



CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

ANNUAL REPORT FOR FISCAL YEAR 2022

JUNE 2021



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

334 VIA VERA CRUZ, SUITE 256 SAN MARCOS CALIFORNIA 92078

CITY OF SAN DIEGO

MAYOR Todd Gloria

CITY COUNCIL MEMBERS

Joe LaCava Marni von Wilpert
District 1 District 5

Jennifer Campbell Chris Cate
District 2 (Council President) District 6

Stephen Whitburn Raul Campillo
District 3(Council President Pro Tem) District 7

Monica Montgomery Steppe Vivian Moreno
District 4 District 8

Sean Elo-Rivera District 9

CITY ATTORNEY
Mara W. Elliott

CHIEF OPERATING OFFICER

Jay Goldstone

CITY CLERK
Elizabeth Maland

INDEPENDENT BUDGET ANALYST

Andrea Tevlin

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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 D | Diego Maintenance Assessment District Procedural |
|---------------------------------------|--|
| Ordinance" (being Division 2, Articl | le 5, Chapter 6 of the San Diego Municipal Code), |
| and in accordance with Resolution No | o, adopted by the CITY COUNCIL |
| OF THE CITY OF SAN DIEG | O, COUNTY OF SAN DIEGO, STATE OF |
| CALIFORNIA, in connection with | h the annual proceedings for CITY HEIGHTS |
| MAINTENANCE ASSESSMENT I | 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 T | THE CITY OF SAN DIEGO, COUNTY OF SAN |
| DIEGO, STATE OF CALIFORNIA, | ON THE |
| DAY OF | , 2021. |
| | |
| | |
| | |
| | |
| | zabeth Maland, City Clerk |
| Cit | ty of San Diego |
| Sta | ate of California |

PROJECT: City Heights Maintenance Assessment District ("District")

APPORTIONMENT METHOD: Linear Front Foot ("LFF")

Table 1 – Summary Information

| | FY 2021 | FY 2022 ⁽¹⁾ | Maximum Authorized |
|-----------------------------|-----------|------------------------|-----------------------|
| Total Parcels Assessed: | 303 | 303 | |
| Total Estimated Assessment: | \$316,792 | \$328,505 | \$591,540 |
| Total Estimated LFF: | 26,268 | 26,268 | 26,268 |
| Assessment per LFF: | \$12.0600 | \$12.5059 | \$22.5194 |

^{1.} FY 2022 is the City's Fiscal Year 2022, which begins July 1, 2021 and ends June 30, 2022. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated LFF may vary from prior year due to parcel changes.

ANNUAL COST INDEXING: The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) plus 2%.

SECTION II. BACKGROUND

A. Introduction

The City of San Diego ("City") was petitioned by property owners within the Mid-City Maintenance Assessment District in 2004 requesting the formation of a new assessment district to fund the improvement, maintenance and servicing of landscaping, sidewalk and gutter sweeping, enhanced lighting, sidewalk washing, regular security patrols, trash removal and graffiti abatement along portions of University Avenue, 37th Street, Central Avenue, 43rd Street and Fairmont Avenue.

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 City Heights Maintenance Assessment District" contained within this Annual Report in Exhibit A.

The District generally includes the parcels that front University Avenue between I-805 and 50th Street. The District also includes parcels that front Fairmount Avenue between Orange Street and Dwight Street and 43rd Street between Landis Street and Polk 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 landscaping, lighting, and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the District. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to the ongoing maintenance of the improvements.

Maintenance services will be provided by City personnel and/or private contractors. The improvements maintained and services provided by the District are generally described as follows:

Maintenance and servicing of improvements, include but are not limited to landscaping, sprinkler systems, shrubbery, trees, irrigation and drainage systems, street lighting, ornamental lighting structures, and other appurtenant items located in right of ways and any incidental costs thereto, and located within the boundaries the District or adjacent to the District.

Plans and specifications for these improvements to be maintained by the District are on file with the Project Manager of the City of San Diego City Planning and Community Investment Department and by reference are made part of this Report.

SECTION IV. ESTIMATE OF COSTS

Estimated Fiscal Year 2022 annual expenses, revenues, reserves and assessments are included in Exhibit B.

A. SPECIAL BENEFIT ANALYSIS

As determined in the formation Engineer's Report, each of the proposed improvements and the associated costs and assessments within the District were reviewed, identified and allocated based on special benefit pursuant to the provisions of applicable law.

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:

Special Benefits = Total Benefits - General Benefits

General Benefits = City Standard + External Benefits

Special Benefits = Total Benefits - [City Standard + External Benefits]

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 6.12% 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.
- 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.

In addition, only parcels that front the streets on which services are provided are included in the District, this provides a direct and special benefit to the properties that are not enjoyed by the public at large or property outside of the District.

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. At the time of formation, the Improvements were reviewed and a formula was 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 (LFF) 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 125-foot frontage** LFF = 125.00 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

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 Assessment Rate established in the Fiscal Year 2005 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 2%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 300.718 to 305.823 (a 1.70% increase) plus 2% for a total increase of 3.70%. In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 3.70%.

