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The City of **SANDIEGO**

ADAMS AVENUE MAINTENANCE ASSESSMENT DISTRICT

ANNUAL REPORT FOR FISCAL YEAR 2018

JUNE 2017

UNDER THE PROVISIONS OF THE SAN DIEGO MAINTENANCE ASSESSMENT DISTRICT PROCEDURAL ORDINANCE OF THE SAN DIEGO MUNICIPAL CODE



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CITY OF SAN DIEGO

MAYOR

Kevin Faulconer

CITY COUNCIL MEMBERS

Barbara Bry District 1 Mark Kersey District 5 (Council President Pro Tem)

Lorie Zapf District 2

Chris Ward District 3

Myrtle Cole District 4 (Council President) Chris Cate District 6

Scott Sherman District 7

David Alvarez District 8

Georgette Gómez District 9

CITY ATTORNEY Mara W. Elliott

CHIEF OPERATING OFFICER Scott Chadwick

CITY CLERK Elizabeth Maland

INDEPENDENT BUDGET ANALYST Andrea Tevlin

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EXHIBITS:

EXHIBIT A- DISTRICT BOUNDARY EXHIBIT B- ESTIMATE OF COSTS EXHIBIT C- ASSESSMENT ROLL 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 in accordance with Resolution No. ______, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the annual proceedings for ADAMS AVENUE MAINTENANCE ASSESSMENT DISTRICT, Koppel & Gruber Public Finance, as District Administrator to the City of San Diego, submits herewith this annual report for the District.

DATE OF FINAL PASSAGE OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE

_____ DAY OF______, 2017.

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

SECTION I. EXECUTIVE SUMMARY

PROJECT: Adams Avenue Maintenance Assessment District ("District")

APPORTIONMENT METHOD: Linear Front Foot ("LFF")

TABLE 1 – SUMMARY INFORMATIONBy Benefit Zone

	FY 2017	FY 2018 (1)	Maximum Authorized(2)
Parcels Assessed			Authorizeu(2)
Zone 1	36	36	
Zone 2	101	101	
Zone 3	12	12	
Zone 4	17	17	
Zone 5, Subarea A	59	59	
Zone 5, Subarea B	31	31	
Zone 5, Subarea C	23	23	
Zone 5, Subarea D	33	33	
Total Parcels Assessed:	312	312	
Estimated Assessment Revenue			
Zone 1	\$4,519	\$4,519	\$4,519
Zone 2	\$16,090	\$16,053	\$16,053
Zone 3	\$5,590	\$5,590	\$5,590
Zone 4	\$5,600	\$5,600	\$5,600
Zone 5, Subarea A	\$12,046	\$12,282	\$16,230
Zone 5, Subarea B	\$1,131	\$1,153	\$1,526
Zone 5, Subarea C	\$936	\$954	\$1,275
Zone 5, Subarea D	\$4,301	\$4,281	\$5,659
Total Estimated Assessment Revenue:	\$50,175	\$50,432	\$56,451

TABLE 1 – CONTINUED

Linear Front Footage	FY 2017	FY 2018 (1)	Maximum Authorized (2)
Zone 1	2,054	2,054	2,054
Zone 2	6,436	6,421	6,421
Zone 3	559	559	559
Zone 4	1,120	1,120	1,120
Zone 5, Subarea A	3,042	3,042	3,042
Zone 5, Subarea B	1,203	1,203	1,203
Zone 5, Subarea C	1,200	1,200	1,200
Zone 5, Subarea D	1,982	1,935	1,982
Total Linear Front Footage:	17,581	17,534	17,534
Assessment per LFF			
Zone 1	\$2.20	\$2.20	\$2.20
Zone 2	\$2.50	\$2.50	\$2.50
Zone 3	\$10.00	\$10.00	\$10.00
Zone 4	\$5.00	\$5.00	\$5.00
Zone 5, Sub-District A	\$3.96	\$4.04	\$5.34
Zone 5, Sub-District B	\$0.94	\$0.96	\$1.27
Zone 5, Sub-District C	\$0.78	\$0.80	\$1.06
Zone 5, Sub-District D	\$2.17	\$2.21	\$2.92

1. FY 2018 is the City's Fiscal Year 2018, which begins July 1, 2017 and ends June 30, 2018. Total Parcels Assessed, Total Estimated Assessment Revenue, and Total Linear Front Footage may vary due to parcel changes.

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

ANNUAL COST INDEXING: The assessments in Zone 5 are the only assessments authorized to be increased. The assessments for Zone 5 may be indexed annually commencing in FY 2007 by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U).

A. INTRODUCTION

The Adams Avenue Maintenance Assessment District was established in 1994 as a selfmanaged District. An assessment ballot proceeding was conducted for Zone 5 and a weighted majority of property owners, based on assessment amount, were in support of the continuation of the assessments, annual indexing provisions and services and improvements the assessments fund. The District was formed to pay for the operation, maintenance and servicing of landscaping, lighting, drainage, safety programs and all appurtenant facilities.

On July 22, 2016, the City of San Diego passed R-310617 authorizing the annual budget and assessments for Fiscal Year 2017, and the continued levy of the assessments for the life of the District.

The District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance" (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code). This annual report has been prepared pursuant to the requirements of §65.0220 of the "San Diego Maintenance Assessment District Procedural Ordinance".

SECTION III. PLANS AND SPECIFICATION

A. GENERAL DESCRIPTION OF THE DISTRICT

The territory within the District 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 Adams Avenue Maintenance Assessment District" contained within this report in Exhibit A.

The District is generally located along Adams Avenue between 33rd Street and 39th Street and between Terrace Drive and Vista Street. The Adams Avenue Business Association manages the District.

