



Hillcrest Commercial Core Maintenance Assessment District

Annual Report for Fiscal Year 2024

June 2023

KOPPEL & GRUBER
PUBLIC FINANCE

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

CITY OF SAN DIEGO

MAYOR
Todd Gloria

CITY COUNCIL MEMBERS

Joe LaCava
District 1

Marni von Wilpert
District 5

Jennifer Campbell
District 2

Kent Lee
District 6

Stephen Whitburn
District 3

Raul Campillo
District 7

Monica Montgomery Steppe
District 4 (Council President Pro Tem)

Vivian Moreno
District 8

Sean Elo-Rivera
District 9 (Council President)

CITY ATTORNEY
Mara W. Elliott

CHIEF OPERATING OFFICER
Eric K. Dargan

CITY CLERK
Diana Fuentes

INDEPENDENT BUDGET ANALYST
Charles Modica

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PREAMBLE

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code), and 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 HILLCREST COMMERCIAL CORE 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 _____, 2023.

Diana Fuentes, City Clerk
City of San Diego
State of California

SECTION I. EXECUTIVE SUMMARY

PROJECT: Hillcrest Commercial Core Maintenance Assessment District (“District”)

APPORTIONMENT METHOD: Linear Front Foot (“LFF”)
 Building/Lot Square Footage (“BSF”)

**TABLE 1 – SUMMARY INFORMATION – ZONE A
 (PARCELS WITH STREET TREES)**

	FY 2023	FY 2024 (1)	Maximum Authorized
Total Parcels Assessed:	8	8	
Total Estimated Assessment:	\$20,390.72	\$20,390.72	\$30,562.71
Total Number of Units:			
LFF	1,191.00	1,191.00	1,191.00
BSF	117,597.00	117,597.00	117,597.00
Unit Assessment Rate			
\$/LFF	\$7.328033	\$7.328033	\$10.983682
\$/BSF	\$0.099178	\$0.099178	\$0.148653
Estimated Assessment Revenue			
\$/LFF	\$8,727.69	\$8,727.69	\$13,081.57
\$/BSF	\$11,663.04	\$11,663.04	\$17,481.15

1. FY 2024 is the City’s Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated Factors may vary from prior year due to parcel changes.

**TABLE 2 – SUMMARY INFORMATION ZONE B
(PARCELS WITHOUT STREET TREES)**

	FY 2023	FY 2024 (1)	Maximum Authorized
Total Parcels Assessed:	69	69	
Total Estimated Assessment:	\$74,250.13	\$74,250.13	\$111,290.39
Total Number of Units:			
LFF	5,729.00	5,729.00	5,729.00
BSF	409,770.00	409,770.00	409,770.00
Unit Assessment Rate			
\$/LFF	\$6.480540	\$6.480540	\$9.713411
\$/BSF	\$0.090595	\$0.090595	\$0.135789
Estimated Assessment Revenue			
\$/LFF	\$37,127.01	\$37,127.01	\$55,648.13
\$/BSF	\$37,123.11	\$37,123.11	\$55,642.26

1. FY 2024 is the City’s Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated Factors 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) not to exceed 5% of the previous year’s rate. However, if SDCPI-U is higher than 5%, the excess can be cumulatively reserved and can be added to the SDCPI-U in years in which the SDCPI-U is less than 5%.

SECTION II. BACKGROUND

A. INTRODUCTION

The Hillcrest Commercial Core Maintenance Assessment District was established during FY 2006. The District was formed in compliance with the provision of Proposition 218. An assessment ballot proceeding was conducted and a weighted majority of property owners, based on assessment amount, were in support of the assessments and services and improvements the assessments fund.

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 “Assessment Diagram of the City of San Diego Hillcrest Commercial Core Maintenance Assessment District” contained within this Annual Report in Exhibit A.

The District is generally located along University Avenue from 1st Avenue to 6th Avenue and encompasses Washington to Pennsylvania Streets, and 4th Avenue to 6th Avenue. The non-profit Hillcrest Business Improvement Association Inc. manages the District. Two Zones were created based on the level of special benefit received by the properties. Zone A includes the trimming of street trees and Zone B does not include street trees; the Boundary Diagram outlines the location of the Zones.