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 City Heights 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 is on file with the City Clerk.

City Heights Maintenance Assessment District I-15 I-805 Vicinity Map Area of Interest San Diego Levied Parcels Parcel Data From San Diego County 334 Via Vera Cruz, Suite 256 **District Boundary** San Marcos, CA 92078 SanGis, Publication Date 2014-06-02

EXHIBIT B- ESTIMATE OF COSTS

REVENUE AND EXPENSE STATEMENT

City Heights Maintenance Assessment District Fund 200087

| | FY 2020 BUDGET | FY 2021 BUDGET | FY 2022 PROPOSED |
|---|-------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE* | | | |
| Surplus (or Deficit) from Prior Year | \$70,000 | \$60,000 | \$30,756 |
| TOTAL BEGINNING FUND BALANCE | \$70,000 | \$60,000 | \$30,756 |
| REVENUE | | | |
| Assessment Revenue | \$316,792 | \$316,792 | \$328,504 |
| Other Contributions (Non Assessment Source) | \$31,770 | \$23,168 | \$22,681 |
| Additional City Contribution | | | \$9,089 |
| Gas Tax | \$1,341 | \$1,385 | \$1,417 |
| TOTAL REVENUE | \$349,903 | \$341,345 | \$361,691 |
| | | | |
| TOTAL BEGINNING FUND BALANCE & REVENUE | \$419,903 | \$401,345 | \$392,447 |
| OPERATING EXPENSE | | | |
| Landscaping Improvements and Activities | \$337,205 | \$327,249 | \$309,343 |
| Owner's Association/Non-Profit Administration | \$47,519 | \$47,519 | \$57,504 |
| City Administration | \$3,500 | \$3,500 | \$3,500 |
| Contingency Reserve | \$31,679 | \$23,077 | \$22,100 |
| TOTAL OPERATING EXPENSE | \$419,903 | \$401,345 | \$392,447 |
| | | | |
| TOTAL ENDING BALANCE | \$0 | \$0 | \$0 |

^{*}Beginning Fund Balances are estimates or projections; actual amounts may vary.

