

# Barrio Logan Maintenance Assessment District

**Annual Report for Fiscal Year 2026** 

**June 2025** 

KOPPEL & GRUBER

334 Via Vera Cruz, Suite 256 San Marcos. California 92078 760-510-0290 info@kgpf.net 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

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District 1 (Council President)

Marni von Wilpert District 5

Jennifer Campbell District 2 Kent Lee
District 6 (Council President Pro Tem)

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District 3

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Henry Foster III
District 4

Vivian Moreno District 8

Sean Elo-Rivera District 9

City Attorney Heather Ferbert

City Clerk
Diana Fuentes

Independent Budget Analyst

**Charles Modica** 

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### **PREAMBLE**

Pursuant to §65.0220 of the "San I	Diego Maintenance Assessment District I	Procedural
Ordinance" (being Division 2, Artic	le 5, Chapter 6 of the San Diego Municip	al Code), and in
accordance with Resolution No	, adopted by the CITY COUN	ICIL OF THE CITY OF
SAN DIEGO, COUNTY OF SAN DIEG	O, STATE OF CALIFORNIA, in connection	with the annual
proceedings for BARRIO LOGAN M.	AINTENANCE ASSESSMENT DISTRICT, Ko	ppel & Gruber Public
Finance, as District Administrator t	o the City of San Diego, submits herewit	h this annual report
for the District.		
DATE OF FINAL PASSAGE OF THE C	ITY OF SAN DIEGO, COUNTY OF SAN DIE	GO, STATE OF
CALIFORNIA, ON THE DA	AY OF	, 2025.
	Diana Fuentes, City Clerk	<del></del>
	City of San Diego	
	State of California	

### SECTION I. EXECUTIVE SUMMARY

Project: Barrio Logan Maintenance Assessment District ("District")

**Apportionment Method:** Linear Front Foot ("LFF")

Lot Square Footage ("LSF")
Building Square Footage ("BSF")

TABLE 1
Summary Information

	FY 2025	FY 2026 <sup>(1)</sup>	Maximum Authorized
Total Parcels Assessed:	319	319	319
Unit Assessment Rates			
\$/LFF	\$5.5400	\$5.5400	\$7.9375
\$/LFF (Single Family Residences)	\$1.8500	\$1.8500	\$2.6506
\$/BSF (Class A) (2)	\$0.1400	\$0.1400	\$0.2006
\$/BSF (Class B) (2)	\$0.0700	\$0.0700	\$0.1003
\$/BSF (Class F) <sup>(2)</sup>	\$0.0350	\$0.0350	\$0.0502
\$/BSF (Class K) <sup>(2)</sup>	\$0.2000	\$0.2000	\$0.2865
\$/LSF	\$0.0319	\$0.0319	\$0.0456

- 1. FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026.
- 2. Classifications are further described in Section V.B. of this Annual Report.

**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 beginning in Fiscal Year 2014.

### SECTION II. Background

#### A. Introduction

The Barrio Logan Maintenance Assessment District, formerly known as "Barrio Logan Community Benefit Maintenance Assessment District of 2012" was established by Resolution R-307889 of the City Council on November 27, 2012. The District was formed in compliance with the provisions 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, 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 District is located within the Barrio Logan Community and consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled "Map of Proposed Boundaries of the City of San Diego Barrio Logan Community Benefit Maintenance Assessment District of 2012" contained within this Annual Report in Exhibit A.

The District generally includes those parcels that front the following street sections as described in table 2 below.

TABLE 2
Street Sections to be Serviced/Maintained

Street Name	From - To	Side of streets
Commercial Street	Logan Ave to Interstate 5	South side only
17 <sup>th</sup> Street	Commercial St to Logan Ave	Both sides
Logan Avenue	16 <sup>th</sup> St running eastward to east side of Chicano Park up to southbound I-5 on- ramp and Coronado bridge off-ramp	Both sides
National Avenue	16 <sup>th</sup> St running eastward to Sampson St, west side of street and including the building currently occupied by Bank of America and adjacent parking lot (Parcel # 538-690-037)	Both sides up to the west side of Sampson St and then including the parcel at the southeast corner of the intersection of Sampson St and National Ave
Newton Avenue	16 <sup>th</sup> St running eastward to four corners of Sampson St, continuing on the south side of Newton Ave up to the parcel at the southwestern corner of Sicard St and Newton Ave (Parcel #538-703-009)	Both sides of Newton Ave from 16 <sup>th</sup> St to Sampson St, and then the south side of Newton Ave from Sampson St to Sicard St
Main Street	Dead end at far west end of Main St running eastward to Sicard St on both sides, and then only on the south side from Sicard St to Schley St	Both sides of St from dead end on the west end to Sicard St and then South side from Sicard St to Schley St.
16 <sup>th</sup> Street	Newton Ave to Logan Ave	South side only
Sigsbee Street	Harbor Dr northward to the dead end near Interstate 5	Both sides
Beardsley Street	Harbor Dr northward to Logan Ave	Both sides
Cesar Chavez Parkway	Harbor Dr northward to I-5	Both sides
Evans Street	Main St northward to midblock of National Ave / Logan Ave, including up to parcels 538-560-029 and 538-560-034	Both sides

Street Name	From - To	Side of streets
Sampson Street	Harbor Drive northward to the three corner parcels at the intersection of Sampson St and National Ave (excluding the parcel at the northeast corner of the intersection)	Both sides
Sicard Street	Main St northward to Newton Ave	West side only
Schley Street	Railroad tracks northward to Main St	West side only
Dewey Street	Newton Ave to National Ave	Both sides

#### 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, sidewalk and gutters, trash removal, graffiti abatement and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the District. Additionally, the special assessments will also fund cleaning, maintenance and energy costs for a community identification sign(s) and other district identity improvements, security patrols for special events, community enhancement and economic development programs throughout the District Boundaries. The improvements ("Improvements") maintained and services ("Services") provided by the District are generally described as follows:

#### Sidewalk Operations Improvements and Services

- Maintaining of the public rights-of-way through sidewalk and gutter sweeping;
- Sidewalk steam cleaning;
- Tree and vegetation planting, watering, and trimming;
- Graffiti clean-up within 24 hours as necessary;
- Enhanced trash emptying;
- Dealing with homeless and vagrancy issues; and
- Special events maintenance and security.

#### District Identity Improvements and Services

- Landmark, & Gateway sign development and maintenance;
- Public safety programs and security;
- Community enhancement and economic development Programs including special events and holiday decorations; and
- Branding of Barrio Logan through signage, logo, brochures, advertising and public relations programs.

#### Program Management/Incidentals/Administration/Contingency Services

- Staff and administration and Insurance costs;
- Office related expenses including rent;
- Financial reporting, accounting and legal costs;
- Project and Contingency Reserves;

- City and County Administration Costs; and
- Reimbursement of formation costs including district management corporation set up costs in first fiscal year assessments only.

The following specialized Improvements and Services will be provided to residential condominium projects only within the District due to their unique parcel status (such as limited street front footage) and multi-family homeowner status:

#### Residential Condominium Improvements and Services

- Installation, stocking and upkeep of pet waste-distribution stations on the frontages adjacent to the parcels with high concentrations of residential condos;
- Enhancement and beautification of sidewalks on the frontages adjacent to the parcels with high concentrations of residential condos;
- Installation of hanging plants, planters and tree planting and upkeep in the sidewalks surrounding these parcels with high concentrations of residential condos;
- Administrative services related to the delivery of these services, and a portion of the contingency reserve budget.

Plans and specifications for these Improvements to be maintained by the District, with the exception of the gateway entry sign, will be on file with the Project Manager of the City of San Diego City Economic Development Department after the establishment of the non-profit management Entity that will manage the Improvements and Services and by reference are made part of this Report. Specifically for the gateway entry sign, engineering drawings for the improvements to be maintained by the District shall be on file at Map and Records in the Development Services Department upon completion. Improvements and services provided by the District will be maintained in accordance with specifications and contracts shall be on file with the Economic Development Department.

