

#### Central Commercial 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) District 5

Jennifer Campbell Kent Lee

District 2 District 6 (Council President Pro Tem)

Stephen Whitburn Raul Campillo
District 3 District 7

Henry Foster III Vivian Moreno
District 4 District 8

Sean Elo-Rivera District 9

City Attorney Heather Ferbert

City Clerk
Diana Fuentes

Independent Budget Analyst Charles Modica

#### TABLE OF CONTENTS

PREAMBLE	1
SECTION I. EXECUTIVE SUMMARY	
SECTION II. BACKGROUND	
A. Introduction	
SECTION III. PLANS AND SPECIFICATION	
A. General Description of the District	
B. Description of Improvements to be Maintained and Services	
SECTION IV. ESTIMATE OF COSTS	
SECTION V. METHOD OF APPORTIONMENT	
A. Special Benefit Analysis	6
B. Assessment Methodology	
C. Assessment Range Formula	

#### **EXHIBITS**

Exhibit A – District Boundary

Exhibit B – Estimate of Costs

Exhibit C – Assessment Roll

#### **PREAMBLE**

Pursuant to §65.0220 of the "San Dieg	o 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, S	TATE OF CALIFORNIA, in connection with the annual
proceedings for CENTRAL COMMERCIA	AL MAINTENANCE ASSESSMENT DISTRICT, Koppel &
Gruber Public Finance, as District Adm	inistrator 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	, 2025.
	Diana Fuentes, City Clerk
	City of San Diego
	State of California

Project: Central Commercial Maintenance Assessment District ("District")

**Apportionment Method:** Lot Square Footage ("LSF")
Linear Front Foot ("LFF")

Land Use Trips ("Trips")

#### TABLE 1 Summary Information

	FY 2025	FY 2026 <sup>(1)</sup>	Maximum Authorized
Total Parcels Assessed:	441	441	441
Total Estimated Assessment:	\$280,628	\$294,688	\$742,043
Total Number of Units:			
LSF	2,954,685.00	2,954,685.00	2,954,685.00
LFF	34,667.00	34,667.00	34,667.00
Trips	21,685.30	21,685.30	21,685.30
Unit Assessment Rate			
\$/LSF	\$0.0518	\$0.0544	\$0.1355
\$/LFF	\$2.1830	\$2.2921	\$5.8286
\$/Trips	\$2.3932	\$2.5129	\$6.4386
Estimated Assessment Revenue			
\$/LSF	\$153,052.68	\$160,734.86	\$400,359.82
\$/LFF	\$75,678.06	\$79,460.23	\$202,060.08
\$/Trips	\$51,897.26	\$54,492.99	\$139,622.97

<sup>1.</sup> FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026. 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 greater of the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) or 5% of the previous year's rate beginning in Fiscal Year 2001.

#### SECTION II. BACKGROUND

#### A. Introduction

The Central Commercial Maintenance Assessment District was established by Resolution R-201471 of the City Council on August 8, 2000. 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 continuation 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 "Map of Proposed Boundaries of the City of San Diego Central Commercial Maintenance Assessment District" contained within this Annual Report in Exhibit A.

The District is located in the Southeastern San Diego Community Planning Area, Sherman Heights neighborhood situated along Imperial Avenue from Interstate 5 to 32<sup>nd</sup> Street; Commercial Avenue from Interstate 5 to 28<sup>th</sup> Street; National Avenue from 28<sup>th</sup> Street to 32<sup>nd</sup> Street; and all side streets in between Imperial Avenue and Commercial Avenue between Interstate 5 and 28<sup>th</sup> Street. The non-profit Central Commercial District Revitalization Corporation manages the District.

#### 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:

- Public safety, security, and suppression of gang activity;
- Managing with homeless and vagrancy issues;
- Maintaining and beautifying the areas adjacent to the street rights-of-way, which are landscaped with groundcover, trees and shrubs;
- Graffiti removal;
- Tree planting and trimming;
- Regular sidewalk and street gutter sweeping;
- Operation of enhanced street lighting for pedestrian safety and encouragement;
- Administration/Corporate Operations/Outreach including;
  - District management
  - Overseeing of contract
  - Relations with City and Council office
  - Relations with property owners
  - Relations with Community Planning Groups
  - Insurance
  - Legal and accounting
  - Office related expenses

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. These documents are on file with the City Clerk and the City Economic Development Department and are available for public inspection during normal business hours.

#### SECTION 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

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 the 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 3.58% 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 three factors; Lot Square Footage ("LSF"), Linear Front Footage ("LFF"), and the

parcel's Trips by Land Use ("Trips") for each parcel located within the District. The table below defines these factors, the weighting of total assessment given to each factor, and the rationale for each factor.

TABLE 2 Factors

Factor	Weight <sup>1</sup>	Rationale
Lot Square Footage (Size) (LSF)	50%	Measure of a parcel's proportionate LSF ownership or stakeholder interest in the community.
Linear Front Frontage (LFF)	25%	Measure of a parcel's LFF share of the linear frontage of right-of-way enhancement/services.
Trips by Land Use (Trips)	25%	Measure of a parcel's proportionate contribution to the intensity of public right-of-way use. A Single Family Residential parcel is assigned 10 and other land uses are compared to this land use shown in Table 2 below.

<sup>1.</sup> The total assessment for each parcel is the sum of the assessment calculated by the application of each factor.

#### Lot Square Footage Factor

The Lot Square Footage (LSF) Factor 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 factor has been weighted to provide a "target component" of 50% of the total assessment.

#### Linear Front Footage Factor

The Linear Front Footage (LFF) 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. This factor has been weighted to provide a "target component" of 25% of the total assessment.

#### Trips by Land Use Factor

The Trips by Land Use (Trips) Factor is a measure of a parcel's proportionate contribution to the intensity of use of the public right-of-way. This intensity of use can be quantified by the number of trips a parcel generates to and from the public right-or-way. The standard and accepted document for establishment of the number of trips generated by a parcel is the "Trip Generation Manual" as approved by the City of San Diego in September 1998. The Trip Generation Manual bases trip generations on a rate of trips per residential dwelling unit, or per building square

footage and/or lot acreage for the various classifications or non-residential land uses. The land use classification for each parcel within the District boundary has been identified and the number of daily tips generated by each parcel has been calculated. This factor has been weighted to provide a "target component" of 25% of the total assessment. However, due to the variation of land use intensity, this target component is not achievable. The actual land use factor was calculated such that the assessment on any parcel would not exceed that assessment which would result if the land uses were uniform and the total land use component would add up to the target component. For ease and reasonableness of calculation, land use trip generation rates have been grouped and averaged.

The following table summarizes the trip generation rates used for the assessment calculation.

Table 3
Trips by Land Use Factor

Land Use	Code	Trip Factor
Single Family Residential	SFR	10 per dwelling unit
Multi-Family Residential	MFR	7 per dwelling unit
Commercial	COM	32 per 1,000 sq ft
House of Worship	HOW	9 per 1,000 sq ft
Industrial	IND	12 per 1,000 sq ft
Institutional	INST	14 per 1,000 sq ft
Parking Lot	PRK	0
Vacant	VAC	0

#### **Sample Calculations**

As described above, assessments have been calculated for each parcel based the LSF, LFF of the property along the improvement/service corridor, and the Trips.

LSF = Lot Square Footage

LFF = Linear Front Footage

Trips = Trip Generation by Land Use

Shown below are calculations for various sample parcels.

Commercial Property with 190-foot frontage, 5,000 square feet of building on .16 acres