EXHIBIT C- ASSESSMENT ROLL

The assessment roll is a listing of the Fiscal Year 2022 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 | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 447-382-15-00 | ARECHIGA FRANCISCO | 48 | \$ 600.28 |
| 447-382-16-00 | ARECHIGA FRANCISCO | 38 | \$ 475.22 |
| 447-382-17-00 | ARECHIGA FRANCISCO | 54 | \$ 675.32 |
| 447-382-18-00 | NGUYEN DUNG THI PHUONG | 35 | \$ 437.70 |
| 447-382-19-00 | PARTNER FUNDS L L C | 35 | \$ 437.70 |
| 447-382-36-00 | HOYER LTD PARTNERSHIP | 70 | \$ 875.40 |
| 447-384-13-00 | RODRIGUEZ JUAN M & TERESA | 68 | \$ 850.40 |
| 447-384-14-00 | WABASH AND UNIVERSITY AVE LLC | 50 | \$ 625.30 |
| 447-384-15-00 | WABASH AND UNIVERSITY AVE LLC | 47 | \$ 587.78 |
| 447-384-29-00 | CITY OF SAN DIEGO | 127 | \$ 1,588.24 |
| 447-384-30-00 | BAGGOT LLC | 156 | \$ 1,950.92 |
| 447-384-33-00 | CHEVRON U S A INC | 160 | \$ 2,000.94 |
| 447-384-34-00 | CHEVRON U S A INC | 85 | \$ 1,063.00 |
| 447-390-14-00 | TANG CHOU YONG LIVING TRUST 12-03-13 | 100 | \$ 1,250.58 |
| 447-390-15-00 | MINANO FAMILY TRUST 09-13-06 | 40 | \$ 500.24 |
| 447-390-16-00 | BURNER GEORGE D | 140 | \$ 1,750.82 |
| 447-401-05-00 | LU BUU QUOC & ANN LIEN | 140 | \$ 1,750.82 |
| 447-401-14-00 | HILL JAMES A & MARTHA N | 140 | \$ 1,750.82 |
| 447-402-14-00 | GUMUSTEKIN FAMILY TRUST 11-22-10 | 50 | \$ 625.30 |
| 447-402-15-00 | MUNOZ VICTOR M & ANGELICA M | 40 | \$ 500.24 |
| 447-402-16-00 | CABALLERO FAMILY TRUST 09-10-87 | 50 | \$ 625.30 |
| 447-402-17-00 | AMERZ PROPERTIES L P | 40 | \$ 500.24 |
| 447-402-18-00 | AMERZ PROPERTIES L P | 50 | \$ 625.30 |
| 447-402-19-00 | AMERZ PROPERTIES L P | 50 | \$ 625.30 |
| 447-411-13-00 | RAHIB PROPERTIES LLC | 50 | \$ 625.30 |
| 447-411-14-00 | CELINE ANN LLC | 50 | \$ 625.30 |
| 447-411-15-00 | QUACH NGHIA HUU | 40 | \$ 500.24 |
| 447-411-18-00 | HUYNH HOAN VAN & BUI ANH THI TRUST 11-10- | 50 | \$ 625.30 |
| 447-411-32-00 | MANH-VU HUYNH & VU LIEN HOA | 90 | \$ 1,125.52 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 447-412-13-00 | PACIFIC BELL TELEPHONE CO | 60 | \$ 750.34 |
| 447-412-14-00 | PACIFIC BELL TELEPHONE CO | 180 | \$ 2,251.06 |
| 447-412-24-00 | URBAN DEVELOPMENT CORP | 40 | \$ 500.24 |
| 447-412-25-00 | URBAN DEVELOPMENT CORP | 100 | \$ 1,250.58 |
| 447-412-28-00 | PACIFIC BELL | 412 | \$ 5,152.42 |
| 447-421-15-00 | MCCANDLESS TRUST 09-19-19 | 140 | \$ 1,750.82 |
| 447-421-16-00 | FANG & ZHAO FAMILY TRUST 10-26-15 | 40 | \$ 500.24 |
| 447-421-17-00 | TRAN JOHN | 100 | \$ 1,250.58 |
| 447-422-18-00 | PURPLE MOUNTAIN EMPIRE IV LLC | 140 | \$ 1,750.82 |
| 447-422-30-00 | MUNOZ VICTOR & ANGELICA M | 140 | \$ 1,750.82 |
| 447-431-43-00 | SAN DIEGO UNIFIED SCHOOL DISTRICT | 126 | \$ 1,575.74 |
| 447-431-44-00 | SAN DIEGO UNIFIED SCHOOL DISTRICT | 140 | \$ 1,750.82 |
| 447-451-01-00 | DOUBLE D & DOUBLE J L L C | 255 | \$ 3,189.00 |
| 447-451-02-00 | DOUBLE D & DOUBLE J L L C | 84 | \$ 1,050.50 |
| 447-451-23-00 | R G K C INC | 140 | \$ 1,750.82 |
| 447-452-01-00 | PRESFIELD SHERRIE M C | 70 | \$ 875.40 |
| 447-452-02-00 | PRESFIELD SHERRIE | 30 | \$ 375.18 |
| 447-452-03-00 | CHIROQUE WILFREDO | 40 | \$ 500.24 |
| 447-452-29-00 | MINANO FAMILY TRUST | 40 | \$ 500.24 |
| 447-452-31-00 | CHHIEU HAI LIVING TRUST 03-28-09 | 100 | \$ 1,250.58 |
| 447-461-27-00 | IGLESIA DE DIOS PENTECOSTAL M I AKA | 67 | \$ 837.90 |
| 447-461-28-00 | UNIPAN LLC | 73 | \$ 912.92 |
| 447-461-30-00 | ORAM BROTHERS L L C | 48 | \$ 600.28 |
| 447-461-31-00 | ORAM BROTHERS L L C | 88 | \$ 1,100.52 |
| 447-462-01-00 | HAISHA FAMILY RESIDUAL 1988 TRUST | 100 | \$ 1,250.58 |
| 447-462-02-00 | WONG LAI MOY REVOCABLE FAMILY TRUST 11- | 40 | \$ 500.24 |
| 447-462-28-00 | VILLAESCUSA TITO | 90 | \$ 1,125.52 |
| 447-462-29-00 | HEATHERLY TRUST 12-21-93 | 50 | \$ 625.30 |
