

FY 2026-27

ENGINEER'S REPORT

County of San Diego
Street Lighting District

March 2026

Pursuant to the San Diego County Code of
Administrative Ordinances and Landscaping &
Lighting Act of 1972 of the California Streets &
Highways Code

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This Page Intentionally Left Blank)

County of San Diego

Board of Supervisors

Paloma Aguirre, Chair Pro Tem - District 1

Joel Anderson - District 2

Terra Lawson-Remer, Chair - District 3

Monica Montgomery Steppe, Vice Chair - District 4

Jim Desmond - District 5

Chief Administrative Officer

Ebony N. Shelton, CAO

Land Use & Environmental Group

Dahvia Lynch, DCAO

Department of Public Works

Marisa Barrie, Director

Transportation Division

Murali Pasumarthi, Deputy Director

Private Road and Landscape Maintenance Section

Frank Arebalo, Manager

Clerk of the Board of Supervisors

Andrew Potter

Engineer of Work

Lead Assessment Engineer, John Bliss, M. Eng., P.E.

SCI Consulting Group

Table of Contents

Preamble.....	1
Executive Summary.....	2
Introduction	3
Assessment District Proceedings.....	4
Legislative Analysis	4
Compliance with Current Law	6
Description of Improvements.....	7
Estimate of Cost and Budget	8
Budget for Fiscal Year 2026-27.....	8
Method of Apportionment.....	10
Method of Apportionment.....	10
Discussion of Benefit	10
Special Benefit	11
General versus Special Benefit.....	13
Quantification of General Benefit	13
Method of Apportionment.....	14
Land Use Factor	15
Assessment Calculation	15
Duration of Assessment	17
Appeals and Interpretation	17
Assessment	18
Assessment Diagram	20
Assessment Roll, FY 2026-27	22

List of Tables

Table 1 – Fiscal Year 2026-27 Estimate of Cost 8

Table 2: – Calculation of General Benefit 14

Table 3 – Land Use Factors 16

Table 4 – Estimated Summary Costs for Street Lighting District 18

Preamble

Pursuant to provisions of the County of San Diego Code of Administrative Ordinances (specifically, Article XXVI – Department of Public Works §455 et seq.), provisions of the Landscaping and Lighting Act of 1972 (California Streets & Highways Code §22500 et seq.), applicable provisions of Proposition 218 (Articles XIIC & XIID of the California Constitution), and provisions of the Proposition 218 Omnibus Implementation Act (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with the Resolution of Intention, being Resolution No. _____, adopted by the BOARD OF SUPERVISORS of the COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the proceedings for the annual levy of assessments for the SAN DIEGO COUNTY STREET LIGHTING DISTRICT (hereinafter referred to as “District”), SCI Consulting Group, as Assessment Engineer to the County of San Diego for these proceedings, submits herewith this Engineer’s Report for the District as required by applicable law.

PRELIMINARY APPROVAL BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2026.

 Andrew Potter
 Clerk of the Board of Supervisors
 County of San Diego
 State of California

FINAL APPROVAL BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2026.

 Andrew Potter
 Clerk of the Board of Supervisors
 County of San Diego
 State of California

Executive Summary

San Diego County Street Lighting District is an annual assessment placed on parcels within its boundaries to fund the street lighting in developed or developing areas.

Project: San Diego County Street Lighting District
Annual Update for Fiscal Year 2026-27

Apportionment Method: Benefit Unit (BU)

	FY 2025-26 ⁽¹⁾	FY 2026-27 ⁽²⁾	Maximum Authorized
Total Parcels Assessed:	101,563	101,562	--
Total Estimated Assessment:	\$269,223	\$268,738	--
Total Estimated BUs:	134,590	134,350	--
Assessment per BU:	\$2.00	\$2.00	\$25.00

⁽¹⁾ FY 2025-26 is the County of San Diego's Fiscal Year 2025-26, which begins July 1, 2025 and ends June 30, 2026.

⁽²⁾ FY 2026-27 is the County of San Diego's Fiscal Year 2026-27, which begins July 1, 2026 and ends June 30, 2027. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated BUs may vary from fiscal year to fiscal year due to parcel changes and/or land use re-classifications.

Annual Cost-Indexing: Indexing of assessments is permitted under the current apportionment methodology.