LSF = 6,970 LSF LFF = 190.00 LFF

Trips =  $(5,000 \div 1,000) \times 32 \text{ trips} = 160 \text{ Trips}$ 

• Multi-Family Residential property with 50-foot frontage, 4 units on .16 Acres

LSF = 6,970 LSF LFF = 50.00 LFF

Trips = 4 units x 7 Trips per unit = 28 Trips

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

Total Assessment = LSF x LSF Unit Assessment Rate + Total LFF x LFF Unit

Assessment Rate + Total Trips x Trip Unit Assessment Rate

#### C. Assessment Range Formula

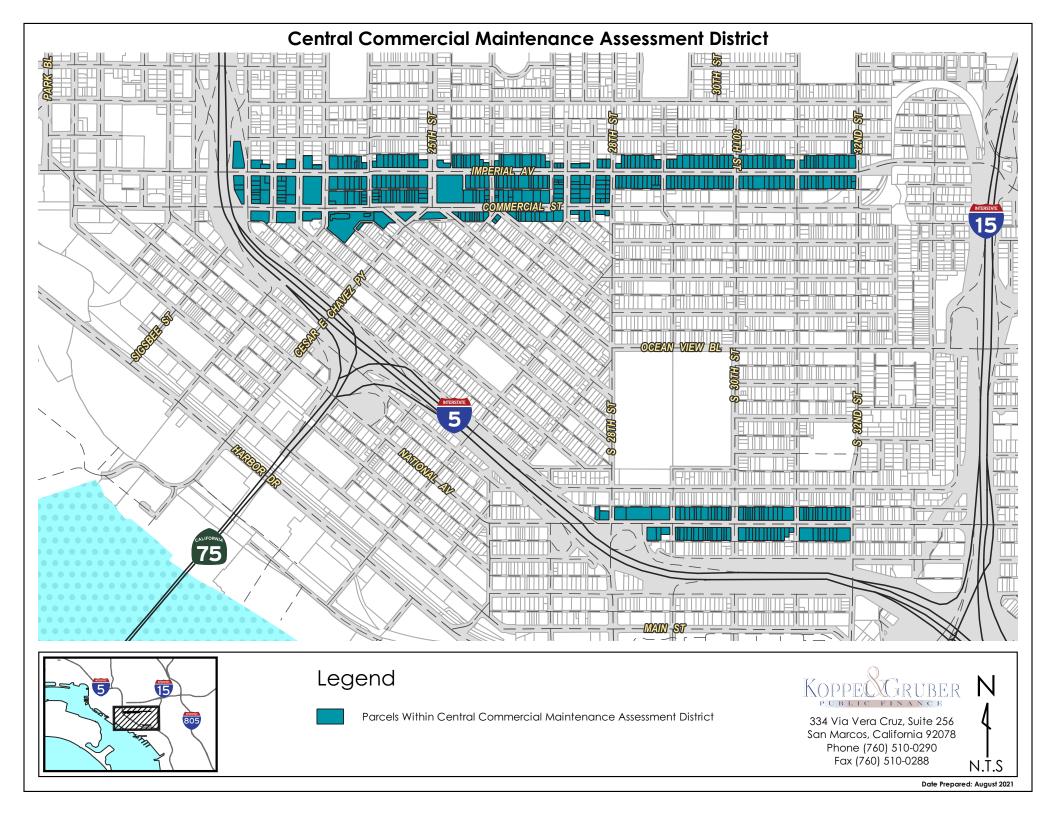
The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This Assessment Range Formula was approved 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 authorized assessment established in the Fiscal Year 2000 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U or 5% whichever is greater. 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 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 Central Commercial 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.



# EXHIBIT B ESTIMATE OF COSTS

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

#### **Central Commercial Maintenance Assessment District Fund 200078**

	FY 2024 BUDGET			FY 2026 PROPOSED	
BEGINNING FUND BALANCE*					
Surplus (or Deficit) from Prior Year	\$ 150,142	\$	151,804	\$	101,448
TOTAL BEGINNING FUND BALANCE	\$ 150,142	\$	151,804	\$	101,448
REVENUE					
Assessment Revenue	\$ 265,099	\$	278,457	\$	294,686
Other Contributions (Non Assessment Source)	\$ 11,647	\$	15,176	\$	14,031
Additional City Contribution	\$ _	\$	-	\$	_
TOTAL REVENUE	\$ 276,746	\$	293,633	\$	308,717
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 426,888	\$	445,437	\$	410,165
OPERATING EXPENSE					
Landscaping Improvements and Activities	\$ 321,584	\$	420,092	\$	351,918
General Operating	\$ -	\$	-	\$	30,000
Non-Profit Administration/Program Management	\$ -	\$	-	\$	-
City Administration	\$ 3,500	\$	3,500	\$	3,500
Contingency Reserve	\$ 101,804	\$	-	\$	-
TOTAL OPERATING EXPENSE	\$ 426,888	\$	423,592	\$	385,418
TOTAL ENDING BALANCE	\$ -	\$	21,845	\$	24,747

<sup>\*</sup>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 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	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-414-06-00	NARES R K TRUST 07-20-17	COM	7,000	0	10,559	200	224.00	\$ 1,595.72
535-414-07-00	VEGA ISRAEL C & BARRAGAN BELEN M	SFR	0	1	5,001	150	10.00	\$ 641.00
535-416-03-00	1844 IMPERIAL LLC	IND	15,460	0	28,750	215	185.52	\$ 2,522.98
535-423-04-00	ELKINS ZIRPOLO PARTNERS, ELKINS ZIRPOLO	COM	5,932	0	10,000	102	189.82	\$ 1,254.78
535-423-05-00	ELITE PEDICABS LLC	COM	2,501	0	5,001	150	80.03	\$ 816.98
535-424-06-00	AUDREY STEPHEN LIVING TRUST 06-10-09	IND	600	0	5,001	150	7.20	\$ 633.96
535-424-07-00	HEIDT FAMILY TRUST 10-15-90	IND	4,000	0	10,001	200	48.00	\$ 1,123.08
535-462-21-00	TELLO CLAUDIA REVOCABLE TRUST 06-05-23	COM	1,218	0	9,496	195	38.98	\$ 1,061.48
535-462-22-00	CMHCLLC	COM	6,000	0	7,000	50	192.00	\$ 977.88
535-462-23-00	RANCINI JOSEPH TRUST 03-01-17	MFR	0	3	7,000	50	21.00	\$ 548.18
535-462-24-00	WALTIS LLC	IND	4,404	0	7,000	50	52.85	\$ 628.20
535-462-25-00	HUERTA LORENZO	IND	1,276	0	4,199	30	15.31	\$ 335.66
535-462-26-00	SAUCEDO ROBERTO TRUST 11-28-17	MFR	0	4	6,299	45	28.00	\$ 516.16
535-462-27-00	SAUCEDO ROBERTO TRUST 11-28-17	SFR	0	1	7,000	50	10.00	\$ 520.52
535-462-28-00	NICHOLS RICHARD E	PRK	0	0	7,000	50	0.00	\$ 495.40
535-462-29-00	THERE GOES THE NEIGHBORHOOD LLC	MFR	0	3	7,000	50	21.00	\$ 548.18
535-462-30-00	SD INVESTMENT & RENTAL LLC	MFR	0	4	10,498	75	28.00	\$ 813.36
535-462-33-00	ESPARZA ROSA, ESPARZA JESUS M	SFR	0	1	4,012	129	10.00	\$ 539.06





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-492-19-00	IMPERIAL CORRIDOR L L C	COM	1,728	C	3,010	22	55.30	\$ 353.12
535-492-20-00	IMPERIAL CORRIDOR L L C	MFR	0	3	3,990	29	21.00	\$ 336.30
535-492-21-00	IMPERIAL CORRIDOR L L C	IND	3,413	C	7,000	50	40.96	\$ 598.32
535-492-22-00	IMPERIAL CORRIDOR L L C	COM	900	C	3,498	25	28.80	\$ 319.96
535-492-23-00	IMPERIAL CORRIDOR L L C	SFR	0	1	3,498	25	10.00	\$ 272.72
535-492-24-00	IMPERIAL CORRIDOR L L C	COM	2,081	C	7,000	50	66.59	\$ 662.74
535-492-25-00	IMPERIAL CORRIDOR LLC	HOW	5,534	C	7,000	50	49.81	\$ 620.56
535-492-26-00	IMPERIAL CORRIDOR L L C	VAC	0	C	7,000	50	0.00	\$ 495.40
535-492-27-00	EDWARDS MONICA FAMILY 2022 TRUST 12-08-22	COM	2,212	C	3,720	40	70.78	\$ 471.92
535-492-30-00	RILEY ELBERT	COM	1,310	C	3,598	120	41.92	\$ 576.12
535-492-31-00	ORKIN INC	COM	1,440	C	8,111	212	46.08	\$ 1,042.96
535-502-19-00	CARROLL VEOLIS & SHIRLEY A	COM	2,880	C	3,498	120	92.16	\$ 696.92
535-502-22-00	FIGUEROA ELIZABETH	COM	3,000	C	7,000	50	96.00	\$ 736.64
535-502-23-00	HUESO VIRGINIA B TRUST 07-17-97	COM	4,731	C	7,000	50	151.39	\$ 875.82
535-502-28-00	ARROW & L STREET PROPERTY L L C	VAC	0	C	7,000	50	0.00	\$ 495.40
535-502-29-00	ARROW & L STREET PROPERTY L L C	COM	17,500	C	17,498	125	560.00	\$ 2,645.62
535-502-32-00	MIRELES JOHN	COM	5,000	C	3,698	124	160.00	\$ 887.46
535-502-35-00	HUESO VIRGINIA B TRUST 07-17-97	IND	1,378	C	3,498	25	16.54	\$ 289.16





