



THE CITY OF SAN DIEGO



# **ANNUAL REPORT for Fiscal Year 2024**

## **CAMINO SANTA FE 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  
San Diego, CA 92192-2370  
(858) 752-3490**

**April 2023**

# **CITY OF SAN DIEGO**

## **Mayor**

Todd Gloria

## **City Council Members**

Joe LaCava  
District 1

Marni von Wilpert  
District 5

Jennifer Campbell  
District 2

Kent Lee  
District 6

Stephen Whitburn  
District 3

Raul Campillo  
District 7

Monica Montgomery Steppe  
District 4 (Council President Pro Tem)

Vivian Moreno  
District 8

Sean Elo-Rivera  
District 9 (Council President)

## **City Attorney**

Mara W. Elliott

## **Chief Operating Officer**

Eric K. Dargan

## **Interim City Clerk**

Diana J.S. Fuentes

## **Independent Budget Analyst**

Charles Modica

## **City Engineer**

Rania Amen

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## EXHIBITS

- Exhibit A:** District Boundary
- Exhibit B:** Estimated Budget – Revenue & Expense Statement  
for Fiscal Year 2024
- Exhibit C:** Preliminary Assessment Roll for Fiscal Year 2024

# **Annual Report for Fiscal Year 2024**

## **Camino Santa Fe**

## **Maintenance Assessment District**

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### **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 CAMINO SANTA FE 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 \_\_\_\_\_, 2023.

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Diana J.S. Fuentes, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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## Executive Summary

**Project:** Camino Santa Fe  
Maintenance Assessment District

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

	FY 2023	FY 2024 <sup>(1)</sup>	Maximum <sup>(2)</sup> Authorized
<b>Total Parcels Assessed:</b>	484	484	--
<b>Total Estimated Assessment:</b>	\$101,076	\$101,076	--
<b>Total Number of EBUs:</b>	1,295.87	1,295.87	--
Zone 1	768.60	768.60	--
Zone 2	527.27	527.27	--
<b>Assessment per EBU:</b> <sup>(3)</sup>			
Zone 1	\$78.00	\$78.00	\$735.13 <sup>(4)</sup>
Zone 2	\$78.00	\$78.00	\$735.13 <sup>(4)</sup>

<sup>(1)</sup> FY 2024 is the City's Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024. 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.

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

<sup>(3)</sup> Although the Unit Assessment per EBU is the same for Zones 1 and 2, the difference in the Location Factor for each zone results in a tenfold difference in total assessment for equivalent parcels in Zone 1 versus Zone 2.

<sup>(4)</sup> Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 10.29%.

**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) plus 3%.

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## Background

The Camino Santa Fe Maintenance Assessment District (District) was established by the City of San Diego (City) on April 27, 2006 by City Council Resolution R-301615. 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.”

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## 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.

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## 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 maintenance and servicing of landscaped and hardscaped medians, streetscapes, slopes adjacent to rights-of-way, sidewalks, curb and gutter, and brow ditches in the District. The approximate location of the improvements is generally shown **Exhibit A**.

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) plus 3%. 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 325.241 to 348.945 (a 7.29% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 10.29%.

## Method of Apportionment

### Estimated Benefit of the Improvements

The District improvements and activities are primarily located along the major north-south arterial transportation corridor in the area. The Transportation Element and the Carroll Canyon Master Plan Element of the Mira Mesa Community Plan, and the general policy recommendations found in the City's General Plan establish several goals and guidelines for the planned development of the community. The District improvements and activities are consistent with these goals.

The major and arterial streets within the District are the backbone of the street network within the community. These streets serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the District. All parcels within the District benefit from the enhanced Camino Santa Fe transit corridor through increased community aesthetics and greater public safety.

As indicated on **Exhibit A**, the District has been divided into two zones for benefit apportionment purposes. The two zones are generally described as follows:

- ◆ **Zone 1** includes that portion of the District immediately adjacent to the recently improved section of Camino Santa Fe as well as those parcels along Miratech Drive and Summers Ridge Road.
- ◆ **Zone 2** includes all of the remaining parcels within the District boundaries.

### Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

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

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

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements and activities have been assigned zero EBUs.

### **Land Use Factor**

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

<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 – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Small Commercial	SCOM	30.0 per acre
Mining	MIN	7.5 per acre
Open Space (designated)	OSP	0 per acre
Street/Roadway	STR	0.0 per acre
Vacant	VAC	0 per acre

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

Designated Open Space serves primarily to preserve natural landscape 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 this land is 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 itself receives no benefit from the District improvements and activities 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 District improvements and activities. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The components used for this District are public safety and aesthetics.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and District improvements and activities.