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

Introduction

On April 9, 1968, the County of San Diego (“County”) formed Lighting Maintenance District No. 1 (“LMD 1”) to fund maintenance and operational expenses associated with street lighting systems located in developed or developing urban areas of the County. These lighting systems, many of which were installed as a condition of development, were constructed to meet the national lighting standards established by the Illuminating Engineers Society.

On April 15, 1968, the County formed Lighting Maintenance District No. 2 (“LMD 2”) to fund maintenance and operational expenses associated with street lighting systems located in developed or developing rural areas of the County. These lighting systems, many of which were constructed as a condition of development, commonly included only lights at intersections and cul-de-sacs.

Both of the LMDs were formed under the Improvement Act of 1911 (California Streets & Highways Code §5000 et seq.). Revenues for each of the LMDs were derived from ad valorem property taxes.

On June 6, 1978, nearly two-thirds of California’s voters passed Proposition 13, greatly reducing property tax rates and corresponding revenues derived therefrom. Tax revenues for the LMDs were reduced to roughly 40% of the prior year levels. To balance the budgets, mid-block streetlights were turned off, until the LMDs could be reballoted for approval of a higher maximum special assessment rate necessary to cover the cost of on-going maintenance and operations.

LMD 1 and LMD 3 (formerly known as LMD 2) were successfully reballoted in 1982 and 1984, respectively, both approved with a maximum assessment rate of \$25.00 per single-family home. Assessments for all other land uses were based on traffic generation rates relative to a single-family home.

On September 30, 1987, for purposes of administrative and cost efficiencies, the County formed the San Diego County Street Lighting District (“District”). The District, formed under the Landscaping and Lighting Act of 1972 (California Streets & Highways Code §22500 et seq.), replaced the functions of the existing LMDs, each of which were dissolved concurrent with the District formation.

The original Engineer’s Report for the District established a benefit apportionment methodology for a range of applicable land uses and a maximum permissible assessment rate of \$25.00 per benefit unit. For the first fiscal year (Fiscal Year 1988-89), the assessment rate was set at \$3.00 per benefit unit.

Assessment District Proceedings

The District is authorized and administered under the provisions of the County of San Diego Code of Administrative Ordinances (specifically, Article XXVI – Department of Public Works §455 et seq.), provisions of the Landscaping and Lighting Act of 1972 (California Streets & Highways Code §22500 et seq.), applicable provisions of Proposition 218 (Articles XIIC & XIID of the California Constitution), and provisions of the Proposition 218 Omnibus Implementation Act (California Senate Bill 919).

The purpose of the proposed proceedings and this Engineer’s Report is to update the District budget and assessments for Fiscal Year 2026-27. The Fiscal Year 2026-27 assessments proposed within this Engineer’s Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID of the California Constitution do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the County Board of Supervisors (“Board”), and the Board may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with the District.

Legislative Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement that benefits the assessed property.

Silicon Valley Taxpayers’ Association, Inc. v. SCCOSA

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits.
- The services and/or improvements funded by assessments must be clearly defined.
- Assessment districts must be drawn to contain all parcels that receive a special benefit from a proposed public improvement.
- Assessments paid in each assessment district must be proportional to the special benefit received by each such parcel from the improvements and services funded by the assessment.

This Engineer's Report has been evaluated in light of the *SVTA vs. SCCOSA* decision and updated to be consistent with the decision.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in *Dahms v. Downtown Pomona Property* ("Dahms"). On July 22, 2009, the California Supreme Court denied review. In *Dahms*, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in *Bonander v. Town of Tiburon* ("Bonander"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the *Steven Beutz v. County of Riverside* ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The Court described two primary reasons for its decision. First, like in *Beutz*, the Court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the Court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the District; and the Improvements provide a direct advantage to property in the District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer's Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the Improvements and Services and proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Note: In 2023, SCI Consulting Group ("SCI") was engaged by the County of San Diego to serve as assessment engineer for this assessment. SCI carefully reviewed and confirmed the existing Engineer's Report and underlying analysis, and added some enhancements and clarifications to this Report.

Description of Improvements

The project to be funded by the assessments is the on-going maintenance and operation of specifically identified street lighting improvements located in the District. The maintained lighting systems contain lights owned by either the County or San Diego Gas and Electric, depending on the circumstances.