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. 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:

- Increased security services;
- Debris and litter removal;
- Enhanced litter containers;
- Leaf sweeping and debris removal;
- Steam cleaning of sidewalks;
- Increased trash pick-up;
- Tree trimming;
- Operation of enhanced street lighting;
- Special Projects – Acquisition of litter containers;
- Administration/Corporate Operations/Outreach including;
 - District management
 - Overseeing of contract
 - Relations with City and Council office
 - Relations with property owners
 - Relations with the former Redevelopment Agency, and Community Planning Groups
 - Insurance
 - Legal and accounting management
 - Office related expenses

TABLE 3 - SERVICE FREQUENCY BY BENEFIT ZONE

Service	Zone A Frequency	Zone B Frequency
Janitorial services	5 days per week	5 days per week
Tree trimming (18 Ficus trees)	Annual	N/A
Security services	5 – 7 days per week	5 – 7 days per week
Sidewalk Steam cleaning	3 times per year	3 times per year
Special projects: Acquisition of litter containers	As determined, costs expended equally between each Zone	As determined, costs expended equally between each Zone
Administration/Corporate Operations	Monday – Friday	Monday – Friday

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 Annual Report. The specifications for the maintenance to be performed are contained in a City contract with the Hillcrest Business Improvement Association which is incorporated herein by reference. 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 2024 annual expenses, revenues, reserves and assessments are included in Exhibit B.

SECTION V. METHOD OF APPORTIONMENT

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:

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

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

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

In these equations, “Total Benefits” refers to the cost of providing the 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 8.38% 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.

At the time of formation, the Improvements were reviewed and a formula was established to apportion the maintenance costs based on special benefit.

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

The total assessment for each parcel is the sum of the assessment calculated by the application of each factor.

LINEAR FRONT FOOTAGE FACTOR

The Linear Front Footage Factor is a measure of a parcel's proportionate share of the LFF of the total LFF length of the public right-of-way for which the District is providing enhanced and increased maintenance, beautification, and other property related services provided by the District. Fifty percent (50%) of the total amount assessed is apportioned to each parcel with a zone based on LFF.

BUILDING/LOT SQUARE FOOTAGE

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

SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based the LFF of the property along the improvement/service corridor and the BSF of building square footage for improved property and 1/3rd of parcel area of unimproved property.

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

Shown below are calculations for various sample parcels.

- **Improved Commercial Property with 50-foot frontage, 5,000 square feet of building on .10 acres**
LFF = 50.00 LFF
BSF= 5,000 BSF
- **Unimproved Property with 75-foot frontage, on .10 acres**
LFF = 75.00 LFF
BSF= 4,356 sq ft of parcel area*.33=1,452 BSF

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

$$\text{Total Assessment} = \text{Total LFF} \times \text{LFF Assessment Rate} + \text{Total BSF} \times \text{BSF Assessment Rate}$$

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 authorized assessment established in the Fiscal Year 2006 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U not to exceed 5% of the previous year's rate. In the event that the annual change in SDCPI-U exceeds 5%, a percentage change in excess of 5% can be cumulatively reserved and can be added to the annual change in the SDCPI-U for years in which the SDCPI-U is less than 5%. 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 325.241 to 348.945 (a 7.29% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 5.00%.

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 Hillcrest Commercial Core 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.