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-502-36-00	ARROW & L STREET PROPERTY L L C	COM	1,125	0	3,498	25	36.00	\$ 338.06
535-502-37-00	ARROW & L STREET PROPERTY L L C	COM	900	0	3,498	25	28.80	\$ 319.96
535-502-39-00	HUESO VIRGINIA B TRUST 07-17-97	MFR	0	4	14,000	100	28.00	\$ 1,061.16
535-502-40-00	MADALOW TALAL & IBTISAM, ASHO MILAD M	COM	640	0	6,996	50	20.48	\$ 546.64
535-542-05-00	7227 SARANAC ST LLC	HOW	4,272	0	5,998	160	38.45	\$ 789.64
535-542-06-00	ARTHUR ROY E TRUST	COM	1,728	0	3,999	40	55.30	\$ 448.18
535-542-07-00	ANZAR ASSOCIATES L P	COM	2,332	0	4,569	146	74.62	\$ 770.70
535-543-07-00	NOTO VINCENT H LIVING TRUST 11-01-99	COM	3,000	0	4,975	150	96.00	\$ 855.68
535-543-08-00	NOTO VINCENT H LIVING TRUST 11-01-99	COM	9,500	0	5,310	153	304.00	\$ 1,403.48
535-544-06-00	GURROLA ANTONIO & LYDIA	SFR	0	1	1,664	33	10.00	\$ 191.28
535-544-07-00	VAZQUEZ RAFAEL M	SFR	0	1	1,664	33	10.00	\$ 191.28
535-544-08-00	ALVAREZ ELVIRA	COM	750	0	1,664	83	24.00	\$ 341.08
535-630-09-00	MORALES JOSE G V & VIDRIO FLORENCIA R C FAMILY	MFR	0	4	5,001	50	28.00	\$ 457.02
535-630-10-00	FLORES TERESA Q, BALTAZAR DAVID JR	SFR	0	1	2,500	25	10.00	\$ 218.42
535-630-11-00	KEMBOI ENOCK & GLADYS	SFR	0	1	2,500	25	10.00	\$ 218.42
535-630-12-00	KOONS BRIAN J	MFR	0	4	5,001	50	28.00	\$ 457.02
535-630-13-00	DEBOLT DERRICK MCFARLAND PROPERTIES LLC	VAC	0	0	5,001	150	0.00	\$ 615.86
535-630-14-00	DEBOLT DERRICK MCFARLAND PROPERTIES LLC	IND	15,000	0	15,002	250	180.00	\$ 1,841.46





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-630-15-00	GOODWIN HENRIETTE A TRUST 06-13-90	IND	9,500	(	11,252	125	114.00	\$ 1,185.08
535-630-16-00	GOODWIN HENRIETTE A TRUST 06-13-90	IND	1,350	(	3,751	125	16.20	\$ 531.28
535-630-23-00	GOODWIN HENRIETTE A TRUST 06-13-90	VAC	0	(	5,001	50	0.00	\$ 386.66
535-630-24-00	BRER VENTURES L L C	IND	4,896	(	9,596	180	58.75	\$ 1,082.22
535-630-26-00	LARA LUIS M TRUST 04-02-02	VAC	0	(	5,998	155	0.00	\$ 681.56
535-630-27-00	1835 IMPERIAL AVE OPPORTUNITY FUND LLC	IND	6,520	(	10,668	210	78.24	\$ 1,258.28
535-630-28-00	GOODWIN HENRIETTE A TRUST 06-13-90	MFR	0	4	5,001	150	28.00	\$ 686.22
535-640-01-00	SERRALDE ISRAEL	IND	1,651	(	2,500	100	19.81	\$ 414.98
535-640-02-00	SERRALDE ISRAEL	VAC	0	(	2,500	50	0.00	\$ 250.60
535-640-03-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	VAC	0	(	5,179	52	0.00	\$ 400.92
535-640-04-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	VAC	0	(	4,818	48	0.00	\$ 372.12
535-640-05-00	ARELLANO ALTAGRACIA TRUST 12-02-16	MFR	0	2	5,001	50	14.00	\$ 421.84
535-640-06-00	RAMIREZ VICTOR H	VAC	0	(	3,297	33	0.00	\$ 255.00
535-640-07-00	RIGGO L L C	VAC	0	(	3,297	33	0.00	\$ 255.00
535-640-08-00	GUERRERO SARA	SFR	0	1	3,241	100	10.00	\$ 430.64
535-640-09-00	RIGGO L L C	IND	10,000	(	10,001	200	120.00	\$ 1,304.02
535-640-10-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	VAC	0	(	19,998	300	0.00	\$ 1,775.52
535-640-11-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	COM	43,504	C	60,113	400	1,392.13	\$ 7,685.26





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-640-17-00	SWANK TOD TRUST 11-19-03	IND	23,550	0	24,394	435	282.60	\$ 3,034.24
535-640-18-00	COMM 22 LOT 1 LLC	VAC	0	0	17,834	99	0.00	\$ 1,197.08
535-640-21-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	COM	10,500	0	12,154	0	336.00	\$ 1,505.50
535-640-22-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	COM	2,500	0	2,395	0	80.00	\$ 331.32
535-640-23-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	MFR	0	130	107,157	487	910.00	\$ 9,232.32
535-640-24-01	DIRIYE ABDKADIR & SAHRA	MFR	1,459	1	2,229	10	7.00	\$ 161.76
535-640-24-02	DELRIO LUIS A & ANGELICA	MFR	1,457	1	2,225	8	7.00	\$ 156.96
535-640-24-03	VELA MARGARET	MFR	1,342	1	2,049	8	7.00	\$ 147.38
535-640-24-04	RUIZ ALEXIS M	MFR	1,342	1	2,049	8	7.00	\$ 147.38
535-640-24-05	MEDINA CESAR & LUELLEN MICHELLE M	MFR	1,457	1	2,225	8	7.00	\$ 156.96
535-640-24-06	PARKER REYNEIL	MFR	1,457	1	2,225	8	7.00	\$ 156.96
535-640-24-07	BELTRAN BRENT E & OLYMPIA A	MFR	1,459	1	2,228	10	7.00	\$ 161.70
535-640-24-08	HASSAN IBRAHIM A & MOHAMMED HALIMO D	MFR	1,342	1	2,049	8	7.00	\$ 147.38
535-640-24-09	SANCHEZ ROBERTO & ISABEL	MFR	1,457	1	2,225	8	7.00	\$ 156.96
535-640-24-10	VALDEZ RALPH JR & ANNA L	MFR	1,457	1	2,225	8	7.00	\$ 156.96
535-640-24-11	SCOTT WINSTON C & ADRIANA E	MFR	1,459	1	2,229	10	7.00	\$ 161.76
535-651-14-00	HEINZ ALEXANDRIA	SFR	0	1	4,008	130	10.00	\$ 541.14
535-651-15-00	COMMERCIAL 32 LLC	SFR	0	1	4,077	32	10.00	\$ 320.26





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units L	₋ot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-651-16-00	IMPERIAL 25 LLC	SFR	0	1	3,358	24	10.00	\$ 262.80
535-651-17-00	CHEN-LIN TRUST 12-20-12	COM	980	0	2,500	25	31.36	\$ 272.10
535-651-18-00	CHEN FAMILY TRUST 05-03-13	SFR	0	1	7,248	38	10.00	\$ 506.52
535-651-19-00	PELAYO OFELIA REVOCABLE TRUST 08-18-21	MFR	0	3	5,249	38	21.00	\$ 425.42
535-651-20-00	STONE TRACY TRUST	SFR	0	1	7,000	50	10.00	\$ 520.52
535-651-21-00	VILLELA TRUST 11-13-20	SFR	0	1	7,000	50	10.00	\$ 520.52
535-651-22-00	JUSTUS JAMES REVOCABLE TRUST 08-07-19	VAC	0	0	14,000	240	0.00	\$ 1,311.70
535-652-01-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	COM	5,742	0	14,000	240	183.74	\$ 1,773.42
535-652-02-00	WAL-MART STORES INC <lf> IMPERIAL DELAWARE</lf>	PRK	0	0	10,498	75	0.00	\$ 743.00
535-652-05-00	TRUJILLO JAIME	IND	600	0	7,000	50	7.20	\$ 513.50
535-652-06-00	KRASNE FAMILY PROPERTIES L L C	MFR	0	2	7,000	50	14.00	\$ 530.58
535-652-07-00	KRASNE FAMILY PROPERTIES L L C	SFR	0	1	3,498	25	10.00	\$ 272.72
535-652-08-00	AFEFE LLC, KONAGUNDE LLC	COM	2,000	0	7,810	56	64.00	\$ 714.04
535-652-09-00	ROMO JAVIER & OLGA	SFR	0	1	1,965	35	10.00	\$ 212.24
535-652-10-00	TELLO JOSE EST OF	SFR	0	1	1,664	28	10.00	\$ 179.82
535-652-11-00	SORIANO JOE R & CLEMENTINA N FAMILY TRUST 09-	SFR	0	1	2,030	36	10.00	\$ 218.08
535-652-12-00	KRASNE FAMILY PROPERTIES	SFR	0	1	2,300	41	10.00	\$ 244.22
535-652-13-00	KRASNE FAMILY PROPERTIES L L C	VAC	0	0	3,498	25	0.00	\$ 247.58