The District finances replacement of fixtures and hardware, as well as utility costs. Lights are accepted by the County as a condition of project approval or at the expense of the property owners through a formal petition. Installations are in accordance with County Public Road Standards and County Street Light Specifications.

The improvements (“Improvements”) to be undertaken by the Assessment District are described as installation, maintenance and servicing of street lighting improvements owned, operated or maintained by the County of San Diego. For additional detail as to the location, type of improvements, and services to be performed, please refer to the maps, improvement plans, engineering drawings, maintenance specifications and other associated documents on file with the Private Road and Landscape Maintenance Section of the County Department of Public Works. These documents, collectively, are incorporated herein by reference and made part of this Report. Copies of these documents are available for public inspection during normal business hours.

Estimate of Cost and Budget

Budget for Fiscal Year 2026-27

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities, including incidental expenses, can be recovered by the assessment. Incidentals can include engineering fees, legal fees, printing, mailing, postage, publishing and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2026-27 for the maintenance and servicing of the Improvements is provided below.

Table 1 – Fiscal Year 2026-27 Estimate of Cost

	FY2025-26 Adopted	FY2026-27 Proposed
BEGINNING FUND BALANCE		
Surplus (or Deficit) from Prior Year	\$ 5,225,259	\$5,712,142
Total Beginning Fund Balance	\$ 5,225,259	\$5,712,142
	\$ -	
REVENUE	\$ -	
Assessment Revenue	\$ 296,104	\$ 296,104
Interest & Other Revenue	\$ 48,162	\$ 48,162
Ad Valorem Property Tax	\$ 1,699,198	\$ 1,699,198
TOTAL REVENUE	\$ 2,043,464	\$ 2,043,464
	\$ -	
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 7,268,723	\$7,755,606
OPERATING EXPENSE	\$ -	
Personnel & Equipment	\$ 1,052,000	\$ 1,052,000
Professional Specialized Services	\$ 50,000	\$ 50,000
Utilities	\$ 1,460,370	\$ 1,460,370
District Administration	\$ 146,577	\$ 146,577
Loan Repayment	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 2,708,947	\$ 2,708,947
TOTAL EXPENSES	\$ 2,708,947	\$ 2,708,947
PROJECTED TOTAL ENDING FUND BALANCE	\$ 4,559,776	\$ 5,046,659
PROJECTED NET ANNUAL REVENUE (OR EXPENSE)	\$ (665,483)	\$ (665,483)

Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mailed ballot and a public hearing process. If a majority of ballots received (weighted by assessment amount) disapprove of the proposed measure, the County may not confirm and levy the increased assessments. The current maximum authorized assessment rate (\$25.00 per benefit unit) established in 1987 is not authorized to be indexed (increased) without a vote of the affected property owners.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the Improvements throughout the District and the assessment methodology used to apportion the total assessment to properties within the Assessment District.

The District consists of certain assessor parcels within its boundaries as shown by the Assessment Diagram included in this report and the parcels identified by the Assessor Parcel Numbers listed in the latest County Assessor records. The method used for apportioning the assessment is based on the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

The proceeds from the District are used to fund Improvements and increased levels of maintenance to the public facilities that serve and benefit the assessed properties in the District. In absence of the District, such Improvements would not be properly maintained. Therefore, the District's purpose is to ensure that the necessary and beneficial public facilities for property in the District are properly maintained and repaired over time. The assessments will ensure that street lighting and associated improvements within the District are functional, well maintained and safe. These public resources directly benefit the property in the District and will confer distinct and special benefits to the assessed properties within the District. Moreover, in absence of the assessments, a condition of development would not be met and future construction in the District could be denied. The creation of individual lots, if any, and the approval for construction in the District, is the overriding clear and distinct special benefit conferred exclusively on property in the District and not enjoyed by other properties outside the District. Therefore, the assessments solely provide special benefit to assessed property in the District over and above the general benefits conferred to the public at large or properties outside the District.

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's streetlights or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The SVTA decision clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits.