ECTION IV. ESTIMATE OF COSTS
Estimated Fiscal Year 2026 annual expenses, revenues, reserves and assessments are included in Exhibit B.

#### SECTION V. METHOD OF APPORTIONMENT

#### A. Special Benefit Analysis

Proper maintenance and servicing of landscaping, sidewalk and gutter sweeping, sidewalk washing, security patrols for special events, trash removal, and graffiti abatement provide 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 City did not provide any of the proposed Improvements and Services within the District at the time of formation of the District. 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.

#### **Special Benefit**

Parcels within the District receive a special benefit resulting from the 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 value 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 access to property in the District due to cleaner and safer sidewalks and improved security.
- Improved nighttime visibility for the local access of emergency vehicles.
- Increased deterrence of crime and aid to police and emergency vehicles.
- Improved traffic flow and commerce to properties within the area.

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

#### **General Benefit**

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.

Because the Improvements are specifically designed to serve the parcels located within the boundaries of the District and the Services would not be provided without the formation of the District, a major portion of the benefit is special and only minimally received by properties located outside of the District or the public at large. However, certain properties at the outskirts and outside of the District boundaries, mainly located on the north eastern section of the District along portions of Logan Ave, National Ave, Newton Ave, Sicard Street and 26<sup>th</sup> Street (see Section VI District Diagram), may receive some benefit from the Improvements and Services and this portion has been calculated separately and excluded from the apportionment of costs allocated to properties receiving special benefit. These properties include parcels that are either not adjacent to streets being serviced or are not located on the same side of the street being maintained (unlike all the properties located in the District which are directly adjacent to the street side being serviced.) A reduction factor of 50% is applied to these properties since they are not adjacent to areas being Improved and Serviced by the District. Note that the 50% reduction is a conservative estimate based on two factors: 1. Many of these properties are not included on either side of the street being maintained: and, 2. Certain property types located at the outskirts of the District, such as industrial land uses, may experience additional foot traffic within their proximity which may actually be a negative impact on their business making it harder for truck traffic, production and sales.

The general benefit for properties located outside and on the outskirts of the District is calculated based on acreage square footage as follows:

Total square footage of parcels on the outskirts of the District = 686,186

Total square footage of parcels located within the District = 4,181,970

50% relative benefit compared to properties located within the District

General Benefit to outskirt properties = 686,186 / (686,186+4,181,970)\*.50 = 7.05%

The benefit to the public at large and parcels located beyond the outskirts of the District was calculated based on certain census data and other factors as set forth in Table 3. This results in a general benefit to the Public at Large of 3.10%.

TABLE 3
General Benefit to Public at Large

Working		Non		Percentage of			General
Population withi	n	Working	Total	Population working and	Remaining	Reduction	Benefit to
the District <sup>1</sup>		Population <sup>2</sup>	Population	living within the District	Percentage	Factor	Public at Large
6	25 +	3,302 ÷	4,330	90.69%	9.31%	66.67%	3.10%

Data Source: SANDAG as compiled from US Census Bureau's 2000 Census Summary Files 1 and 3 for Barrio Logan Community Planning Area 2010 SANDAG Population and Housing Estimates for the Barrio Logan Community Planning Area.

- 1. Represents workers who travel less than 20 minutes to work and workers that walked to work
- ${\bf 2.} \ {\bf Calculated} \ {\bf by \, subtracting \, working \, population \, from \, total \, population \\$

Combining both the general benefit to properties located on the outskirts the District (7.05%) and the external benefit to the public at large (3.10%) results in total general benefit of 10.15%. Thus the budget reflects a minimum 10.15% General Benefit.

#### 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.

Due to the nature of the Services and Improvements, three factors, as further described below, are used to calculate each parcel's assessment based on the budgeted services as more thoroughly described below.

#### **Linear Front Footage Factor**

The Linear Front Footage (LFF) is a measure of a parcel's proportionate share 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. This is used to allocate the Sidewalk Operation Improvements and Services.

#### Lot Square Footage Factor

The Lot Square Footage (LSF) is a measure of a parcel's proportionate area of ownership or stakeholder interest relative to the total area of the District, which is receiving enhanced and increased maintenance, beautification, and other property related Services provided by the District. This is used to allocate the Program Management, Incidentals, Administration, and Contingency Services.

#### **Building Square Footage Factor**

The Building Square Footage (BSF) is a measure of a parcel's proportionate contribution to the intensity of use of the public right-of-way and is used to allocate the District Identity Services costs.

The land use classification for each parcel within the District has been identified and distinguished as follows in Table 4 based on anticipated benefit from the building type and use:

TABLE 4
Classification of Parcels

Class	Description		
Building	Building square footage is factored into the assessment formula for the following		
propert	y types that will benefit from District Identity Services:		
Α	Retail space; restaurant, bar, grocery store, coffee shop, walk in traffic		
	related services		
В	Office, higher education, commercial condo, parking structures available		
	to public use		
F	Multi-unit housing (for profit)		
K	Residential Condo Units		
Building	g square footage is not factored into the assessment formula for the following		
propert	y types¹:		
С	Industrial, warehouse, manufacturing, distribution		
D	Institutional (health, schools, tax-exempt), non-profit related		
G	Government building		
Н	Single family housing units		
I	Parking garages (for private use/not available for public parking)		
J	Churches		

<sup>1.</sup> These land uses are not deemed to receive special benefit from promotional services of the Barrio Logan area and therefore building square footage is not utilized in calculating the assessment.

Summary of Assessment Rates based on Allocation Factors and Land Use Classifications

Sidewalk Operations Services Allocation

The cost of Sidewalk operations includes both the labor and materials and is allocated to the parcels based on linear front footage factors. Single-family residential properties in the District will receive service 1.0 - 1.5 times per week as compared to 3.0 - 4.5 times for week for all other property types (with the exception of residential condominiums) which equates to 1/3 the level of service. Based on the differing levels of service and thus different special benefit levels, the following two rates are applied to the front footage calculated for each parcel - \$1.85 for parcels classified as single family units and \$5.54 for all other property types except residential condominiums which is discussed below.

#### **District Identity Services Allocation**

The cost for District Identity Services are allocated to properties within the District based on building square footage size. Upon analyzing the building land uses that receive special benefit from these services (see Table 4 above) it was determined that there are three special benefit factors: Type A land uses (Retail, Restaurant, etc.) are deemed to receive the greatest benefit from promotion of the Barrio Logan area and increased traffic flow and therefore received a factor of 4 in order to reflect the highest level of special benefit. The Type B land uses will also receive increased benefit and were assigned a factor of 2. The Type F land uses while still receiving a special benefit but not the same degree of the other land uses were assigned a factor of 1. The base rate is multiplied by the appropriate factor resulting in the following building square foot rates:

TABLE 5
Building Square Foot Rates

Class	Factor
А	4
В	2
F	1

#### Program Management/Incidentals/Administration/Contingency Services

These costs are necessary to provide the other services required to manage the maintenance program and administer the District. Therefore, these costs along with 25% of the District Identity Services budget are allocated to the parcels located within the District on the lots square footage factor.

#### Residential Condominiums

Residential condominiums located within the boundaries of the District are provided their own unique enhanced services and budget (see Section IIIB above) which is allocated to the units based on the units building square footage. Retail spaces located within a condominium project are assessed based on the retail space's lot size, street frontage, and building square footage.

#### Single Family Residences

Single family residences defined as up to four (4) units located on a single Assessor's Parcel will be assessed for their linear front footage only at a reduced rate due to lower frequency of Sidewalk Operation services described above. It is assumed that single family residences will not

specially benefit from District Identity Services and therefore are not being assessed for these services.