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-652-14-00	KRASNE FAMILY PROPERTIES L L C	MFR	0	2	7,697	50		\$ 568.50
535-652-15-00	K S PARTNERSHIP, K S PARTNERSHIP	VAC	0	0	9,797	70	0.00	\$ 693.40
535-652-16-00	K S PARTNERSHIP, K S PARTNERSHIP	VAC	0	0	3,498	25	0.00	\$ 247.58
535-652-17-00	K S PARTNERSHIP, K S PARTNERSHIP	IND	34,862	0	21,000	200	418.34	\$ 2,652.06
535-652-18-00	K S PARTNERSHIP, K S PARTNERSHIP	VAC	0	0	2,997	115	0.00	\$ 426.62
535-652-19-00	KRASNE FAMILY PROPERTIES L L C	COM	1,760	0	7,000	50	56.32	\$ 636.92
535-660-01-00	BRFS INVESTMENT INC	COM	14,000	0	14,000	240	448.00	\$ 2,437.48
535-660-02-00	HALBO HERMIZ & BUSBRA, SHAMMAM HANNA S	COM	4,080	0	7,000	50	130.56	\$ 823.48
535-660-03-00	SALAS ANTONIO P & PADILLA VIRGINIA C	MFR	0	2	7,000	50	14.00	\$ 530.58
535-660-04-00	CUEVA JUANA, CUEVA AGUSTINA FAMILY LIVING	MFR	0	2	3,498	25	14.00	\$ 282.76
535-660-05-00	CMHCLLC	COM	1,366	0	5,249	37	43.71	\$ 480.18
535-660-06-00	CMHCLLC	SFR	0	1	5,249	37	10.00	\$ 395.48
535-660-07-00	BRIONES JESUS A & BRENDA	COM	4,186	0	7,000	50	133.95	\$ 832.00
535-660-08-00	IMPERIAL 35 LLC	MFR	0	37	7,000	50	259.00	\$ 1,146.24
535-660-09-00	LYNCH MARCOS A JR & MARIA G	MFR	0	3	7,000	50	21.00	\$ 548.18
535-660-10-00	RESENDIZ FRANCISCO	SFR	0	1	7,000	50	10.00	\$ 520.52
535-660-11-00	FLORES DIANA M REVOCABLE 2006 TRUST 10-25-06	SFR	0	1	7,000	50	10.00	\$ 520.52
535-660-12-00	MONTOYA MARY TRUST 09-10-19	IND	0	0	7,000	190	0.00	\$ 816.30





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-660-14-00	ROMO JAVIER J JR, ROMO JAVIER & OLGA S	SFR	0	1	2,553	35	10.00	\$ 244.24
535-660-15-00	ROMO JAVIER, ROMO JOSEFINA	SFR	0	1	2,553	35	10.00	\$ 244.24
535-660-16-00	MELLO IRENE TRUST 11-17-21, MELLO TRUST 06-25-20	SFR	0	1	2,553	35	10.00	\$ 244.24
535-660-18-00	PETERSON GARY & MARIA I, BARRIGA MAURILIA	SFR	0	1	1,891	27	10.00	\$ 189.88
535-660-19-00	ROMO JAVIER & OLGA S	SFR	0	1	1,400	0	10.00	\$ 101.28
535-660-20-00	SANKS FAMILY TRUST 08-24-07	MFR	0	2	7,000	50	14.00	\$ 530.58
535-660-21-00	SANKS FAMILY TRUST 08-24-07	MFR	0	2	7,000	50	14.00	\$ 530.58
535-660-22-00	CUARENTA GUADALUPE REVOCABLE TRUST 08-04-22	MFR	0	2	3,498	25	14.00	\$ 282.76
535-660-23-00	ATKIN ROBERT B	SFR	0	1	5,249	37	10.00	\$ 395.48
535-660-24-00	ESCOBEDO OSCAR N TRUST 09-23-21	MFR	0	4	5,249	38	28.00	\$ 443.00
535-660-25-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	MFR	0	3	7,000	50	21.00	\$ 548.18
535-660-26-00	MALIC92113 LLC	SFR	0	1	3,498	25	10.00	\$ 272.72
535-660-27-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96,	SFR	0	1	3,498	25	10.00	\$ 272.72
535-660-28-00	ZUNIGA CONSUELO TRUST 05-19-21	MFR	0	2	4,199	30	14.00	\$ 332.36
535-660-29-00	MALIC92113 LLC	SFR	0	1	4,199	30	10.00	\$ 322.32
535-660-30-00	MALIC92113 LLC	MFR	0	3	5,597	40	21.00	\$ 448.92
535-660-31-00	VAZQUEZ SOCORRO B REVOCABLE LIVING TRUST	IND	1,800	0	5,001	150	21.60	\$ 670.14
535-660-32-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	COM	1,800	0	5,001	50	57.60	\$ 531.40



March 26, 2025



Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units L		Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-660-33-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	VAC	0	0	3,999	40	0.00	\$ 309.22
535-660-35-00	BAUER KEITH R	IND	12,424	0	16,496	680	149.09	\$ 2,830.66
535-660-36-00	42330 LLC	IND	810	0	10,446	508	9.72	\$ 1,757.06
535-660-37-00	ROMO JAVIER & OLGA S	SFR	0	1	2,833	37	10.00	\$ 264.04
535-670-01-00	GONZALEZ HERMELINDA M	СОМ	5,000	0	7,000	190	160.00	\$ 1,218.36
535-670-02-00	TAQWA MASJIDUL	INST	3,800	0	7,000	50	53.20	\$ 629.08
535-670-05-00	CAMARGO NATIVIDAD, CAMARGO DOMINGO J	MFR	0	4	7,000	50	28.00	\$ 565.76
535-670-06-00	MULTISERVICIOS SAN DIEGO INC	СОМ	800	0	7,000	50	25.60	\$ 559.74
535-670-19-00	RAFIEE AMIR A, RAFIEEK-HAMENEH HASSAN &	VAC	0	0	5,249	37	0.00	\$ 370.34
535-670-20-00	RAFIEE AMIR A, RAFIEEK-HAMENEH HASSAN &	VAC	0	0	5,249	37	0.00	\$ 370.34
535-670-21-00	RAFIEE AMIR A, RAFIEE-KHAMENEH EBRAHIM &	IND	3,892	0	7,000	50	46.70	\$ 612.76
535-670-22-00	RAFIEE AMIR A, RAFIEE-KHAMENEH EBRAHIM &	VAC	0	0	1,002	25	0.00	\$ 111.80
535-670-23-00	RAFIEE AMIR A, RAFIEE-KHAMENEH EBRAHIM &	VAC	0	0	1,002	40	0.00	\$ 146.18
535-670-24-00	KASARGOD KABIR	SFR	0	1	2,997	65	10.00	\$ 337.14
535-670-25-00	RAFIEE AMIR A, RAFIEE-KHAMENEH EBRAHIM &	VAC	0	0	1,999	60	0.00	\$ 246.26
535-670-26-00	BIF OZ 2500 COMMERCIAL ST BLK LLC	MFR	0	70	4,757	179	490.00	\$ 1,900.38
535-670-27-00	BIF OZ 2500 COMMERCIAL ST BLK LLC	SFR	0	1	3,999	40	10.00	\$ 334.36
535-670-30-00	GONZALEZ CARLOS FAMILY TRUST 03-20-14	VAC	0	0	5,001	50	0.00	\$ 386.66





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units Lot	Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-670-31-00	MOKULUA L L C	IND	544	0	4,748	100	6.53	\$ 503.90
535-670-35-00	RAFIEE-KHAMENEH HASSAN & JABBARI-KHAMENEH	IND	7,880	0	14,000	100	94.56	\$ 1,228.42
535-670-36-00	COBB BAYLESS E IV & DANA K	COM	672	0	1,821	53	21.50	\$ 274.56
535-670-37-00	MOKULUA L L C	COM	700	0	1,978	205	22.40	\$ 633.76
535-670-41-00	CITY OF SAN DIEGO	INST	22,000	0	84,942	863	308.00	\$ 7,372.90
535-670-43-00	BIF OZ 2551 COMMERCIAL ST LP	VAC	0	0	2,501	25	0.00	\$ 193.36
535-670-44-00	BIF OZ 2551 COMMERCIAL ST LP	IND	0	0	2,500	25	0.00	\$ 193.30
535-670-45-00	BIF OZ 2551 COMMERCIAL ST LP	IND	0	0	2,501	25	0.00	\$ 193.36
535-670-46-00	BIF OZ 2551 COMMERCIAL ST LP	IND	0	0	2,500	25	0.00	\$ 193.30
535-670-47-00	MASJIDUL TAQWA	IND	0	0	6,996	50	0.00	\$ 495.18
535-681-01-00	BAYNARD ARNOLD P <le> BAYNARD ARNOLD P</le>	COM	3,121	0	3,498	165	99.87	\$ 819.44
535-681-02-00	LOPEZ MARIO LIVING TRUST 01-13-19	MFR	0	2	7,000	50	14.00	\$ 530.58
535-681-03-00	AT EQUITY LLC, GREINER PROPERTIES LLC	HOW	2,556	0	7,000	50	23.00	\$ 553.20
535-681-04-00	LEE ALEXANDER S, KIM BYONG MOK & WHA SHIM	MFR	0	2	7,000	50	14.00	\$ 530.58
535-681-05-00	PARK HYE L	SFR	0	1	3,498	25	10.00	\$ 272.72
535-681-06-00	PAN CINDY	MFR	0	3	3,498	25	21.00	\$ 300.36
535-681-09-00	LOCKWOOD CRYSTAL J	MFR	0	2	5,597	40	14.00	\$ 431.34
535-681-10-00	JACKSON FAMILY LIVING TRUST 11-26-97	SFR	0	1	5,597	40	10.00	\$ 421.28