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Creation of individual lots for residential and commercial use that, in absence of the Assessments, would not have been created
- Improved visibility and safety
- Improved access
- Improved community character and vitality

Special Benefit

The special benefits from the Improvements are further detailed below:

Creation of Individual Lots for Residential and Commercial Use that, in Absence of the Assessments, Would Not Have Been Created

In most of the District, the original owner/developer(s) of the property within the District agreed to the assessments. The assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the assessments through the title reports. Purchase of property was also an agreement to pay the assessment. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the assessments.

Improved Visibility and Safety

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and at night. Street lighting provides special benefit because it increases safety and reduces the likelihood of crime on the proximate parcels. Over time, the Improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the Improvements. The proper maintenance of the streetlights and appurtenant facilities reduces property-related crimes, especially vandalism, against assessed properties in the District.

In the absence of the assessments, the Improvements would not be provided, and the street lighting improvements in the District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits, but when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Improved Access

Well maintained, effective street lighting enhances ingress, egress and accessibility of all forms to the assessed parcels in the evening and at night by increasing visibility. Improved visibility also helps prevent local and pedestrian traffic accidents related to the assessed parcels.

Improved Community Character and Vitality

Well maintained, effective street lighting promotes evening and nighttime social interaction of residents and customers of businesses and industry. This creates a positive atmosphere and enhances community image in the evening and at night for the assessed parcels.

All of the above-mentioned items also contribute to a specific enhancement to each of the parcels within the District. The proximate streetlights clearly make each parcel safer, more visible, more accessible, more useful, more valuable and more desirable; and this further strengthens the basis of these assessments.

General versus Special Benefit

Although the Improvements maintained by the Services may be available to the general public at large, the Improvements and Services are specifically designed, located and created to provide additional and improved resources for property inside the District, and not the public at large. Other properties that are outside the District do not enjoy the unique proximity and other special benefit factors described previously. These Improvements and Services are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in absence of the assessments. Any general benefits to surrounding properties outside of the District, if any there were, are collateral and conferred concomitantly.

Quantification of General Benefit

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments; the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including the ad valorem revenue from the annual property tax bills, interest, and other revenue sources. This funding from other sources more than compensates for general benefits, if any, received by the properties within the District.

In the 2009 *Dahms* case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the Improvements and Services funded by the assessments in Pomona are similar to the improvements and services funded by the assessments described in this Engineer's Report, and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the assessments described in this Engineer's Report fund Improvements and Services directly provided within the District, and every benefiting property in the District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the assessments.

Step 1 – Calculate General Benefit

The General Benefits from this assessment may be quantified as illustrated in the table on the following page.

Table 2: – Calculation of General Benefit

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of individual lots for development or approval of building permits	10%	0%	0
Improved nighttime visibility and safety	30%	33%	10%
Improved Access	30%	33%	10%
Improved Community Character and Vitality	30%	33%	10%
Total	100%		30%
Total Calculated General Benefit			30%

As a result, the County will contribute at least 30% of the total budget from sources other than the assessment. This contribution offsets any general benefits from the assessment Services.

Step 2 – Calculate the Current General Benefit Contribution from the County

The Assessment District's total budget for 2026-27 is \$2,708,947. Of this total assessment budget amount, the County will contribute more than 30% of the total budget from sources other than this proposed assessment including dedicated property taxes and interest and other revenue. This contribution constitutes significantly more than the 30% general benefits estimated by the Assessment Engineer, which must be paid for by non-assessment sources.

Method of Apportionment

The development of an assessment methodology requires apportioning to determine the relative special benefit for each property (below is language taken verbatim from original Engineer's Report).

"The benefits associated with providing the identified improvements and services have been apportioned to each parcel within the District based on the estimated Benefit Units calculated for each parcel. Benefit Units for each parcel have been determined as a function of parcel area (or number of residential units) and a Land Use Factor – related as shown in the following equation:

$$\text{Benefits Units} = (\text{Acres or Units}) \times \text{Land Use Factor}$$

"Parcels located in Zone B were assigned zero Benefit Units."

Land Use Factor

“The Land Use Factor serves to establish relative proportionality of benefit between the various residential and non-residential land uses. Land Use Factors were assigned based on the relative trip generation rate of the subject land use as compared to the rate for a residential unit. Certain land uses determined to receive no benefit from maintenance of the District improvements were assigned a Land Use Factor of zero. Table 3, on the following page, provides a summary of Land Use Factors for all applicable land uses in the County.”