#### Chicano Park

Chicano Park, a city park receiving benefit from the Sidewalk Operation services will be assessed on linear front footage and lot square footage only. Similar to single family residences up to four (4) units, it assumed that the park property will not receive a special benefit from District Identity services.

#### SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based on the LFF of the property along the improvement/service corridor, the LSF and the BSF for land use classifications A through F.

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LFF = Linear Front Footage

LSF = Lot Square Footage

BSF = Building Square Footage
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Shown below are calculations utilizing the Maximum Authorized Assessments for various sample parcels.

■ Retail Property (Class A) with 50-foot frontage, 2,400 square feet of building on .10 acres LFF = 50.00 LFF \*\$6.0537/linear foot

LSF= 4,356 LSF\*\$0.0348/square foot

BSF= 2,400 BSF\*\$0.1530/square foot

Single Family Residential Property with 32-foot frontage, 1,400 square foot house on .08 acres

LFF = 32.00 LFF\*\$2.0215/linear foot

LSF= 3,485 LSF\*\$0 (Not assessed based on method of apportionment)

BSF= 1,400 BSF\*\$0 (Not assessed based on method of apportionment)

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

Total Assessment = Total LFF x LFF Assessment Rate +Total LSF x LSF Assessment Rate +Total BSF (Class A – F) x BSF Assessment Rate (Single Family & Condo subject to above provisions)

#### 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 at that time requires an increase greater than the adjusted

Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

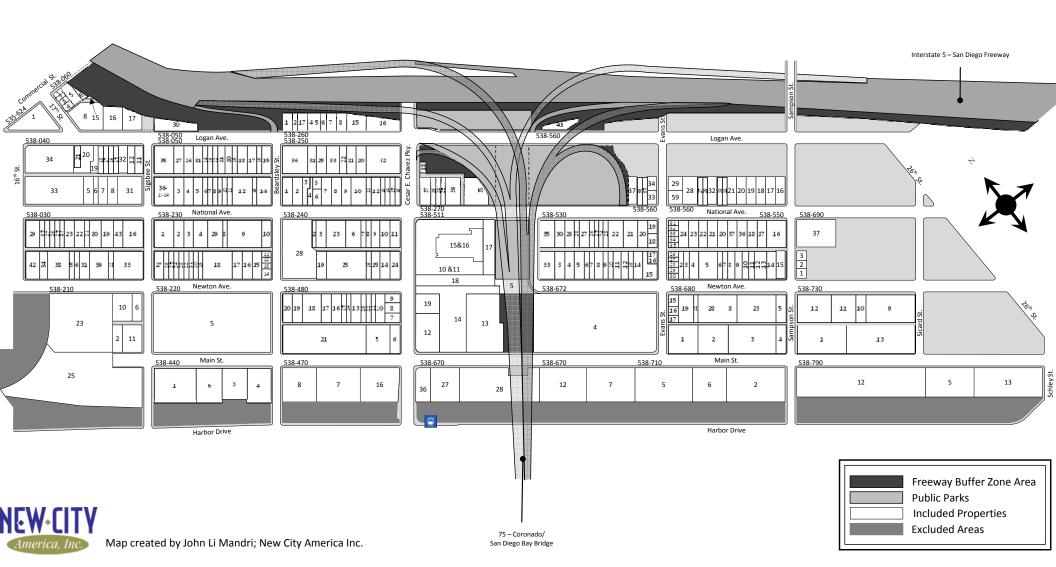
The maximum authorized assessment established in the FY 2013 formation are authorized to be indexed (increased or decreased) annually, starting in FY 2014, by the factor published in the SDCPI-U not to exceed 5%. In the event that the annual change in SDCPI-U exceeds 5%, a percentage change in excess 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 365.529 to 375.656 (a 2.77% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 2.77%.

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 Barrio Logan 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.

# Barrio Logan Community Benefit Maintenance Assessment District of 2012



# EXHIBIT B ESTIMATE OF COSTS

#### **REVENUE AND EXPENSE STATEMENT**

### **Barrio Logan Maintenance Assessment District Fund 200707**

	FY 2024 BUDGET	FY 2025 BUDGET	-	FY 2026 ROPOSED
BEGINNING FUND BALANCE*				
Surplus (or Deficit) from Prior Year	\$ 93,554	\$ 67,926	\$	192,183
TOTAL BEGINNING FUND BALANCE	\$ 93,554	\$ 67,926	\$	192,183
REVENUE				
Assessment Revenue	\$ 344,108	\$ 344,404	\$	344,404
Other Contributions (Non Assessment Source)	\$ 46,939	\$ 35,896	\$	45,404
Additional City Contribution***	\$ -	\$ -	\$	-
Gas Tax Transfer	\$ 5,374	\$ 5,830	\$	6,127
TOTAL REVENUE	\$ 396,421	\$ 386,130	\$	395,935
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 489,975	\$ 454,056	\$	588,118
OPERATING EXPENSE				
Landscaping Improvements and Activities	\$ 362,005	\$ 272,215	\$	274,374
General Operating	\$ 20,000	\$ 20,000	\$	66,811
Nonprofit Administration/Program Management	\$ 73,000	\$ 53,910	\$	53,500
City Administration	\$ 3,500	\$ 3,500	\$	3,500
Special District Lighting**	\$ 3,945	\$ 4,035	\$	3,749
Contingency Reserve	\$ 27,525	\$ 32,470	\$	-
TOTAL OPERATING EXPENSE	\$ 489,975	\$ 386,130	\$	401,934
TOTAL ENDING BALANCE	\$ -	\$ 67,926	\$	186,184

<sup>\*</sup>Beginning Fund Balances are estimates or projections; actual amounts may vary.

<sup>\*\*</sup>Special District Lighting costs are estimates or projections; actual amounts may vary.

### EXHIBIT C ASSESSMENT ROLL

The assessment roll is a listing of the Fiscal Year 2026 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	Property Address	FY 2026 Assessment*
ZONE: 1				
535-624-01-00	1	LARK SEA LLC	LOGAN AVE	\$ 4,070.10
538-030-05-00	1	ACTION CLEANING CORP	1640-44 NEWTON AVE	\$ 250.00
538-030-06-00	1	ACTION CLEANING CORP	NEWTON AVE	\$ 250.00
538-030-12-00	1	VICTORIA ROBERTO	1666-70 NEWTON AVE	\$ 250.00
538-030-16-00	1	BARRETT FAMILY TRUST 08-25-05	1695 NATIONAL AVE	\$ 1,775.58
538-030-19-00	1	5 STAR HOUSING LLC	1663-67 NATIONAL AVE	\$ 759.00
538-030-20-00	1	MILICEVIC NIKOLA & NADA FAMILY	1659 NATIONAL AVE	\$ 627.76
538-030-21-00	1	A M C A L LOS VIENTOS FUND L P	1651 NATIONAL AVE	\$ 273.80
538-030-22-00	1	A M C A L LOS VIENTOS FUND L P	1643 NATIONAL AVE	\$ 499.98
538-030-23-00	1	A M C A L LOS VIENTOS FUND L P	1635-39 NATIONAL AVE	\$ 499.98
538-030-24-00	1	A M C A L LOS VIENTOS FUND L P	1629 NATIONAL AVE	\$ 250.00
538-030-25-00	1	KUHLKEN FAMILY TRUST 10-28-04,	NONE AVAILABLE	\$ 250.00
538-030-26-00	1	KUHLKEN FAMILY TRUST 10-28-04,	NONE AVAILABLE	\$ 250.00
538-030-27-00	1	KUHLKEN FAMILY TRUST 10-28-04,	1605 NATIONAL AVE	\$ 250.00
538-030-29-00	1	KUHLKEN FAMILY TRUST 10-28-04,	1603 NATIONAL AVE	\$ 1,525.40
538-030-31-00	1	ACTION CLEANING CORP	NEWTON AVE	\$ 500.14
538-030-33-00	1	BEEMAN MARIE TRUST 08-22-90	1674 NEWTON AVE	\$ 2,276.14
538-030-34-00	1	EQUALITY ALLIANCE OF SAN DIEGO	1616 NEWTON AVE	\$ 843.32
538-030-35-00	1	CENTRAL MEAT CO INC	NATIONAL AVE	\$ 250.00
538-030-38-00	1	VICTORIA ROBERTO	1620 NEWTON AVE	\$ 1,127.78
538-030-39-00	1	ACTION CLEANING CORP	1668 NEWTON AVE	\$ 1,000.90
538-030-42-00	1	FORERTIS LLC	1604 NEWTON AVE	\$ 1,525.58
538-040-05-00	1	A M C A L LOS VIENTOS FUND L P	1668 NATIONAL AVE	\$ 499.98
538-040-06-00	1	A M C A L LOS VIENTOS FUND L P	NATIONAL AVE	\$ 250.00
538-040-07-00	1	A M C A L LOS VIENTOS FUND L P	NATIONAL AVE	\$ 499.98
538-040-08-00	1	A M C A L LOS VIENTOS FUND L P	NATIONAL AVE	\$ 499.98
538-040-16-00	1	LLOYD MARTIN H LIVING TRUST 02-03-14	LOGAN AVE	\$ 250.00
538-040-20-00	1	FAMILY HEALTH CENTERS OF SAN	1643 LOGAN AVE	\$ 703.26
538-040-31-00	1	DIEGO PLATE PROPERTIES LLC	1678-94 NATIONAL AVE	\$ 3,357.96
538-040-33-00	1	MARSTON LLC	1606-22 NATIONAL AVE	\$ 6,318.10