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-681-11-00	G F I HOLDING PROPERTIES L L C	VAC	0	0	5,597	40	0.00	\$ 396.16
535-681-12-00	HUDDLESTON JOSHUA M TRUST 08-29-12	SFR	0	1	5,597	40	10.00	\$ 421.28
535-681-13-00	WILLIAMS JOHNNIE L & IVY M REVOCABLE TRUST 03-	COM	5,000	0	7,000	50	160.00	\$ 897.46
535-681-14-00	POLLARD GEARY A REVOCABLE LIVING TRUST	COM	513	0	3,498	25	16.42	\$ 288.86
535-681-15-00	PERCHES GROUP L L C	INST	4,168	0	3,498	25	58.35	\$ 394.22
535-681-17-00	BATTLE DARIAN	SFR	0	1	1,002	20	10.00	\$ 125.48
535-681-22-00	HUDDLESTON JOSHUA M	SFR	0	1	3,498	50	10.00	\$ 330.02
535-681-23-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	IND	895	0	3,498	50	10.74	\$ 331.88
535-681-24-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	VAC	0	0	14,000	100	0.00	\$ 990.80
535-681-25-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	VAC	0	0	17,498	125	0.00	\$ 1,238.40
535-681-26-00	REESE FAMILY TRUST 05-15-12	IND	1,400	0	10,498	75	16.80	\$ 785.22
535-681-27-00	REESE FAMILY TRUST 05-15-12	IND	6,816	0	14,000	240	81.79	\$ 1,517.22
535-681-29-00	MALIC92113 LLC	IND	5,860	0	16,100	115	70.32	\$ 1,316.14
535-681-31-00	MALIC92113 LLC	SFR	0	1	2,500	34	10.00	\$ 239.06
535-681-32-00	BEDFORD ANTHONY L REVOCABLE TRUST 12-12-96	PRK	0	0	3,500	47	0.00	\$ 298.12
535-681-33-00	MALIC92113 LLC	COM	748	0	7,000	95	23.94	\$ 658.70
535-681-34-00	MALIC92113 LLC	COM	0	0	7,000	95	0.00	\$ 598.54
535-682-01-00	HUESO VIRGINIA B TRUST 07-17-97	MFR	0	2	4,726	245	14.00	\$ 853.84





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units l	_ot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-682-02-00	HUESO VIRGINIA B TRUST 07-17-97	MFR	0	2	2,496	25	14.00	\$ 228.26
535-682-03-00	HUESO VIRGINIA B TRUST 07-17-97	SFR	0	1	2,749	25	10.00	\$ 231.98
535-682-04-00	WESTPHALL FAMILY TRUST 10-25-01	PRK	0	0	5,502	50	0.00	\$ 413.90
535-682-05-00	WESTPHALL FAMILY TRUST 10-25-01	IND	2,409	0	6,983	62	28.91	\$ 594.62
535-682-06-00	REESE FAMILY TRUST 05-15-12	SFR	0	1	4,234	38	10.00	\$ 342.56
535-682-07-00	REESE FAMILY TRUST 05-15-12	IND	4,664	0	5,502	50	55.97	\$ 554.56
535-682-08-00	REESE FAMILY TRUST 05-15-12	IND	1,542	0	8,255	75	18.50	\$ 667.46
535-682-09-00	COMMERCIAL STREET HOLDINGS LLC	VAC	0	0	8,499	80	0.00	\$ 645.70
535-691-01-00	WEST PACIFICA PROPERTIES LLC	COM	7,110	0	5,001	200	227.52	\$ 1,302.20
535-691-02-00	GONZALEZ LEONARDO	SFR	0	1	1,324	25	10.00	\$ 154.46
535-691-03-00	REESE FAMILY TRUST 05-15-12	VAC	0	0	1,172	25	0.00	\$ 121.06
535-691-04-00	NARANJO SOLEDAD	SFR	0	1	1,246	25	10.00	\$ 150.20
535-691-05-00	ROJO ISABEL	SFR	0	1	1,246	25	10.00	\$ 150.20
535-691-06-00	VASQUEZ ROSA	SFR	0	1	5,001	100	10.00	\$ 526.38
535-691-07-00	VALLEJO CAROLINA & RICARDO JR TRUST	SFR	0	1	5,001	100	10.00	\$ 526.38
535-691-08-00	REESE FAMILY TRUST 05-15-12	IND	1,560	0	5,001	100	18.72	\$ 548.30
535-691-09-00	REESE FAMILY TRUST 05-15-12	IND	1,560	0	5,001	200	18.72	\$ 777.52
535-692-01-00	MOSTACERO VICTOR H	IND	252	0	7,000	170	3.02	\$ 778.04



March 26, 2025



Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units <sup> </sup>	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-692-02-00	SANCHEZ OCTAVIO G	SFR	0	1	3,001	30	10.00	\$ 257.14
535-692-05-00	KEKUA-LUIS IKAIKA	SFR	0	1	5,001	50	10.00	\$ 411.78
535-692-06-00	ROMO ROGELIO & GUADALUPE	SFR	0	1	5,001	50	10.00	\$ 411.78
535-692-07-00	SAN DIEGO APARTMENT BROKERAGE LLC	MFR	0	2	5,001	150	14.00	\$ 651.04
535-692-08-00	CLEMENTINE MCDUFF LODGE NO 598	INST	4,500	0	5,502	160	63.00	\$ 824.36
535-692-09-00	HENSLEY TRUST 05-12-10	MFR	0	2	10,999	100	14.00	\$ 862.74
535-692-10-00	GGALILLC	SFR	0	1	5,502	50	10.00	\$ 439.04
535-692-11-00	MOSTACERO ROGELIO & ELIZABETH	SFR	0	1	5,001	50	10.00	\$ 411.78
535-692-12-00	MIRELES JOHN	MFR	0	2	5,998	160	14.00	\$ 728.20
535-692-13-00	ALLEN GRAHAM INC	IND	2,483	0	4,972	50	29.80	\$ 459.96
535-693-01-00	SITTO REVOCABLE LIVING TRUST B 12-28-90	COM	5,800	0	5,502	160	185.60	\$ 1,132.44
535-693-02-00	MACPHERSON DOUGLAS & LAUREL 2002 TRUST 12-31-	IND	2,482	0	5,502	50	29.78	\$ 488.74
535-693-03-00	MACPHERSON 2002 TRUST 12-31-02	SFR	0	1	5,502	50	10.00	\$ 439.04
535-693-04-00	B F G PROPERTIES INC	SFR	0	1	5,502	50	10.00	\$ 439.04
535-693-05-00	GRAYSON BESSIE R EST OF	SFR	0	1	5,502	50	10.00	\$ 439.04
535-693-06-00	PENA ANNA M	MFR	0	2	3,097	112	14.00	\$ 460.36
535-693-07-00	P N B TRUST 01-13-21	IND	0	0	2,396	48	0.00	\$ 240.36
535-693-08-00	P N B TRUST 01-13-21	SFR	0	1	2,500	100	10.00	\$ 390.34





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units L		Lot Front Footage	Trip Factor	FY 2026 Assessment*
535-693-09-00	NUNEZ GERARDO & ZULYA S	SFR	0	1	2,500	50	10.00	\$ 275.72
535-693-10-00	GARCIA DANIEL	MFR	0	2	2,500	50	14.00	\$ 285.78
535-693-11-00	LOPEZ FRANCISCO LIVING TRUST	IND	1,000	0	2,500	50	12.00	\$ 280.76
535-693-12-00	SITTO REVOCABLE LIVING TRUST B 12-28-90	IND	836	0	2,500	50	10.03	\$ 275.80
535-693-13-00	SITTO REVOCABLE LIVING TRUST B 12-28-90	IND	396	0	2,500	100	4.75	\$ 377.14
535-694-01-00	MALIC92113 LLC	IND	2,000	0	5,998	160	24.00	\$ 753.34
535-694-04-00	MALLORY DAVID E	SFR	0	1	2,561	103	10.00	\$ 400.52
535-695-01-00	ORTIZ XOCHIQUETZAL C L, ORTIZ JUAN C F C	MFR	0	5	3,999	140	35.00	\$ 626.38
535-695-04-00	2733 CAL PARTNERS LLC	VAC	0	0	7,501	60	0.00	\$ 545.58
535-695-05-00	OCEAN VIEW PROPERTIES REAL ESTATE FUND LLC	MFR	0	14	6,247	175	98.00	\$ 987.22
535-696-01-00	COMMERCIAL STREET HOLDINGS LLC	IND	800	0	12,497	225	9.60	\$ 1,219.68
538-080-33-00	DEBOLT DERRICK MCFARLAND PROPERTIES LLC	COM	20,000	0	21,780	425	640.00	\$ 3,767.22
538-160-32-00	JUAREZ ADRIAN & VICTORIA	COM	1,020	0	1,750	35	32.64	\$ 257.44
538-160-33-00	REYES JAIME A C, GONZALEZ JENNIFER E	SFR	0	1	3,250	115	10.00	\$ 465.52
538-652-12-00	SHAMOUN B & R FAMILY TRUST 08-22-19	SFR	0	1	10,000	200	10.00	\$ 1,027.54
538-652-13-00	CLARK FAMILY TRUST 02-15-00	MFR	0	3	7,000	50	21.00	\$ 548.18
545-273-07-00	CASTANEDA VERONICA C	SFR	0	1	3,742	37	10.00	\$ 313.50
545-273-08-00	KUANG HIDY AM	SFR	0	1	3,798	38	10.00	\$ 318.84