Assessment Calculation

The following is also taken verbatim from the original Engineer’s Report:

“The Unit Rate (annual assessment per Benefit Unit) is based on the Total Annual Costs and Total Benefit Units, as shown in the following equation:

$$\text{Unit Rate} = \text{Total Annual Costs} / \text{Total Benefit}$$

“The annual assessment for a given parcel is equal to the parcel’s Benefit Units multiplied by the Unit Rate, as shown in the following equation:”

$$\text{Assessment} = \text{Benefit Units} \times \text{Unit Rate}$$

Table 3 – Land Use Factors

County Assessor's Land Use Code		Approved & Adopted Land Use Factor		Land Use Description
Original ¹	Current ²	Value	Basis	
0	0	0.0000	acre	Unknown
-	6	0.5000	space	Residential - Mobile Home
71	7	0.0192	unit	Residential - Timeshare
52	9	0.5000	unit	Residential - Manufactured Home
12	10	0.0000	unit	Residential - Vacant Residential
99	11	1.0000	unit	Residential - Single Family Residence
45	12	1.0000	unit	Residential - Duplex Or Double
46	13	1.0000	unit	Residential - Multiple 2 To 4 Units Or 2 Houses
25	14	1.0000	unit	Residential - Multiple 5 To 15 Units (Res)
90	15	1.0000	unit	Residential - Multiple 16 To 60 Units (Com)
31	16	1.0000	unit	Residential - Multiple 61 Units & Up (Com)
72	17	1.0000	unit	Residential - Condominium
44	18	1.0000	unit	Residential - Co-Op
60	19	1.0000	unit	Residential - Miscellaneous
51	20	0.0000	acre	Commercial - Vacant Commercial
91	21	10.0000	acre	Commercial - 1 To 3 Story Misc. Store Bldgs.
32	22	10.0000	acre	Commercial - 4 Story & Up Office/Store Bldgs.
15	23	14.0000	acre	Commercial - Regional Shopping Center
82	24	22.0000	acre	Commercial - Community Shopping Center
85	25	33.0000	acre	Commercial - Neighborhood Shopping Center
26	26	22.0000	acre	Commercial - Hotel, Motel
81	27	33.0000	acre	Commercial - Service Station
36	28	25.0000	acre	Commercial - Offices/Medical, Dental, Veterinary
53	29	6.0000	acre	Commercial - Rest Home/Convalescent Hospital
-	30	0.5000	unit	Commercial - Office Condominiums
59	31	22.0000	acre	Commercial - Garage/Parking Lot/Used Car Lot
4	32	0.5000	unit	Commercial - Trailer Park
63	33	22.0000	acre	Commercial - Theater
13	34	22.0000	acre	Commercial - Bowling Alley
70	35	22.0000	acre	Commercial - Restaurant
27	36	22.0000	acre	Commercial - Car Wash
9	37	22.0000	acre	Commercial - Grocery/Drug Store—Lg. Chain
62	38	11.0000	acre	Commercial - Auto Sales/Service Agency
49	39	11.0000	acre	Commercial - Radio Station/Bank/Misc.
16	40	0.0000	acre	Industrial - Vacant Industrial
89	41	1.0000	acre	Industrial - Factory/Light Manufacturing
43	42	3.0000	acre	Industrial - Factory/Heavy Manufacturing
28	43	2.0000	acre	Industrial - Warehouse-Processing/Storage
77	44	2.0000	acre	Industrial - Storage-Bulk (Tanks, Etc.)
33	45	3.0000	acre	Industrial - Mining & Extractive