Hillcrest Commercial Core Maintenance Assessment District



Vicinity Map



- Benefit Zone A
- Benefit Zone B
- District Boundary



Parcel Data From
San Diego County SanGis,
Publication Date 2014-06-02



334 Via Vera Cruz, Suite 256
San Marcos, CA 92078

EXHIBIT B- ESTIMATE OF COSTS

REVENUE AND EXPENSE STATEMENT

Hillcrest Commercial Core Maintenance Assessment District Fund 200105

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 PROPOSED
BEGINNING FUND BALANCE*			
Surplus (or Deficit) from Prior Year	\$ 239	\$ -	\$ 42,102
TOTAL BEGINNING FUND BALANCE	\$ 239	\$ -	\$ 42,102
REVENUE			
Assessment Revenue	\$ 94,641	\$ 94,641	\$ 94,640
Other Contributions (Non Assessment Source)	\$ 7,847	\$ 7,240	\$ 10,504
Additional City Contribution	\$ 500	\$ 1,107	\$ -
TOTAL REVENUE	\$ 102,988	\$ 102,988	\$ 105,144
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 103,227	\$ 102,988	\$ 147,246
OPERATING EXPENSE			
Landscaping Improvements and Activities	\$ 90,183	\$ 82,929	\$ 111,898
General Operating	\$ -	\$ -	\$ 10,000
Owner's Association/Non-Profit Administration	\$ -	\$ -	\$ -
City Administration	\$ 3,500	\$ 3,500	\$ 3,500
Contingency Reserve	\$ 9,544	\$ 16,559	\$ 21,848
TOTAL OPERATING EXPENSE	\$ 103,227	\$ 102,988	\$ 147,246
TOTAL ENDING BALANCE	\$ -	\$ -	\$ -

*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 2024 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.



HILLCREST COMMERCIAL CORE MAINTENANCE ASSESSMENT DISTRICT
 PRELIMINARY FISCAL YEAR 2024 ASSESSMENT ROLL

Assessor's Parcel Number	Zone	Property Owner	Square	Lot Front Footage	FY 2024 Assessment*
<u>ZONE: A</u>					
444-671-12-00	A	FIFTH & UNIVERSITY PARTNERS L P	41,647	256	\$ 6,006.44
452-056-16-00	A	MARSHALL LEONG INVESTMENT GROUP INC	6,700	285	\$ 2,752.98
452-056-17-00	A	KOPPEL INTER VIVOS TRUST 06-16-93	8,210	50	\$ 1,180.64
452-056-18-00	A	RATTAN CENTER BUILDING LLC	5,000	50	\$ 862.28
452-056-19-00	A	JADALLAH CHARLES	9,150	50	\$ 1,273.88
452-056-20-00	A	JADALLAH CHARLES	28,190	251	\$ 4,635.16
452-056-26-00	A	EHRENBERG ROBERTA S TR & EHRENBERG ELLEN L TR &	10,200	50	\$ 1,378.02
452-056-27-00	A	HILLCREST-BRS ASSOCIATES L P <LF> HILLCREST-BRS	8,500	199	\$ 2,301.28
Zone Subtotals:			117,597	1,191	\$ 20,390.68
<u>ZONE: B</u>					
444-661-14-00	B	BAEZA DESKO INVESTMENTS LLC	3,121	45	\$ 574.36
444-661-24-00	B	ASSISTANCE LEAGUE OF GREATER SAN DIEGO	5,813	90	\$ 1,109.88
444-661-27-00	B	CITYWEST LLC	7,023	114	\$ 1,375.02
444-662-10-00	B	THIRD & UNIVERSITY L L C	4,410	135	\$ 1,274.40
444-662-11-00	B	C V K INC	6,723	295	\$ 2,520.82
444-671-08-00	B	JADALLAH CHARLES	13,809	50	\$ 1,575.04
444-671-09-00	B	AMERICAN COMMERCIAL EQUITIES L L C	6,210	155	\$ 1,567.08