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-040-34-00	1	GATEWAY I HOUSING INVESTORS L P	1605-07 LOGAN AVE	\$ 3,270.72
538-050-03-00	1	FLORES FAMILY TRUST 11-23-88	1722-24 NATIONAL AVE	\$ 609.86
538-050-06-00	1	GRAND & FIG LLC	1744-48 NATIONAL AVE	\$ 351.82
538-050-09-00	1	KRAUSE TOM & FONG W	1754 NATIONAL AVE	\$ 520.48
538-050-10-00	1	MARTINEZ BEATRIZ V	1762-64 NATIONAL AVE	\$ 250.00
538-050-11-00	1	PIMENTEL RUDOLPH	NATIONAL AVE	\$ 250.00
538-050-12-00	1	LOS PATIOS TWO LLC	1776 NATIONAL AVE	\$ 2,537.08
538-050-13-00	1	AHERN FRITZ C, AHERN ROGER J,	1786 NATIONAL AVE	\$ 431.44
538-050-14-00	1	AHERN FRITZ C & SUSANA REVOCABLE	1792 NATIONAL AVE	\$ 1,525.58
538-050-30-00	1	MARITIME HOLDINGS LLC	1712 LOGAN AVE	\$ 1,917.66
538-050-36-01	1	LANCASTER CHARLES T, EVANS BOYCE	1716 NATIONAL AVE	\$ 367.00
538-050-36-02	1	HIGGINS CORY J & ALISHA M, MAINES	1712 NATIONAL AVE	\$ 367.00
538-050-36-03	1	HOLLOWAY RASHAUNDA L	1708 NATIONAL AVE	\$ 372.00
538-050-36-04	1	TRAN VU HOANG	1700 NATIONAL AVE	\$ 353.00
538-050-36-05	1	WONG JASON H & MALERICH JAMES A	999 SIGSBEE ST	\$ 265.00
538-050-36-06	1	RANGEL YVONNE LIVING TRUST R L T NO	0996 SIGSBEE ST	\$ 102.00
538-050-36-07	1	MILLAWAY JAMES J II & CHRISTIANNA	1704 NATIONAL AVE	\$ 344.00
538-050-36-08	1	FRANZ TARA & PATRICK 2022 FAMILY	991 SIGSBEE ST	\$ 301.00
538-050-36-09	1	TRUJILLO GERMAN A	985 SIGSBEE ST	\$ 306.00
538-050-36-10	1	HERNANDEZ FAMILY TRUST 11-28-22	977 SIGSBEE ST	\$ 310.00
538-050-36-11	1	SINS TRUST	969 SIGSBEE ST	\$ 302.00
538-050-36-12	1	RESSEL RICHARD S JR	959 SIGSBEE ST	\$ 302.00
538-050-36-13	1	KRAFT & SOREANO TRUST 03-25-15	953 SIGSBEE ST	\$ 341.00
538-050-36-14	1	GILLET ALEXANDRE T & REZENDES	989 SIGSBEE ST	\$ 406.00
538-050-37-00	1	LA ENTRADA HOUSING INVESTORS L P	1721-85 LOGAN AVE	\$ 5,779.72
538-060-06-00	1	RENTERIA ARTURO E TRUST	COMMERCIAL ST	\$ 50.36
538-060-08-00	1	MIRIELLO HOLDING CO LLC	1660 LOGAN AVE	\$ 2,740.68
538-060-15-00	1	MIRIELLO HOLDING CO LLC	17TH ST	\$ 8.86
538-060-16-00	1	JHR SD LLC	1680 LOGAN AVE	\$ 950.48
538-060-17-00	1	REPOVSCH ROBIN M, REPOVSCH TERRY	1684 LOGAN AVE	\$ 1,308.72
538-210-02-00	1	WINN FAMILY LP	1676 MAIN ST	\$ 499.98



Accessor's Parcel				FY 2026
Assessor's Parcel Number	Zone	Property Owner	Property Address	Assessment*
538-210-06-00	1	WINN FAMILY LP	1695 NEWTON AVE	\$ 1,275.58
538-210-10-00	1	WINN FAMILY LP	1673 NEWTON AVE	\$ 999.98
538-210-11-00	1	LICKERT GARY, LICKERT FAMILY TRUST	1694 MAIN ST	\$ 1,775.58
538-210-23-00	1	MONARCH SCHOOL 1625 L L C	1625 NEWTON AVE	\$ 4,881.06
538-210-25-00	1	SAN DIEGO METROPOLITAN TRANSIT	1643 NEWTON AVE	\$ 7,386.00
538-220-05-00	1	SAN DIEGO UNIFIED SCHOOL DISTRICT	1770 MAIN ST	\$ 9,949.84
538-230-01-00	1	EL DIABLO L L C	1701-15 NATIONAL AVE	\$ 2,264.46
538-230-02-00	1	WALLACE SHIRLEY T TRUST 05-19-04	1719 NATIONAL AVE	\$ 1,752.30
538-230-04-00	1	SSIPLLC	1735 NATIONAL AVE	\$ 749.80
538-230-08-00	1	SSIPLLC	1759-61 NATIONAL AVE	\$ 249.92
538-230-09-00	1	ALEXANDROS VI LLC	1775 NATIONAL AVE	\$ 1,746.60
538-230-10-00	1	AMADOR MARGARET LIVING TRUST 06-	1012-20 BEARDSLEY ST	\$ 1,865.42
538-230-14-00	1	GASPAR HOLDING INC	1794 NEWTON AVE	\$ 915.28
538-230-15-00	1	GASPAR HOLDINGS INC	1784-86 NEWTON AVE	\$ 545.96
538-230-16-00	1	TKOZ NEWTON LLC	NONE AVAILABLE	\$ 499.98
538-230-17-00	1	TKOZ NEWTON LLC	NEWTON AVE	\$ 499.98
538-230-18-00	1	TKOZ NEWTON LLC	1746-62 NEWTON AVE	\$ 1,499.98
538-230-19-00	1	FAMILY HEALTH CENTERS OF SAN	1740 NEWTON AVE	\$ 250.00
538-230-20-00	1	FAMILY HEALTH CENTERS OF SAN	1730 NEWTON AVE	\$ 250.00
538-230-21-00	1	FAMILY HEALTH CENTERS OF SAN	1728 NEWTON AVE	\$ 250.00
538-230-22-00	1	FAMILY HEALTH CENTERS OF SAN	1728 NEWTON AVE	\$ 250.00
538-230-23-00	1	FAMILY HEALTH CENTERS OF SAN	1720 NEWTON AVE	\$ 250.00
538-230-24-00	1	FAMILY HEALTH CENTERS OF SAN	1718 NEWTON AVE	\$ 250.00
538-230-25-00	1	FAMILY HEALTH CENTERS OF SAN	1716 NEWTON AVE	\$ 250.00
538-230-26-00	1	FAMILY HEALTH CENTERS OF SAN	1714 NEWTON AVE	\$ 250.00
538-230-27-00	1	GRUPO ARHE REAL ESTATE HOLDING	1704 NEWTON AVE	\$ 1,275.58
538-230-29-00	1	SSIPLLC	1741 NATIONAL AVE	\$ 749.76
538-240-02-00	1	FAMILY HEALTH CENTERS OF SAN	1825-27 NATIONAL AVE	\$ 250.00
538-240-06-00	1	FAMILY HEALTH CENTERS OF SAN	1853-63 NATIONAL AVE	\$ 749.98
538-240-07-00	1	FAMILY HEALTH CENTERS	1865-67 NATIONAL AVE	\$ 250.00
538-240-08-00	1	FAMILY HEALTH CENTERS	18671/2 NATIONAL AVE	\$ 250.00





Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-240-09-00	1	FAMILY HEALTH CENTERS	1873-79 NATIONAL AVE	\$ 499.98
538-240-10-00	1	JENNIC L L C	1885 NATIONAL AVE	\$ 651.18
538-240-11-00	1	ODISH SAM	1897 NATIONAL AVE	\$ 1,765.58
538-240-14-00	1	VILLELA TRUST 11-13-20	1884-86 NEWTON AVE	\$ 499.98
538-240-19-00	1	FLIPPING AMERICAS FINEST CITY LLC	1830-36 NEWTON AVE	\$ 499.98
538-240-23-00	1	FAMILY HEALTH CENTERS OF SAN	1841 NATIONAL AVE	\$ 999.98
538-240-24-00	1	BATTIKHA ELHAM E, MENO CHRISTINA B,	1028-44 CESAR E CHAVEZ	\$ 1,336.56
538-240-25-00	1	GREEN Q O Z B LLC	1858 NEWTON AVE	\$ 1,996.08
538-240-28-00	1	FAMILY HEALTH CENTERS OF SAN	1809 NATIONAL AVE	\$ 5,016.66
538-250-02-00	1	FAMILY HEALTH CENTERS OF SAN	1812 NATIONAL AVE	\$ 499.98
538-250-07-00	1	OLESON FAMILY TRUST 06-06-06	1836 NATIONAL AVE	\$ 499.98
538-250-09-00	1	R & C LLC	1852-54 NATIONAL AVE	\$ 947.98
538-250-10-00	1	M H J INVESTMENT GROUP LLC	1864 NATIONAL AVE	\$ 1,281.98
538-250-11-00	1	M H J INVESTMENT GROUP LLC	NATIONAL AVE	\$ 250.00
538-250-12-00	1	M H J INVESTMENT GROUP LLC	1876 NATIONAL AVE	\$ 580.62
538-250-15-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 250.00
538-250-16-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 1,025.60
538-250-20-00	1	IGLESIA DEL DIOS VIVO COLUMNA Y	1861 LOGAN AVE	\$ 499.98
538-250-21-00	1	ESTUDILLO MANUEL REVOCABLE FAMILY	/1851-53 LOGAN AVE	\$ 989.14
538-250-22-00	1	ESTUDILLO MANUEL EST OF	1849- LOGAN AVE 1849-	\$ 814.22
538-250-31-00	1	FAMILY HEALTH CENTERS OF SAN	1827 #01 LOGAN AVE	\$ 860.62
538-250-32-00	1	TOM ALVIN	1879 LOGAN AVE	\$ 4,386.40
538-250-33-00	1	INGLESIA DEL DIOS VIVO COLUMNA Y	1845 LOGAN AVE	\$ 649.98
538-250-36-00	1	HERO LLC	1801 LOGAN AVE	\$ 4,393.26
538-260-01-00	1	IGLESIA DEL DIOS VIVO COLUMNA &	1802-04 LOGAN AVE	\$ 1,366.94
538-260-02-00	1	IGLESIA DEL DIOS VIVO COLUMNA &	LOGAN AVE	\$ 210.18
538-260-15-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 824.78
538-260-16-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 3,061.26
538-260-17-00	1	IGLESIA DEL DIOS VIVO COLUMNA &	1816 LOGAN AVE	\$ 420.34
538-270-18-00	1	PATZI TRUST 12-21-18	917-19 CESAR E CHAVEZ	\$ 450.40
538-270-35-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 9,552.04



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-270-39-00	1	SAN DIEGO COMMUNITY COLLEGE	1902 NATIONAL AVE	\$ 2,852.10
538-440-01-00	1	YOUNGS MARKET CO INC	NONE AVAILABLE	\$ 3,353.98
538-440-03-00	1	YOUNGS MARKET CO	NONE AVAILABLE	\$ 1,329.62
538-440-04-00	1	YOUNGS MARKET CO	1779 MAIN ST	\$ 2,355.82
538-440-06-00	1	YOUNGS MARKET CO INC	1709 MAIN ST	\$ 1,511.10
538-470-07-00	1	MITCHELL INVESTMENTS	1845 MAIN ST	\$ 2,495.38
538-470-08-00	1	JET LLC	1807 MAIN ST	\$ 2,910.34
538-470-16-00	1	FELIPE-ARONZO CORP	1871 MAIN ST	\$ 3,173.72
538-480-05-00	1	T V & B G INVESTMENTS LLC	1878 MAIN ST	\$ 1,250.58
538-480-06-00	1	RYAN BROTHERS COFFEE OF SAN	1894 MAIN ST	\$ 1,625.58
538-480-08-00	1	C T D F 5 HOLDINGS L L C	1118 CESAR E CHAVEZ	\$ 563.52
538-480-09-00	1	C T D F 5 HOLDINGS L L C	1102 CESAR E CHAVEZ	\$ 825.46
538-480-11-00	1	MOWERY LLC	1875 NEWTON AVE	\$ 250.00
538-480-17-00	1	PALACIOS-DELLY INC <dba td="" west<=""><td>1835 NEWTON AVE</td><td>\$ 499.98</td></dba>	1835 NEWTON AVE	\$ 499.98
538-480-18-00	1	MAIN STREET WAREHOUSE TMT L L C,	NEWTON AVE	\$ 999.98
538-480-19-00	1	DEANDA MARIO A REVOCABLE 2014	1809 #C NEWTON AVE	\$ 499.98
538-480-20-00	1	ULG HOLDINGS LLC	1805 NEWTON AVE	\$ 2,335.38
538-480-21-00	1	MAIN STREET WAREHOUSE TMT L L C,	1822 MAIN ST	\$ 5,017.30
538-511-10-00	1	KALASHO BROTHERS LLC	1985 NATIONAL AVE	\$ 11,383.62
538-511-11-00	1	MERCADO C I C L P <lf> MERCADO S D</lf>	1985 NATIONAL AVE	\$ 2,483.88
538-511-12-00	1	KALASHO BROTHERS LLC	1900 MAIN ST	\$ 4,382.50
538-511-13-00	1	LOS ALTOS VI L P	1950 MAIN ST	\$ 7,662.04
538-511-14-00	1	KALASHO BROTHERS LLC	MAIN ST	\$ 3,061.68
538-511-15-00	1	MERCADO C I C L P <lf> MERCADO S D</lf>	CESAR E CHAVEZ PKWY	\$ 804.84
538-511-16-00	1	MERCADO C I C L P <lf> MERCADO S D</lf>	NATIONAL AVE	\$ 2,456.12
538-511-17-00	1	KALASHO BROTHERS LLC	NATIONAL AVE	\$ 2,452.98
538-511-18-00	1	KALASHO BROTHERS LLC	CESAR E CHAVEZ PKWY	\$ 1,364.20
538-511-19-00	1	KALASHO BROTHERS LLC	CESAR E CHAVEZ PKWY	\$ 959.08
538-530-03-00	1	SAN DIEGO SELECTED PROPERTIES 7	2016-20 NEWTON AVE	\$ 618.28
538-530-04-00	1	DUNKL CELIA REVOCABLE TRUST 06-01-	2022 NEWTON AVE	\$ 499.98
538-530-08-00	1	KIRK DESSA	2046 NEWTON AVE	\$ 499.98