County Assessor's Land Use Code		Approved & Adopted Land Use Factor		Land Use Description
Original ¹	Current ²	Value	Basis	
96	46	1.0000	acre	Industrial - Automotive Garages (Small)
-	47	0.4000	unit	Industrial - Condominiums – Industrial
21	49	2.0000	acre	Industrial - Miscellaneous/Special
87	50	0.0000	acre	Irrigated Farm - Vacant (Water Available)
79	51	0.1000	acre	Irrigated Farm - Citrus
95	52	0.1000	acre	Irrigated Farm - Avocados
35	53	0.1000	acre	Irrigated Farm - Vines
7	54	0.1000	acre	Irrigated Farm - Trees – Miscellaneous
54	55	0.1000	acre	Irrigated Farm - Livestock
11	56	0.1000	acre	Irrigated Farm - Poultry
29	57	0.1000	acre	Irrigated Farm - Irrigated Crops Misc.
2	58	0.1000	acre	Irrigated Farm - Growing Houses
78	59	0.1000	acre	Irrigated Farm - Miscellaneous/Special
18	61	0.1000	acre	Rural Lands - 1-10 Acres
8	62	0.1000	acre	Rural Lands - 11-40 Acres
38	63	0.1000	acre	Rural Lands - 41-160 Acres
47	64	0.1000	acre	Rural Lands - 161-360 Acres
17	65	0.1000	acre	Rural Lands - 361 Acres & Up
23	70	0.0000	acre	Institutional - Vacant Institutional
64	71	2.0000	acre	Institutional - Church
74	72	1.0000	acre	Institutional - Church Parking & Related
65	73	0.1000	acre	Institutional - Cemetery
24	74	0.1000	acre	Institutional - Mausoleum
98	75	0.1000	acre	Institutional - Mortuary
84	76	1.0000	acre	Institutional - Public Bldg (School, Firehouse, Library)
42	77	6.0000	acre	Institutional - Hospital
3	79	1.0000	acre	Institutional - Miscellaneous/Special
58	80	0.0000	acre	Recreational - Vacant Recreational
41	81	2.0000	acre	Recreational - Meeting Hall, Gym
30	82	0.2000	acre	Recreational - Golf Course
14	83	0.4000	acre	Recreational - Marina, Docks
57	84	1.0000	acre	Recreational - Recreational Camps
19	85	0.0000	acre	Recreational - Non-Taxable
67	86	0.0000	acre	Recreational - Open Space Easements
94	87	0.1000	acre	Recreational - Agricultural Preserve (Not Under Contract)
40	88	0.1000	acre	Recreational - Agricultural Preserve (Under Contract)
75	89	1.0000	acre	Recreational - Miscellaneous/Special
86	90	0.0000	acre	Other - Vacant Taxable—Govt. Owned Property
55	91	1.0000	acre	Other - Improved Taxable—Govt. Owned Property

(1) Land Use Code in effect at the time of the District formation.

(2) Current Land Use Code

Duration of Assessment

The assessments can be continued every year after their formation, as long as the public Improvements need to be maintained and improved, and the County requires funding from the assessments for these Improvements in the District.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the County of San Diego Private Road and Landscape Maintenance Section of the County Department of Public Works or their designee. Any such appeal is limited to the correction of an assessment during the then-current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Manager of the Private Road and Landscape Maintenance Section or their designee will promptly review the appeal and any information provided by the property owner.

If the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, County staff or their designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the may refer their appeal to the County Board of Supervisors ("Board"), and the decision of the District Board shall be final.

Assessment

WHEREAS, the County of San Diego directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the District, and an assessment of the estimated costs of the Improvements upon all assessable parcels within the District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIII D of the California Constitution, and the order of the County Board, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2026-27 is generally as follows:

Table 4 – Estimated Summary Costs for Street Lighting District

REVENUE	
Assessment Revenue	296,104
Contributions for Other Sources	1,747,360
Less Estimated Operating Expenses	(2,708,947)
TOTAL OPERATING EXPENSE	(665,483)
General Benefit Contribution	64.50%

As required by the Act, an Assessment Diagram of the District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessments are made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

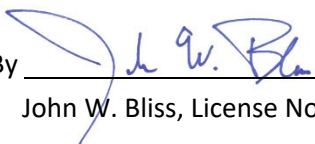
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of San Diego for the Fiscal Year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the District.