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	Public Safety (Max. 0.3)	Aesthetics (Max. 0.7)	Benefit Factor (Max. 1.0)
Residential – All	0.3	0.7	1.0
Commercial – Office & Retail	0.3	0.3	0.6
Small Commercial	0.3	0.3	0.6
Mining	0.3	0	0.3
Open Space (designated)	0.3	0	0.3
Street/Roadway	0.3	0	0.3
Vacant	0.3	0	0.3

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

**Aesthetics.** The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians, rights-of-ways, vegetated sloped, and open space maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receives the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity within the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements and activities.

Lands in the Open Space, Vacant, and Mining categories are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

### **Location Factor**

The Location Factor accounts for the fact that not all parcels within the District receive the same benefit due to the location of the improvements and activities. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in **Table 3**.

**TABLE 3: Location Factor by Zone**

Land Use/Zoning	Location Factor
Zone 1	1.0
Zone 2	0.1

Zone 1 is established as the base zone and is assigned a Location Factor of 1.0. Zone 2 parcels receive a lesser degree of benefit in proportion to the parcels in Zone 1. Accordingly, Zone 2 has been assigned a Location Factor of 0.1.

## Sample Calculations

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

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

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

- **10-acre Mining Property in Zone 1**

$$\text{EBUs} = 10.00 \text{ acres} \times 7.50 \times 0.30 \times 1.00 = 22.50 \text{ EBUs}$$

- **5-acre Commercial Property in Zone 2**

$$\text{EBUs} = 5.00 \text{ acres} \times 45.00 \times 0.60 \times 0.10 = 13.50 \text{ EBUs}$$

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

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

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

## Summary Results

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

An estimate of the 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.