The District is divided into five Zones located along Adams Avenue and are described as follows:

- Zone 1 Felton Street to Mansfield Street
- **Zone 2** Mansfield Street to 39th Street and Terrace Drive to Vista Street
- **Zone 3** 33rd Street to Felton Street
- **Zone 4** Mid-block east of Kansas Street to Interstate 805
- Zone 5 Arizona Street to mid-block east of Kansas Street and from Interstate 805 to 33rd Street and 30th Street from Adams Avenue to Monroe Avenue. Zone 5 is further divided into four (4) sub-districts described as follows:
 - Sub-District A Arizona Street to mid-block east of Kansas Street along Adams Avenue
 - Sub-District B Adams Avenue to Madison Avenue along 30th Street
 - Sub-District C Madison Avenue to Monroe Avenue along 30th Street
 - Sub-District D Interstate 805 to 33rd Street along Adams Avenue

B. Description of Improvements to be Maintained and Services

The District, through the levy of special assessments, provides funding for ongoing maintenance, operation and servicing of street trees and shrubs, lighting, and litter removal located within the public rights-of-ways and dedicated easements located within the District. Maintenance services will be provided by City personnel and/or private contractors. The specific improvements maintained and serviced with the Zones are described as follows:

- **Zone 1** Approximately 27 single-acorn style decorative street lights and various trees uniformly placed throughout the zone.
- **Zone 2** Approximately 5 double-acorn style decorative street lights.
- Zone 3 Approximately 5 single-acorn style decorative street lights.
- **Zone 4** Various trees uniformly placed throughout the zone.
- **Zone 5** Enhanced street lighting and trees.

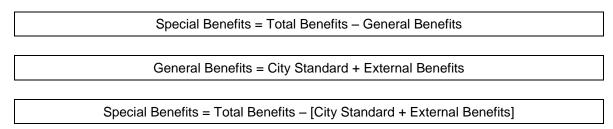
Plans and specifications for these improvements to be maintained by the District are on file with the City Engineer's office and by reference are made part of this Report. These documents are on file with the City Clerk and the City Planning and Community Investment Department and are available for public inspection during normal business hours.

SECTION IV. ESTIMATE OF COSTS

Estimated Fiscal Year 2018 annual expenses, revenues, reserves and assessments are included in Exhibit B.

A. SPECIAL BENEFIT ANALYSIS

Proper maintenance and operation of landscaping, street trees, streetlights, sidewalks, gutters and litter removal provides special benefit to properties within the District by providing community character, security, safety and vitality. In addition, the Improvements will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development. These 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 applicable law, only "special benefits" are assessable. As such, separation and quantification of the "special benefits" associated with the improvements/services are illustrated in the following equations:



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

CITY STANDARD

The District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs. 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 and improvements (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 assessment District, the area will continue to receive the City's standard level of services, a "general benefit" that is not funded by assessments.

EXTERNAL BENEFITS

Applicable law prohibits levying assessments to pay for "general benefits" conferred to the public at large or properties located outside the District. Public safety benefits of the improvements may accrue to persons traveling through the improvements (incidental beneficiaries). Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements does not confer benefit to properties outside District.

To quantify the benefit to persons traveling through the District, a traffic study was completed to isolate the estimated "pass-through" traffic along each 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.

Additionally, improvements have been reviewed to determine the potential amount of benefit to Pass-through traffic. Since much of the District budget is for improvements that are a direct benefit to property within the District such as sidewalk spraying, gutter clean up and utility costs, the potential benefit to Pass-through traffic was considered low and was factored into the traffic counts.

It is estimated that as much as 6.53% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these "general benefits" have been quantified and will not be funded by the assessments.

SPECIAL BENEFIT

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

- 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 and other public facilities for the direct advantage of property in the District.
- Protection and improvement of views, scenery and other permanent public facility resources for property in the District and preservation of public assets maintained by the District.
- Enhanced safety of property in the District and reduced liability risk.
- Improved illumination of property in the District.
- Improved access to property in the District due to cleaner and safer sidewalks and improved lighting.
- Improved nighttime visibility for the local access of emergency vehicles.
- Improved safety and traffic circulation to and from parcels.
- Increased deterrence of crime and aid to police and emergency vehicles.

B. 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 based on the special benefit must be established. The Improvements have been reviewed and a formula has been established to apportion the maintenance costs based on benefit.

The method of assessment established at the time of the District's formation is based on the Linear Front Footage ("LFF") for each parcel located within the District. The improvements

and services provided by the District are within the public right of way along the street, therefore utilizing the LFF to calculate the assessment is directly proportional to the benefit received. The parcel's LFF was determined based on Assessor's Parcel maps or other sources.

SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based the Linear Front Footage of the property along the improvement/service corridor.

LFF = Linear Front Footage

Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage** LFF = 50.00 LFF
- **Property with 140-foot frontage** LFF = 140.00 LFF
- 7-unit Condominium Property with 49-foot frontage LFF (per condo unit) = 49.00 LFF / 7 units = 7.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate

C. ASSESSMENT RANGE FORMULA (ZONE 5 ONLY)

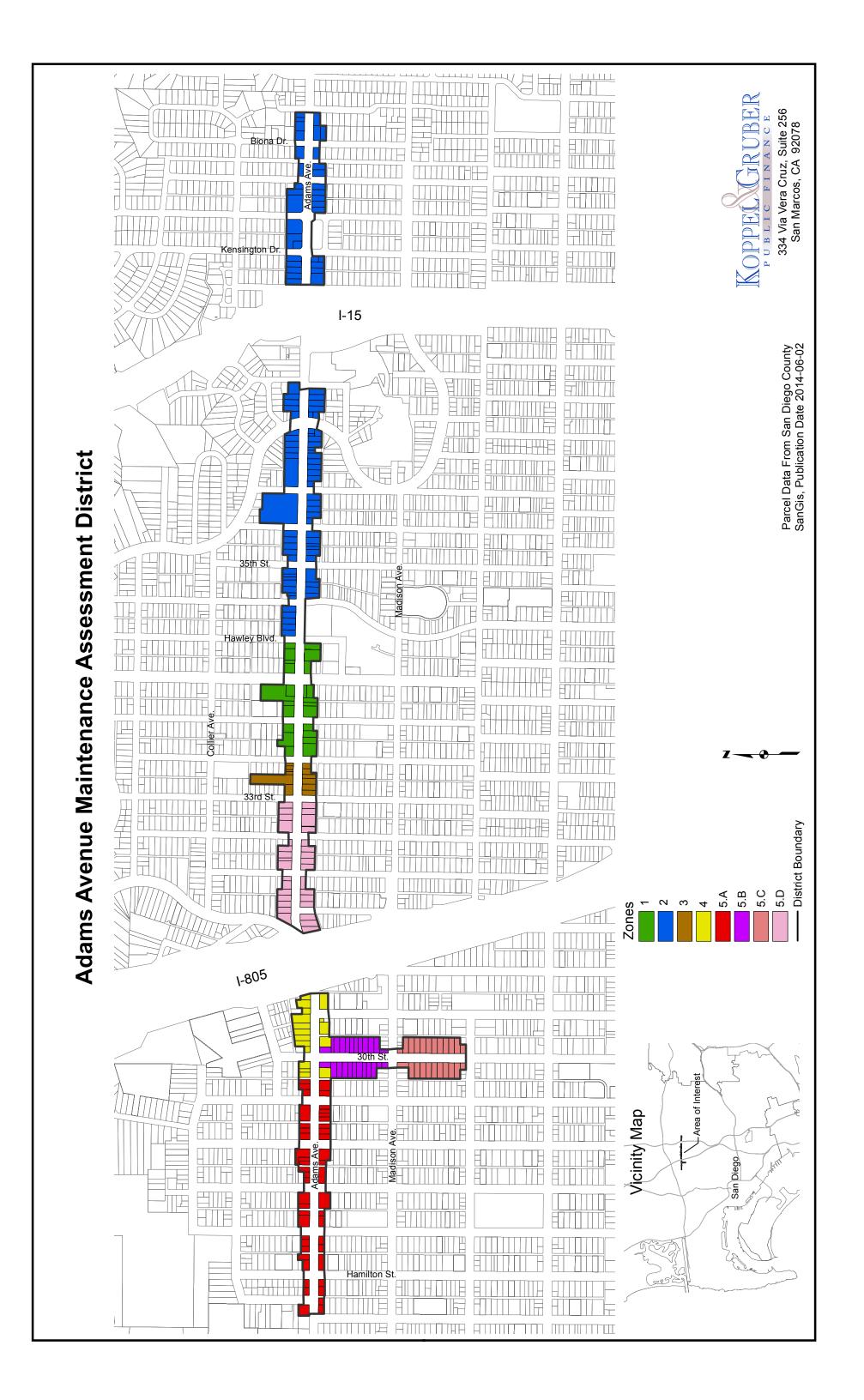
The indexing of assessments is permitted only under the current apportionment methodology for Zone 5. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This Assessment Range Formula was approved by the property owners at the time the District was formed. If the budget and assessments calculated 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 assessments for Zone 5 established in the Fiscal Year 2003 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 271.526 to 276.837 (a 1.96% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 1.96%.

The Maximum Assessment is adjusted annually and is calculated independent of the District'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.

EXHIBIT A- DISTRICT BOUNDARY

The parcels within the Adams Avenue Maintenance Assessment District consist of all lots, parcels depicted within the boundaries of the District. The District diagram reflecting the exterior boundaries of the District and the Zones of benefit is on file with the City Clerk.



REVENUE AND EXPENSE STATEMENT

Adams Avenue Maintenance Assessment District Fund 200061

	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$10,000	\$5,983	\$17,500
TOTAL BEGINNING FUND BALANCE	\$10,000	\$5,983	\$17,500
REVENUE			
Assessment Revenue	\$50,201	\$50,175	\$50,432
Other Contributions (Non Assessment Source)	\$4,036	\$3,800	\$6,300
TOTAL REVENUE	\$54,237	\$53,975	\$56,732
TOTAL BEGINNING FUND BALANCE & REVENUE	\$64,237	\$59,958	\$74,232
OPERATING EXPENSE			
Landscaping Improvements and Activities	\$55,288	\$51,676	\$67,168
City Administration	\$3,500	\$3,500	\$2,021
Contingency Reserve	\$5,449	\$4,782	\$5,043
TOTAL OPERATING EXPENSE	\$64,237	\$59,958	\$74,232
TOTAL ENDING BALANCE	\$0	\$0	\$0

The assessment roll is a listing of the Fiscal Year 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.



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
ZONE: 1				
439-401-14-00	1	CORNER PROPERTIES	85	\$ 187.00
439-401-17-00	1	NORMAL HEIGHTS MASONIC TEMPLE ASSN	75	\$ 165.00
439-401-32-00	1	NORMAL HEIGHTS MASONIC TEMPLE ASSN	135	\$ 297.00
439-402-15-00	1	H S PARTNERS L L C	40	\$ 88.00
439-402-30-00	1	H S PARTNERS L L C	161	\$ 354.20
439-402-35-00	1	Q R P APARTMENTS L L C	40	\$ 88.00
439-402-38-00	1	SEPEHRI SAMAR, SEPEHRI FAMILY TRUST 12-	132	\$ 290.40
439-442-01-00	1	MULKINS ROBERT C & ANDREA M	112	\$ 246.40
439-442-02-00	1	BERRILL EILEEN R TRUST 02-23-93	50	\$ 110.00
439-442-03-00	1	SHAMOUN ROBERT M & LISA M	50	\$ 110.00
439-442-04-00	1	BRODY PROPERTY L L C, PRESS GERALD A,	56	\$ 123.20
439-450-01-00	1	SHAMOUN SABRI & MARY FAMILY LIMITED	143	\$ 314.60
439-450-05-00	1	RICH FAMILY TRUST 03-02-07	41	\$ 90.20
439-450-06-00	1	KEPLER ANTONIA	28	\$ 61.60
439-450-07-00	1	BIRCHALL ROBERT J TR & BIRCHALL BEVERLEY	230	\$ 506.00
439-450-36-00	1	JOHNSON RICHARD J & CLASINA KOELEMAN	30	\$ 66.00
440-391-13-00	1	ANNABILLY L C	130	\$ 286.00
440-391-14-00	1	DELUCA ORAZIO & ELENA	28	\$ 61.60
440-391-15-00	1	KOUZA AKRAM A TR	115	\$ 253.00
440-391-16-00	1	MATTE NAZAR H	50	\$ 110.00
440-561-01-00	1	MAGERS MERLEEN J TR & MAGERS KENNETH E	140	\$ 308.00
440-561-04-01	1	MCKEEHAN RYAN	8	\$ 17.60
440-561-04-02	1	BLAIR DAVID	7	\$ 15.40
440-561-04-03	1	GUIER JESSICA S	7	\$ 15.40
440-561-04-04	1	SHIRAH CYNTHIA	7	\$ 15.40
440-561-04-05	1	ODOWD MEGAN	7	\$ 15.40
440-561-04-06	1	FORSTON DARRYL J & ELIZABETH A	7	\$ 15.40
440-561-04-07	1	MONTES ALEX C	8	\$ 17.60

