



CITY OF SAN DIEGO

**HILLCREST EAST
MAINTENANCE ASSESSMENT DISTRICT**

PRELIMINARY ENGINEER'S REPORT

JUNE 30, 2017

PURSUANT TO THE
SAN DIEGO MAINTENANCE ASSESSMENT DISTRICT ORDINANCE,
SAN DIEGO MUNICIPAL CODE §65.021 ET SEQ.

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TABLE OF CONTENTS

SECTION I. EXECUTIVE SUMMARY	1
SECTION II. BACKGROUND	3
SECTION III. PLANS AND SPECIFICATION	5
A. GENERAL DESCRIPTION OF THE DISTRICT	5
B. DESCRIPTION OF IMPROVEMENTS AND ACTIVITIES TO BE MAINTAINED	5
SECTION IV. ESTIMATE OF COSTS	8
A. ESTIMATE OF COSTS TABLE	8
SECTION V. METHOD OF APPORTIONMENT	9
A. GENERAL	9
B. SPECIAL BENEFIT ANALYSIS	9
C. ASSESSMENT METHODOLOGY	12
D. ASSESSMENT RANGE FORMULA	15
SECTION VI. DISTRICT DIAGRAM	16
SECTION VII. ASSESSMENT ROLL	17
SECTION VIII. TERM	18

SECTION I. EXECUTIVE SUMMARY

Project: Hillcrest East Maintenance Assessment District (“District” or “HEMAD”)

Apportionment Method: Linear Front Feet (“LFF”)
 Building/Lot Square Footage (“BSF”)

Table 1
Summary Information

	FY 2018⁽¹⁾	Maximum Authorized
Parcels Assessed:		
Zone A	99	
Zone B	136	
Total Parcel Assessed	235	
Unit Assessment Rates⁽²⁾		
Zone A – LFF	\$11.7652	\$11.7652
Zone A – BSF	\$0.1683	\$0.1683
Zone B – LFF	\$10.1016	\$10.1016
Zone B – BSF	\$0.0982	\$0.0982

1. FY 2018 is the City’s Fiscal Year 2018, which begins July 1, 2017 and ends June 30, 2018.
2. Classifications are further described in Section V.C. of this Engineer’s Report.

District Formation: The proposed District is being established under the Maintenance Assessment District Ordinance of San Diego and in compliance with Proposition 218 with the initial rates determined for Fiscal Year 2018. Since this is a new district being formed under the requirements of the City’s newly revised Maintenance Assessment District Ordinance a petition showing support by 30% of property owners (weighted based on assessment amounts) will be prepared and presented to the City prior to any council action to officially form the District. Once sufficient support for the HEMAD has been determined the City Council will hold an Intent Meeting that will preliminarily approve the Engineer’s Report and set the Public Hearing date. Ballots will then be mailed to property owners receiving a special benefit from the District improvements, at least 45 day prior to the Public Hearing. The ballots will be tabulated after the conclusion of the Public Hearing. As required by Proposition 218 the ballots will be weighted based on assessment dollar amount. Assuming there is not a majority protest, the dollar amount of ballots opposing the formation does not exceed the dollar amount of ballots in support, the District may be formed and the properties subject to a special assessment.

Annual Cost Indexing: The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index – All Urban Consumers not to exceed 3%.

Term: Once established, the HEMAD will continue until it is disestablished pursuant to the San Diego Municipal Code section 65.0221.

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

SECTION II. BACKGROUND

A. Introduction

Currently in the Hillcrest area of San Diego along University Avenue there is a maintenance assessment district (Hillcrest Maintenance Assessment District) that maintains three medians between 10th Avenue and Normal Street and one on Normal Street between University Avenue and Harvey Milk Street. Over the last several years business owners within this area and on the east end of Hillcrest have sought additional services beyond the landscape median services that are currently being provided. Therefore, the Hillcrest Business Association (“HBA”) approached the City about forming a new larger maintenance assessment district with the boundary extending further east of the existing Hillcrest Maintenance Assessment District which, if approved, would replace the current maintenance assessment district. The purpose of the proposed district, to be named the Hillcrest East Maintenance Assessment District (“HEMAD” or “District”), is to provide improvements and activities which constitute and convey a special benefit to the properties located within the boundaries of the HEMAD, and specifically, to beautify and improve the Hillcrest area through improvements and activities above what the City currently provides.

In order to address these needs the HEMAD will fund the improvement, maintenance and servicing of landscaping, sidewalk washing, trash collection and removal, and security along portions of the streets contained within the Hillcrest area further described in Section III of this report. These improvements and activities are designed to clean up the area on a more frequent basis, enhance the desirability of the area and to improve commerce and living within the area.

The City has retained Koppel & Gruber Public Finance to prepare an Assessment Engineer’s Report (the “Report”) for the formation of the HEMAD. The purpose of the Report is to identify the properties that will receive special benefit from the improvements and activities which the HEMAD will provide and to determine the assessment calculation to each parcel.

This report constitutes the Engineer’s Report for the formation of the City of San Diego HEMAD for Fiscal Year (“FY”) 2018. The City Council pursuant to the provisions of the “Maintenance Assessment Districts Ordinance” (San Diego Municipal Code, Article 5, Division 2, Chapter VI, Section 65.0201 and following (the “Ordinance”)), Article XIID of the Constitution of the State of California (“Article XIID”), the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the “Implementation Act”), and (the Ordinance, Article XIID and the Implementation Act are referred to collectively as the “Assessment Law”) proposes to initiate proceedings for the formation of the District, and to levy and collect annual assessments against lots and parcels that receive special benefits within the District beginning in the fiscal year commencing July 1, 2017 and ending June 30, 2018 to pay for the improvement, maintenance and servicing of security, landscaping, sidewalk washing and trash collection and removal all above and beyond the City’s current level of service.

Each lot or parcel within the District is assessed proportionately for only the improvements and activities that are determined to provide special benefit to such parcel. For this report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessor's Parcel Number by the San Diego County ("County") Assessor's Office as shown on the last equalized roll of the assessor.

A District Management Plan ("Management Plan") for the HEMAD was prepared by the HBA which has experience working with both the Hillcrest Business Improvement District and the Hillcrest Commercial Core Maintenance Assessment District. The Management Plan contains additional details about the proposed maintenance district as required by the Ordinance including the Improvements and Activities to be funded, the boundaries of the District including the establishment of two benefit zones, the frequencies of services, the boundaries of the HEMAD and the desire to have the District managed by the HBA and is incorporated by reference to this Report. In addition, a petition signed by more than 30% (weighted by assessment amount) of the property owners to be included within the boundaries of the HEMAD will be presented for acceptance by the City prior to any council action to form the District.