| 447-471-01-00 | UNIVERSITY GROVE LLC | 58 | \$ 725.34 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|--|----------------------|------------------------|
| 447-471-02-00 | LIM MARK N | 79 | \$ 987.96 |
| 447-471-29-00 | CAM MARY Q 2002 TRUST 06-12-02 | 50 | \$ 625.30 |
| 447-471-30-00 | CAM MARY Q 2002 TRUST 06-12-02 | 40 | \$ 500.24 |
| 447-471-31-00 | CAM MARY Q 2002 TRUST 06-12-02 | 50 | \$ 625.30 |
| 447-472-01-00 | TAYLOR LARRY R & JEANNE D | 40 | \$ 500.24 |
| 447-472-02-00 | J S W TRUST | 50 | \$ 625.30 |
| 447-472-03-00 | DINH & DINH REVOCABLE LIVING TRUST 09-16- | 50 | \$ 625.30 |
| 447-472-30-00 | LOPEZ-YANEZ LUIS A | 25 | \$ 312.64 |
| 447-472-31-00 | NGUYEN KIMOANH THI | 25 | \$ 312.64 |
| 447-472-33-00 | LOPEZ-YANEZ LUIS A | 90 | \$ 1,125.52 |
| 447-481-01-00 | SINNAWI FAMILY TRUST 04-11-13 | 80 | \$ 1,000.46 |
| 447-481-02-00 | DUHS CRAIG P | 60 | \$ 750.34 |
| 447-481-27-00 | FRIEDMAN FAMILY TRUST 10-18-79 | 140 | \$ 1,750.82 |
| 447-482-01-00 | INVEXCORP | 70 | \$ 875.40 |
| 447-482-02-00 | ANJOMSHOAA MAHMOUD LIVING TRUST 01-04- | 35 | \$ 437.70 |
| 447-482-03-00 | ANJOMSHOAA MAHMOUD LIVING TRUST 01-04- | 35 | \$ 437.70 |
| 447-482-30-00 | AWAD ALI | 75 | \$ 937.94 |
| 447-482-32-00 | MULZ ROBERT H & BARBARA ANN | 65 | \$ 812.88 |
| 447-491-30-00 | HENLEY PACIFIC S D LLC | 138 | \$ 1,725.80 |
| 447-491-31-00 | CITY OF SAN DIEGO | 136 | \$ 1,700.80 |
| 454-762-12-00 | SAN DIEGO UNIFIED SCHOOL DISTRICT | 480 | \$ 6,002.82 |
| 454-762-13-00 | CITY OF SAN DIEGO | 379 | \$ 4,739.74 |
| 454-763-15-00 | CUATRO AT CITY HEIGHTS LP | 90 | \$ 1,125.52 |
| 454-763-16-00 | CUATRO AT CITY HEIGHTS LP | 50 | \$ 625.30 |
| 454-763-31-00 | 4124 UNIVERSITY L L C | 140 | \$ 1,750.82 |
| 454-772-26-00 | FINEST CITY OIL CORP (JACK IN THE BOX | 70 | \$ 875.40 |
| 454-772-28-00 | LY SAM & YIP CHOY FAMILY TRUST 08-06-04 | 70 | \$ 875.40 |
| 454-772-31-00 | FINEST CITY OIL CORP <lf> KASSAB NAJIBA</lf> | 140 | \$ 1,750.82 |
| 454-773-01-00 | KENNEDY ARDYTH | 30 | \$ 375.18 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|--|----------------------|------------------------|
| 454-773-28-00 | CHURCH OF THE NAZARENE IN MID-CITY | 110 | \$ 1,375.64 |
| 454-773-31-00 | HALETT MANAGEMENT CORP | 140 | \$ 1,750.82 |
| 471-362-17-00 | J & J LIVING TRUST 01-13-11 | 40 | \$ 500.24 |
| 471-362-18-00 | GREEN HEIGHTS PROPERTIES L P | 40 | \$ 500.24 |
| 471-362-19-00 | GREEN HEIGHTS PROPERTIES L P | 50 | \$ 625.30 |
| 471-362-20-00 | TRAN THANH M & VU MY | 45 | \$ 562.76 |
| 471-362-21-00 | DOAN NGOC MY FAMILY TRUST 12-17-10 | 50 | \$ 625.30 |
| 471-362-22-00 | ACOSTA GUILLERMO | 50 | \$ 625.30 |
| 471-362-23-00 | VO DI TRONG FAMILY TRUST 08-26-99 | 50 | \$ 625.30 |
| 471-362-24-00 | EBERLY LIVING TRUST 01-08-98 | 45 | \$ 562.76 |
| 471-362-26-00 | KHAYUT ZINAIDA FAMILY TRUST 08-21-02 | 47 | \$ 587.78 |
| 471-362-27-00 | FAIRMOUNT COMMUNITY CHURCH | 150 | \$ 1,875.88 |
| 471-370-01-00 | MAROGY LATIF K & FAIZA M | 33 | \$ 412.68 |
| 471-370-02-00 | LA MAESTRA FAMILY CLINIC INC | 39 | \$ 487.72 |
| 471-370-03-00 | DEROUNIAN TRUST 03-25-93 | 50 | \$ 625.30 |
| 471-370-04-00 | LA MAESTRA FAMILY CLINIC INC | 25 | \$ 312.64 |
| 471-370-05-00 | DEROUNIAN TRUST 03-25-93 | 50 | \$ 625.30 |
| 471-370-06-00 | LA MAESTRA FAMILY CLINIC INC | 50 | \$ 625.30 |
| 471-370-07-00 | NGUYEN LOC QUANG & KIM NGOC DO FAMILY | 50 | \$ 625.30 |
| 471-370-08-00 | NGUYEN TUAN T INVESTMENTS L P | 38 | \$ 475.22 |
| 471-370-09-00 | LA MAESTRA FAMILY CLINIC INC | 38 | \$ 475.22 |
| 471-370-10-00 | EL CAJON FAMILY MEDICAL CLINIC | 50 | \$ 625.30 |
| 471-370-11-00 | TO DICH DOAN FAMILY TRUST 05-05-99 | 50 | \$ 625.30 |
| 471-370-12-00 | CARLQUIST BRUCE R TR & CARLQUIST | 31 | \$ 387.68 |
| 471-370-13-00 | TRANG TUAN ANH & VO JESSICA BE | 39 | \$ 487.72 |
| 471-370-14-00 | TRANG TUAN ANH & VO JESSICA BE | 30 | \$ 375.18 |
| 471-441-16-00 | LY TONY & LAM CINDY 2017 REVOCABLE TRUST | 140 | \$ 1,750.82 |