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-273-09-00	RUSSELL PHILLIP & COURTNEY S	SFR	0	1	3,698	137	10.00	\$ 540.32
545-274-15-00	DIAZ JOSE A C TRUST 09-17-08	MFR	0	3	5,001	150	21.00	\$ 668.64
545-274-16-00	MAJID LLC	MFR	0	2	5,998	50	14.00	\$ 476.08
545-274-17-00	VALDIVIA ELSA	SFR	0	1	5,245	37	10.00	\$ 395.26
545-274-18-00	KLASEUS CHELSEA N	SFR	0	1	5,245	37	10.00	\$ 395.26
545-274-19-00	FLORES FERNANDO, FLORES JULIA	MFR	0	2	7,000	50	14.00	\$ 530.58
545-274-20-00	SALAS PABLA	SFR	0	1	7,000	50	10.00	\$ 520.52
545-274-21-00	OLOZAGASTE ABELARDO	VAC	0	0	7,000	50	0.00	\$ 495.40
545-274-22-00	OLOZAGASTE ABELARDO	СОМ	1,200	0	4,757	34	38.40	\$ 433.20
545-274-23-00	S H C K PROPERTIES LLC	MFR	0	3	4,622	33	21.00	\$ 379.84
545-274-24-00	JACKSON FAMILY LIVING TRUST 11-26-97	MFR	0	2	4,622	33	14.00	\$ 362.26
545-274-26-00	POWDRILL BERRYNEICE	IND	2,500	0	3,319	116	30.00	\$ 521.82
545-292-18-00	ALTMANN CASSANDRA L	SFR	0	1	5,001	150	10.00	\$ 641.00
545-292-19-00	SULLIVAN TERRENCE E & MCNAMARA ERIN L	SFR	0	1	5,001	50	10.00	\$ 411.78
545-292-20-00	KAPPENHAGEN DELAMORA LIVING TRUST 06-28-23	SFR	0	1	7,000	50	10.00	\$ 520.52
545-292-21-00	HERNANDEZ GABRIEL A & SOTO ELIZABETH S	MFR	0	3	7,000	50	21.00	\$ 548.18
545-292-22-00	BEARPAW LLC	MFR	0	3	3,498	25	21.00	\$ 300.36
545-292-23-00	LLEWELLYN GROUP LLC, PARADIGM COMMERCIAL	IND	2,800	0	7,000	50	33.60	\$ 579.84





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-292-24-00	ZARCO JOAQUIN I TRUST 12-13-17	MFR	0	2	5,245	37	14.00	\$ 405.32
545-292-25-00	L H C D C HOLDINGS LLC	VAC	0	0	5,245	37	0.00	\$ 370.14
545-292-26-00	L H C D C HOLDINGS LLC	INST	32,000	0	7,000	50	448.00	\$ 1,621.18
545-292-27-00	CROCKER ANDREW & ELIZABETH	INST	2,400	0	7,000	50	33.60	\$ 579.84
545-292-28-00	J C L PROPERTY HOLDINGS LLC	COM	2,000	0	7,000	50	64.00	\$ 656.22
545-292-29-00	WSWA/CHA TRUST 09-23-86	COM	3,744	0	7,000	50	119.81	\$ 796.48
545-292-30-00	VAZQUEZ JUAN G	COM	6,000	0	7,000	190	192.00	\$ 1,298.78
545-302-19-00	3180 IMPERIAL AVENUE LLC	MFR	0	26	7,000	50	182.00	\$ 952.74
545-302-20-00	BIG VELVET LLC	MFR	0	4	7,000	50	28.00	\$ 565.76
545-302-21-00	VILLALOBOS FRANCISCA, VILLALOBOS JORGE	MFR	0	3	7,000	50	21.00	\$ 548.18
545-302-22-00	HERNANDEZ SANTIAGO	MFR	0	8	10,498	75	56.00	\$ 883.72
545-302-23-00	JORDAN EARLINE L SEPARATE PROPERTY TRUST 08-	MFR	0	3	7,000	50	21.00	\$ 548.18
545-302-24-00	RAMIREZ JEANNETTE L & BROWN MICHAEL D,	SFR	0	1	7,000	50	10.00	\$ 520.52
545-302-25-00	VANDAD RENTALS LLC	MFR	0	2	3,498	25	14.00	\$ 282.76
545-302-26-00	VANDAD RENTALS LLC	SFR	0	1	3,498	25	10.00	\$ 272.72
545-302-27-00	SALAZAR PABLO & MARTHA E LIVING TRUST 07-23-03	MFR	0	5	5,245	37	35.00	\$ 458.08
545-302-28-00	SALAZAR PABLO & MARTHA E LIVING TRUST 07-23-03	MFR	0	4	5,245	38	28.00	\$ 442.78
545-302-29-00	ST GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO	MFR	0	3	3,498	25	21.00	\$ 300.36



March 26, 2025



Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-302-30-00	ST GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO	INST	3,500	С	5,001	150	49.00	\$ 739.00
545-302-33-00	GREATER SAINT LUKE CHURCH OF GOD IN CHRIST S	PRK	0	C	10,500	75	0.00	\$ 743.10
545-351-01-00	ROBINSON DORIS L EST OF	MFR	0	2	2,500	125	14.00	\$ 457.68
545-351-02-00	ROBINSON DORIS L EST OF	MFR	0	2	3,297	33	14.00	\$ 290.18
545-351-03-00	MORALES FRANCISCO, CAMACHO LUIS A & MORALES	SFR	0	1	4,199	42	10.00	\$ 349.82
545-351-04-00	ROBINSON DORIS L EST OF	VAC	0	C	3,999	40	0.00	\$ 309.22
545-351-05-00	FOSTER BETTY L, LLOYD DAVID, FRANKLIN CALVIN G	COM	594	C	7,000	50	19.01	\$ 543.18
545-351-06-00	URVINA IRIS N, RAMIREZ KAYLEE Y U	COM	3,990	C	7,000	50	127.68	\$ 816.24
545-351-07-00	CONSTANZA LIVING TRUST 12-21-05	COM	1,750	C	7,000	50	56.00	\$ 636.12
545-351-08-00	LOGAN HEIGHTS COMMUNITY DEVELOPMENT CORP	VAC	0	C	5,249	37	0.00	\$ 370.34
545-351-09-00	NGUYEN PHUC & BUI LAM THU, TRAN MICHEAL LOC	SFR	0	1	5,249	38	10.00	\$ 397.76
545-351-10-00	MATTOX FAMILY TRUST 11-10-21	SFR	0	1	7,000	50	10.00	\$ 520.52
545-351-11-00	VELAZQUEZ HECTOR D	MFR	0	2	5,249	37	14.00	\$ 405.52
545-351-12-00	BAKALOVA LYUBA REVOCABLE LIVING TRUST 01-30-10	SFR	0	1	5,249	38	10.00	\$ 397.76
545-351-13-00	SITTO KHALID P & ESTHER	SFR	0	1	5,771	180	10.00	\$ 751.64
545-352-01-00	ANZA PROPERTY MANAGEMENT L L C	MFR	0	3	7,000	50	21.00	\$ 548.18
545-352-02-00	ESCOBEDO MYRNA D TRUST 10-15-21	СОМ	300	2	5,179	37	29.60	\$ 440.92
545-352-03-00	LUONG THAO MINHPHUONG LIVING TRUST 08-11-16,	MFR	0	3	5,737	39	21.00	\$ 454.26