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Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
440-561-04-08	1	CHODZKO PETER & MEGAN M	7	\$ 15.40
440-561-04-09	1	SCHROEDER MELINDA S	7	\$ 15.40
440-561-04-10	1	JILLYWILLY L L C	7	\$ 15.40
440-561-04-11	1	EAVES OLIN S, EAVES ROBERT E & SANDRA S	7	\$ 15.40
440-561-04-12	1	GROVE BAMBI D	7	\$ 15.40
440-561-04-13	1	STEWART JUSTIN K & ANNA L	7	\$ 15.40
440-561-04-14	1	ROZELLE ERIN M, ROZELLE LYNN M	7	\$ 15.40
440-561-05-00	1	3463-65 ADAMS AVE L L C	83	\$ 182.60
		Zone Subtotals:	2,054	\$ 4,518.80
ZONE: 2				
440-392-14-00	2	TRUMAN SCHNEIDER TRUST 08-05-14	83	\$ 207.50
440-392-15-00	2	EHRICKE INGEBORG M TR	53	\$ 132.50
440-392-16-00	2	JAMES MICHAEL INVESTMENTS INC	53	\$ 132.50
440-392-17-00	2	JAMES MICHAEL INVESTMENTS INC	53	\$ 132.50
440-392-18-00	2	JAMES MICHAEL INVESTMENTS INC	113	\$ 282.50
440-401-16-00	2	LUCAS FAMILY TRUST 04-18-12	87	\$ 217.50
440-401-18-00	2	STOJADINOVIC FAMILY TRUST 12-11-95	53	\$ 132.50
440-401-19-00	2	GASCA EDWARD H & SABINA M	84	\$ 210.00
440-401-20-00	2	DECADENT DEVELOPMENT INC	25	\$ 62.50
440-401-21-00	2	DECADENT DEVELOPMENT INC	25	\$ 62.50
440-401-22-00	2	SPILLANE FAMILY TRUST 07-30-12	53	\$ 132.50
440-401-33-00	2	STOJADINOVIC FAMILY TRUST 12-11-95	27	\$ 67.50
440-402-14-00	2	DAMICO RITA P TRUST 07-15-99	53	\$ 132.50
440-402-15-00	2	DELUCCA CLAUDIO & SIMAN-DELUCCA MARIBEL	53	\$ 132.50
440-402-16-00	2	MCKERNAN KENNETH & JULIE	53	\$ 132.50
440-402-17-00	2	NOTT CONNIE	53	\$ 132.50
440-402-18-00	2	LYONS WALTER R III	53	\$ 132.50
440-421-25-00	2	VONS COMPANIES INC	265	\$ 662.50
440-422-15-00	2	CRIMSON DAWN M 2015 TRUST, TAORMINA	50	\$ 125.00



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
440-422-16-00	2	CRIMSON DAWN M 2015 TRUST, TAORMINA	50	\$ 125.00
440-422-17-00	2	GARCIA RICHARD A TRUST 01-17-02	50	\$ 125.00
440-422-18-00	2	WILLIAMS FAMILY TRUST 03-10-92	50	\$ 125.00
440-422-19-00	2	MARKS EDWARD A & OBENDORDER MARY L	50	\$ 125.00
440-422-27-00	2	CRIMSON DAWN M 2015 TRUST, TAORMINA	250	\$ 625.00
440-520-01-00	2	MEDINA LIVING TRUST 07-28-93	60	\$ 150.00
440-520-08-00	2	3844 ADAMS AVE L L C	100	\$ 250.00
440-520-22-00	2	SOLOMONS MINE L L C	50	\$ 125.00
440-520-23-00	2	P G P HOLDINGS H W 1 LLC	50	\$ 125.00
440-520-24-00	2	JACOBS RANDALL L	50	\$ 125.00
440-542-09-00	2	MEZA FAMILY TRUST 06-18-92	50	\$ 125.00
440-542-10-00	2	C R I BIG ROCK L L C	50	\$ 125.00
440-542-11-00	2	DIXON ERIC & STEPHANIE	50	\$ 125.00
440-542-12-00	2	HAFER COMMERCIAL L L C	50	\$ 125.00
440-542-13-00	2	HAFER COMMERCIAL L L C	110	\$ 275.00
440-551-11-00	2	KENSINGTON PARTNERSHIP L P	163	\$ 407.50
440-551-20-00	2	SCOORTIS GEORGE & LIDIA REVOCABLE TRUST	98	\$ 245.00
440-551-21-00	2	SCOORTIS GEORGE & LIDIA REVOCABLE TRUST	95	\$ 237.50
440-552-27-00	2	TERRACE PARTNERS L P	250	\$ 625.00
440-553-11-00	2	LUSCOMB NEAL E TRUST 05-20-10 ET AL	150	\$ 375.00
440-570-01-00	2	ROMANO REVOCABLE LIVING FAMILY TRUST 09-	175	\$ 437.50
440-570-05-00	2	JAMES MICHAEL INVESTMENTS INC	53	\$ 132.50
440-570-06-00	2	JAMES MICHAEL INVESTMENTS INC	113	\$ 282.50
440-570-47-00	2	SUBUD CALIFORNIA INC	44	\$ 110.00
440-581-01-00	2	J W C HOLDINGS L L C	53	\$ 132.50
440-581-02-00	2	TAYLOR LIVING TRUST 06-25-13	53	\$ 132.50
440-581-03-00	2	MILLER ROY J & LINDA M	27	\$ 67.50
440-581-06-00	2	SAN DIEGO POST 6 AMERICAN LEGION	53	\$ 132.50
440-581-07-00	2	TZATHAS SPEROS & BARBARA	113	\$ 282.50

Prepared by: KOPPEL GRUBER

*Rounded to the even penny to comply with County submittal requirements.