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



HILLCREST COMMERCIAL CORE MAINTENANCE ASSESSMENT DISTRICT
 PRELIMINARY FISCAL YEAR 2024 ASSESSMENT ROLL

Assessor's Parcel Number	Zone	Property Owner	Square	Lot Front Footage	FY 2024 Assessment*
444-671-10-00	B	SHOLEH LLC	7,687	45	\$ 988.02
444-671-11-00	B	416 UNIVERSITY AVENUE LLC	5,991	45	\$ 834.38
444-671-13-00	B	FIFTH & UNIVERSITY PARTNERS L P	2,249	47	\$ 508.32
444-671-14-00	B	P R E F HILLCREST LLC	4,303	50	\$ 713.86
444-671-15-00	B	P R E F HILLCREST LLC	2,115	47	\$ 496.18
444-671-16-00	B	P R E F HILLCREST LLC	6,499	50	\$ 912.80
444-671-17-00	B	P R E F HILLCREST LLC	13,000	100	\$ 1,825.78
444-671-18-00	B	FUNKE THOMAS M TRUST 11-29-17	5,420	50	\$ 815.04
444-672-06-00	B	KATZ PETER R & TERESA M FAMILY TRUST 06-09-98	10,361	116	\$ 1,690.40
444-672-07-00	B	KATZ PETER R & TERESA M FAMILY TRUST 06-09-98	1,067	50	\$ 420.68
444-672-08-00	B	KELLY BEVERLY A FAMILY TRUST 06-17-04	8,007	50	\$ 1,049.42
444-672-09-00	B	KELLY BEVERLY A FAMILY TRUST 06-17-04	5,421	50	\$ 815.14
444-672-11-00	B	KATZ PETER R & TERESA M FAMILY TRUST 06-09-98	1,132	35	\$ 329.36
452-055-01-00	B	GUMUSTEKIN FAMILY TRUST 10-22-10	2,553	67	\$ 665.48
452-055-02-00	B	MARX H MARITAL FAMILY TRUST 05-12-87 ET AL	4,257	67	\$ 819.86
452-055-31-00	B	UPTOWN 141, UPTOWN 141, UPTOWN 141	8,077	135	\$ 1,606.60
452-055-32-00	B	WALGREEN CO	8,000	135	\$ 1,599.62
452-055-50-00	B	GOLDEN SPRING INVESTMENT L L C	5,026	135	\$ 1,330.20

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



HILLCREST COMMERCIAL CORE MAINTENANCE ASSESSMENT DISTRICT
 PRELIMINARY FISCAL YEAR 2024 ASSESSMENT ROLL

Assessor's Parcel Number	Zone	Property Owner	Square	Lot Front Footage	FY 2024 Assessment*
452-056-01-00	B	UPTOWN UNIVERSITY L L C	16,943	135	\$ 2,409.82
452-056-13-00	B	JASAITIS MICHAEL J SEPARATE PROPERTY REVOCABLE TRUST	2,629	50	\$ 562.20
452-056-14-00	B	JASAITIS MICHAEL J SEPARATE PROPERTY REVOCABLE TRUST	5,813	50	\$ 850.66
452-056-15-00	B	ARKO LOUIS TR (DCSD)	6,017	50	\$ 869.14
452-056-21-00	B	KG VENTURES	3,900	131	\$ 1,202.26
452-056-22-00	B	KG VENTURES	4,120	50	\$ 697.28
452-056-23-00	B	UPTOWN S D VENTURES LLC	3,371	50	\$ 629.42
452-056-24-00	B	C P VII SIXTH AVE LLC	5,000	50	\$ 777.00
452-056-25-00	B	COHEN FAMILY TRUST 02-03-83	5,027	50	\$ 779.44
452-056-28-00	B	THRIFTY PAYLESS <LF>	3,339	200	\$ 1,598.60
452-056-29-00	B	BALZAC PROPERTIES II <LF> ROBINSON AVENUE SAN DIEGO L L C	3,485	104	\$ 989.70
452-056-30-00	B	BALZAC PROPERTIES II <LF> ROBINSON AVENUE SAN DIEGO L L C	3,194	197	\$ 1,566.02
452-056-31-00	B	HILLCREST-BRS ASSOCIATES L P <LF> HILLCREST-BRS	3,194	97	\$ 917.96
452-056-35-00	B	KG VENTURES	11,531	135	\$ 1,919.52
452-063-44-00	B	KANEKAI DONALD J M TRUST 09-12-14, C B FAMILY TRUST 10-07-05	3,329	50	\$ 625.62
452-063-45-00	B	COX CALIFORNIA PCS INC <LF> SNYDER DAVID R SR TRUST 01-	8,310	100	\$ 1,400.90
452-063-46-00	B	COX CALIFORNIA PCS INC <LF> JACOBS FAMILY EXEMPT TRUST D	3,250	50	\$ 618.46
452-063-47-00	B	UPTOWN LOFTS LLC, FERRIER DANIEL J	30,390	50	\$ 3,077.20