Upon preliminary approval of this Report and approval of the Resolution of Intention to form the District by the City Council, this Report will be filed with the Clerk of the City ("Clerk") and a time and place for a public hearing will be set. The Clerk or their designee will give notice of the public hearing and proposed assessment amounts by mailing an official notice of public hearing and ballot to all persons owning property and receiving a special benefit proposed to be assessed as part of the HEMAD.

Each property owner will receive an assessment ballot that is weighted proportionately to the amount of the assessment for their property (for example, a parcel with a \$100 assessment has ten times the voting power of a parcel with a \$10 assessment).

The completed assessment ballots must be returned no later than the close of the noticed public hearing. Upon tabulation, if the total weighted vote of the returned ballots that are opposed to the District, the assessments, the improvements and activities are greater than the total weighted vote of the returned ballots that are in favor of the District, the assessments and the improvements and activities, then the District cannot be formed and the assessments will not be levied. Otherwise, the Council may take appropriate action to form the HEMAD, approve the annual levying of assessments, the improvements and activities may commence. If the HEMAD is approved then the existing maintenance district, Hillcrest Maintenance Assessment District will be dissolved.

SECTION III. PLANS AND SPECIFICATION

A. General Description of the District

The District is located within the Hillcrest Area of San Diego and consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled “Map of Proposed Boundaries of the City of San Diego Hillcrest Maintenance Assessment District” contained within this Report in Section VI.

The HEMAD includes properties on University Avenue between State Route 163 and Park Boulevard; properties on Park Boulevard between University Avenue and Robinson Avenue; properties on Normal Street between University Avenue and Lincoln Street; properties on Centre Street south of Harvey Milk Street; and properties on Harvey Milk Street between Cleveland Avenue and Centre Street. The properties within the HEMAD include single-family residential, multi-family residential, commercial, recreational, and public parcels. Each parcel has been categorized into one of two zones based upon the type of improvements and activities needed.

- Zone A is generally the area included within the existing Hillcrest Maintenance Assessment District plus additional properties and includes landscaping Improvements and Activities along with other services similar to Zone B. Zone A will generally include properties on University Avenue between SR 163 and Herbert Street and properties on Normal Street between University Avenue and Lincoln Street.
- Zone B is generally includes properties east of Normal Street on University Ave and on Park Boulevard between University Avenue and Robinson Avenue or street sections that don’t require landscape Improvements and Activities.

Please refer to Section VI of the Report for a map that displays the two zones.

B. Description of Improvements and Activities to be maintained

The HEMAD, through the levy of special assessments, provides funding for the following improvements and activities including but not limited to: the ongoing maintenance, operation, and servicing of security outreach, sidewalk power washing, trash collection removal, landscaping (Zone A only) and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the HEMAD. The improvements and activities are designed to beautify the area and to help generate additional commerce within the HEMAD. The improvements (“Improvements”) maintained and Activities (“Activities”) provided by the District are generally described as follows:

Security Outreach Improvements and Activities

- Increased security services including two full time security ambassadors;

- All required equipment;
- Expertise and information that can be provided to homeless people and visitors in need of assistance; and
- Services to occur seven days per week, eight hours a day.

Sidewalk Improvements and Activities

- Sidewalk debris and litter pickup five times per week;
- Pressure washing once per month;
- Recycling and trash dumpster purchases;
- Enhanced trash pickup including recycling dumpsters.

Landscape Improvements and Activities (Zone A Properties Only)

- Enhanced landscaping including shrub and groundcover maintenance, trimming and edging, fertilizing and watering weekly;
- Weed abatement;
- Tree maintenance including trimming to clear trees for vehicle and pedestrian traffic;
- Enhanced bicycle path maintenance; and
- Enhanced maintenance of pedestrian trails and future plaza area.

Program Management/Incidentals/Administration/Contingency Reserves

- Staff and administration costs;
- Financial reporting and accounting costs;
- Project and Contingency Reserves; and
- Special projects.

Plans and specifications for these Improvements and Activities to be maintained by the HEMAD will be on file with the Project Manager of the City of San Diego City Economic Department Office and will be managed by the HBA and by reference are made part of this Report. Improvements and Activities provided by the District will be maintained in accordance with specifications and contracts shall be on file with the Economic Development Division.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvements and appurtenant facilities, including repair, removal or replacement of all or part of any of the Improvements or appurtenant facilities; providing for the life, growth, health and beauty of the Improvements including cultivation, drainage, irrigation, trimming, mowing, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris, pet waste and other solid waste; and the cleaning and sweeping of the sidewalk and gutter, collection and disposal of fallen branches and trees, shrub, ground cover and tree trimming to clear trees for vehicles, bicycles and pedestrians. This also includes the furnishing of water and electricity for the irrigation of the Improvements or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the Improvements. Maintenance also allows for the replacement of the Improvements in order to maintain them in proper working order and to provide special benefit to properties within the District. Maintenance does not include

the furnishing of services and materials that are required as a result of a special event conducted on public property within the HEMAD, which are the responsibility of the permit holder and will not be funded by HEMAD assessments.

SECTION IV. ESTIMATE OF COSTS

A. Estimate of Costs Table

Below are the estimated costs of Improvements and Activities for the District including incidental costs and expenses, revenue and reserves.

Table 2
Estimate of Costs

Description	FY 2018 Proposed	Zone A FY2018 Proposed	Zone B FY2018 Proposed
BEGINNING BALANCE			
Balance from Prior Year	\$0.00	\$0.00	\$0.00
TOTAL BALANCE	\$0.00	\$0.00	\$0.00
INCOME			
MAD Assessments	\$247,735.78	\$176,333.99	\$71,401.78
Gas Tax Funds	3,900.00	2,775.95	1,124.05
Uptown Community Parking District Contribution	1,000.00	711.78	288.22
General Benefit Portion (Non Assessments Sources)	<u>25,344.22</u>	<u>18,039.58</u>	<u>7,304.65</u>
TOTAL INCOME	\$277,980.00	\$197,861.30	\$80,118.70
ADMINISTRATION			
Accounting	\$3,000.00	\$1,263.83	\$1,736.17
Audit	1,000.00	421.28	578.72
Program Manager	25,000.00	10,531.91	14,468.09
Formation Repayment'	<u>20,000.00</u>	<u>8,425.53</u>	<u>11,574.47</u>
TOTAL ADMINISTRATION	\$49,000.00	\$20,642.55	\$28,357.45
PHYSICAL IMPROVEMENTS			
Security & Concierge Services	\$95,000.00	\$59,375.00	\$35,625.00
Street Cleaning & Pressure Washing	30,000.00	18,750.00	11,250.00
Landscaping	85,000.00	85,000.00	0.00
Dumpsters	4,000.00	2,500.00	1,500.00
Special Projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PHYSICAL IMPROVEMENTS	\$214,000.00	\$165,625.00	\$48,375.00
Contingency	\$14,980.00	\$11,593.75	\$3,386.25
TOTAL EXPENSE	\$277,980.00	\$197,861.30	\$80,118.70
b BALANCE	\$0.00	\$0.00	\$0.00

SECTION V. METHOD OF APPORTIONMENT

A. General

The Implementation Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements and activities, which include the construction, maintenance, and servicing of street lights, traffic signals, landscaping, sidewalks, drainage facilities and other services provided for the purpose of providing special benefit upon assessed properties located within the district.