| 471-441-33-00 | HOLT FAMILY MARITAL TRUST 10-12-84 | 50 | \$ 625.30 |
| 471-441-34-00 | HOLT FAMILY MARITAL TRUST 10-12-84 | 90 | \$ 1,125.52 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 471-442-12-00 | NGUYEN HUAN | 60 | \$ 750.34 |
| 471-442-13-00 | QWEST COMMUNICATIONS CORP | 80 | \$ 1,000.46 |
| 471-442-14-00 | CHHIEU HAI LIVING TRUST | 80 | \$ 1,000.46 |
| 471-442-15-00 | 42 VAN DYKE LLC | 60 | \$ 750.34 |
| 471-451-12-00 | BEYLOUNE ELIAS G TRUST | 140 | \$ 1,750.82 |
| 471-451-13-00 | GARCIA DAVID O | 40 | \$ 500.24 |
| 471-451-14-00 | DELUCA ORAZIO & ELENA FAMILY TRUST 02-05- | 20 | \$ 250.12 |
| 471-451-15-00 | DELUCA ORAZIO & ELENA FAMILY TRUST 02-05- | 180 | \$ 2,251.06 |
| 471-451-16-00 | MAY LAURENCE TR (DCSD) | 21 | \$ 262.62 |
| 471-451-17-00 | NGUYEN LAN THI | 24 | \$ 300.14 |
| 471-451-18-00 | XREIT FUND 1 LLC | 55 | \$ 687.82 |
| 471-451-19-00 | XREIT FUND 1 LLC | 50 | \$ 625.30 |
| 471-451-22-00 | SHEEN MICHAEL K & NGUYEN TAM A | 50 | \$ 625.30 |
| 471-451-23-00 | F A T PROPERTIES I I I L L C | 85 | \$ 1,063.00 |
| 471-451-24-00 | REYNAGA FAMILY TRUST 07-01-17 | 40 | \$ 500.24 |
| 471-451-25-00 | EARSAKUL ACHARA | 38 | \$ 475.22 |
| 471-451-27-00 | PHAM VANTHY B | 38 | \$ 475.22 |
| 471-451-30-00 | ASSOCIATION FOR COMMUNITY HOUSING | 50 | \$ 625.30 |
| 471-451-31-00 | ASSOCIATION FOR COMMUNITY HOUSING | 50 | \$ 625.30 |
| 471-452-22-00 | LA MAESTRA FAMILY CLINIC INC | 50 | \$ 625.30 |
| 471-452-23-00 | LA MAESTRA FAMILY CLINIC INC | 50 | \$ 625.30 |
| 471-452-24-00 | LA MAESTRA FAMILY CLINIC INC | 50 | \$ 625.30 |
| 471-452-26-00 | ALLISON ASHLEY A | 37 | \$ 462.72 |
| 471-452-29-00 | LAI VANG & DONNA | 35 | \$ 437.70 |
| 471-452-37-00 | CITY HEIGHTS REALTY L L C | 504 | \$ 6,302.96 |
| 471-452-38-00 | LA MAESTRA FAMILY CLINIC | 115 | \$ 1,438.18 |
| 471-452-40-00 | CITY OF SAN DIEGO | 110 | \$ 1,375.64 |
| 471-452-42-00 | CITY HEIGHTS SQUARE L P | 210 | \$ 2,626.24 |
| 471-452-43-00 | WALGREEN CO <lf> CITY HEIGHTS REALTY L L</lf> | 220 | \$ 2,751.30 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---------------------------------------|----------------------|------------------------|
| 471-461-04-00 | CITY HEIGHTS REALTY L L C | 63 | \$ 787.86 |
| 471-461-05-00 | CITY HEIGHTS REALTY L L C | 50 | \$ 625.30 |
| 471-461-06-00 | CITY HEIGHTS REALTY L L C | 50 | \$ 625.30 |
| 471-461-07-00 | CITY HEIGHTS REALTY L L C | 50 | \$ 625.30 |
| 471-461-08-00 | CITY HEIGHTS REALTY LLC | 45 | \$ 562.76 |
| 471-461-09-00 | CITY HEIGHTS REALTY L L C | 45 | \$ 562.76 |
| 471-461-10-00 | CHANDA FAMILY TRUST 05-06-10 | 234 | \$ 2,926.38 |
| 471-461-22-00 | CITY HEIGHTS REALTY L L C | 97 | \$ 1,213.06 |
| 471-461-23-00 | CITY OF SAN DIEGO | 88 | \$ 1,100.52 |
| 471-461-24-00 | CITY HEIGHTS REALTY LLC | 125 | \$ 1,563.24 |
| 471-462-12-00 | P I D UNIVERSITY INC | 125 | \$ 1,563.24 |
| 471-462-27-00 | NGO KENNY KIA & THAI JANIE HONG | 125 | \$ 1,563.24 |
| 471-471-12-00 | UNIVERSITY AVE CREATIVE HOUSE LLC | 125 | \$ 1,563.24 |
| 471-471-15-00 | MEYER FAMILY TRUST 03-14-13 | 45 | \$ 562.76 |
| 471-471-27-00 | LUXTON FAMILY TRUST 10-14-04 | 80 | \$ 1,000.46 |
| 471-472-12-00 | ADATO GROUP L L C | 75 | \$ 937.94 |
| 471-472-13-00 | ADATO GROUP L L C | 50 | \$ 625.30 |
| 471-472-14-00 | INDO-CHINESE ASSOCIATION OF SAN DIEGO | 77 | \$ 962.94 |
| 471-472-15-00 | INDO-CHINESE ASSOCIATION OF SAN DIEGO | 48 | \$ 600.28 |
| 471-481-14-00 | HUYNH PHAT & TRINH MY THI | 125 | \$ 1,563.24 |
| 471-481-15-00 | NELSON FAMILY EXEMPT TRUST 05-11-77 | 125 | \$ 1,563.24 |
| 471-482-18-00 | PHAM DIEN HONG | 50 | \$ 625.30 |
| 471-482-19-00 | KASSAB HATIM D & BAYDAA | 38 | \$ 475.22 |
| 471-482-20-00 | PHAM LINH DUY | 38 | \$ 475.22 |
| 471-482-34-00 | S R T PROPERTIES LLC | 125 | \$ 1,563.24 |
| 471-491-13-00 | GARBER FAMILY TRUST 06-19-94 | 40 | \$ 500.24 |