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
440-581-41-00	2	MILLER ROY J & LINDA M	27	\$ 67.50
440-582-01-00	2	BIXEL FAMILY REVOCABLE LIVING TRUST	53	\$ 132.50
440-582-04-00	2	HOME START INC	53	\$ 132.50
440-582-05-00	2	3621 ADAMS AVENUE LLC	53	\$ 132.50
440-582-06-00	2	MCCANNA DONNA J TRUST 11-07-02	53	\$ 132.50
440-582-07-00	2	HOBERG PROPERTIES LLC	53	\$ 132.50
440-591-01-00	2	GARDNER RICHARD E 2015 TRUST 05-28-15	75	\$ 187.50
440-591-02-00	2	GARDNER RICHARD E 2015 TRUST	21	\$ 52.50
440-591-03-00	2	ENGLE FRANK A	30	\$ 75.00
440-591-04-00	2	PHARIS ROY L TR (TRUST A)	50	\$ 125.00
440-591-05-00	2	LEDESMA FAMILY TRUST 06-28-94, LEDESMA	50	\$ 125.00
440-591-07-00	2	TAVLARIDIS KURIAKI V SEPARATE PROPERTY	25	\$ 62.50
440-591-08-00	2	TAVLARIDIS KURIAKI V SEPARATE PROPERTY	25	\$ 62.50
440-591-09-00	2	H S PARTNERS L L C	50	\$ 125.00
440-591-10-00	2	NGUYEN HUNG Q & ROSE FAMILY TRUST 07-29-	50	\$ 125.00
440-591-11-00	2	CLAY ASSOCIATES	50	\$ 125.00
440-591-12-00	2	CLAY ASSOCIATES	50	\$ 125.00
440-591-13-00	2	KELLY LIVING TRUST 08-29-91	50	\$ 125.00
440-591-14-00	2	WILSON FAMILY TRUST 03-29-05	80	\$ 200.00
440-592-01-00	2	BONNER FAMILY TRUST 04-05-13	74	\$ 185.00
440-592-02-00	2	CHARLES TEDDY LIVING TRUST 10-13-10	30	\$ 75.00
440-592-04-00	2	LOCKWOOD SHIRLEY	50	\$ 125.00
440-592-05-00	2	LINSSEN PHILIP M & UNGAR-LINSSEN PATRICIA	50	\$ 125.00
440-592-06-00	2	PERKINS FAMILY TRUST 01-11-96	50	\$ 125.00
440-592-07-00	2	ANDERSON K R LTD	50	\$ 125.00
440-653-01-00	2	BERKUN ROBERT I TR (DCSD)	102	\$ 255.00
440-653-02-00	2	SISNEROS FAMILY TRUST 12-02-04, HANFORD	51	\$ 127.50
440-653-03-00	2	SISNEROS FAMILY TRUST 12-02-04, HANFORD	51	\$ 127.50
440-653-04-00	2	VALLEJO VICTOR & SYLVIA	81	\$ 202.50



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
440-653-05-00	2	VALLEJO VICTOR & SYLVIA	30	\$ 75.00
440-663-01-00	2	LOVE DARLENE A TRUST	81	\$ 202.50
440-663-02-00	2	KENSINGTON PROFESSIONALS LLC	51	\$ 127.50
440-663-03-00	2	WHITE REGINALD & RHIANNA	51	\$ 127.50
440-663-04-00	2	TEARE JOYCE J LIVING TRUST 04-07-06	51	\$ 127.50
440-663-05-01	2	GREEN REBECCA	6	\$ 15.00
440-663-05-02	2	SCHREUDERS KIRSTEN A	6	\$ 15.00
440-663-05-03	2	CROCKETT FAMILY TRUST 08-25-09	6	\$ 15.00
440-663-05-04	2	JAMES LAURA D	6	\$ 15.00
440-663-05-05	2	LIAS SAMUEL JR	6	\$ 15.00
440-663-05-06	2	CASTRAPEL BODHI & NEERU	7	\$ 17.50
440-663-05-07	2	BOOM JOHANNES M H	7	\$ 17.50
440-663-05-08	2	PUGH RORY C & MCDANIEL CATHERINE A	7	\$ 17.50
440-664-01-00	2	KENSINGTON OFFICE RENTALS	50	\$ 125.00
440-664-02-00	2	4193 ADAMS AVENUE L L C	50	\$ 125.00
465-341-03-00	2	DAVIS/LOGAN LEGACY TRUST 04-18-14	90	\$ 225.00
465-342-02-00	2	SIDHU TRUST 09-09-04	180	\$ 450.00
465-342-03-00	2	HOMER LEE A & NANCY E FAMILY TRUST 01-29-	40	\$ 100.00
465-342-04-00	2	DAMICO FAMILY REVOCABLE TRUST 01-10-13	40	\$ 100.00
465-342-05-00	2	WHITE REGINALD & RHIANNA	40	\$ 100.00
465-345-01-00	2	MARKET LOGIC CONSULTING LLC	150	\$ 375.00
465-345-02-00	2	HULL LYLE R & SUSAN M	30	\$ 75.00
465-345-18-00	2	MORRELL FAMILY TRUST 11-26-96	120	\$ 300.00
465-346-01-00	2	MUNAIM HUSSEIN	30	\$ 75.00
		Zone Subtotals:	6,421	\$ 16,052.50
ZONE: 3	_			
439-392-16-00	3	ADAMS ASSOCIATES	95	\$ 950.00
439-392-17-00	3	HOM EXEMPT 12-17-74	86	\$ 860.00
439-392-18-00	3	SHAMOUN ROBERT M & LISA M	25	\$ 250.00