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-361-01-00	SMCLLLC	IND	3,000	C	8,398	65	36.00	\$ 696.30
545-361-02-00	THELMA C DAVIDSON LIMITED	COM	225	C	10,498	50	7.20	\$ 703.78
545-361-03-00	RODRIGUEZ ALBERTO	MFR	0	2	7,000	50	14.00	\$ 530.58
545-361-04-00	CANCRYN CLAIRE Y REVOCABLE LIVING TRUST,	MFR	0	3	7,000	50	21.00	\$ 548.18
545-361-08-00	PIMENTEL ELIZABETH	IND	1,583	C	7,000	50	19.00	\$ 543.14
545-361-09-00	H & H PARTNERSHIP	VAC	0	C	3,498	25	0.00	\$ 247.58
545-361-11-00	IMPERIAL AVENUE L L C	PRK	0	C	7,000	50	0.00	\$ 495.40
545-361-12-00	IMPERIAL AVENUE L L C	COM	6,600	C	7,000	190	211.20	\$ 1,347.02
545-361-13-00	KING FAMILY TRUST 03-16-01, COLEMAN LOUISE	COM	3,184	C	7,000	50	101.89	\$ 751.44
545-361-14-00	CANCRYN CLAIRE Y REVOCABLE LIVING TRUST,	MFR	0	2	7,000	50	14.00	\$ 530.58
545-361-15-00	CANCRYN CLAIRE Y REVOCABLE LIVING TRUST,	MFR	0	2	7,000	50	14.00	\$ 530.58
545-361-16-00	GREEN PATRICIA K, COLLINS WILLIE M EST OF	COM	3,664	C	7,000	50	117.25	\$ 790.04
545-362-01-00	CHIROQUE MAYTE G	COM	3,500	C	7,000	190	112.00	\$ 1,097.74
545-362-02-00	CHRIOQUE MAYTE G	VAC	0	C	4,896	35	0.00	\$ 346.56
545-362-03-00	COOPER-JONES LANA, COOPER MARLA, COOPER	COM	1,500	C	4,901	35	48.00	\$ 467.46
545-362-04-00	WOOLFOLK BRIAN, WOOLFOLK DESMOND	SFR	0	1	5,597	40	10.00	\$ 421.28
545-362-05-00	GARCIA ADOLFO P & BLANCA S, GARCIA ADOLFO P &	COM	2,321	C	7,000	50	74.27	\$ 682.04
545-362-06-00	JOHNSON LORRAINE R	MFR	0	2	9,095	65	14.00	\$ 678.94





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-362-07-00	NORBY MICHAEL J EST OF	COM	2,000	0	5,597	40	64.00	\$ 556.98
545-362-08-00	BATIE ROBERT B JR, BYNUM JANIE EST OF, BATIE-	MFR	0	2	8,398	60	14.00	\$ 629.56
545-362-09-00	2941 IMPERIAL MICRO HOMES LLC	VAC	0	0	7,000	50	0.00	\$ 495.40
545-362-10-00	CAMACHO JAVIER	MFR	0	2	7,000	50	14.00	\$ 530.58
545-362-11-00	CHIROQUE LUZ D C	MFR	0	2	7,000	50	14.00	\$ 530.58
545-362-12-00	BARRAGAN ALFONSO G & GARCIA MARIA D R	SFR	0	1	5,249	38	10.00	\$ 397.76
545-362-13-00	YOUSSOFI HASIB	SFR	0	1	5,249	37	10.00	\$ 395.48
545-371-01-00	AMACA PROPERTIES LLC	VAC	0	0	7,000	190	0.00	\$ 816.30
545-371-02-00	AMACA PROPERTIES LLC	COM	4,450	0	7,000	50	142.40	\$ 853.24
545-371-03-00	RUSSELL PATRICK & WALZ ELIZABETH	SFR	0	1	7,000	50	10.00	\$ 520.52
545-371-04-00	IMPERIAL LLC	VAC	0	0	17,498	125	0.00	\$ 1,238.40
545-371-05-00	IMPERIAL LLC	VAC	0	0	7,000	50	0.00	\$ 495.40
545-371-06-00	ZARCO JOAQUIN I TRUST 12-13-17	IND	2,891	0	7,000	50	34.69	\$ 582.58
545-371-07-00	WALLACE EZEKEIL	MFR	0	6	8,747	62	42.00	\$ 723.48
545-371-08-00	DYLAN REAL ESTATE INVESTMENTS LLC	COM	5,277	0	8,747	63	168.86	\$ 1,044.56
545-371-09-00	ST GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO	VAC	0	0	7,000	50	0.00	\$ 495.40
545-371-10-00	NIETO CONCEPCION P, NIETO ADA	SFR	0	1	7,000	190	10.00	\$ 841.42
545-381-01-00	GARCIA LUZ M & HUGO	СОМ	1,401	0	7,000	190	44.83	\$ 928.94





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units Lot S	q. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
545-381-04-00	MARRON NANCY M	SFR	0	1	7,000	50	10.00	\$ 520.52
545-381-05-00	MENDOZA CONCEPCION C, CARRILLO CARLOS F M	MFR	0	2	3,498	25	14.00	\$ 282.76
545-381-06-00	TRAN THUY THU & BUI TRUNG HUU	MFR	0	2	7,000	50	14.00	\$ 530.58
545-381-07-00	AUGUST HILL LLC, FORD BERTHA F EST OF	MFR	0	8	11,896	90	56.00	\$ 994.14
545-381-08-00	CABALLERO RODRIGO & LETICIA	SFR	0	1	4,896	35	10.00	\$ 371.68
545-381-09-00	MOUNTAINS MOVE LLC	MFR	0	2	7,000	50	14.00	\$ 530.58
545-381-10-00	RAMIREZ BARBARA	SFR	0	1	7,000	50	10.00	\$ 520.52
545-381-11-00	TROUTMAN JEFFREY & HAWKINS RACHEL	SFR	0	1	5,249	37	10.00	\$ 395.48
545-381-12-00	RESENDIZ FRANCISCO	MFR	0	2	5,249	37	14.00	\$ 405.52
545-381-13-00	QUINN FAMILY TRUST 04-06-93	COM	395	0	2,997	110	12.64	\$ 446.92
545-381-14-00	QUINN WALTER F TRUST 04-06-93	VAC	0	0	3,999	80	0.00	\$ 400.90
545-381-24-00	IMPERIAL AVENUE HOLDINGS LLC	COM	1,370	0	4,761	34	43.84	\$ 447.10
545-381-25-00	IMPERIAL AVENUE HOLDINGS LLC	COM	2,590	0	5,741	41	82.88	\$ 614.56
550-012-31-00	BESHAY & FONG PROPERTIES LLC	СОМ	0	0	27,878	340	0.00	\$ 2,295.88
550-012-32-00	BESHAY & FONG PROPERTIES LLC	COM	2,949	0	17,300	265	94.37	\$ 1,785.66
550-012-33-00	BESHAY & FONG PROPERTIES LLC	COM	14,407	0	38,333	273	461.02	\$ 3,869.56
550-022-16-00	JABORO HABIB & WAFA FAMILY TRUST 02-24-05	СОМ	2,600	0	3,498	165	83.20	\$ 777.56
550-022-17-00	IRAHETAS LLC	СОМ	1,796	0	3,498	25	57.47	\$ 392.00



March 26, 2025



Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
550-022-18-00	SHAKYA BIRENDRA & HOLLY	COM	4,880	(	7,000	50	156.16	\$ 887.82
550-022-19-00	EBRAHIMI-FARDOOEE MOHAMMAD A	MFR	0	2	7,000	50	14.00	\$ 530.58
550-022-20-00	DIAZ JOSE A C TRUST 09-17-08	MFR	0	2	3,498	25	14.00	\$ 282.76
550-022-21-00	CORRADO JOHN R & JOSEPHINE FAMILY TRUST 01-11-	MFR	0	2	5,597	38	14.00	\$ 426.76
550-022-22-00	MAGADAN R E I LLC	IND	2,100	C	4,896	35	25.20	\$ 409.88
550-022-23-00	DUKES-WICHELECKI FAMILY TRUST 07-24-08	COM	10,360	C	10,498	75	331.52	\$ 1,576.08
550-022-24-00	DUKES-WICHELECKI FAMILY TRUST 07-24-08	IND	4,284	C	7,000	50	51.41	\$ 624.58
550-022-25-00	HARO FAMILY TRUST 09-17-02	PRK	0	C	3,498	25	0.00	\$ 247.58
550-022-26-00	HARO FAMILY TRUST 09-17-02	COM	4,000	C	7,000	50	128.00	\$ 817.06
550-022-27-00	HARO FAMILY TRUST 09-17-02	MFR	0	۷	7,000	50	28.00	\$ 565.76
550-022-28-00	HARO FAMILY TRUST 09-17-02	MFR	0	2	7,000	50	14.00	\$ 530.58
550-022-29-00	GUZMAN MARIA A, GUZMAN FRANCISCO J	IND	800	(	7,000	190	9.60	\$ 840.42
550-032-19-00	DANTO STEVEN D & EVA H B REVOCABLE 2006 TRUST	IND	4,241	(	17,468	265	50.89	\$ 1,685.54
550-032-20-00	CAL NATIONAL LLC	VAC	0	(	7,000	50	0.00	\$ 495.40
550-032-21-00	CAL NATIONAL LLC	IND	4,000	(	7,000	50	48.00	\$ 616.02
550-032-22-00	ORTIZ XOCHIQUETZAL C L, ORTIZ JUAN C F C	SFR	0	1	7,000	50	10.00	\$ 520.52
550-032-23-00	ORTIZ XOCHIQUETZAL C L, ORTIZ JUAN C F C	MFR	0	2	7,000	50	28.00	\$ 565.76
550-032-24-00	ORTIZ XOCHIQUETZAL C L, ORTIZ JUAN C F C	SFR	0	1	3,498	25	10.00	\$ 272.72





