



City Heights Maintenance Assessment District

Annual Report for Fiscal Year 2026

June 2025

KOPPEL & GRUBER
PUBLIC FINANCE

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Under the Provisions of the
San Diego Maintenance
Assessment District
Procedural Ordinance
of the San Diego Municipal Code

City of San Diego

Mayor
Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Marni von Wilpert
District 5

Jennifer Campbell
District 2

Kent Lee
District 6 (Council President Pro Tem)

Stephen Whitburn
District 3

Raul Campillo
District 7

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 Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the annual proceedings for CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT, Koppel & Gruber Public Finance, as District Administrator to the City of San Diego, submits herewith this annual report for the District.

DATE OF FINAL PASSAGE OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2025.

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

SECTION I. EXECUTIVE SUMMARY

Project: City Heights Maintenance Assessment District (“District”)

Apportionment Method: Linear Front Foot (“LFF”)

Table 1
Summary Information

	FY 2025	FY 2026 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	298	298	298
Total Estimated Assessment:	\$415,257.68	\$435,066.38	\$783,422.09
Total Estimated LFF:	26,268	26,268	26,268
Assessment per LFF:	\$15.8085	\$16.5626	\$29.8242

1. 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 LFF may vary from prior year due to parcel changes.

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

SECTION II. BACKGROUND

A. Introduction

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

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

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

SECTION III. PLANS AND SPECIFICATION

A. General Description of the District

The territory within the District consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled “Map of Proposed Boundaries of the City of San Diego City Heights Maintenance Assessment District” contained within this Annual Report in Exhibit A.

The District generally includes the parcels that front University Avenue between I-805 and 50th Street. The District also includes parcels that front Fairmount Avenue between Orange Street and Dwight Street and 43rd Street between Landis Street and Polk Avenue.

B. Description of Improvements to be Maintained and Services

The District, through the levy of special assessments, provides funding for ongoing maintenance, operation and servicing of landscaping, lighting, and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the District. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to the ongoing maintenance of the improvements.

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

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

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

SECTION IV. ESTIMATE OF COSTS

Estimated Fiscal Year 2025 annual expenses, revenues, reserves and assessments are included in Exhibit B.

SECTION V. METHOD OF APPORTIONMENT

A. Special Benefit Analysis

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

Proper maintenance and operation of landscaping, street trees, streetlights, sidewalks, gutters and litter removal provides special benefit to properties within the District by providing community character, security, safety and vitality. In addition, the Improvements will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development. These special benefits are benefits that are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. Under applicable law, only “special benefits” are assessable. As such, separation and quantification of the “special benefits” associated with the improvements/services are illustrated in the following equations:

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

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

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

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

City Standard

The District will continue to receive the standard level of service provided to the public at large under City funded and administered programs. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City’s standard level of service for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. With or without the proposed assessment District, the area will continue to receive the City’s standard level of services, a “general benefit” that is not funded by assessments.

External Benefits

Applicable law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Public safety benefits of the improvements may accrue to persons traveling through the improvements (incidental beneficiaries). Based on a review of the spatial limits of the District and the proposed

improvements/services, it has been determined that the maintenance and servicing of the improvements does not confer benefit to properties outside District.

To quantify the benefit to persons traveling through the District, a traffic study was completed to isolate the estimated “pass-through” traffic along each segment. Pass-through traffic is traffic that has neither an origin nor destination within the defined area, which provides a reasonable means of quantifying benefits not accrued to property within the District.

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

It is estimated that as much as 6.13% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these “general benefits” have been quantified and will not be funded by the assessments.

Special Benefit

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

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

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

B. Assessment Methodology

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance based on the special benefit must be established. At the time of formation, the Improvements were reviewed and a formula was established to apportion the maintenance costs based on benefit.

The method of assessment established at the time of the District's formation is based on the Linear Front Footage ("LFF") for each parcel located within the District. The improvements and services provided by the District are within the public right of way along the street, therefore utilizing the LFF to calculate the assessment is directly proportional to the benefit received. The parcel's LFF was determined based on Assessor's Parcel maps or other sources.

SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based the linear front footage (LFF) of the property along the improvement/service corridor.

LFF = Linear Front Footage

Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**
LFF = 50.00 LFF
- **Property with 125-foot frontage**
LFF = 125.00 LFF
- **7-unit Condominium Property with 49-foot frontage**
LFF (per condo unit) = 49.00 LFF / 7 units = 7.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate

C. Assessment Range Formula

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This Assessment Range Formula was approved by the property owners at the time the District was formed. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

The Maximum Assessment Rate established in the Fiscal Year 2005 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 2%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 365.529 to 375.656 (a 2.77% increase) plus 2% for a total increase of 4.77%. In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 4.77%.