The Ordinance Section 65.0207 (h) requires “a separation and quantification of the *special benefits* and general benefits, and the proportionate *special benefit* derived by each assessed *property*, determined in relationship to the entirety of the cost of providing the *improvements* and *activities*.”

Since assessments are levied based on benefit, more specifically special benefit, they are not a tax and therefore are not governed by Article XIII A of the Constitution of the State of California.

In addition, Article XIII D and the Implementation Act require that a parcel’s assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. Article XIII D and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the Improvements be assessed.

This section of the Report explains the special and general benefits that the properties included within the District receive from the Improvements and Activities that are being proposed and the methodology for apportioning the special benefit to the properties.

B. Special Benefit Analysis

Each of the proposed Improvements, Activities and the associated costs and assessments within the HEMAD has been reviewed, identified and allocated based on special benefit pursuant to the provisions of the Assessment Law. This includes apportioning the assessment based upon the proportional special benefits conferred to parcels located within the boundaries of the District that are over and above general benefits conferred to real property within the District or to the public at large.

Proper maintenance and servicing of landscaping, sidewalk sweeping and washing and trash collection and removal provide special benefit to adjacent properties by providing community character, safety, vitality and an enhanced lifestyle. In addition, the Improvements and Activities will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development.

Special Benefit

Parcels within the District receive a special benefit resulting from the Improvements and Activities provided with the assessments. Specifically the special benefits are summarized as follows:

- Enhanced safety of property in the District, and reduced liability risk.
- Reduction of criminal and anti-social behavior throughout the boundaries of the District.
- Improved cleanliness and maintenance of sidewalks used to access property in the District.
- Enhanced cleanliness and desirability of the area, including removal of litter and debris from sidewalks, trash cans and other public facilities for the direct benefit of property in the District.
- Protection and improvement of views, scenery and other permanent public facility resources in the District and preservation of public assets maintained by the District.
- Improved access to property in the District due to cleaner and safer sidewalks and landscape area.
- Increase of property values specifically to assessed parcels resulting directly from the provided services.
- Improved traffic flow and commerce to properties within the area.

In addition, only parcels that front the streets and sidewalks on which services are provided are included in the District. Therefore, property within the boundaries of the District enjoy a unique and valuable proximity and access to the Improvements and Activities which provides a direct and special benefit to the properties that are not enjoyed by the public at large or property outside of the District.

The City currently provides a base level of services to the parcels proposed to be in the HEMAD (see City Standard section below) with a small portion of the costs funded by the Uptown Community Parking District Funds. Without the establishment of the HEMAD, the enhanced Improvements and Activities proposed would not be provided and more frequent and responsive cleanup would not occur. Thus, the HEMAD provides Improvements and Activities over and above what otherwise would be provided; this combined with the proximity of the parcels to the Improvements and Activities results in a direct advantage and special benefit to the parcels included within the boundaries of the HEMAD.

The Improvements and Activities are specifically designed to serve the parcels located within the boundaries of the HEMAD and not properties outside the District or the public at large. The public at large and properties outside the boundaries of the District receive only limited benefits from the Improvements and Activities because of their proximity or lack of direct access to the improvements.

General Benefit

Article XIIID and the Implementation Act provides that only special benefits are assessable to properties and the City must separate the general benefits from the special benefits. This is to ensure that property owners subject to a new or increased benefit assessment are not

paying for general benefits. The following section of the Report includes the general benefit discussion including how it is calculated for inclusion in the Estimate of Costs (see Section IV) to ensure that it is funded by other sources other than the proposed assessment to properties located within the boundaries of the District

The special benefits are benefits that are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. Under Assessment Law, only “special benefits” are assessable. As such, separation and quantification of the “special benefits” associated with the Improvements and Activities are illustrated in the following equations:

$$\text{Special Benefits} = \text{Total Benefits} - \text{General Benefits}$$

$$\text{General Benefits} = \text{City Standard} + \text{External Benefits}$$

$$\text{Special Benefits} = \text{Total Benefits} - [\text{City Standard} + \text{External Benefits}]$$

In these equations, “Total Benefits” refers to the cost of providing the Improvements and Activities; “City Standard” represents the cost of providing the City’s standard level of service; and “External Benefits” refers to the cost of those additional benefits accruing to the public at large or properties located outside the District. In order to isolate the “Special Benefits,” it is necessary to quantify the amount of “General Benefits” associated with the improvements and activities.

City Standard

The HEMAD will continue to receive the standard level of service provided to the public at large under City-funded and administered programs. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City’s standard level of service for maintenance and servicing of public facilities (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. With or without the proposed HEMAD, the area will continue to receive the City’s standard level of services and specifically landscaping services funded by the Uptown Community Parking District and Gas Tax Funds. For FY 2017 these two sources totaled approximately \$4,900 (\$1,000 and \$3,900 respectively) of the base level of landscaping services or approximately 1.76% of the HEMAD budget, a “general benefit” that is not funded by assessments.

External Benefits

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. The benefit to the public at large and parcels located beyond the outskirts of the District (most of which are currently located within other existing maintenance districts) is difficult to substantiate or calculate. An argument can be made that since the proposed Improvements and Activities and corresponding assessment is to specifically improve the appearance and identity for the Hillcrest community there is very little, if any general benefit to the public at large. However in order to recognize general benefit to the public at large and to quantify the benefit to

persons traveling through the District, a traffic study was completed by Chen Ryan Associates in early 2016 to isolate the estimated “pass-through” traffic along each main road segment. Pass-through traffic is traffic that has neither an origin nor destination within the defined area, which provides a reasonable means of quantifying benefits not accrued to property within the District. Based on this analysis it is estimated that as much as 9.12% of the total benefit (in excess of the City standard) may accrue to the properties located outside the District and to the public at large as indirect/incidental beneficiaries of passing through the District or utilizing District-provided amenities. The estimated costs associated with these “general benefits” have been quantified and will not be funded by the assessments.