| 471-491-17-00 | CHINATOWN PLAZA L L C | 125 | \$ 1,563.24 |
| 471-491-32-00 | NGUYEN FAMILY TRUST 08-09-90 | 40 | \$ 500.24 |
| 471-491-33-00 | NGUYEN FAMILY TRUST 08-09-90 | 45 | \$ 562.76 |
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| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 471-492-16-00 | HARDICK NANCY B TRUST 09-16-16 | 75 | \$ 937.94 |
| 471-492-17-00 | HARDICK NANCY B TRUST 09-16-16 | 50 | \$ 625.30 |
| 471-492-18-00 | GREAT LION PLAZA L L C & GREAT LION PLAZA | 125 | \$ 1,563.24 |
| 471-501-13-00 | LOTUS EQUITY GROUP L L C | 125 | \$ 1,563.24 |
| 471-501-14-00 | LOTUS EQUITY GROUP LLC | 125 | \$ 1,563.24 |
| 471-502-14-00 | DO SALLY | 60 | \$ 750.34 |
| 471-502-15-00 | HUYNH FAMILY REVOCABLE TRUST 01-10-19 | 65 | \$ 812.88 |
| 471-502-32-00 | WIDJOJO EDWIN | 125 | \$ 1,563.24 |
| 471-511-18-00 | LOPEZ FRANCISCO | 125 | \$ 1,563.24 |
| 471-511-34-00 | CHAU KARI LE | 125 | \$ 1,563.24 |
| 471-512-15-00 | TSEGAI ZEMICAEL B | 125 | \$ 1,563.24 |
| 471-512-16-00 | RODRIGUEZ RAYMUNDO & ANGELICA O | 125 | \$ 1,563.24 |
| 471-520-38-00 | GAPPY JAMIL & SALMA LIVING TRUST 11-02-10 | 121 | \$ 1,513.20 |
| 471-520-39-00 | WONG DEAN & CAROLINA FAMILY TRUST 01-27- | 121 | \$ 1,513.20 |
| 471-541-01-00 | W P SIERRA L L C | 140 | \$ 1,750.82 |
| 471-541-26-00 | JAKUBOWSKI IRENA S TR | 40 | \$ 500.24 |
| 471-541-27-00 | TRAN VINH LUONG & LY JESSICA | 100 | \$ 1,250.58 |
| 471-542-01-00 | 42 UNIVERSITY LLC | 50 | \$ 625.30 |
| 471-542-02-00 | 42 UNIVERSITY LLC | 90 | \$ 1,125.52 |
| 471-542-33-00 | GOLDMAN FAMILY TRUST 05-07-13 | 140 | \$ 1,750.82 |
| 471-551-01-00 | GLASS PAMELA J | 70 | \$ 875.40 |
| 471-551-02-00 | MENDOZA MARCO A & DORA A | 70 | \$ 875.40 |
| 471-551-16-00 | CITY HEIGHTS REALTY LLC | 75 | \$ 937.94 |
| 471-551-22-00 | TO WILLIAM SEPARATE PROPERTY 2013 TRUST | 40 | \$ 500.24 |
| 471-551-23-00 | NGUYEN VAN | 40 | \$ 500.24 |
| 471-551-24-00 | NGUYEN KIM LAN | 40 | \$ 500.24 |
| 471-551-25-00 | TAYLOR DAVID R | 40 | \$ 500.24 |
| 471-551-27-00 | 4275 UNIVERSITY LLC | 78 | \$ 975.46 |
| 471-551-28-00 | NGUYEN FAMILY LIVING TRUST 03-16-06 | 153 | \$ 1,913.40 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 471-551-31-00 | GREEN HEIGHTS PROPERTIES L P | 95 | \$ 1,188.06 |
| 471-551-34-00 | CITY HEIGHTS TEN L P | 165 | \$ 2,063.46 |
| 471-552-34-00 | CITY HEIGHTS REALTY LLC | 750 | \$ 9,379.42 |
| 471-552-36-00 | URBAN VILLAGE RESIDENTIAL L L C | 600 | \$ 7,503.54 |
| 471-563-02-00 | CITY HEIGHTS CENTER 1689 INC | 1,131 | \$ 14,144.16 |
| 471-571-01-00 | D D P 4451 UNIVERSITY LLC | 45 | \$ 562.76 |
| 471-571-30-00 | TU BINH TONNU TR | 50 | \$ 625.30 |
| 471-571-31-00 | TU BINH TONNU TR | 75 | \$ 937.94 |
| 471-571-34-00 | D D P 4451 UNIVERSITY LLC | 80 | \$ 1,000.46 |
| 471-572-01-00 | T-HUY INVESTMENTS LLC | 45 | \$ 562.76 |
| 471-572-02-00 | QUACH TEN MY | 30 | \$ 375.18 |
| 471-572-03-00 | EDWARDS AMALIA J TR | 50 | \$ 625.30 |
| 471-572-31-00 | NG TRUST 12-30-10 | 50 | \$ 625.30 |
| 471-572-32-00 | NG TRUST 12-30-10 | 75 | \$ 937.94 |
| 471-581-01-00 | MARGULIS LLC | 125 | \$ 1,563.24 |
| 471-581-30-00 | TRAN QUANG N | 40 | \$ 500.24 |
| 471-581-31-00 | PEREZ GUILLERMO J | 45 | \$ 562.76 |
| 471-581-32-00 | ANZAR ASSOCIATES L P | 40 | \$ 500.24 |
| 471-582-01-00 | NERI JUAN S & LILIA T | 50 | \$ 625.30 |
| 471-582-03-00 | CLARK FAMILY TRUST 08-05-94 | 75 | \$ 937.94 |
| 471-582-30-00 | GIANG DUC & NGO TONI | 125 | \$ 1,563.24 |
| 471-591-31-00 | HUYNH HOAN VAN & ANH THI BUI TRUST 11-10- | 125 | \$ 1,563.24 |
| 471-591-36-00 | THREE SUNS LIMITED PARTNERSHIP THE | 141 | \$ 1,763.32 |
| 471-592-01-00 | YEE GREGORY Y & MONTEIRO MARIA D C | 75 | \$ 937.94 |
| 471-592-02-00 | BERTOLINO JAMES A | 50 | \$ 625.30 |
| 471-592-28-00 | LAU ANTONIO P & MARIA L | 100 | \$ 1,250.58 |
| 471-592-29-00 | LUTZIUS WILLIAM H | 25 | \$ 312.64 |