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units Lot S	Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
550-032-25-00	ORTIZ JUAN	SFR	0	1	3,498	25	10.00	\$ 272.72
550-032-26-00	MALIC92113 LLC	VAC	0	0	7,000	50	0.00	\$ 495.40
550-032-27-00	ROCK SOLID INVESTMENTS LLC	MFR	0	2	3,498	25	14.00	\$ 282.76
550-032-28-00	ONGS COMMERCIAL PROPERTIES INVESTMENT LLC	VAC	0	0	3,498	25	0.00	\$ 247.58
550-032-29-00	ONGS COMMERCIAL PROPERTIES INVESTMENT LLC	VAC	0	0	3,498	25	0.00	\$ 247.58
550-032-30-00	ONGS COMMERCIAL PROPERTIES INVESTMENT LLC	VAC	0	0	3,498	25	0.00	\$ 247.58
550-032-31-00	ONGS COMMERCIAL PROPERTIES INVESTMENT LLC	IND	200	0	3,498	25	2.40	\$ 253.62
550-032-32-00	ONGS COMMERCIAL PROPERTIES INVESTMENT LLC	COM	940	0	7,000	190	30.08	\$ 891.88
550-042-17-00	G6 SAN DIEGO INVESTMENTS LLC	HOW	3,644	0	7,000	190	32.80	\$ 898.72
550-042-18-00	DELRIO NELDA J	MFR	0	2	3,498	25	14.00	\$ 282.76
550-042-19-00	SAMAYOA REBEKA B	MFR	0	2	3,498	25	14.00	\$ 282.76
550-042-20-00	BART STREET BUILDING LLC	IND	2,400	0	6,299	45	28.80	\$ 518.18
550-042-21-00	AGUILAR ALEJANDRO A, HERNANDEZ EMMA	MFR	0	2	4,199	30	14.00	\$ 332.36
550-042-22-00	AGUILAR ALEJANDRO A, HERNANDEZ EMMA	SFR	0	1	3,498	25	10.00	\$ 272.72
550-042-23-00	CERVANTES BENILDE C, CERVANTES ADELA	SFR	0	1	7,000	50	10.00	\$ 520.52
550-042-24-00	WALKER LEN & JANET F FAMILY LIVING TRUST 07-11-	MFR	0	5	7,000	50	35.00	\$ 583.36
550-042-25-00	HERNANDEZ DAVID	MFR	0	3	7,000	50	21.00	\$ 548.18
550-042-26-00	NAVARRO IGNACIO & CONSUELO TRUST 08-03-18	MFR	0	2	7,000	50	14.00	\$ 530.58





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
550-042-27-00	NAVARRO IGNACIO & CONSUELO TRUST 08-03-18	MFR	0	2	7,000	50	14.00	\$ 530.58
550-042-28-00	MUNK MARITAL ONE TRUST 06-14-99	SFR	0	1	7,000	50	10.00	\$ 520.52
550-042-29-00	MUNK MARITAL ONE TRUST 06-14-99	COM	800	C	7,000	190	25.60	\$ 880.62
550-120-01-00	SKOP & SKOP LLC	COM	5,400	C	14,000	100	172.80	\$ 1,425.04
550-120-02-00	SKOP & SKOP LLC	VAC	0	C	7,000	50	0.00	\$ 495.40
550-120-03-00	ANZAR ASSOCIATES L P	MFR	0	4	7,501	175	28.00	\$ 879.52
550-130-01-00	SUNLAND REAL ESTATE L L C	COM	4,015	C	7,000	190	128.48	\$ 1,139.16
550-130-02-00	AVILA JOSE L & JOSEFINA B	COM	2,450	C	3,498	25	78.40	\$ 444.60
550-130-03-00	AVILA JOSE L & JOSEFINA B	VAC	0	C	3,498	25	0.00	\$ 247.58
550-130-04-00	FLORES TRUST 10-24-13	COM	2,725	C	7,000	50	87.20	\$ 714.52
550-130-07-00	STAR FAMILY TRUST 10-05-95	MFR	0	2	3,498	25	14.00	\$ 282.76
550-130-08-00	STAR FAMILY TRUST 10-05-95	SFR	0	1	3,498	25	10.00	\$ 272.72
550-130-09-00	CAMPOS ARTURO C & MORALES GUADALUPE	SFR	0	1	3,498	25	10.00	\$ 272.72
550-130-10-00	HORTON DAROLD D & ESTHELA	SFR	0	1	3,498	25	10.00	\$ 272.72
550-130-11-00	S D INVESTMENT & RENTAL LLC	COM	900	C	7,000	50	28.80	\$ 567.78
550-130-14-00	HARO FAMILY TRUST 09-17-02	VAC	0	C	3,498	25	0.00	\$ 247.58
550-130-15-00	HARO JANE I R A	MFR	0	2	7,000	50	14.00	\$ 530.58
550-130-16-00	VANCE THOMAS A & JOANN W FAMILY TRUST 12-23-04	MFR	0	2	3,916	28	14.00	\$ 312.38





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
550-130-17-00	CHANNEL HIRAM J	MFR	0	2	6,578	47	14.00	\$ 500.74
550-130-18-00	SOOHOO HENRY Q REVOCABLE TRUST 11-30-90,	SFR	0	1	3,498	25	10.00	\$ 272.72
550-130-19-00	SOOHOO HENRY QUONG REVOCABLE TRFUST 11-30-	COM	2,400	0	3,498	160	76.80	\$ 750.02
550-130-40-00	HARO FAMILY TRUST 09-17-02	HOW	4,688	0	7,000	50	42.19	\$ 601.42
550-130-43-00	STAR FAMILY 2008 TRUST	IND	648	0	6,970	50	7.78	\$ 513.32
550-140-01-00	DAOUD REVOCABLE LIVING TRUST 07-08-19	COM	4,909	0	10,498	215	157.09	\$ 1,458.64
550-140-02-00	GOUGOULAS CONSTANTINE TRUST 07-06-18	MFR	0	4	5,245	38	28.00	\$ 442.78
550-140-03-00	AGUILAR MARIA G	SFR	0	1	5,245	38	10.00	\$ 397.56
550-140-04-00	ARVAI ANDREW	SFR	0	1	5,245	38	10.00	\$ 397.56
550-140-05-00	ARVAI ANDREW	MFR	0	3	5,245	38	21.00	\$ 425.20
550-140-06-00	RIOS ALMA, BURGOS MARTHA B, HUES JOSE A & RIOS	SFR	0	1	7,000	50	10.00	\$ 520.52
550-140-07-00	HARO FAMILY TRUST 09-17-02	INST	2,500	0	5,245	38	35.00	\$ 460.38
550-140-08-00	TERRY VERAH L EST OF, JOHNSON TOYA M, SMITH	SFR	0	1	5,245	38	10.00	\$ 397.56
550-140-09-00	KING MAGDA P, PAGANO OJAY, KING LAURA L	SFR	0	1	5,245	38	10.00	\$ 397.56
550-140-10-00	CARRILO SALLY R, CARRILO OFELIA R	SFR	0	1	5,245	38	10.00	\$ 397.56
550-140-11-00	MORENO CIRIA, VAZQUEZ CIRIA N	MFR	0	2	5,245	38	14.00	\$ 407.60
550-140-12-00	CERVANTES SANTIAGO & ESPERANZA C B	MFR	0	3	5,245	38	21.00	\$ 425.20
550-140-13-00	CERVANTES LIVING TRUST 01-08-21	COM	1,600	0	5,001	50	51.20	\$ 515.32





Assessor's Parcel Number	Property Owner	Land Use	Building Square	Units	Lot Sq. Footage	Lot Front Footage	Trip Factor	FY 2026 Assessment*
550-140-15-00	SILVA GUILLERMO V & VERDUZCO MARIA L	COM	1,694	0	2,500	100	54.21	\$ 501.42
550-150-01-00	ARVAI ANDREW S	MFR	5,180	21	20,996	150	312.76	\$ 2,271.92
550-150-02-00	GUZMAN FRANCISCO J, HERNANDEZ ANA C	MFR	0	2	7,000	50	14.00	\$ 530.58
550-150-03-00	CAMARGO ROSA G, CAMARGO MARISSA C	COM	1,284	0	3,498	25	41.09	\$ 350.84
550-150-04-00	EDM VENTURES LLC	MFR	0	10	7,000	50	70.00	\$ 671.30
550-150-05-00	LEWIS FAMILY TRUST OF 1981, PRICE MICHAEL 1999	VAC	0	0	7,000	50	0.00	\$ 495.40
550-150-06-00	LEWIS FAMILY TRUST OF 1981, PRICE MICHAEL 1999	COM	10,500	0	5,245	38	336.00	\$ 1,216.76
550-150-07-00	LEWIS FAMILY TRUST OF 1981, PRICE MICHAEL 1999	VAC	0	0	5,266	38	0.00	\$ 373.56
550-150-08-00	DALLO MIKE N & MONA	COM	18,420	0	20,996	290	589.44	\$ 3,288.10
	TOTALS:				2,954,685	34,667	21,685.30	\$ 294,685.70