Combining both the general benefit identified as the City Standard (1.76%) and the general benefit to the properties located outside the District and the public at large (9.12%) results in total general benefit of 10.88%. Thus the budget presented in Table 2 reflects a 10.88% General Benefit that will not be part of the assessment.

C. Assessment Methodology

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance and services based on the special benefit must be established. The Improvements and Activities have been reviewed and a formula has been established to apportion the costs based on benefit.

Due to the nature of the Improvements and Activities, the method of assessment is based on a combination of two factors; Linear Front Footage (“LFF”), and the Building Square Footage/parcel area (“BSF”). BSF and LFF are directly correlated with the population density and current or potential use of the property. These factors are both good determinates of relative benefit to property, and since the population density in the Hillcrest area (and height of buildings) is average for an urbanized area a 50/50 split of the assessments was deemed to be reasonable.

Linear Front Footage Factor

The Linear Front Footage Factor is a measure of a parcel’s proportionate share of the LFF of the total LFF length of the public right-of-way for which the District is providing enhanced and increased Improvements, Activities, maintenance, beautification, and other property related services provided by the District. Fifty percent (50%) of the total amount assessed is apportioned to each parcel within a zone based on LFF. For a condominium unit the front footage is divided by the number of units to determine the LFF per condominium. For a multi-use project such as commercial on the bottom and condominiums above the LFF is allocated between the two based on building square footage and then the condominium portion is divided by the number of condominium units.

Building/ Lot Square Footage

The Building Square Footage is a measure of a parcel’s proportionate contribution to the intensity of use of the public right-of-way. Fifty percent (50%) of the total amount assessed is apportioned to each parcel within a zone based on BSF. Improved parcels are levied based on building square footage, while unimproved parcels are levied on 1/3rd of the parcel area.

Zones

The District was divided into two zones based on the specific types of the Improvements and Activities and thus the intensity of services that the parcels require. Specifically properties located adjacent to the landscape areas of the District receive additional Improvements and Services and thus a greater special benefit as compared to other parcels throughout the District. In order to calculate this into the assessment the landscape budget is applied to Zone A properties only.

Zone A Properties – Zone A is generally the area included within the existing Hillcrest Maintenance Assessment District plus additional properties and includes landscaping Improvements and Activities along with other services similar to Zone B. Zone A will generally include properties on University Avenue between State Route 163 and Herbert Street and properties on Normal Street between University Avenue and Lincoln Street.

Zone B Properties – Zone B is generally includes properties east of Normal Street on University Avenue and on Park Boulevard between University Avenue and Robinson Avenue or street sections that do not require landscape Improvements and Activities.

New Residential Construction/Redevelopment

The Uptown Community Plan (UCP) was recently approved by the City of San Diego. The UCP calls for substantial development and redevelopment within the District. As new development occurs the demands on the Improvement and Services throughout the District will also increase. Therefore, the new development will be subject to the same assessment calculation and rates as set forth in this report.

If the ownership, parcel size or type of parcel changes during the term of the District, the assessment calculation may be modified accordingly as described above.

Summary of Assessment Rates by Zones Allocation Factors

Table 3 below provides a summary of the assessment rates based on the zones and allocation factors.

TABLE 3
Assessment Rates by Zone and Allocation Factors

Allocation Factor	Zone A Rate	Zone B Rate
Linear Front Footage	\$11.7652	\$10.1016
Building/Lot Square Footage	\$0.1683	\$0.0982

SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based on the LFF of the property along the Improvement and Activity corridor and the BSF of building square footage for improved property and 1/3 of parcel area of unimproved property by Zone.

<p>LFF = Linear Front Footage</p> <p>BSF = Building Square Factor/Parcel Area</p>

Shown below are calculations for various sample parcels.

- **Improved Commercial Property with 25-foot frontage, 2,500 square feet of building on .08 acres located in Zone B**

$$\text{LFF} = 25 * \$10.1016 = \$252.54 \quad \text{BSF} = 2,500 * \$0.098210 = \$245.42$$
$$\text{Total Assessment} = \$497.96$$

- **Unimproved Property with 75-foot frontage, on .25 acres located in Zone A**

$$\text{LFF} = 75 * \$11.7652 = \$882.39 \quad \text{BFF} = 43,560 * .25 * .333 * \$0.1683 = \$611.03$$
$$\text{Total Assessment} = \$1,493.43$$

- **One Condominium in a building that contains 14 condominium units with 100-foot frontage, 1,025 square feet of building on .32 acres located in Zone A**

$$\text{LFF} = 100/14 * \$11.7652 = \$84.04 \quad \text{BFF} = 1,025 * \$0.1683 = \$172.54$$
$$\text{Total Assessment} = \$256.58$$

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

<p>Total Assessment Zone A= Total LFF x Zone A LFF Assessment Rate + Total BSF x Zone A BSF Assessment Rate</p> <p>Total Assessment Zone B= Total LFF x Zone B LFF Assessment Rate + Total BSF x Zone B BSF Assessment Rate</p>

D. Assessment Range Formula

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This Assessment Range Formula along with the assessment rates will be subject to property owner approval as part of the HEMAD formation process. The Assessment Rate Formula will be applied during the FY 2018 levy process. If the budget and assessments calculated at that time requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