| 471-601-01-00 | MANNEH FAMILY TRUST | 90 | \$ 1,125.52 |
| 471-601-02-00 | MANNEH FAMILY TRUST | 25 | \$ 312.64 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---------------------------------------|----------------------|------------------------|
| 471-601-05-00 | CHAN FAMILY TRUST 03-07-98 | 51 | \$ 637.80 |
| 471-601-10-00 | HOANG TONY & LON FAMILY REVOCABLE | 85 | \$ 1,063.00 |
| 471-601-23-00 | KPHLLC | 113 | \$ 1,413.16 |
| 471-601-24-00 | MANNEH FAMILY TRUST | 51 | \$ 637.80 |
| 471-601-25-00 | MANNEH FAMILY TRUST | 141 | \$ 1,763.32 |
| 471-602-01-00 | HENELY DONALD & CELIA 2000 TRUST | 33 | \$ 412.68 |
| 471-610-40-00 | T & T HOLDINGS L L C | 125 | \$ 1,563.24 |
| 471-610-42-00 | NGUYEN JOHN QUY & MAI | 65 | \$ 812.88 |
| 471-610-43-00 | TRAN LOI & NGUYEN HANH | 135 | \$ 1,688.30 |
| 471-610-45-00 | LB TWO L L C | 180 | \$ 2,251.06 |
| 471-621-32-00 | HOANG TRUC | 42 | \$ 525.24 |
| 471-621-33-00 | ISMAIL AHMAD | 141 | \$ 1,763.32 |
| 471-621-37-00 | NGUYEN NGHIA VAN | 83 | \$ 1,037.98 |
| 471-641-19-00 | ZOLLICOFFER GERI | 100 | \$ 1,250.58 |
| 471-641-20-00 | PHAM NGOC M & TUONG SUONG M FAMILY | 50 | \$ 625.30 |
| 471-641-21-00 | PHAM NGOC M & TUONG SUONG M FAMILY | 50 | \$ 625.30 |
| 471-641-23-00 | BRICKSON MARTIN A | 50 | \$ 625.30 |
| 471-641-24-00 | WONG CHUCK & ANGELA FAMILY TRUST | 38 | \$ 475.22 |
| 471-641-25-00 | HUYNH RICKY | 38 | \$ 475.22 |
| 471-641-26-01 | CISNEROS RUBEN | 6 | \$ 75.04 |
| 471-641-26-02 | CISNEROS ROSA | 6 | \$ 75.04 |
| 471-641-26-03 | BRAUBURGER INVESTMENT CORP | 6 | \$ 75.04 |
| 471-641-26-04 | SANCHEZ URIEL | 6 | \$ 75.04 |
| 471-641-26-05 | HIGHKIN-ZIMMERMAN REVOCABLE TRUST 11- | 6 | \$ 75.04 |
| 471-641-26-06 | AGUILAR RAMON Q | 6 | \$ 75.04 |
| 471-641-26-07 | CISNEROS JOSE A & BERONICA | 6 | \$ 75.04 |
| 471-641-26-08 | MELGOZA MANUELA | 6 | \$ 75.04 |
| 471-641-27-00 | AGUILAR FAUSTO C | 38 | \$ 475.22 |
| 471-641-28-00 | PARSONS CHUNG S | 38 | \$ 475.22 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|--|----------------------|------------------------|
| 471-641-29-00 | LYNNWOOD 43RD STREET LLC | 50 | \$ 625.30 |
| 471-641-30-00 | WALTON BOB SEPARATE PROPERTY TRUST 08- | 50 | \$ 625.30 |
| 471-641-31-01 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-02 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-03 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-04 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-05 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-06 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-641-31-07 | NONOS LIMITED LIABILITY COMPANY | 7 | \$ 87.54 |
| 471-652-01-00 | CITY OF SAN DIEGO | 963 | \$ 12,043.18 |
| 471-652-02-00 | SAN DIEGO COMMUNITY COLLEGE DISTRICT | 128 | \$ 1,600.76 |
| 471-652-03-00 | SAN DIEGO COMMUNITY COLLEGE DISTRICT | 97 | \$ 1,213.06 |
| 471-652-04-00 | CITY OF SAN DIEGO | 138 | \$ 1,725.80 |
| 471-652-05-00 | CITY OF SAN DIEGO | 452 | \$ 5,652.66 |
| 471-732-17-00 | KASSAB RIYADH & HEATHER FAMILY TRUST 04- | 54 | \$ 675.32 |
| 471-732-18-00 | CARDENAS JOSE G & MARICELA | 38 | \$ 475.22 |
| 471-732-19-00 | STANZIONE CARL P TRUST 05-14-03 | 50 | \$ 625.30 |
| 471-732-20-00 | MCCANN REVOCABLE TRUST | 25 | \$ 312.64 |
| 471-732-21-00 | MCCANN REVOCABLE TRUST | 25 | \$ 312.64 |
| 471-732-24-00 | ROSE BARBARA A TRUST | 33 | \$ 412.68 |
| 471-732-25-00 | CITY OF SAN DIEGO | 33 | \$ 412.68 |
| 471-732-28-00 | CITY OF SAN DIEGO | 50 | \$ 625.30 |
| 471-732-29-00 | PHAM FAMILY TRUST 07-28-05 | 50 | \$ 625.30 |
| 471-732-30-00 | RAMIREZ FAMILY TRUST 07-26-85 | 40 | \$ 500.24 |
| 471-732-33-00 | NGUYEN THANH H | 57 | \$ 712.84 |
| 471-732-34-00 | CITY OF SAN DIEGO | 50 | \$ 625.30 |
| 471-732-37-00 | SOR PHEAP & KANG CHANNA | 83 | \$ 1,037.98 |
| 471-741-01-00 | RUIZ DAVID G & OFELIA D | 50 | \$ 625.30 |
| 471-741-03-00 | HILL JOSEPH A | 50 | \$ 625.30 |
| | | | |



