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Christison Susan W Trust 06-28-99
440 022 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Passafiume John R
440 031 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Phillips Elaine M Trust 01-13-10
440 031 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Montali John&Michelle
440 031 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Baker Laurie A L Trust 02-01-17
440 031 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Coutts Richard D&Stephanie F Trust 12-20-94
440 031 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kelly Living Trust 08-29-91
440 031 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Begin Family Revocable Trust 03-24-08
440 031 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Easter David&Clark Klansee
440 031 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hubbard Elizabeth M Tr&Hubbard Lisa J Tr
440 031 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sedlock 1984 Trust 05-22-84
440 031 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Walsh John H&Allison
440 031 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Grantham Burke P&Mark P
440 031 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Oconnor Family Trust 05-25-07
440 031 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Foege Family Trust 06-03-08
440 031 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gros Cloren Family Trust 01-19-95
440 031 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rentto Revocable Trust 11-15-91
440 031 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dennstedt Lawrence H
440 031 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Howells Carabet Trust 03-02-98

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 031 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Inveiss Andris E&Kellie H
440 031 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ford Joan B Trust 01-20-92
440 031 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Goddard Patrick E Jr&Allison H
440 031 21 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jones Sonja F Trust 04-26-93
440 031 22 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Marshall James&Jeva
440 031 23 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Huber Stephen L N Revocable Trust 11-24-00
440 031 24 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Macilvaine Mary L Trust 10-25-05
440 031 25 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pejovich Robert M
440 031 26 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kesselrun 2014 Trust 02-12-14
440 031 27 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Chaffee Ronald W&Sheryl W
440 031 28 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Castiglione Enterprises Llc
440 031 29 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Payne Family Trust 11-16-00
440 031 30 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Chambers Rebecca&Carter Holly Living Trust 08-28-1
440 031 31 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Trevino Robert S&Michele M Living Trust 05-03-00
440 031 32 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Casadont Amin Trust 08-17-16
440 031 33 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Marty Nancy A Revocable Trust 12-30-99
440 031 34 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Renda Concetta
440 031 35 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Narayanan Kumar S&Seshan Radhika N
440 031 36 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Trotter Mark C&Jean M Trust 04-10-92
440 031 37 00	0.14	OSP	0.00	0.00	0.000	\$99.26	\$0.00	City Of San Diego
440 041 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Haviland Family Trust 03-26-14
440 041 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Scribere Llc
440 041 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Damico Family Revocable Trust 01-10-13
440 041 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gagen-Cheaney Family Trust 09-06-16
440 041 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Reed Christina Y
440 041 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Crowle Scott Trust 03-27-09
440 041 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Blood T Living Trust 05-19-15
440 041 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Clegg Family Trust 04-26-02
440 042 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mcginis Survivors Trust 08-28-83
440 042 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	White Trust 06-24-14
440 042 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ransburg Carl F
440 042 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sinclair Family Trust 01-24-17
440 042 05 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Sinclair Family Trust 01-24-17
440 042 06 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Sinclair Family Trust 01-24-17
440 043 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Fite Family Trust 10-05-00
440 043 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pinkus Jongeward Trust 08-07-17
440 043 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lohnes James H&Naomi J Family Trust 10-17-01
440 043 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Tedstrom John Revocable Trust 11-10-14
440 043 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cantos Living Trust 01-04-95
440 044 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mcdonald Family Trust 12-29-94
440 044 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Parsley Family 1990 Trust 07-13-90
440 044 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Oliver Marguerite Trust 09-07-17
440 044 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mallios Trust 11-13-14
440 044 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Costa Loraine Revocable Trust
440 044 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Davis Family Trust 3 12-08-00
440 044 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Swenson Eric&Monica
440 044 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Harmon D D Family 2013 Trust 05-28-13
440 044 09 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Harmon D D Family 2013 Trust 05-28-13
440 044 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Foster Shirley E
440 044 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Guarnotta Tom&Louise Family Trust 05-04-00
440 044 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Francis Family Trust 07-31-15
440 044 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rauner Trust B
440 044 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Milch Family Trust 12-19-03
440 051 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dibona Living Trust 03-09-05