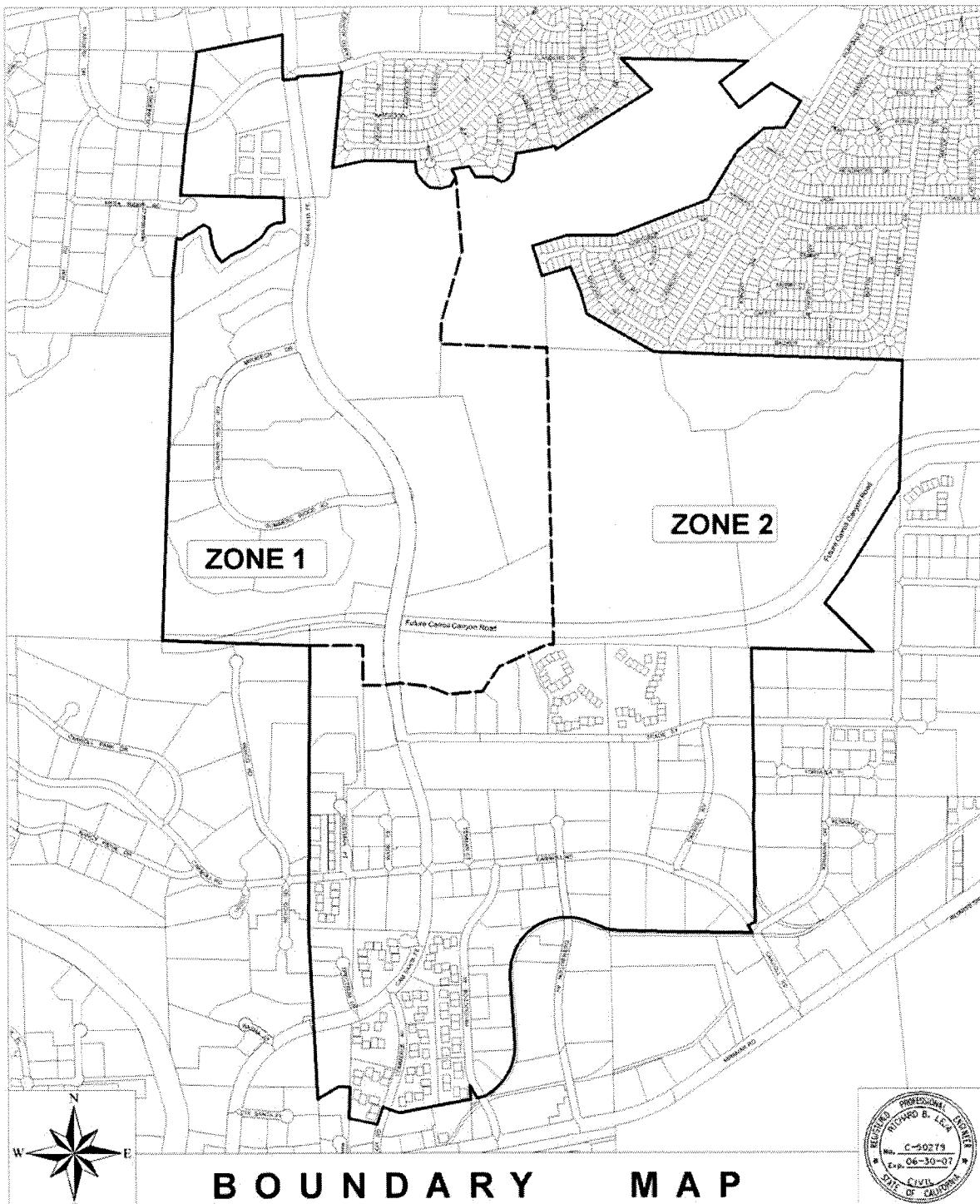


*Eugene F. Shank*  
Eugene F. Shank, PE      C 52792

*Sharon F. Risse*  
Sharon F. Risse

# **EXHIBIT A**

**District Boundary**



## BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF  
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA,  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2006.

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

ENGINEERING & CAPITAL PROJECTS  
RECEIVED BY  
CITY OF SAN DIEGO, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING  
PROPOSED BOUNDARIES OF CAMINO SANTA FE  
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 \_\_\_\_\_, 2006, BY ITS RESOLUTION NO. \_\_\_\_\_.

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 AND SHALL GOVERN IN ALL RESPECT TO  
ALL QUESTIONS CONCERNING THE LINES AND  
DIMENSIONS OF SUCH LOTS OR PARCELS.

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 \_\_\_\_\_  
2006. SAID ASSESSMENT DIAGRAM AND THE  
OFFICE OF THE SUPERINTENDENT OF STREETS OF  
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA  
ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2006.

REFERENCE IS MADE TO THE ASSESSMENT ROLL  
RECORDER 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:  
REFER TO THE ENGINEER'S REPORT & REFERENCED  
DOCUMENTS FOR EXAC LOCATIONS OF IMPROVEMENTS

### Legend

- Future Camino Canyon Road
- Zone 1
- Zone 2



CITY OF  
SAN DIEGO

WD:	
DATE:	
REVS:	

**CAMINO SANTA FE  
MAINTENANCE ASSESSMENT DISTRICT**

**EXHIBIT A**

## **EXHIBIT B**

**Estimated Budget – Revenue & Expense Statement  
for Fiscal Year 2024**

# EXHIBIT B

## REVENUE AND EXPENSE STATEMENT

**Camino Santa Fe Maintenance Assessment District  
Fund 200081**

	FY 2022 ACTUALS	FY 2023 ESTIMATE	FY 2024 PROPOSED
<b>BEGINNING FUND BALANCE</b>			
Surplus (or Deficit from Prior Year)	\$ 139,119.79	\$ 181,291.24	\$ 191,637.24
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 139,120</b>	<b>\$ 181,291</b>	<b>\$ 191,637</b>
<b>REVENUE</b>			
Assessment Revenue	\$ 108,930.30	\$ 114,818.00	\$ 101,076.24
Interest	\$ 1,190.82	\$ 800.00	\$ 800.00
Other Contributions (Non Assessment Source)	\$ 48,907.00	\$ 46,194.00	\$ 46,341.00
<b>TOTAL REVENUE</b>	<b>\$ 159,028</b>	<b>\$ 161,812</b>	<b>\$ 148,217</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$ 298,148</b>	<b>\$ 343,103</b>	<b>\$ 339,854</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities <sup>(1)</sup>	\$ 91,674.67	\$ 118,020.00	\$ 135,552.40
Tree Services	\$ -	\$ 7,500.00	\$ 20,000.00
Special Districts Adminstrative Cost	\$ 25,182.00	\$ 25,946.00	\$ 26,701.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 116,857</b>	<b>\$ 151,466</b>	<b>\$ 182,253</b>
<b>TOTAL EXPENSE</b>	<b>\$ 116,857</b>	<b>\$ 151,466</b>	<b>\$ 182,253</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 181,291</b>	<b>\$ 191,637</b>	<b>\$ 157,601</b>
<b>NET ANNUAL REVENUE (OR EXPENSE)</b>	<b>\$ 42,171</b>	<b>\$ 10,346</b>	<b>\$ (34,036)</b>

<sup>(1)</sup> Includes related supplies and utility costs.