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-530-15-00	1	SWANK TOD TRUST 11-19-03	2096 NEWTON AVE	\$ 1,069.08
538-530-20-00	1	MARIN OSCAR M JR REVOCABLE TRUST	2085-87 NATIONAL AVE	\$ 648.80
538-530-21-00	1	B & B NATIONAL LLC	2075 NATIONAL AVE	\$ 749.98
538-530-33-00	1	GRUPO ARHE REAL ESTATE HOLDINGS	2002-04 NEWTON AVE	\$ 1,525.58
538-530-35-00	1	SHAMOUN HOLDINGS L L C	2001 NATIONAL AVE	\$ 2,995.30
538-550-02-00	1	GUZMAN FRANCISCO & JUANA	NEWTON AVE	\$ 250.00
538-550-05-00	1	SAN DIEGO SYMPHONY ORCHESTRA	2130 NEWTON AVE	\$ 999.98
538-550-14-00	1	CITY OF SAN DIEGO	2184 NEWTON AVE	\$ 499.98
538-550-15-00	1	CITY OF SAN DIEGO	NEWTON AVE	\$ 1,275.58
538-550-16-00	1	CITY OF SAN DIEGO	2181-93 NATIONAL AVE	\$ 1,775.58
538-550-18-00	1	EVERS DANIEL E, EVERS JOSEPH A	2169 NATIONAL AVE	\$ 709.84
538-550-21-00	1	DOUGLAS CHARLES, NGUYEN TERRIE H	2133 NATIONAL AVE	\$ 596.94
538-560-16-00	1	2194 NATIONAL LLC	2194 NATIONAL AVE	\$ 1,793.30
538-560-17-00	1	2194 NATIONAL LLC	2186-90 NATIONAL AVE	\$ 915.78
538-560-28-00	1	DIA PROPERTIES L L C	2114-18 NATIONAL AVE	\$ 967.48
538-560-41-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 6,972.82
538-560-59-00	1	DIA PROPERTIES L L C	2104 NATIONAL AVE	\$ 970.54
538-670-07-00	1	CARR PROPERTY HOLDINGS LLC	2011-49 MAIN ST	\$ 2,772.64
538-670-12-00	1	RAGTIME L L C, 9 JAY L L C	2001 MAIN ST	\$ 2,661.74
538-670-27-00	1	SAN DIEGO COMMUNITY COLLEGE	1901 MAIN ST	\$ 1,663.58
538-670-28-00	1	STOCKHOLM JON & DONNA FAMILY	1943-91 MAIN ST	\$ 4,430.60
538-670-36-00	1	SAN DIEGO COMMUNITY COLLEGE	1901-11 MAIN ST	\$ 1,911.50
538-672-04-00	1	MERCADO APARTMENTS L P	2001-50 NEWTON AVE	\$ 14,515.20
538-672-05-00	1	STATE OF CALIFORNIA	NEWTON AVE	\$ 2,095.72
538-680-01-00	1	S W HUNDLEY MAIN STREET HOLDINGS	2102-20 MAIN ST	\$ 2,275.58
538-680-02-00	1	DUEA REAL ESTATE & ASSET	2146 MAIN ST	\$ 1,499.98
538-680-03-00	1	DUEA REAL ESTATE AND ASSET	2190 MAIN ST	\$ 2,495.12
538-680-04-00	1	DUEA REAL ESTATE AND ASSET	MAIN ST	\$ 1,275.58
538-680-05-00	1	SAN DIEGO GAS & ELECTRIC CO	NONE AVAILABLE	\$ 1,275.58
538-680-08-00	1	2155 NEWTON AVENUE LLC	2155 NEWTON AVE	\$ 516.26
538-680-19-00	1	PARTY HATS INC	2109 NEWTON AVE	\$ 499.98



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-680-23-00	1	CITY OF SAN DIEGO	NONE AVAILABLE	\$ 1,996.08
538-680-28-00	1	ELITE PEDICABS LLC	2141-43 NEWTON AVE	\$ 1,377.74
538-690-37-00	1	U STOR IT BARRIO LOGAN LLC	2209 NATIONAL AVE	\$ 3,028.86
538-710-02-00	1	SAMPSON CADILLAC L L C	2191 MAIN ST	\$ 4,310.56
538-710-05-00	1	SAN DIEGO GAS & ELECTRIC CO	NONE AVAILABLE	\$ 4,255.08
538-710-06-00	1	SAN DIEGO GAS & ELECTRIC CO	NONE AVAILABLE	\$ 1,940.84
538-730-01-00	1	SAMPSON & MAIN L L C	2212 MAIN ST	\$ 3,270.72
538-730-09-00	1	J T C HOLDING COMPANY LLC	2285 NEWTON AVE	\$ 3,270.72
538-730-10-00	1	PRAXAIR DISTRIBUTION INC	NEWTON AVE	\$ 499.98
538-730-11-00	1	PRAXAIR DISTRIBUTION INC	2235-55 NEWTON AVE	\$ 1,249.98
538-730-12-00	1	PRAXAIR DISTRIBUTION INC	2205 NEWTON AVE	\$ 2,522.20
538-730-13-00	1	K S S PROPERTIES L L C	2286 MAIN ST	\$ 4,268.76
538-790-05-00	1	B C O R E MAIN ST SD OWNER LLC	2301 MAIN ST	\$ 2,578.38
538-790-12-00	1	B C O R E MAIN ST SD OWNER LLC	2201 MAIN ST	\$ 7,637.34
538-790-13-00	1	B C O R E MAIN ST SD OWNER LLC	SCHLEY ST	\$ 4,440.72
		Zone Subtotals	S:	\$ 334,323.44
ZONE: 2		Zone Subtotals	5:	\$ 334,323.44
ZONE: 2 538-030-43-00		Zone Subtotals ARYA RAHUL N & NISHA	s: 1673-77 NATIONAL AVE	\$ 334,323.44 \$ 92.50
<del></del>				
538-030-43-00		ARYA RAHUL N & NISHA	1673-77 NATIONAL AVE	\$ 92.50
538-030-43-00 538-040-11-00	2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE	\$ 92.50 \$ 327.44
538-030-43-00 538-040-11-00 538-040-12-00	2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00	2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00	2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00	2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00	2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00 538-040-21-00	2 2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN GOMEZ MICHAEL A	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24 \$ 55.50
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00 538-040-21-00 538-040-32-00	2 2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN GOMEZ MICHAEL A MARQUEZ JOVITA I LIVING TRUST 04-22-	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE 1641 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24 \$ 55.50 \$ 92.50
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00 538-040-21-00 538-040-32-00 538-050-04-00	2 2 2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN GOMEZ MICHAEL A MARQUEZ JOVITA I LIVING TRUST 04-22- FLORES FAMILY TRUST 11-23-88	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE 1641 LOGAN AVE 1679-81 LOGAN AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24 \$ 55.50 \$ 92.50
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00 538-040-21-00 538-040-32-00 538-050-04-00 538-050-05-00	2 2 2 2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN GOMEZ MICHAEL A MARQUEZ JOVITA I LIVING TRUST 04-22- FLORES FAMILY TRUST 11-23-88 HERNANDEZ JOSE G & SOLEDAD M	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE 1641 LOGAN AVE 1679-81 LOGAN AVE 1728 NATIONAL AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24 \$ 55.50 \$ 92.50 \$ 92.50
538-030-43-00 538-040-11-00 538-040-12-00 538-040-15-00 538-040-17-00 538-040-18-00 538-040-19-00 538-040-21-00 538-040-32-00 538-050-04-00 538-050-05-00 538-050-07-00	2 2 2 2 2 2 2 2 2 2	ARYA RAHUL N & NISHA CHAVEZ LIDIA G Q VASQUEZ JESSE M & DORA H LLOYD MARTIN H LIVING TRUST 02-03-14 KHAMPASHOUK APRIL NGUYEN FAMILY NEGRON HUESO FAMILY 2016 TRUST FAMILY HEALTH CENTERS OF SAN GOMEZ MICHAEL A MARQUEZ JOVITA I LIVING TRUST 04-22- FLORES FAMILY TRUST 11-23-88 HERNANDEZ JOSE G & SOLEDAD M GRAND & FIG LLC	1673-77 NATIONAL AVE 1695 LOGAN AVE 1685 LOGAN AVE 1673 LOGAN AVE 1665-67 LOGAN AVE 1661 LOGAN AVE 1659 LOGAN AVE 1641 LOGAN AVE 1679-81 LOGAN AVE 1728 NATIONAL AVE 1738 NATIONAL AVE	\$ 92.50 \$ 327.44 \$ 70.30 \$ 46.24 \$ 46.24 \$ 46.24 \$ 55.50 \$ 92.50 \$ 92.50 \$ 92.50 \$ 42.54