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



HILLCREST COMMERCIAL CORE MAINTENANCE ASSESSMENT DISTRICT
 PRELIMINARY FISCAL YEAR 2024 ASSESSMENT ROLL

Assessor's Parcel Number	Zone	Property Owner	Square	Lot Front Footage	FY 2024 Assessment*
452-063-48-00	B	ZELLMANN TRUST 08-10-21	4,800	50	\$ 758.88
452-063-49-00	B	ZELLMANN TRUST 08-10-21	2,251	50	\$ 527.96
452-063-50-00	B	SAN DIEGO HOUSING COMMISSION	12,449	50	\$ 1,451.84
452-063-51-00	B	R C COMMERCIAL HOLDINGS L L C	2,281	47	\$ 511.22
452-063-52-00	B	BALZAC PROPERTIES II <LF> ROBINSON AVENUE SAN DIEGO L L C	21,785	437	\$ 4,805.60
452-063-53-00	B	SUTER JOYCE S TRUST 01-07-11	3,500	100	\$ 965.14
452-063-54-00	B	SUTER JOYCE S TRUST 01-07-11	700	42	\$ 335.60
452-063-55-00	B	Z B NATIONAL ASSN	10,413	100	\$ 1,591.42
452-063-56-00	B	WATSON THOMA A & JANE M REVOCABLE LIVING TRUST 07-17-18	2,192	50	\$ 522.60
452-063-57-00	B	OSUNA JAIME & ROSA FAMILY TRUST 09-21-09	1,729	35	\$ 383.46
452-063-58-00	B	OSUNA JAIME & ROSA FAMILY TRUST 09-21-09	853	41	\$ 342.98
452-063-59-00	B	ONCINA FAMILY 2019 TRUST	2,000	0	\$ 181.18
452-063-60-00	B	COLLURA PROPERTIES L L C	4,065	75	\$ 854.30
452-063-61-00	B	Z B NATIONAL ASSN	1,600	50	\$ 468.98
452-063-62-00	B	Z B NATIONAL ASSN	1,600	50	\$ 468.98
452-063-63-00	B	M Z K J PROPERTIES LLC	1,200	50	\$ 432.74
452-063-64-00	B	MIKHAIL FAMILY TRUST 09-30-02	4,883	146	\$ 1,388.52
452-103-02-00	B	KATZ PETER R 1998 SEPARATE PROPERTY TRUST 06-09-98	6,363	75	\$ 1,062.50

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



HILLCREST COMMERCIAL CORE MAINTENANCE ASSESSMENT DISTRICT
 PRELIMINARY FISCAL YEAR 2024 ASSESSMENT ROLL

Assessor's Parcel Number	Zone	Property Owner	Square	Lot Front Footage	FY 2024 Assessment*
452-103-03-00	B	CP VII ROBINSON LLC	6,551	62	\$ 995.28
452-103-04-00	B	CP VII ROBINSON LLC	601	42	\$ 326.62
452-103-05-00	B	CP VII ROBINSON LLC	4,877	45	\$ 733.46
452-103-06-00	B	CP VII ROBINSON LLC	9,007	75	\$ 1,302.02
452-103-07-00	B	CP VII ROBINSON LLC	15,150	75	\$ 1,858.54
452-103-08-00	B	C P VII ROBINSON LLC	5,303	50	\$ 804.44
452-103-09-00	B	CP VII ROBINSON LLC	7,757	50	\$ 1,026.76
452-103-10-00	B	CP VII ROBINSON LLC	4,744	125	\$ 1,239.84
Zone Subtotals:			409,770	5,729	\$ 74,249.80
TOTALS:			527,367	6,920	\$ 94,640.48

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