# **EXHIBIT C**

**Preliminary Assessment Roll  
for Fiscal Year 2024**















## EXHIBIT C - Assessment Roll (Fiscal Year 2024)

### Camino Santa Fe Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Zone Number	Land Use <sup>(2)</sup>	Apportionment Factors			Total EBUs	Unit Cost (\$/EBU)	FY 2024 <sup>(5)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>	Location <sup>(4)</sup>				
343 270 16 00	1.12	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Time Warner Cable Pacific West L L C
343 270 17 00	1.55	2	SCOM	30.00	0.60	0.10	2.79	\$78.00	\$217.62	Time Warner Cable Pacific West L L C
343 270 18 00	0.70	2	SCOM	30.00	0.60	0.10	1.26	\$78.00	\$98.28	7120 Carroll Road L L C
343 270 19 00	0.57	2	SCOM	30.00	0.60	0.10	1.03	\$78.00	\$80.02	A W S D O N E L L C
343 330 21 00	3.74	2	SCOM	30.00	0.60	0.10	6.73	\$78.00	\$525.10	Rexford Industrial Realty Lp
343 330 22 00	2.26	2	SCOM	30.00	0.60	0.10	4.07	\$78.00	\$317.30	First Industrial Lp
343 330 23 00	0.69	2	SCOM	30.00	0.60	0.10	1.24	\$78.00	\$96.88	Distable Joseph&Doris Trust 09-07-96
343 330 24 00	0.77	2	VAC	0.00	0.30	0.10	0.00	\$78.00	\$0.00	Terasini Properties L L C
343 330 25 00	1.70	2	SCOM	30.00	0.60	0.10	3.06	\$78.00	\$238.68	Terasini Properties L L C
343 360 01 00	4.41	2	SCOM	30.00	0.60	0.10	7.94	\$78.00	\$619.16	Diversified Properties L P
343 360 02 00	5.17	2	COM	45.00	0.60	0.10	13.96	\$78.00	\$1,088.80	Diversified Properties L P
343 360 09 00	5.99	2	SCOM	30.00	0.60	0.10	10.78	\$78.00	\$841.00	Fenton Miramar Portfolio L L C
343 360 10 00	4.20	2	SCOM	30.00	0.60	0.10	7.56	\$78.00	\$589.68	Fenton Miramar Portfolio L L C
343 360 11 00	1.99	2	SCOM	30.00	0.60	0.10	3.58	\$78.00	\$279.40	Fenton Miramar Portfolio L L C
343 360 12 00	2.88	2	COM	45.00	0.60	0.10	7.78	\$78.00	\$606.52	Manufacturers Life Insurance Co (U S A)
343 360 13 00	2.59	2	COM	45.00	0.60	0.10	6.99	\$78.00	\$545.44	Pacifica Encinitas Beach Llc
343 360 14 00	0.65	2	COM	45.00	0.60	0.10	1.76	\$78.00	\$136.88	Equity Growth Partners Lp
343 360 15 00	0.64	2	COM	45.00	0.60	0.10	1.73	\$78.00	\$134.78	Wood Family Trust 02-27-92
343 360 16 00	0.83	2	COM	45.00	0.60	0.10	2.24	\$78.00	\$174.80	S W Properties Llc
343 360 17 00	2.06	2	MIN	7.50	0.30	0.10	0.46	\$78.00	\$36.14	Supertrade Street Partners L P
343 360 18 00	2.23	2	SCOM	30.00	0.60	0.10	4.01	\$78.00	\$313.08	Supertrade Street Partners II L P
343 360 19 00	4.92	2	COM	45.00	0.60	0.10	13.28	\$78.00	\$1,036.14	John Hancock Life Insurance Co

<b>TOTAL</b>	-	-	-	-	-	-	<b>1,295.87</b>	-	<b>\$101,076</b>	
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<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code.

<sup>(2)</sup> Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.

<sup>(3)</sup> Refer to Assessment Engineer's Report for applicable Benefit Factor.

<sup>(4)</sup> Refer to Assessment Engineer's Report for applicable Location Factor.

<sup>(5)</sup> FY 2024 is the City's Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024.