440 051 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stead-Mendez John&Veronica
440 051 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Boesen Family Trust 03-04-98
440 051 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Turman James P

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 051 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cooper Liesl M
440 051 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cochrane John M&Cheryll M
440 051 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Fiallo Luis&Lorena
440 051 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Davis John L&Tammy D Trust 05-28-04
440 051 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Davis Acie W Tr
440 051 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Grainger Virginia L Tr
440 051 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	L L H Amez Llc
440 051 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sterling Michelle M Trust 11-26-08
440 052 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cobleigh James M&Barbara M Trs
440 052 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Grant-Perry Family Trust 03-05-05
440 052 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Attwood Andrew G
440 052 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Felfe Claus N Revocable Trust 07-01-91
440 052 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kaiser Revocable Family Trust 10-15-04
440 052 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schwartz Stuart E Separate Property Trust 06-23-04
440 052 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rodolf John&Rebecca Trust 02-10-17
440 052 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kang Sang-Hun
440 052 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Siems Kyle J&Wendy J
440 052 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brennen Family Trust
440 052 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gibbons John P&Laforce Patricia A
440 052 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Woehler Christopher T&Viki D
440 052 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schroebel Dan Revocable 2004 Trust 07-30-04
440 052 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Garrene 2015 Trust 10-29-15
440 052 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Grossman Matthew&Margalit
440 052 22 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schonfeld Family Trust 01-10-87
440 052 23 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mednick Sara Trust 01-21-20
440 150 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cole Marjorie A Tr
440 150 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bressanutti Irene Revocable Living Trust 02-26-20
440 150 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Famulari Melissa
440 150 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Smetana Holden Z
440 150 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Russell Revocable Trust 06-27-03
440 150 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ciaraffo/Willey 1994 Trust 06-02-94
440 150 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Uhazie Betty Lou
440 150 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Craven Lillian E&Charles E 1993 Family Trust 07-15
440 150 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gotz Family Trust 08-26-97
440 150 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kelsen Robert H&Gloria C Trust 09-25-90
440 150 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Contreras Dolores
440 150 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Catton Family Trust A 06-06-89
440 150 17 00	0.37	VAC	0.00	0.00	0.000	\$99.26	\$0.00	Catton Family Trust A 06-06-89
440 150 19 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Contreras Dolores
440 161 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Yoo Julia Trust 08-27-19
440 161 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Castagnolla Family Trust 02-12-92
440 161 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Williams Revocable Trust 04-18-01
440 161 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bonee 2020 Trust 10-14-20
440 161 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Man Han B&Ashley
440 161 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jean Michael A&Cunha Elizabeth A
440 161 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Trempe Family Trust 07-29-99
440 161 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Swan Cydna G
440 162 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	E&D Family Trust 04-06-94
440 162 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Morse Howard W li
440 162 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mauro Family 1986 Revocable Trust 12-30-86
440 162 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Beyers 2005 Family Trust 12-02-05
440 162 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Serra Michele R Revocable Trust 04-02-04
440 162 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Czarniecki Family Trust 04-09-03
440 162 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Backus Ricky R Jr&Laird Heather A
440 162 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Neubauer Rudiger
440 162 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lee Brian
440 162 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Smith Rebecca R Trust 09-28-16

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 162 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jodzio Irina Trust 02-12-20
440 162 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hicks Howard R Revocable Trust 11-17-10
440 162 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Vanhorn Julie Revocable Trust 12-20-18
440 162 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cain Family Trust 09-03-99
440 162 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stopak Lawrence&Marie Family Trust 09-19-91
440 162 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Morrow Thomas Revocable Trust 11-05-15
440 162 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sharpe Deborah A 2003 Trust
440 162 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Freidberg Scott D
440 162 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cooper Adrian E&Dorothy M Trust 10-18-90
440 162 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Richter Snyder Trust 03-13-19
440 162 21 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Way Donald E Family Trust 10-21-93
440 163 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Matsumoto Shoji&Ayako
440 163 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Landavazo Victoria 4034 N Hempstead Circle Irrevoc
440 163 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ospeck Marjorie J