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

City Heights Maintenance Assessment District



EXHIBIT B ESTIMATE OF COSTS

REVENUE AND EXPENSE STATEMENT

City Heights Maintenance Assessment District Fund 200087

	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 PROPOSED
BEGINNING FUND BALANCE*			
Surplus (or Deficit) from Prior Year	\$ 147,325	\$ 173,367	\$ 88,119
TOTAL BEGINNING FUND BALANCE	\$ 147,325	\$ 173,367	\$ 88,119
REVENUE			
Assessment Revenue	\$ 388,999	\$ 415,256	\$ 435,065
Other Contributions (Non Assessment Source)	\$ 31,338	\$ 33,030	\$ 30,832
Additional City Contribution	\$ -	\$ -	\$ -
Gas Tax	\$ 1,557	\$ 1,688	\$ 1,774
TOTAL REVENUE	\$ 421,894	\$ 449,974	\$ 467,671
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 569,218	\$ 623,341	\$ 555,790
OPERATING EXPENSE			
Landscaping Improvements and Activities	\$ 313,415	\$ 389,145	\$ 434,446
General Operating	\$ 111,432	\$ 62,000	\$ 1,000
Owner's Association/Non-Profit Administration	\$ 73,850	\$ 75,000	\$ 57,500
City Administration	\$ 3,500	\$ 3,500	\$ 3,500
Special District Lighting**	\$ 9,084	\$ 9,175	\$ 6,610
Contingency Reserve	\$ 57,937	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 569,218	\$ 538,820	\$ 503,056
TOTAL ENDING BALANCE	\$ -	\$ 84,521	\$ 52,734

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

**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.

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
447-382-15-00	ARECHIGA FRANCISCO	48	\$ 795.00
447-382-16-00	ARECHIGA FRANCISCO	38	\$ 629.38
447-382-17-00	ARECHIGA FRANCISCO	54	\$ 894.38
447-382-18-00	NGUYEN DUNG THI PHUONG	35	\$ 579.68
447-382-19-00	PARTNER FUNDS L L C	35	\$ 579.68
447-382-36-00	HOYER LTD PARTNERSHIP	70	\$ 1,159.38
447-384-13-00	RODRIGUEZ JUAN M & TERESA	68	\$ 1,126.26
447-384-14-00	WABASH AND UNIVERSITY AVE LLC	50	\$ 828.12
447-384-15-00	WABASH AND UNIVERSITY AVE LLC	47	\$ 778.44
447-384-29-00	CITY OF SAN DIEGO	127	\$ 2,103.44
447-384-30-00	LJ VACATION LLC	156	\$ 2,583.76
447-384-33-00	CHEVRON U S A INC	160	\$ 2,650.02
447-384-34-00	CHEVRON U S A INC	85	\$ 1,407.82
447-390-14-00	TANG CHOU YONG LIVING TRUST 12-03-13	100	\$ 1,656.26
447-390-15-00	MINANO FAMILY TRUST 09-13-06	40	\$ 662.50
447-390-16-00	BURNER G DAVID TRUST 03-04-08, BURNER	140	\$ 2,318.76
447-401-05-00	LU BUU QUOC & ANN LIEN	140	\$ 2,318.76
447-401-14-00	HILL FAMILY TRUST 07-27-23	140	\$ 2,318.76
447-402-14-00	GUMUSTEKIN FAMILY TRUST 11-22-10	50	\$ 828.12
447-402-15-00	MUNOZ VICTOR M & ANGELICA M	40	\$ 662.50
447-402-16-00	CABALLERO FAMILY TRUST 09-10-87	50	\$ 828.12
447-402-17-00	PULACHE WILFREDO C	40	\$ 662.50
447-402-18-00	PULACHE WILFRED C	50	\$ 828.12
447-402-19-00	PULACHE WILFRED C	50	\$ 828.12
447-411-13-00	RAHIB PROPERTIES LLC	50	\$ 828.12
447-411-14-00	CELINE ANN LLC	50	\$ 828.12
447-411-15-00	QUACH DONALD DAI, QUACH DANIEL A, QUACH	40	\$ 662.50
447-411-18-00	HUYNH HOAN VAN & BUI ANH THI TRUST 11-10-	50	\$ 828.12
447-411-32-00	HELENDI INVESTMENT LLC	90	\$ 1,490.62