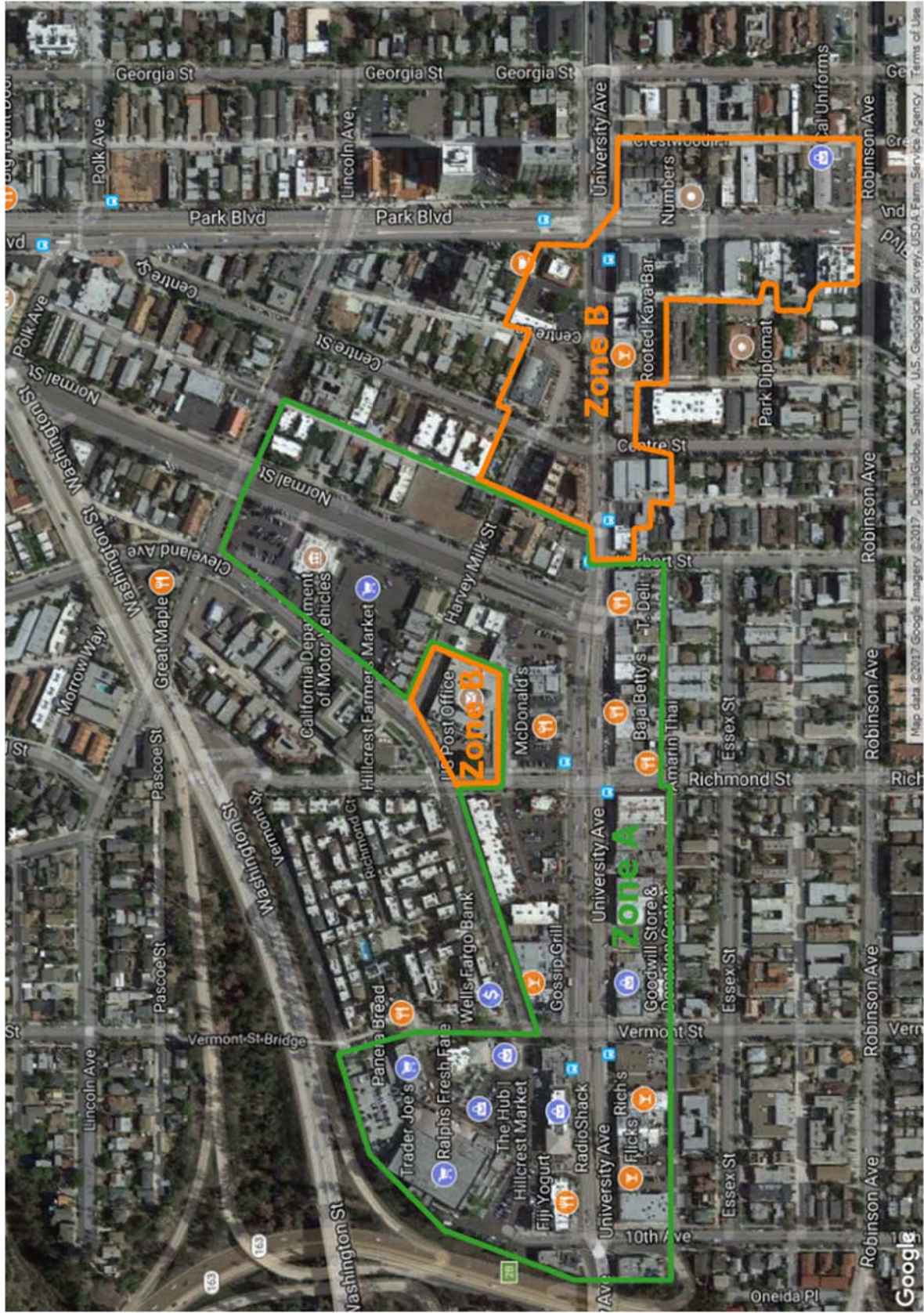
The maximum authorized assessment established in the FY 2018 formation are authorized to be indexed (increased or decreased) annually, starting in FY 2019, by the Annual factor published in the San Diego Consumer Price Index – All Urban Consumers (“SDCPI-U”) not to exceed 3%. In the event that the annual change in SDCPI-U exceeds 3%, a percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the SDCPI-U for years in which the SDCPI-U is less than 3%.

The Maximum Assessment is adjusted annually and is calculated independent of the HEMAD’s annual budget and proposed annual assessment. Any proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

SECTION VI. DISTRICT DIAGRAM

The parcels within the HEMAD consist of all lots, parcels depicted within the boundaries of the District. The HEMAD diagram reflecting the exterior boundaries of the District and the Zones is on file with the City Clerk. Reduced copies of the boundary map follows.

MAP OF PROPOSED BOUNDARIES OF THE CITY OF SAN DIEGO HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT



SECTION VII. ASSESSMENT ROLL

The assessment roll is a listing of the FY 2018 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown on the following table.

It is the intent of this Report that each parcel included in the HEMAD can be clearly identified. Every effort has been made to ensure that all parcels included in the HEMAD are consistent in the boundary map and the assessment roll. However, if inconsistencies arise the order or precedence shall be: 1) the assessment roll, and 2) the boundary map.

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
445-600-02-00	Uptown District Regency L L C	A	179.81	6,828	\$3,264.86
445-600-06-00	Uptown District Regency L L C	A	809.46	148,938	34,594.07
445-600-12-00	Uptown District Regency L L C	A	52.03	1,028	785.19
445-610-01-00	Gaslamp Portfolio Management L L C	A	172.34	7,391	3,271.74
445-610-02-00	Gaslamp Portfolio Management 2 L L C	A	100.00	11,900	3,179.64
445-610-03-00	1236 University Avenue Lic	A	50.00	5,240	1,470.31
445-610-10-00	Hillcrest Colonnade L P	A	181.00	3,200	2,668.16
445-610-14-00	Hillcrest Colonnade L P	A	426.80	24,775	9,191.76
445-620-08-00	Mcdonalds Corporation	A	40.00	532	560.16
445-620-12-00	Mcdonalds Corp <Dba Delaware Mcdonalds Corp>	A	50.00	2,384	989.56
445-620-13-00	Ray Lynn&Hiroko Family Trust 07-17-01	A	50.00	3,650	1,202.66
445-620-14-00	Hillcrest Village Square Partnership	A	202.50	12,080	4,415.88
445-620-15-00	Hillcrest Village Square Partnership	A	50.00	2,373	987.71
445-620-16-00	Plus A Partners	A	250.00	9,872	4,603.06
445-620-18-00	Franchise Realty Interstate Corp	A	250.00	3,627	3,551.84
445-632-17-00	Calvary Temple Of San Diego	A	225.00	3,854	3,295.92
445-632-18-00	State Of California	A	525.00	34,721	12,021.30
445-641-06-00	Stone Brian A Et Al	A	50.00	5,373	1,492.69
445-641-07-00	Hafen Family Trust 03-31-10	A	50.00	3,514	1,179.77
445-641-08-00	Ortiz Marcelino E&Teresa O Family Trust 12-30-93	A	50.00	5,952	1,590.16
445-641-09-00	Miles Raleigh J Tr	A	50.00	4,628	1,367.29
445-641-10-00	Hillcrest Place Llc	A	50.00	2,330	980.47
445-641-13-00	Cargan 1031 Llc	A	50.00	2,611	1,027.77
445-641-14-00	Cargan 1031 Llc	A	118.50	1,296	1,612.34
445-641-15-00	Werner Bradley T	A	39.88	852	612.61
445-641-16-00	Bower Janet Or Dag Selin	A	31.62	776	502.64
445-641-32-00	Cargan 1031 Llc	A	99.96	4,660	1,960.47
445-641-34-00	Lavery Diana	A	49.97	2,331	980.28
445-641-39-01	Padden Shaun	A	7.14	1,025	256.57
445-641-39-02	Emmons Russ L	A	7.14	1,025	256.57
445-641-39-03	Mcgurk Patricia D Or Rogers Kerry P	A	7.14	1,025	256.57
445-641-39-04	Aldibs Jean C	A	7.14	1,025	256.57
445-641-39-05	Whitehead Bradley A	A	7.14	1,025	256.57
445-641-39-06	Tamarin-Allen Pinhorn	A	7.14	1,025	256.57