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Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
439-392-19-00	3	TAO HUNG THIEN	21	\$ 210.00
439-392-20-00	3	RUBIO TRUST 02-10-07	30	\$ 300.00
439-392-21-00	3	JOSEPH MUSSER FAMILY PARTNERSHIP L P	25	\$ 250.00
439-441-01-00	3	ADAM & FELTON	48	\$ 480.00
439-441-03-00	3	SOLOMONS MINE L L C	44	\$ 440.00
439-441-04-00	3	ESH FAMILY EXEMPTION TRUST B 08-01-98	35	\$ 350.00
439-441-05-00	3	3325 ADAMS AVE L L C	50	\$ 500.00
439-441-06-00	3	MOSS BERNARD & ALICE	50	\$ 500.00
439-441-38-00	3	GOSLINE JEFFREY REVOCABLE TRUST 07-29-	50	\$ 500.00
		Zone Subtotals:	559	\$ 5,590.00
ZONE: 4				
438-301-10-00	4	MOORE PATRICIA A	39	\$ 195.00
438-301-11-00	4	MOORE PATRICIA A	31	\$ 155.00
438-301-12-00	4	MOORE PATRICIA A	70	\$ 350.00
438-302-20-00	4	DELUCA-STOCK INVESTMENTS L L C	72	\$ 360.00
438-302-21-00	4	DONALDSON FAMILY TRUST 05-21-08	70	\$ 350.00
438-302-22-00	4	NJ ENTERPRISE LLC	50	\$ 250.00
438-302-24-00	4	FOUR CS M M LLC	80	\$ 400.00
438-302-25-00	4	GELASTOPOULOS TRUST 05-07-03	50	\$ 250.00
438-302-26-00	4	COWHIG DAVID J TRUST 11-16-06	50	\$ 250.00
438-302-27-00	4	MOTAMEDI JOICE M FAMILY TRUST 02-06-14	50	\$ 250.00
438-302-28-00	4	A K R FAMILY TRUST 12-30-91	50	\$ 250.00
438-302-30-00	4	SCIOTTO DENNIS R FAMILY TRUST 12-19-94,	50	\$ 250.00
446-021-02-00	4	DIEGO DAVIS ASSOCIATES LLC, LIN FAMILY	90	\$ 450.00
446-021-32-00	4	STEWART RUTH A REVOCABLE TRUST 01-10-13,	33	\$ 165.00
446-021-34-00	4	GELASTOPOULOS TRUST 05-07-03	105	\$ 525.00
446-022-01-00	4	7-ELEVEN INC <lf> M C INVESMENTS L L C</lf>	140	\$ 700.00
446-024-28-00	4	URBAN ELEMENTS L L C	90	\$ 450.00
		Zone Subtotals:	1,120	\$ 5,600.00



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
ZONE: 5.A				
438-240-03-00	5.A	ADAMS SERENA APARTMENTS L L C	100	\$ 403.74
438-251-23-00	5.A	ONGLEY MARILYN M SEPARATE PROPERTY	70	\$ 282.62
438-251-24-00	5.A	ONGLEY MARILYN M SEPARATE PROPERTY	70	\$ 282.62
438-252-14-00	5.A	LEE ANDREW & THERESA	90	\$ 363.36
438-252-15-00	5.A	ROBEC L L C	48	\$ 193.80
438-252-16-00	5.A	ROBEC L L C	50	\$ 201.86
438-252-17-00	5.A	ROBEC L L C	60	\$ 242.24
438-252-18-00	5.A	PINA ERNEST & SANDRA, GARCIA LEONOR P	30	\$ 121.12
438-260-13-00	5.A	GIAMMONA JOHN M & HEATHER M	40	\$ 161.50
438-260-16-00	5.A	S D P B HOLDINGS LLC	40	\$ 161.50
438-260-17-00	5.A	SALEMS & SADA L L C	100	\$ 403.74
438-260-31-00	5.A	JODZIO FRANK M REVOCABLE TRUST 08-26-11,	100	\$ 403.74
438-271-15-00	5.A	ANGELES M & M FAMILY TRUST 05-11-09,	40	\$ 161.50
438-271-17-00	5.A	DANG SEAN & ATKINS MAUREEN	33	\$ 133.24
438-271-18-00	5.A	DANG SEAN M & ATKINS MAUREEN	32	\$ 129.20
438-271-32-00	5.A	SCHWEIKHARD BUILDING	75	\$ 302.80
438-271-33-00	5.A	HOM SHEK FOO & SUEY WAN LIVING TRUST 01-	50	\$ 201.86
438-271-34-00	5.A	CAMPBELL SHIRLEY J	50	\$ 201.86
438-272-12-00	5.A	HOOVER KIMBERLY 1998 TRUST 12-04-98	50	\$ 201.86
438-272-13-00	5.A	HILL JAMES H & TRELANIE M	45	\$ 181.68
438-272-14-00	5.A	NIEMEYER TRUST 08-28-96	45	\$ 181.68
438-272-32-00	5.A	DELUCA FAMILY SURVIVORS TRUST 06-02-82	140	\$ 565.24
438-301-06-00	5.A	MCPHEETERS DAVID M & MARGARET K	40	\$ 161.50
438-301-07-00	5.A	MUSTAFA TARAK M & JWAYYED-MUSTAFA	50	\$ 201.86
438-301-09-00	5.A	RICH SURVIVING SPOUSE TRUST 05-04-94	50	\$ 201.86
445-081-01-00	5.A	PONZI MICHAEL & KIMBERLY	79	\$ 318.96
445-081-02-00	5.A	MURRAY COLIN	61	\$ 246.28
445-081-30-00	5.A	M A C H 58 INC	83	\$ 335.10