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-060-01-00	2	ROMERO FAMILY TRUST 03-20-03	113 17TH ST SOUTH	\$ 142.44
538-060-02-00	2	ROMERO FAMILY TRUST 03-20-03	7 17TH ST	\$ 42.54
538-060-03-00	2	ROMERO FAMILY TRUST 03-20-03	117 17TH ST SOUTH	\$ 57.34
538-060-04-00	2	ROMERO FAMILY TRUST 03-20-03	119-21 17TH ST SOUTH	\$ 70.30
538-060-05-00	2	RENTERIA ARTURO E TRUST	1721-29 COMMERCIAL ST	\$ 85.10
538-230-03-00	2	SSIPLLC	1727-31 NATIONAL AVE	\$ 92.50
538-230-11-00	2	GASPAR HOLDING INC	1026 BEARDSLEY ST	\$ 48.10
538-230-12-00	2	EVANS MARY C TRUST 12-07-15	1032 BEARDSLEY ST	\$ 55.50
538-230-13-00	2	GASPAR HOLDING INC	1036 BEARDSLEY ST	\$ 51.80
538-240-03-00	2	FAMILY HEALTH CENTERS OF SAN	1831-33 NATIONAL AVE	\$ 92.50
538-240-15-00	2	1878 NEWTON LLC	1878 NEWTON AVE	\$ 92.50
538-240-16-00	2	VALDEZ JOHN R & MARIA G TRUST OF	1870 NEWTON AVE	\$ 46.24
538-250-01-00	2	GRACIA DEBORAH G TRUST 09-28-22	933-35 BEARDSLEY ST	\$ 351.50
538-250-03-00	2	FAMILY HEALTH CENTERS OF SAN	1818-20 NATIONAL AVE	\$ 46.24
538-250-04-00	2	FAMILY HEALTH CENTERS OF SAN	1822 NATIONAL AVE	\$ 46.24
538-250-06-00	2	FHCSD SANITAS 5 LLC	1828-30 NATIONAL AVE	\$ 92.50
538-250-08-00	2	R & C LLC	1842 NATIONAL AVE	\$ 92.50
538-250-13-00	2	GASPAR HOLDING INC	1882 NATIONAL AVE	\$ 46.24
538-250-14-00	2	PACIFIC PROFESSIONAL ENTERPRISES	1884 NATIONAL AVE	\$ 46.24
538-250-25-00	2	FAMILY HEALTH CENTER OF SAN DIEGO	1835 LOGAN AVE	\$ 92.50
538-260-04-00	2	LIMON JAIME SURVIVORS TRUST, LIMON	1824 LOGAN AVE	\$ 74.00
538-260-05-00	2	HUESO ANGEL	1830 LOGAN AVE	\$ 55.50
538-260-06-00	2	RODRIGUEZ ABRAM	1836 LOGAN AVE	\$ 55.50
538-260-07-00	2	CORTES DAVID, CORTES L IVETTE	1846 LOGAN AVE	\$ 92.50
538-260-08-00	2	IGLESIA DEL DIOS VIVO COLUMNA Y	1848-50 LOGAN AVE	\$ 92.50
538-480-07-00	2	CUEVAS MIGUEL A, GONZALEZ MAURO A	1122 CESAR E CHAVEZ	\$ 85.10
538-480-10-00	2	RUHL BRIAN J LIVING TRUST 05-14-18	1879 NEWTON AVE	\$ 92.50
538-480-13-00	2	FAMILY HEALTH CENTERS OF SAN	1861 NEWTON AVE	\$ 92.50
538-480-14-00	2	DAVISSON WENDY	1855 NEWTON AVE	\$ 46.24
538-480-15-00	2	SANTIAGO MYRNA 2011 REVOCABLE	1851-53 NEWTON AVE	\$ 46.24
538-480-16-00	2	SANCHEZ MANUEL V & MARITZA 2017	1843-45 NEWTON AVE	\$ 92.50