| Assessor's Parcel Number | Property Owner | Lot Front Footage | FY 2022 Assessment* |
|-----------------------------|---|----------------------|------------------------|
| 471-741-04-00 | TANG KEUNG & KRAUTSCHEID ANDREA H | 38 | \$ 475.22 |
| 471-741-05-00 | NGUYEN FAMILY REVOCABLE TRUST | 38 | \$ 475.22 |
| 471-741-06-00 | GANTES DONACIANO | 25 | \$ 312.64 |
| 471-741-07-00 | MIRAMAG JHONNY A B & BORRERO-MIRAMAG | 25 | \$ 312.64 |
| 471-741-08-00 | OSORIO JORGE G | 50 | \$ 625.30 |
| 471-741-09-00 | DOAN THUY THI NGOC | 50 | \$ 625.30 |
| 471-741-10-00 | BUI HOA XUAN & DOAN THAM THI | 50 | \$ 625.30 |
| 471-741-11-00 | NGUYEN VANESSA THU-VAN | 50 | \$ 625.30 |
| 471-741-12-00 | TRUONG ARTHUR HUY & HOANG THANH THAO | 25 | \$ 312.64 |
| 471-741-13-00 | NGUYEN SU | 25 | \$ 312.64 |
| 471-741-14-00 | HAMILTON ANTONIA SEPARATE PROPERTY | 50 | \$ 625.30 |
| 471-741-15-00 | CHIT SUKPHISAN FAMILY TRUST 09-17-09 | 39 | \$ 487.72 |
| 471-741-18-00 | SURBER LADDA L REVOCABLE TRUST 08-26-04 | 37 | \$ 462.72 |
| | TOTALS: | 26,268 | \$ 328,504.34 |