440 163 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Heard Jerome L Tr
440 163 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brewster Family Trust 02-03-20
440 163 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Padgitt Steven T&Mary E
440 170 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schrick Walter N Revocable Trust 10-04-16
440 170 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Reeder James A&McLaughlin Laurie E
440 170 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lamontia Peter A
440 170 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cuffaro Todd&Emrich-Cuffaro Susan E
440 170 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Benson Bryan D&Janice M Revocable Trust 05-15-06
440 170 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mercer Family Trust 02-18-05
440 170 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Golemb Christine A 2002 Trust 08-14-02
440 170 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Koto Mary Trust 03-05-04
440 170 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gibson Michael&Karen D
440 170 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rhodes Michael&Iris
440 170 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	David Martin R&Ramona T
440 170 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nawiliwili Trust 03-08-13
440 170 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Altman John T&Goldweber Ella
440 170 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Falkenberg Trust 03-15-05
440 170 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nelson David G&Anacrita 1998 Revocable Trust 11-3
440 180 03 00	5.00	MFR	0.70	1.00	3.500	\$99.26	\$347.40	Bokal Richard D Family Trust 10-17-07
440 180 04 00	11.00	MFR	0.70	1.00	7.700	\$99.26	\$764.30	Homer Family Trust 01-29-91
440 180 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gravino Frank N Jr&Ryan Patricia L
440 180 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Defresart Edouard T
440 180 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dipaolo Family Trust 01-30-02
440 180 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Parkinson Robert W&Mary I Trust 02-10-98
440 180 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Flynn Bret W&Erwin J C
440 180 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Webster Kenneth W Trust
440 180 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schaefer Marc A&Hazan Shana Family Trust 03-27-13
440 180 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Woods Jeffrey
440 180 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Davison Debra S Living Trust 09-05-13
440 180 14 00	12.00	MFR	0.70	1.00	8.400	\$99.26	\$833.78	Beachfront I Lp
440 180 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kelley-Markham James&Kathleen
440 180 16 01	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Waiche Meir R&Terttu
440 180 16 02	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Conner Shirley A
440 180 16 03	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Alaynick William A
440 180 16 04	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Gilson John E&Runco Barbara E
440 191 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jubenville Family Trust 06-09-14
440 191 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bentz Jeffrey L Trust 01-16-13
440 191 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bolt Leland E&Jacqueline J Trs
440 191 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rothlisberger Travis L&Lindsay M
440 191 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dwyer Hart Family Trust 11-09-16
440 191 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Winter Adam R&Chrzanowski Holly
440 191 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Peace Steven M&Sara M S
440 191 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jones-Murphy Holdings Trust 06-08-09

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 191 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Delucca Claudio&Siman Maribel I <Aka Siman-Delucca
440 191 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wall Revocable Trust 11-01-06
440 191 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hagan Family Trust 02-09-18
440 191 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sqft Investments Llc
440 192 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Frattasio Christopher&Caroline
440 192 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Frattasio Christopher&Caroline
440 192 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kobusch Family Trust 07-07-00
440 192 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gyselbrecht Trust 03-18-05
440 192 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brown Gregory A
440 192 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lesniak Michael&Madruga Denise M
440 192 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Castiglione Kimberly S Separate Property Trust 07-
440 192 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Beadles Family Trust 07-11-07
440 192 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Toff-Worden Revocable Living Trust
440 192 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lyon John W 1990 Living Trust
440 192 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Parker Pamela Trust
440 192 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Miller Jennifer J Separate Property Trust 11-21-14
440 192 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Crossley Felicia D Trust
440 192 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Aker Christopher Living Trust
440 192 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ramirez Guadalupe Family Trust 06-27-05
440 192 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Whitworth Richard H&Hayward Olivia A
440 192 18 00	0.11	COM	45.00	0.50	2.475	\$99.26	\$245.66	Acker Melody A Revocable Trust 08-12-93
440 192 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Connelly Robert J&Baer Kenneth J
440 192 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lake Tara D
440 192 21 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lindholm Matthew&Beth
440 192 22 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gaucher Family Revocable Trust 01-30-13
440 192 23 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dodds Marsha L Separate Property Trust 02-22-13
440 192 24 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mcintyre Trust 12-07-07
440 192 25 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stoney Kurt A&Winter Kris
440 192 26 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pirkl Rita M Trust 01-11-00
440 192 27 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Taylor/Lesser Trust 01-19-99