Dated: March 30, 2026



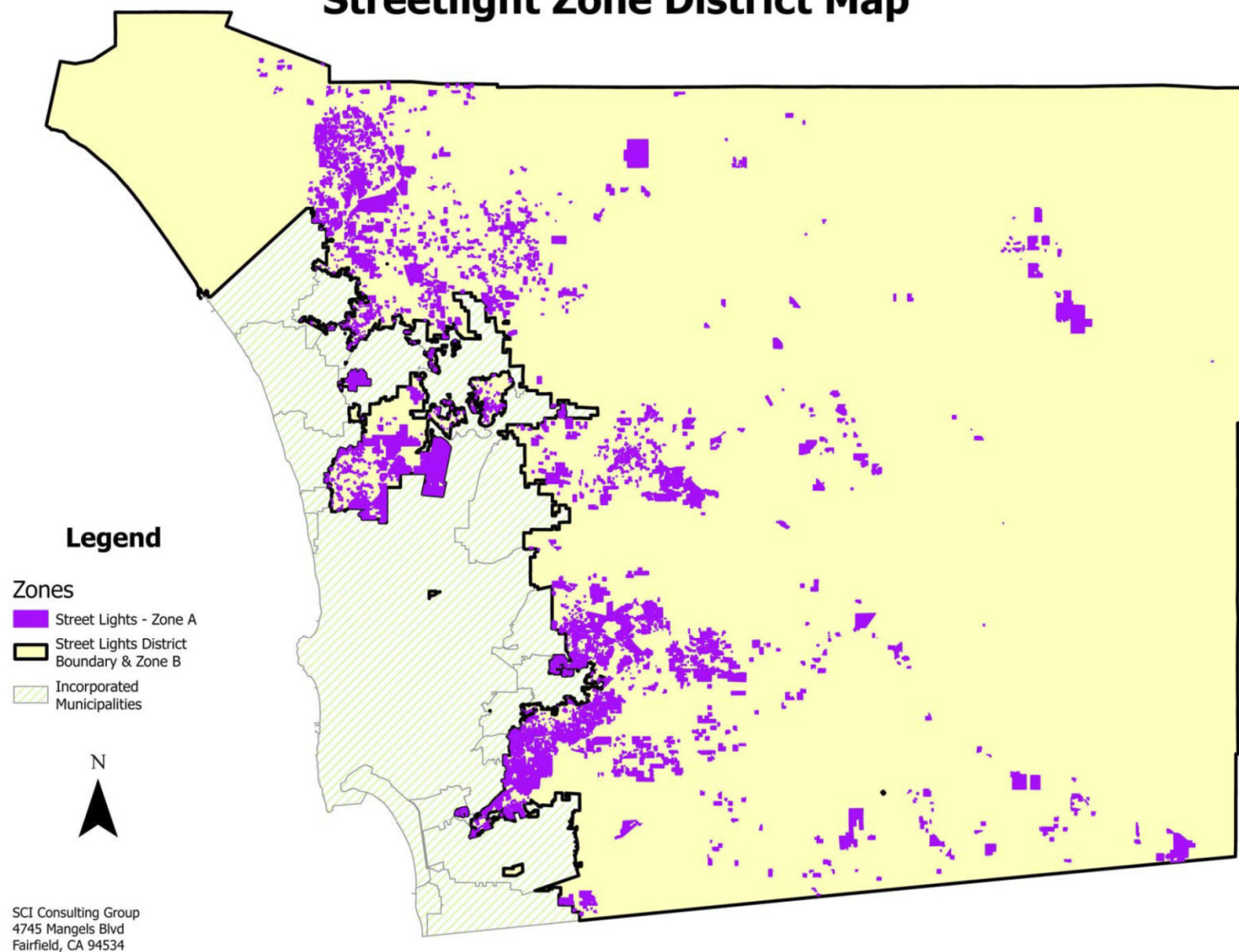
Engineer of Work

By  _____
John W. Bliss, License No. C052091

Assessment Diagram

The boundaries of the Street Lighting District are displayed on the following Assessment Diagram.

Streetlight Zone District Map



Assessment Roll, FY 2026-27

Based on the assessment methodology described in this Report, the Fiscal Year 2026-27 assessments for all parcels in the District have been calculated. The detailed listings of these parcels and the corresponding assessments, referred to as the Assessment Roll, form an integral part of this Report by reference. Each lot or parcel listed is detailed according to the latest County Assessor records, which are also incorporated herein by reference. These records are authoritative for all matters pertaining to the descriptions of the lots or parcels.

Due to the extensive nature of the Assessment Roll, only a limited number of copies are available. We encourage interested parties to contact the County of San Diego, Public Works Department, Private Road and Landscape Maintenance Section at (858) 694-2691 or via email at SpDist.LUEG@sdcounty.ca.gov for inquiries or to review the Assessment Roll.

(This Page Intentionally Left Blank)