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
445-081-31-00	5.A	HARDIN OLIVER	57	\$ 230.14
445-082-01-00	5.A	CRAIG FAMILY TRUST 09-24-03	140	\$ 565.24
445-082-30-01	5.A	PURSEL BRADLEY L	65	\$ 262.42
445-082-31-00	5.A	CARLSON KATHRYN J TRUST 01-27-15	75	\$ 302.80
445-091-01-00	5.A	HOLT FAMILY MARITAL TRUST 10-12-84	98	\$ 395.66
445-091-02-00	5.A	GOHDE-BACH REVOCABLE TRUST 05-13-08	43	\$ 173.60
445-091-25-01	5.A	ODETTE CHARLOTTE L, BUCK LOUISE A	11	\$ 44.40
445-091-25-02	5.A	STOUT JOSHUA C & KRISTINE A	11	\$ 44.40
445-091-25-03	5.A	DODDS RANDALL & GAIL N	11	\$ 44.40
445-091-25-04	5.A	LEE JAMES L	11	\$ 44.40
445-091-25-05	5.A	PEARSON RYAN J	11	\$ 44.40
445-091-25-06	5.A	JACK ANDREW W	11	\$ 44.40
445-091-25-07	5.A	SOMERS ALICIA TSHUE-ING	11	\$ 44.40
445-091-25-08	5.A	HIBSHMAN JEFFREY S & AMANDA M	11	\$ 44.40
445-091-25-09	5.A	SANCHARAK REVOCABLE 2014 TRUST 09-26-14	11	\$ 44.40
445-091-25-10	5.A	MCMILLEN KURTIS & KATHY REVOCABLE TRUST	11	\$ 44.40
445-091-25-11	5.A	BUSH JASON T & KRISTEN M	11	\$ 44.40
445-091-25-12	5.A	CHANG TIFFANY	11	\$ 44.40
445-091-25-13	5.A	NINE ADAMS LLC	11	\$ 44.40
445-092-01-00	5.A	MEIS DANIEL J	140	\$ 565.24
445-092-30-00	5.A	BENGTSON BRIAN W & ANNE C REVOCABLE	40	\$ 161.50
445-092-34-00	5.A	CARRILLO ANTONIO R	100	\$ 403.74
446-023-01-00	5.A	2855 ADAMS AVENUE LLC	50	\$ 201.86
446-023-02-00	5.A	S D P B HOLDINGS LLC	50	\$ 201.86
446-023-03-00	5.A	HUERTA BONNIE J	40	\$ 161.50
446-023-26-00	5.A	TALESHPOUR FARHAD & ASHOURI YASAMAN	40	\$ 161.50
446-023-27-00	5.A	OHOLLEARN STEPHEN A	33	\$ 133.24
446-023-28-00	5.A	COLEMAN JOHN JR & OHOLLEARN-COLEMAN	33	\$ 133.24
446-023-29-00	5.A	KALSANG JAMPA	34	\$ 137.26



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
446-024-01-00	5.A	SCHEIDNES FAMILY TRUST 06-04-87	50	\$ 201.86
446-024-02-00	5.A	2911 ADAMS AVE L L C	90	\$ 363.36
		Zone Subtotals:	3,042	\$ 12,281.54
ZONE: 5.B	_			
446-021-01-00	5.B	BROWN PAUL E TR & BROWN CAROLE A TR	100	\$ 95.84
446-021-03-00	5.B	B & B PROPERTIES 2000 L P	25	\$ 23.96
446-021-04-00	5.B	RAW STEEL REAL ESTATE LLC	49	\$ 46.96
446-021-05-00	5.B	O F VENTURES LLC	50	\$ 47.92
446-021-06-00	5.B	WHITE JAMES C & MARLA R	38	\$ 36.42
446-021-07-00	5.B	KESSEL DAVID LIVING TRUST 07-23-05	38	\$ 36.42
446-021-08-00	5.B	MAVER-SHUE NICOLE	38	\$ 36.42
446-021-09-00	5.B	REGNIER/SIMPSON/TIFUI ENTERPRISES LLC	38	\$ 36.42
446-021-10-00	5.B	REGNIER/SIMPSON/TIFUI ENTERPRISES LLC	50	\$ 47.92
446-021-11-00	5.B	NEUMARSA PROPERTIES L L C	50	\$ 47.92
446-021-12-00	5.B	TARANTINO ARTHUR & ANTONETTE M	50	\$ 47.92
446-021-13-00	5.B	PASTOR FAMILY TRUST B 06-05-86	75	\$ 71.88
446-024-16-00	5.B	GELASTOPOULOS TOM	56	\$ 53.66
446-024-17-00	5.B	MCBRAYER VIRGINIA A	44	\$ 42.16
446-024-18-01	5.B	DEVINE ANDREW	6	\$ 5.74
446-024-18-02	5.B	ZAMORA JESS P	6	\$ 5.74
446-024-18-03	5.B	TAMOUSH MICHAEL R	7	\$ 6.70
446-024-18-04	5.B	LIU DING	6	\$ 5.74
446-024-18-05	5.B	PINTO CHRISTIAN F D L R & OBRIEN SCOTT M	6	\$ 5.74
446-024-18-06	5.B	IAMBURG MARIELA TRUST 10-12-09	7	\$ 6.70
446-024-18-07	5.B	BACHAN SHAWN	6	\$ 5.74
446-024-18-08	5.B	ABREU FRANKLIN A	6	\$ 5.74
446-024-19-00	5.B	M&AILP	38	\$ 36.42
446-024-20-00	5.B	GRABSKI PATRICIA	38	\$ 36.42
446-024-21-00	5.B	B M M B ON 30TH L L C	50	\$ 47.92