440 192 28 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Satter Carolyn Revocable Living Trust 08-30-01
440 192 29 01	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Gormaly Family Trust 03-03-04
440 192 29 02	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Flores Ephraim&Sylvia H
440 192 29 03	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Ehrlich Antoinette M
440 192 29 04	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Lozier Kelly C
440 192 29 05	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Acker Melody A Revocable Trust 08-12-93
440 192 29 06	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Sierra Tanya
440 192 29 07	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Diaz Maria V
440 192 29 08	1.00	CND	0.70	1.00	0.700	\$99.26	\$69.48	Tipton Kelly A
440 201 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Suttle Monty
440 201 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Goldman Family Trust 07-11-18
440 201 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Yokotobi Fusako A Trust 02-16-17
440 201 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lofts Michael A&Kathleen
440 201 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schiffer/Chwalek Family B Trust 03-08-15
440 201 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rosencrantz Donald M Tr
440 201 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schiffer/Chwalek Family Trust B 03-08-15
440 201 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kelly Charles C
440 202 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cooke Kenneth M
440 202 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bothe Trust 03-28-01
440 202 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bates Jeffrey T&Bricknell Scott A
440 202 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Goldberg Community Property Trust 12-07-16
440 202 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Tollack Gary M&Mary K
440 202 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mccoy Carey D Tr
440 202 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Frostrom Family Trust 05-11-92
440 202 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Guralnick Robert M&Shelley A
440 202 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sidrick Elaine Tr
440 202 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ddharmon Family 2013 Trust 05-28-13

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
440 203 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Utz Amy M <Le> Billingsley Henry M
440 203 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bucksbaum Deborah S
440 203 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Combs Family Trust 05-09-12
440 204 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Deluca Mark A&Karen D Deluca Community Property Tr
440 204 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Knuth Gregory S&Shannon M
440 204 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hegranes Family Revocable Trust 04-21-16
440 204 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Curtin-Schamu Family Trust 10-02-06
440 204 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wall Family Trust 10-05-88
440 204 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Roth/Adair Family Trust 07-07-05
440 204 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cherin Ellen H Trust 05-29-98
440 204 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Schroeder P&J Family Trust 08-14-98
440 204 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Arthur Family Trust
440 204 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Boesen Family Trust 03-04-98
440 205 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lepis Family Trust
440 205 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pilanun Chaiwat&Jessada
440 205 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gillis-Semeraro Revocable Trust 07-29-13
440 205 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Spiegler Family Trust 3 07-19-03
440 205 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Montali John A&Michelle L
440 205 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cassaboom John A&Johnson Paula A
440 205 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Zarella David F
440 205 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Walters Nancy E Trust 07-29-99
440 205 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hicks Marla K
440 205 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hilles Steven&Susanne Trust 03-09-04
440 211 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kilcrease George L Living Trust 11-02-06
440 211 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nguyen Tan&Anh Revocable Family Trust 06-19-06
440 211 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Vincent Dennis&Yang-Vincent Xu
440 211 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nau Family Trust 04-21-05
440 211 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Benchabane Trust 06-14-13
440 211 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Myers Wayland J&Rodgers Carrie S
440 211 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lin Abel&Erin
440 211 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Degano Joshua G&Iman M
440 211 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Chetelat Gerold A&Linda M Revocable Trust 09-01-93
440 211 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bixel Family Living Trust 05-30-02
440 211 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Katz Martin&Thompson Susan
440 211 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Silvers Thomas L Revocable Trust 08-27-98
440 211 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Smith Edward S&Sue R
440 211 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rosas Manuel Trust 11-24-06
440 211 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Adams Timothy&Christina
440 211 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Moncrief Living Trust 10-22-03
440 211 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Downey Robert F&Walter Karl
440 211 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Doemeny Family Trust 04-17-07
440 212 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Damico Sebastian
440 212 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gallagher Beverly A Revocable Trust 10-24-12
440 212 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Morebello Ronald J Trust 12-06-91
440 212 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Watt Katherine E Trust 09-23-19
440 212 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Castillo Family Trust 05-03-94
440 212 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Heiss Kevin T Trust 09-01-12