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
445-641-39-07	Cornwall Morgan L	A	7.14	896	234.86
445-641-39-08	Voogd Brian	A	7.14	896	234.86
445-641-39-09	Morse Gail	A	7.14	896	234.86
445-641-39-10	Cavitt John W	A	7.14	896	234.86
445-641-39-11	Freeman Brandon&Gluzman Paula	A	7.14	896	234.86
445-641-39-12	Narucki Susan M	A	7.14	896	234.86
445-641-39-13	Kirshner Miriam B	A	7.14	896	234.86
445-641-39-14	Rideout Trust 05-23-01	A	7.14	896	234.86
445-650-01-01	Hanna Antoine A&Linda L Revocable Trust 07-16-07	A	10.91	900	279.84
445-650-01-02	Abraham Erica A Revocable 1997 Trust 02-12-97	A	10.91	870	274.79
445-650-01-03	Loftus/Fernando Trust 02-22-11	A	10.91	870	274.79
445-650-01-04	Loftus/Fernando Trust 02-22-11	A	10.91	923	283.72
445-650-01-05	Gallo Francesca M	A	10.91	660	239.45
445-650-01-06	Smith Revocable Trust 04-14-14	A	10.91	675	241.97
445-650-01-07	Westhart Anna	A	10.91	923	283.72
445-650-01-08	Matson Realty Corporation	A	10.91	923	283.72
445-650-01-09	Brenier Gerard&Gabrielle B	A	10.91	923	283.72
445-650-01-10	Hayes Lavernie Trust 10-09-07	A	10.91	870	274.79
445-650-01-11	Losch Kimberley	A	10.91	870	274.79
445-650-01-12	Lee Kenny	A	10.91	923	283.72
445-650-01-13	Evans Timothy P&Dorsey-Evans Mary	A	10.91	660	239.45
445-650-01-14	Hekier Elan&Emily B Revocable Trust	A	10.91	923	283.72
445-650-01-15	Okeefe Margaret C	A	10.91	923	283.72
445-650-01-16	Waterbury Steven D	A	10.91	923	283.72
445-650-01-17	Hlavacek Alex	A	10.91	923	283.72
445-650-01-18	Nugent Nora Or Fulton J Lavida	A	10.91	870	274.79
445-650-01-19	Sugden Christopher W	A	10.91	870	274.79
445-650-01-20	Kawasaki Kiyoshi&Itsuko A	A	10.91	923	283.72
445-650-01-21	Gunnell Todd C	A	10.91	660	239.45
445-650-01-22	Ellefson Lauren F	A	10.91	923	283.72
445-650-02-00	Belsalute L L C	A	50.00	2,357	985.01
445-650-03-00	7-Eleven Inc <L> S E J Asset Management&Investment Co	A	267.04	2,400	3,545.78
452-093-43-00	2419 29Th Street L L C	A	165.50	2,102	2,300.98
452-151-03-00	Sutter Uptown L P	A	50.00	3,060	1,103.35

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
452-151-04-00	Gonzalez-Figuroa Rafael&Gonzalez Maria D L A	A	50.00	2,631	1,031.14
452-151-05-00	Gonzalez-Figuroa Rafael&Gonzalez Maria D L A	A	50.00	675	701.88
452-151-06-00	Hess Sandra Or Hess Gregory	A	50.00	3,750	1,219.50
452-151-07-00	Hess Sandra Or Hess Gregory	A	25.00	2,500	714.95
452-151-08-00	4061 38Th Street Llc	A	50.00	10,000	2,271.55
452-151-11-00	Barta Joseph F 1992 Irrevocable Trust	A	75.00	3,502	1,471.88
452-151-29-00	Sutter Uptown L P	A	240.00	10,734	4,630.50
452-151-30-00	Theodore Family Trust 06-26-85	A	75.00	5,321	1,778.07
452-151-31-00	1295 University Family Ltd Ptnshp	A	215.00	12,925	4,705.18
452-152-01-00	Petrone Joseph G Jr	A	129.95	1,190	1,729.21
452-152-02-00	Burni Ralph Trust 04-10-89	A	36.00	1,171	620.66
452-152-03-00	Kong Candace	A	27.40	1,174	519.99
452-156-13-00	The 1065 Group L L C	A	215.00	5,821	3,509.37
452-156-14-00	Disco Pizza L L C	A	50.00	2,332	980.81
452-156-15-00	Wong S M Family Trust 11-15-04 Et Al	A	50.00	2,332	980.81
452-156-16-00	Joshlin Group L L C	A	50.00	8,100	1,951.73
452-156-17-00	B&E Trust 05-20-08	A	25.00	4,050	975.86
452-156-18-00	Degenhart George J&Toshiko T Trs	A	50.00	8,750	2,061.14
452-156-19-00	Kalamaras Family Trust 08-09-00	A	50.00	4,108	1,279.76
452-156-20-00	Solomons Mine L L C	A	50.00	2,332	980.81
452-156-21-00	Feldman 10Th Street Llc	A	220.50	21,984	6,294.78
452-191-01-00	Katz Peter R&Teresa M Family Trust 06-09-98	A	54.23	5,692	1,596.16
452-191-02-00	Katz Peter R Separate Property Trust 06-09-98	A	50.00	9,076	2,116.02
452-191-03-00	Katz Peter R Separate Property Trust 06-09-98	A	50.00	9,900	2,254.72
452-191-04-00	Chen Andrew D	A	50.00	5,900	1,581.40
452-191-05-00	Bruzzese Family Trust	A	25.00	1,120	482.66
452-191-06-00	Churchman Margaret Trust 01-05-00	A	25.00	1,707	581.47
452-191-09-00	Marin Alexander	A	50.00	5,190	1,461.89
452-191-10-00	Ginger Glen Pjs Trust 12-21-12 Et Al	A	50.00	3,740	1,217.81
452-191-23-00	Payne Clifton L Sr Revocable Trust 07-29-10	A	100.00	4,298	1,900.00
452-193-01-00	Davis Family Bypass Trust 10-30-80	A	129.36	2,892	2,008.76
445-620-17-00	Hillcrest Property L L C	B	296.46	15,930	4,558.54
445-632-11-00	Wolfe Marcia	B	35.00	896	441.51
445-632-12-00	Corvino Alexander A&Joanne T	B	35.00	1,023	453.98