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
446-024-22-00	5.B	CALLAHAN DEBORAH	38	\$ 36.42
446-024-23-00	5.B	CENTER FOR PERSONAL GROWTH LLC	38	\$ 36.42
446-024-24-00	5.B	OAK PROPERTIES, OAK PROPERTIES	50	\$ 47.92
446-024-25-00	5.B	URBAN ELEMENTS L L C	50	\$ 47.92
446-024-26-00	5.B	URBAN ELEMENTS L L C	50	\$ 47.92
446-024-27-00	5.B	URBAN ELEMENTS L L C	100	\$ 95.84
		Zone Subtotals:	1,203	\$ 1,152.86
ZONE: 5.C	_			
446-033-19-00	5.C	S & O MANAGEMENT CO L L C	50	\$ 39.76
446-033-20-00	5.C	OLEARY JOHN J	50	\$ 39.76
446-033-21-00	5.C	KRESMAN JACQUELYNN TRUST 06-25-08	50	\$ 39.76
446-033-22-00	5.C	HUNG TSAN TANG & SHOU WEN FAMILY TRUST	50	\$ 39.76
446-033-23-00	5.C	GIACALONE NICOLA TR (SURVIVORS TRUST)	50	\$ 39.76
446-033-24-00	5.C	A E C PROPERTIES L L C	50	\$ 39.76
446-033-25-00	5.C	GARDIOL RICHARD B	50	\$ 39.76
446-033-26-00	5.C	BAKER JOHN S & ANN H TRS	50	\$ 39.76
446-033-27-00	5.C	GELASTOPOULOS TRUST 05-07-03	50	\$ 39.76
446-033-28-00	5.C	GAYTAN ERNESTO	50	\$ 39.76
446-033-31-00	5.C	KWON FAMILY TRUST 06-22-09	100	\$ 79.52
446-053-01-00	5.C	MADISON TRUST 11-13-05	50	\$ 39.76
446-053-05-00	5.C	CARLSON JOHN W & MARILYN J TRUST 11-17-69,	50	\$ 39.76
446-053-06-00	5.C	CARLSON JOHN W & MARILYN J TRUST 11-17-69,	50	\$ 39.76
446-053-07-00	5.C	CASS SCOTT W TRUST 09-09-02	50	\$ 39.76
446-053-08-00	5.C	CASS SCOTT W TRUST 09-09-02	50	\$ 39.76
446-053-09-00	5.C	FISHER FAMILY TRUST 05-21-97, WEBBER	50	\$ 39.76
446-053-10-00	5.C	FAMEA L L C	50	\$ 39.76
446-053-11-00	5.C	FAMEA L L C	50	\$ 39.76
446-053-12-00	5.C	FAMEA L L C	50	\$ 39.76
446-053-13-00	5.C	PERIG PROPERTIES L L C	50	\$ 39.76



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
446-053-14-00	5.C	DILLARD DANIEL K SEPARATE PROPERTY	50	\$ 39.76
446-053-15-00	5.C	HARRIS STELLA M REVOCABLE TRUST 04-30-07	50	\$ 39.76
		Zone Subtotals:	1,200	\$ 954.24
ZONE: 5.D	_			
439-381-14-00	5.D	HURST FAMILY TRUST B 12-04-91	130	\$ 287.62
439-381-15-00	5.D	CZERWINSKI ANDRZEJ & EVA	53	\$ 117.26
439-381-16-00	5.D	MCMILLIN LUKE S IRREVOCABLE TRUST 02-19-	53	\$ 117.26
439-381-17-00	5.D	ANDERSON JONATHAN D & DIANA K	53	\$ 117.26
439-381-18-00	5.D	BARRY MARTEN & LOEHR DEBORAH A FAMILY	52	\$ 115.04
439-381-19-00	5.D	MONROE TRUST 07-01-96	72	\$ 159.30
439-381-20-00	5.D	3190 ADAMS AVENUE LLC	35	\$ 77.44
439-382-14-00	5.D	GLOBAL SYNDICATION L L C, SHADROW FAMILY	80	\$ 177.00
439-382-15-00	5.D	KELLY TRUST 10-09-01, MCGEE FAMILY TRUST	26	\$ 57.52
439-382-16-00	5.D	ZAVIEH FAMILY TRUST 11-06-13	53	\$ 117.26
439-382-17-00	5.D	HAUBERT LIVING TRUST 02-05-11	53	\$ 117.26
439-382-18-00	5.D	LEWALLEN DAVID & AMI, LEWALLEN WILLIAM &	53	\$ 117.26
439-391-15-00	5.D	CHAU DAVID CHINH, CHAU NGO MY	106	\$ 234.52
439-391-16-00	5.D	TOMBERT L L C	53	\$ 117.26
439-391-17-00	5.D	UNITED STATES POSTAL SERVICE	53	\$ 117.26
439-391-18-00	5.D	UNITED STATES POSTAL SERVICE	53	\$ 117.26
439-412-05-00	5.D	HUNT ERROL G	54	\$ 119.46
439-412-06-00	5.D	MALOUF GEORGE M, MALOUF ALFRED T,	53	\$ 117.26
439-412-48-00	5.D	HUNT ERROL G	55	\$ 121.68
439-420-01-00	5.D	DFIRSTLLC	53	\$ 117.26
439-420-02-00	5.D	PURDIN JOHN B TRUST 03-02-09	56	\$ 123.90
439-420-03-00	5.D	TILLERY FAMILY TRUST 04-13-95	50	\$ 110.62
439-420-04-00	5.D	TILLERY FAMILY TRUST 04-13-95	106	\$ 234.52
439-431-01-00	5.D	GUERRA CESAR A, GUERRA ALFONSO	53	\$ 117.26
439-431-02-00	5.D	PETERS SUSAN L	53	\$ 117.26



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2018 Assessment*
439-431-03-00	5.D	MAZIS GEORGE S TRUST 12-28-99, MAZIS	53	\$ 117.26
439-431-04-00	5.D	DAVIS FAMILY TRUST-SURVIVORS TRUST	53	\$ 117.26
439-431-05-00	5.D	TAYLOR GARY J & L CELESTE	53	\$ 117.26
439-432-01-00	5.D	MANX MANAGEMENT L L C	53	\$ 117.26
439-432-03-00	5.D	AYOUB GEORGE E & MADLEN G REVOCABLE	53	\$ 117.26
439-432-04-00	5.D	MCKEEVER GEORGE V III	53	\$ 117.26
439-432-35-00	5.D	EDELMAN KERRY	3	\$ 6.64
439-432-36-00	5.D	BENEDICT JOSEPH F	103	\$ 227.88
		Zone Subtotals:	1,935	\$ 4,281.08

TOTALS:

17,534

\$50,431.02

Prepared by: Koppen GRUBER

*Rounded to the even penny to comply with County submittal requirements.