440 212 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cleveland Properties Group Llc
440 212 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Adams Betsy B Trust 06-03-02
440 212 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Naftalovich Raanan&Oren Neta
440 212 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Parris Michael J
440 212 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Frampton Edith E Trust 12-07-12
440 212 21 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Adams Betsy B Trust 06-03-02
465 020 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Haviland Mary E Trust 12-28-16
465 020 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brooks Trust 12-10-07
465 020 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	White Reggie&Rhianna Family Trust 03-02-17
465 020 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Chatfield James A li&Denisia A

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 020 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nishiyama Family Trust 03-28-13
465 020 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Aarestad Brian&Erika
465 020 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Remillard Ernest S
465 020 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stamon Nick&Peggy J Revocable Trust 11-10-99
465 020 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	K H M C Properties Inc
465 020 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ayers Mark D
465 020 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Flores Ricardo&Deanneka
465 020 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Oberjurge Alex M&Casey M
465 020 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jones Gary Eldon&White Patricia R Revocable Trust
465 020 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Garrison John M
465 020 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bliss David W
465 020 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Barlow Revocable Trust 07-17-92
465 020 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Doft Frank&Andersen Elizabeth C Trust 06-09-14
465 020 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pearl Howard A&Combs Erin E
465 020 19 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sheely Jack R&Gail J
465 020 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rickards Louis B Jr&Kasch Margaret E
465 020 21 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Swinford Helen J Trust 06-07-02
465 031 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Clark Florence M Trust 10-25-06
465 031 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Aliotti Kristen M Living Trust 07-10-20
465 031 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Galasko Douglas R
465 031 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hauck Brian Living Trust 12-13-05
465 031 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Daoud Adib G
465 031 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jodzio Frank M&Vicky C N
465 031 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gorter Brian J Trust 08-07-08
465 031 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wolf Raymond C&Barbara L
465 031 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stevenson Andrew H&Mary K K
465 031 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Haig Family Trust 03-09-99
465 031 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Madden Michael&Ruethling Ann S Revocable Trust 08-
465 031 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Calbreath Dean&Thailing Sarah
465 031 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Strong William J
465 031 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cumiskey Family 1997 Revocable Trust
465 032 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Taube Barbara Revocable Living Trust 04-08-20
465 032 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Paul Harry I&Mary G Family Trust 04-19-04
465 032 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Inlow John O Jr&Joan F Revocable Trust
465 032 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Spertus Nadine J&Lucus Lori L Living Trust 02-13-2
465 032 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Harris Sean N&Binder Taylor
465 032 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Weyde Markus&Bourke Deborah
465 032 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Silanos Giobbe F
465 032 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Onak Therese D Family Trust 02-24-06
465 032 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Blase Family Trust 10-09-14
465 032 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brady Family Revocable Living Trust 08-10-01
465 041 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Deluca Family Trust 06-02-82
465 041 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hartley Lois K Trust 11-11-94
465 041 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Limandri Trust 11-11-05
465 041 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Allen H Hollis&Grace L 1992 Living Trust
465 041 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mceachern Terry J
465 041 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rosen Howard S&Donna A Trust 08-19-93
465 041 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ferris Frank D 2005 Trust 05-19-05
465 041 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Guerra George Revocable Trust 12-16-16
465 042 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kobusch Pamela K
465 042 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	May Family Trust 12-18-14
465 042 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wheeler-Medley Family Trust 01-29-88
465 042 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ferris James C&Elizabeth J C Trs
465 042 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stanziano Donald Trust 11-02-15
465 042 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Escano Nancy J
465 042 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stimac Joseph L Trust 10-24-13
465 042 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cutler Leslie I Trust 12-29-11

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 042 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lashomb Gary R&Susan M
465 042 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brown Living Trust 10-30-18
465 042 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Jakob Ronald A
465 042 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bridges Family Trust 11-01-95
465 043 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Young Sharon O Trust 05-04-09
465 043 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lee Roland R
465 043 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Snyder Trust 03-12-85