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
445-632-13-00	Ohearn Family Trust 09-01 -94	B	35.00	736	425.81
445-632-14-00	Duncan-Sanford Jennifer K&Judy A	B	0.00	703	69.01
445-632-15-00	Reece William E&Norma J Family Trust 04-01-91	B	51.50	951	613.59
445-641-40-00	Markes Timothy S&Morgan Caryn M	B	165.00	919	1,756.98
445-642-10-00	The San Diego Lesbian Gay Bisexual&Transgender Community Center	B	75.00	15,490	2,278.24
445-642-11-00	Mgm Properties	B	224.68	11,003	3,349.77
445-650-04-00	Normal Hillcrest Llc	B	42.00	1,170	539.12
445-650-05-00	Normal Hillcrest Llc	B	190.13	9,472	2,850.47
445-650-06-00	Normal Hillcrest Llc	B	25.00	1,035	354.14
445-650-07-00	Normal Hillcrest Llc	B	25.00	1,126	363.08
445-650-08-00	Hillman William S	B	190.00	1,029	2,020.32
445-650-09-00	The San Diego Lesbian Gay Bisexual&Transgender Community Center	B	319.42	5,456	3,762.26
452-200-01-00	San Diego Aerie No 244 Fraternal Order Of Eagles	B	105.00	13,226	2,359.04
452-200-30-00	San Diego Aerie No 244 Fraternal Order Of Eagles	B	130.00	2,176	1,526.82
452-200-32-00	El Sid Lp	B	41.50	1,765	592.48
452-200-33-00	El Sid Lp	B	75.00	3,302	1,081.77
452-200-34-00	Little Town Realty Llc	B	100.00	32,194	4,170.58
452-200-51-00	Huey Robert <Le> Huey Family Trust 11-22-10	B	15.00	742	224.36
452-200-52-00	Flame Apartments Llc	B	60.00	7,800	1,371.81
452-200-55-00	Egyptian Court L L C	B	90.00	9,384	1,830.35
452-200-56-00	Jman At The Mr Rob Lp	B	108.26	42,626	5,278.11
452-200-64-01	Citymark Properties L L C	B	4.35	1,188	160.59
452-200-64-02	Citymark Properties L L C	B	4.35	1,646	205.55
452-200-64-03	Citymark Properties L L C	B	4.35	1,168	158.63
452-200-64-04	Citymark Properties L L C	B	4.35	1,427	184.06
452-200-64-05	Citymark Properties L L C	B	4.35	1,485	189.75
452-200-64-06	Citymark Properties L L C	B	4.35	933	135.56
452-200-64-07	Liu Brian S	B	4.35	808	123.29
452-200-64-08	Jensen John D	B	4.35	817	124.17
452-200-64-09	Frank Todd F&Adelman Ellen D	B	4.35	1,260	167.66
452-200-64-10	Kim Jeeyoon	B	4.35	1,445	185.82
452-200-64-11	Long Craig A	B	4.35	870	129.38
452-200-64-12	Ocarroll Colin	B	4.35	636	106.41
452-200-64-13	Castro Hugo J&Hernandez Rosa	B	4.35	842	126.63

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
452-200-64-14	Singer Gary&Klochko Deborah	B	4.35	1,436	184.94
452-200-64-15	Tombari Richard C&Ferrell Linda D	B	4.35	1,444	185.72
452-200-64-16	Black Steven R Revocable Trust 08-10-05	B	4.35	808	123.29
452-200-64-17	Egyptian Properties Llc	B	4.35	1,246	166.29
452-200-64-18	Egyptian Properties Llc	B	4.35	817	124.17
452-200-64-19	Rodriguez Ray R (Dp) Or Landeen Lee K (Dp)	B	4.35	1,130	154.90
452-200-64-20	Cooksley David&Barbara Trust 03-28-07	B	4.35	1,260	167.66
452-200-64-21	Emory Eugene A&Petties Jennifer C	B	4.35	1,572	198.29
452-200-64-22	Bailey Kathleen Trust 05-14-04	B	4.35	1,317	173.26
452-200-64-23	Egyptian Properties Llc	B	4.35	1,445	185.82
452-200-64-24	Chestnut Grove Investors Llc	B	4.35	1,431	184.45
452-200-64-25	Kanter Lisa L	B	4.35	1,556	196.72
452-200-64-26	Wright Robert A Jr Trust 07-13-07	B	4.35	870	129.38
452-200-64-27	Egyptian Properties Llc	B	4.35	798	122.31
452-200-64-28	Ogle Jeffrey A Or Stearns Jeffrey P	B	4.35	843	126.73
452-200-64-29	Egyptian Properties Llc	B	4.35	1,436	184.94
452-200-64-30	Martis Mary C	B	4.35	1,444	185.72
452-200-64-31	Freeman Dwight D	B	4.35	808	123.29
452-200-64-32	Egyptian Properties Llc	B	4.35	1,246	166.29
452-200-64-33	Barrett Norman	B	4.35	817	124.17
452-200-64-34	Chen Yu	B	4.35	1,130	154.90
452-200-64-35	Miranda Robert A	B	4.35	1,260	167.66
452-200-64-36	Graves Arlinda Trust 01-02-13	B	4.35	1,572	198.29
452-200-64-37	Jackson Justin R Revocable Living Trust	B	4.35	1,317	173.26
452-200-64-38	Ng Vincent	B	4.35	1,445	185.82
452-200-64-39	Klam Warren P Trust 05-19-10	B	4.35	1,431	184.45
452-200-64-40	Capps Jimmie L&Krist Paula S	B	4.35	1,556	196.72
452-200-64-41	Merriman Chris	B	4.35	870	129.38
452-200-64-42	Egyptian Properties Llc	B	4.35	798	122.31
452-200-64-43	Matyja Dennis J	B	4.35	843	126.73
452-200-64-44	Li Robin T	B	4.35	1,436	184.94
452-200-64-45	Mcintyre Lann G	B	4.35	1,444	185.72
452-200-64-46	Prieto Samuel G Or Webb James	B	4.35	808	123.29
452-200-64-47	Kahn Jonathan R	B	4.35	1,246	166.29