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-480-22-00	2	R M A CAPITAL PARTNERS LP	1869 NEWTON AVE	\$ 46.24
538-480-23-00	2	R M A CAPITAL PARTNERS LP	1865 NEWTON AVE	\$ 46.24
538-530-05-00	2	B & B NEWTON LLC	2032 NEWTON AVE	\$ 92.50
538-530-06-00	2	RAMIREZ TOMAS C 2021 TRUST 04-12-21	2040 NEWTON AVE	\$ 46.24
538-530-07-00	2	ARCINIEGA MERCEDES L TRUST 03-11-10	) 2042-44 NEWTON AVE	\$ 46.24
538-530-09-00	2	LOZANO LIVING TRUST 06-19-18	2054-56 NEWTON AVE	\$ 46.24
538-530-10-00	2	LOZANO LIVING TRUST 06-19-18	2060 NEWTON AVE	\$ 46.24
538-530-11-00	2	MONTANO VICENTE & ESTHER	2062-64 NEWTON AVE	\$ 68.44
538-530-12-00	2	MAHER FAMILY TRUST 12-07-00	2072 NEWTON AVE	\$ 68.44
538-530-13-00	2	LAS TOCHAS LLC	2074-76 NEWTON AVE	\$ 46.24
538-530-14-00	2	SALDANA SILVIA	2080-82 NEWTON AVE	\$ 92.50
538-530-16-00	2	THOMAS DANA & HART-THOMAS	1032 EVANS ST SOUTH	\$ 59.20
538-530-17-00	2	CERVANTES REVOCABLE LIVING TRUST	1028 EVANS ST SOUTH	\$ 59.20
538-530-18-00	2	YUN INHYOK	1014 EVANS ST SOUTH	\$ 129.50
538-530-19-00	2	STATZELL JAXON	1012 EVANS ST SOUTH	\$ 222.00
538-530-23-00	2	GUZMAN FRANCISCO J	2055 NATIONAL AVE	\$ 46.24
538-530-24-00	2	GUZMAN FRANCISCO J	2049-51 NATIONAL AVE	\$ 46.24
538-530-25-00	2	GUZMAN JUANA	2045 NATIONAL AVE	\$ 46.24
538-530-26-00	2	GUZMAN JUANA	2043 NATIONAL AVE	\$ 46.24
538-530-27-00	2	MAYMAN STEPHEN & LYNNE	2037- NATIONAL AVE	\$ 92.50
538-530-28-00	2	MURPHY SEAN C TRUST 10-26-21	2029-31 NATIONAL AVE	\$ 46.24
538-530-29-00	2	KASIS JAMES W <dd></dd>	2021 NATIONAL AVE	\$ 92.50
538-530-30-00	2	CURTIN THOMAS C TRUST 12-29-21	2017-19 NATIONAL AVE	\$ 92.50
538-530-36-00	2	GOMEZ GEORGETTE & PACHECO	NATIONAL AVE	\$ 250.00
538-530-37-00	2	GOMEZ GEORGETTE & PACHECO	2059-61 NATIONAL AVE	\$ 92.50
538-550-03-00	2	PARSA FAMILY TRUST 01-27-14	2114-16 NEWTON AVE	\$ 55.50
538-550-04-00	2	J S KURIOS INC	2122 NEWTON AVE	\$ 83.24
538-550-06-00	2	PINA FAMILY TRUST 10-14-14	2144 NEWTON AVE	\$ 46.24
538-550-07-00	2	HEANEY DAVID M & MELISSA K	2146 NEWTON AVE	\$ 46.24
538-550-08-00	2	GUZMAN JOSE	2152 NEWTON AVE	\$ 68.44
538-550-09-00	2	DRAPEAU ROGER REVOCABLE TRUST	2154-58 NEWTON AVE	\$ 68.44





Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-550-10-00	2	TAKAGI JENNIFER	2168 NEWTON AVE	\$ 57.34
538-550-11-00	2	PALAU ALICIA D TRUST 04-24-04	2170 NEWTON AVE	\$ 57.34
538-550-12-00	2	LOUGEE PAUL N, GOMEZ CECILIA V J	2176-78 NEWTON AVE	\$ 55.50
538-550-13-00	2	MITCHELL EVELYN R TRUST 01-26-15,	2180-82 NEWTON AVE	\$ 59.20
538-550-17-00	2	DEANDA MARIO A REVOCABLE 2014	2177 NATIONAL AVE	\$ 92.50
538-550-20-00	2	KARMACHARYA NITESH & SWETA S	2145-47 NATIONAL AVE	\$ 92.50
538-550-22-00	2	FRANK JASON R & DAVIS-FRANK TORY E	2129 NATIONAL AVE	\$ 92.50
538-550-23-00	2	TALAMANTEZ JOSEPHINE	2119-21 NATIONAL AVE	\$ 92.50
538-550-24-00	2	DELATORRE MARIA FAMILY TRUST 11-04	-2113 NATIONAL AVE	\$ 92.50
538-550-26-00	2	D D & F HOLDINGS INC	1023 EVANS ST SOUTH	\$ 51.80
538-550-27-00	2	D D & F HOLDINGS INC	1027 EVANS ST SOUTH	\$ 51.80
538-550-28-00	2	D D & F HOLDINGS INC	1031 EVANS ST SOUTH	\$ 51.80
538-550-29-00	2	D D & F HOLDINGS INC	1035 EVANS ST SOUTH	\$ 51.80
538-550-30-00	2	GOODALL WHITNEY	1045 EVANS ST SOUTH	\$ 144.30
538-550-31-00	2	D D & F HOLDINGS INC	1007 EVANS ST SOUTH	\$ 144.30
538-550-32-00	2	D D & F HOLDINGS INC	1011 EVANS ST SOUTH	\$ 51.80
538-550-33-00	2	KWON HAE WON	1015 EVANS ST SOUTH	\$ 51.80
538-550-34-00	2	D D & F HOLDINGS INC	1019 EVANS ST SOUTH	\$ 51.80
538-550-35-00	2	D D & F HOLDINGS INC	1021 EVANS ST SOUTH	\$ 51.80
538-550-36-00	2	JIMENEZ JAIME & GRISELDA REVOCABLE	E 2157-61 NATIONAL AVE	\$ 92.50
538-550-37-00	2	JIMENEZ JAIME & GRISELDA REVOCABLI	E 2149-55 NATIONAL AVE	\$ 92.50
538-560-18-00	2	COSSIO SERVANDO J	2178- NATIONAL AVE 1/2	\$ 92.50
538-560-19-00	2	HIBI DARIN T & EMI C	2168 NATIONAL AVE	\$ 92.50
538-560-20-00	2	STARLIGHT ZEPHYR GROUP-ON LOGAN	2162-64 NATIONAL AVE	\$ 92.50
538-560-21-00	2	ESCOBAR GUADALUPE M LIVING TRUST	2156 NATIONAL AVE	\$ 92.50
538-560-22-00	2	FAMILY HEALTH CENTERS OF SAN	2148 NATIONAL AVE	\$ 46.24
538-560-23-00	2	FHCSDFCC2LLC	2142 NATIONAL AVE	\$ 46.24
538-560-26-00	2	FHCSDFCC2LLC	2130 NATIONAL AVE	\$ 46.24
538-560-27-00	2	CAMPBELL ROBIN & JOANNE, WUROHE	2126 NATIONAL AVE	\$ 46.24
538-560-29-00	2	ARMENDARIZ-BEJARANO TRUST 01-17-1	3925-29 EVANS ST SOUTH	\$ 129.50
538-560-32-00	2	FHCSDFCC2LLC	2134-36 NATIONAL AVE	\$ 92.50



Assessor's Parcel Number	Zone	Property Owner	Property Address	FY 2026 Assessment*
538-560-33-00	2	BARRON ALLSTAIR O & MARY F	2090 NATIONAL AVE	\$ 222.00
538-560-34-00	2	HERNANDEZ ANTON J	928 EVANS ST SOUTH	\$ 129.50
538-560-35-00	2	WHEELER ISABEL A LIVING TRUST 08-22	2- 20841/2 NATIONAL AVE	\$ 46.24
538-560-36-00	2	WHEELER ISABEL A LIVING TRUST 08-22	2- 2084 NATIONAL AVE	\$ 46.24
538-560-37-00	2	JOHNSTON EDUARDO C & GUADALUPE	G2074 NATIONAL AVE	\$ 92.50
538-680-12-00	2	MARTINEZ ELVIA V, VILLEGAS CAROLIN	A 2121-23 NEWTON AVE	\$ 92.50
538-680-15-00	2	CHASIN HALEY N TRUST 10-29-20	2107 NEWTON AVE	\$ 209.04
538-680-16-00	2	BECKER EDWARD J TRUST 02-26-18	1107-15 EVANS ST SOUTH	\$ 88.80
538-680-17-00	2	BECKER EDWARD J TRUST 02-26-18	1129 EVANS ST SOUTH	\$ 53.64
538-690-01-00	2	DUKAN LLC	1043 SAMPSON ST	\$ 185.00
538-690-02-00	2	YBARRA ALFONSO S & AURORA A	1037 SAMPSON ST	\$ 83.24
538-690-03-00	2	SARVER BRANDON, NESTER MAE	1027 SAMPSON ST	\$ 83.24
		Zone Subtota	als:	\$ 10,080.42
		TOTALS:		\$ 344,403.86