465 043 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Ellison Davelle
465 043 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mcneece Family Trust 10-05-06
465 043 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Marcos Family Trust 05-19-17
465 043 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gerber Living Trust 02-27-19
465 043 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Staley Paul&Kathleen Family Trust 10-20-98
465 043 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lobato Joanne E
465 043 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wessman Carol Trust 05-18-18
465 043 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Deluca Family Trust 06-02-82
465 043 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Brooks Barbara K Revocable Trust 08-16-17
465 044 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Redmond Ronald K&Mary C Survivors Trust
465 044 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mccarthy Brendan&Bonnie Family Trust 01-05-16
465 044 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Tiger&Dragon Trust 08-25-03
465 044 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stout Natalie J
465 044 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Langston-Bonnet Trust 07-06-17
465 044 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kaheny Family Trust 10-14-92
465 044 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	M P Hansen Trust 09-05-13
465 044 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Freeman James J&Carrasco Joe L
465 044 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lenahan Bradley C&Kellie L
465 044 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Wingert Karen P Trust 09-06-18
465 044 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Zander Family Trust 05-26-00
465 051 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pagliuso Family Trust 03-13-00
465 051 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sharon L Ballou Trust 08-15-11
465 051 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Stoddard Family Trust 08-25-14
465 051 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Certain Family Trust 12-09-14
465 051 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Walters James P
465 051 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gibson John D&Nunez Hazel O
465 051 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Pattengill Revocable Trust 10-25-17
465 051 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Moore Robert&Sydnie Family Trust 08-25-99
465 051 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cardillo Luigi Jr&Andrea A
465 051 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Prats Francisco C&Lisa M
465 052 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gonzalez Eugene S&Anne M
465 052 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Griffiths Diane M <Aka Jennings Diane M>
465 052 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gazell Family Trust 02-10-16
465 052 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Shelton Family Trust 11-20-01
465 052 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Krueger Richard L&Mary L
465 052 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Utech Thomas W&West Kyle E
465 052 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mares Family Trust 03-18-08
465 052 08 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Helland J R Living Trust 09-27-02
465 052 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Gillis James R Jr
465 052 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Bristol Llc
465 052 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cousins Family Trust 12-04-91
465 052 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Prisby Don&Marie Living Survivors Trust 06-19-03
465 052 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Clark/Rasp Trust 10-12-15
465 052 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nares/Mcpherson Family Trust 04-10-06
465 052 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nares Edward J Trust 03-26-98
465 060 01 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Johnson Kai Peder&Watari Yoko
465 060 02 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Savage-Papendick Family Trust 12-23-02
465 060 03 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dunne John&Gundula Family Trust 07-07-05
465 060 04 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Risso Sarah E
465 060 05 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mccain Family Trust 07-27-11

EXHIBIT C - Assessment Roll (Fiscal Year 2022)

Kensington Heights Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2022 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 060 06 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Mueller Howard R Trust 10-30-03
465 060 07 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lance James R
465 060 08 00	0.00	SFD	1.00	1.00	0.000	\$99.26	\$0.00	Lance James R
465 060 09 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Fulcher Joe L Jr
465 060 10 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rogers Jeffrey J&Kathleen J
465 060 11 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Neynaber Claire C Tr&Neynaber Scott A Tr
465 060 12 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cornell Bonnie S Trust 02-16-18
465 060 13 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Lauck Beverly A&Dennis D Revocable Trust
465 060 14 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Dunne Gundula
465 060 15 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Hoy Nicholas&Adrianne
465 060 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kurth Gary
465 060 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Berak Family Trust 10-24-94
465 060 18 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Noriega David C&Olivia M M
465 060 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rhodes Josephine M
465 060 21 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Nugent Family Trust 04-24-90
465 060 22 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Kesner Lewis Revocable Trust 04-02-12
465 060 23 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Sharpe Ben G
465 070 16 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Cornwall Torrington Revocable Trust 02-05-02
465 070 17 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rochester Marianne G
465 070 19 00	0.23	VAC	0.00	0.00	0.000	\$99.26	\$0.00	J J R Rentals Llc
465 070 20 00	1.00	SFD	1.00	1.00	1.000	\$99.26	\$99.26	Rosciszewski Jan J Trust 11-17-15
TOTAL	-	-	-	-	480.475	-	\$47,692	

⁽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⁾ FY 2022 is the City's Fiscal Year 2022, which begins July 1, 2021 and ends June 30, 2022.