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
452-200-64-48	Schreiber Ted E Living Trust 06-02-10	B	4.35	817	124.17
452-200-64-49	Rossini Richard Trust 10-01-12	B	4.35	1,130	154.90
452-200-64-50	Cox Michael N 2013 Revocable Trust	B	4.35	1,260	167.66
452-200-64-51	Shapiro Calahorro Family Revocable Trust 12-19-08	B	4.35	1,572	198.29
452-200-64-52	Henry&Debbie Holdings L L C	B	4.35	1,317	173.26
452-200-64-53	Feldman Paul B	B	4.35	1,445	185.82
452-200-64-54	Butoy Obermark L Living Trust 02-20-14	B	4.35	1,431	184.45
452-200-64-55	Honeycutt James A	B	4.35	1,556	196.72
452-200-64-56	Markarian Arnold	B	4.35	870	129.38
452-200-64-57	Lundbohm Roger A Tr	B	4.35	798	122.31
452-200-64-58	Conti Gary	B	4.35	843	126.73
452-200-64-59	Marwood Frank G	B	4.35	1,436	184.94
452-200-64-60	Rynkofs John T	B	4.35	1,444	185.72
452-200-64-61	Rivera Nicanor P	B	4.35	808	123.29
452-200-64-62	Potter Jon E	B	4.35	1,246	166.29
452-200-64-63	Souther Sherman&Capozzoli Catherine	B	4.35	817	124.17
452-200-64-64	Lee Mike H	B	4.35	1,130	154.90
452-200-64-65	Stedman John R Trust 06-11-14	B	4.35	1,260	167.66
452-200-64-66	Keeny Jeffrey S Trust 12-21-06	B	4.35	1,572	198.29
452-200-64-67	Mena-Ayllong Francisco Living Trust 04-29-96	B	4.35	1,317	173.26
452-200-64-68	Miller Mark A&Karen L	B	4.35	1,445	185.82
452-200-64-69	Dauteuil Joel&Fougner Heather	B	4.35	1,431	184.45
452-200-64-70	John Nelson	B	4.35	1,556	196.72
452-200-64-71	Investment Care Homes L L C	B	4.35	870	129.38
452-200-64-72	J W Mitchell Inc	B	4.35	798	122.31
452-200-64-73	Stephensen Paul A	B	4.35	841	126.53
452-200-64-74	Costa Paul A (Dp)	B	4.35	1,436	184.94
452-200-64-75	Maresca John I Or Pratt Jeffrey L	B	4.35	1,444	185.72
452-200-64-76	Gold-Snyder Family Trust 11-30-12	B	4.35	1,135	155.39
452-200-64-77	Maki Robert G	B	4.35	1,493	190.54
452-200-64-78	Vasavada Sikand Family Trust 12-12-05	B	4.35	1,440	185.33
452-200-64-79	Becker Mark D Or Sweet James M	B	4.35	1,717	212.52
452-200-64-80	Palou Gabriel M Trust 09-14-05	B	4.35	1,563	197.41
452-200-64-81	Vermazen Bruce J&Godoy-Marquet Juan M Trust 05-12-14	B	4.35	2,134	253.46

**HILLCREST EAST MAINTENANCE ASSESSMENT DISTRICT
Assessment Roll**

APN Format	Owner	Zone	Linear Front Footage	Building Square Feet/Parcel Area	Proposed Assessment
452-200-64-82	Brouillette Timothy F Revocable Trust 02-27-15	B	4.35	1,456	186.90
452-200-64-83	Beeler Trust 10-08-02	B	4.35	1,602	201.24
452-200-64-84	Wessel Leland G&Christensen Dane	B	4.35	1,459	187.20
452-200-64-85	Robertson Michael J&Johnston Dale C	B	4.35	2,064	246.59
452-200-64-86	Vassiliadis Survivors Trust 07-06-01	B	4.35	2,071	247.28
452-200-69-01	Reveles Nicolas M Or Satalante John V	B	6.69	1,565	221.18
452-200-69-02	San Diego Financial Services Inc	B	6.69	1,340	199.09
452-200-69-03	Norman Timothy	B	6.69	1,550	219.71
452-200-69-04	Schwarz Arthur A&Dunn Melanie C	B	6.69	1,550	219.71
452-200-69-05	Klein Gary A Or Schwab James M	B	6.69	1,872	251.32
452-200-69-06	Garcia Jose A Or Stroop K Vincent	B	6.69	1,739	238.26
452-200-69-07	Yoo Young H&Lee Joo Y	B	6.69	1,550	219.71
452-200-69-08	Hwang Hyunju	B	6.69	958	161.59
452-200-69-09	Messina Daniela R	B	6.69	958	161.59
452-200-69-10	Wasiko James M&Rhonda Or Wasiko Claire A	B	6.69	1,277	192.91
452-200-69-11	Snead John R	B	6.69	1,176	182.99
452-200-69-12	Terry Shawn&Williams Kimberly P	B	6.69	1,176	182.99
452-200-69-13	Meeks Thomas	B	6.69	1,176	182.99
452-200-69-14	Vanhauwe Jurgen Est Of	B	6.69	1,514	216.17
452-200-69-15	Hunt Dana L	B	6.69	1,514	216.17
452-200-69-16	Caballero Christian G	B	6.69	1,165	181.91
452-201-01-00	Park Boulevard Associates	B	118.90	17,256	2,895.07
452-201-02-00	Park Boulevard Associates	B	50.00	2,792	779.17
452-201-03-00	Devon Court Ltd Partnership	B	50.00	4,000	897.75
452-201-04-00	Devon Court Ltd Partnership	B	50.00	2,948	794.48
452-201-05-00	Lee Sue Trust 07-07-14	B	50.00	3,444	843.17
452-201-06-00	Welsh Family Trust 07-29-91	B	50.00	2,895	789.28
452-201-07-00	D-1 Investment Group L L C	B	50.00	7,310	1,222.69
452-201-08-00	Scheidel 1997 Family Trust	B	50.00	2,752	775.24
452-201-09-00	Scheidel 1997 Family Trust	B	50.00	2,811	781.03
452-201-10-00	Adrian Carl W	B	100.00	7,800	1,775.87
TOTAL	235 Parcels				\$247,735.78

SECTION VIII. TERM

Once established, the HEMAD will continue until it is disestablished pursuant to the San Diego Municipal Code section 65.0221.

CITY OF SAN DIEGO

Hillcrest East Maintenance Assessment District

**Engineer's Report
Fiscal Year 2018**

This report has been prepared and submitted by:

C. Stephen Bucknam Jr. C 20903

Koppel & Gruber Public Finance

I, _____, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2017.

Elizabeth Maland, City Clerk
City of San Diego
State of California

I, _____, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the foregoing Assessment as shown together with the Assessment Diagram incorporated into this report, was approved and confirmed by the City Council of said City on the ____ day of _____, 2017.

Elizabeth Maland, City Clerk
City of San Diego
State of California