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
447-412-13-00	PACIFIC BELL TELEPHONE CO	60	\$ 993.76
447-412-14-00	PACIFIC BELL TELEPHONE CO	180	\$ 2,981.26
447-412-24-00	URBAN DEVELOPMENT CORP	40	\$ 662.50
447-412-25-00	URBAN DEVELOPMENT CORP	100	\$ 1,656.26
447-412-28-00	PACIFIC BELL	412	\$ 6,823.78
447-421-15-00	MCCANDLESS TRUST 09-19-19, GILBERT TRUST	140	\$ 2,318.76
447-421-16-00	FANG & ZHAO FAMILY TRUST 10-26-15, FANG	40	\$ 662.50
447-421-17-00	TRAN JOHN	100	\$ 1,656.26
447-422-18-00	ACORN STREET PROPERTIES LLC	140	\$ 2,318.76
447-422-30-00	MUNOZ VICTOR & ANGELICA M	140	\$ 2,318.76
447-431-43-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	126	\$ 2,086.88
447-431-44-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	140	\$ 2,318.76
447-451-01-00	DOUBLE D & DOUBLE J L L C	255	\$ 4,223.46
447-451-02-00	DOUBLE D & DOUBLE J L L C	84	\$ 1,391.26
447-451-23-00	NASR WALID & FADDOUL DONA	140	\$ 2,318.76
447-452-01-00	PRESFIELD SHERRIE M C <AKA LAFRENIERE	70	\$ 1,159.38
447-452-02-00	PRESFIELD SHERRIE	30	\$ 496.88
447-452-03-00	CHIROQUE WILFREDO	40	\$ 662.50
447-452-29-00	MINANO FAMILY TRUST	40	\$ 662.50
447-452-31-00	CHHIEU HAI LIVING TRUST 03-28-09	100	\$ 1,656.26
447-461-27-00	IGLESIA DE DIOS PENTECOSTAL M I AKA	67	\$ 1,109.68
447-461-28-00	UNIPAN LLC	73	\$ 1,209.06
447-461-30-00	ORAM BROTHERS L L C	48	\$ 795.00
447-461-31-00	ORAM BROTHERS L L C	88	\$ 1,457.50
447-462-01-00	HAISHA FAMILY RESIDUAL 1988 TRUST, HAISHA	100	\$ 1,656.26
447-462-02-00	WONG LAI MOY REVOCABLE FAMILY TRUST 11-	40	\$ 662.50
447-462-28-00	VILLAESCUSA LIVING TRUST 02-19-21	90	\$ 1,490.62
447-462-29-00	HEATHERLY TRUST 12-21-93	50	\$ 828.12
447-471-01-00	UNIVERSITY GROVE LLC	58	\$ 960.62

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
447-471-02-00	LIM MARK N	79	\$ 1,308.44
447-471-29-00	CAM MARY Q 2002 TRUST 06-12-02	50	\$ 828.12
447-471-30-00	CAM MARY Q 2002 TRUST 06-12-02	40	\$ 662.50
447-471-31-00	CAM MARY Q 2002 TRUST 06-12-02	50	\$ 828.12
447-472-01-00	TAYLOR LARRY R & JEANNE D	40	\$ 662.50
447-472-02-00	J S W TRUST	50	\$ 828.12
447-472-03-00	DINH & DINH REVOCABLE LIVING TRUST 09-16-	50	\$ 828.12
447-472-30-00	LOPEZ-YANEZ LUIS A	25	\$ 414.06
447-472-31-00	NGUYEN KIMOANH THI	25	\$ 414.06
447-472-33-00	LOPEZ-YANEZ LUIS A	90	\$ 1,490.62
447-481-01-00	SINNAWI FAMILY TRUST 04-11-13	80	\$ 1,325.00
447-481-02-00	M A S H 2013 LLC	60	\$ 993.76
447-481-27-00	3725 UNIVERSITY LLC	140	\$ 2,318.76
447-482-01-00	I N V E X CORP	70	\$ 1,159.38
447-482-02-00	ANJOMSHOAA MAHMOUD LIVING TRUST 01-04-	35	\$ 579.68
447-482-03-00	ANJOMSHOAA MAHMOUD LIVING TRUST 01-04-	35	\$ 579.68
447-482-30-00	AWAD ALI, AWAD AHMED	75	\$ 1,242.18
447-482-32-00	MULZ ROBERT H & BARBARA ANN	65	\$ 1,076.56
447-491-30-00	HENLEY PACIFIC S D LLC	138	\$ 2,285.64
447-491-31-00	CUATRO AT CITY HEIGHTS LP	136	\$ 2,252.50
454-762-12-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	480	\$ 7,950.04
454-762-13-00	CUATRO AT CITY HEIGHTS LP	379	\$ 6,277.22
454-763-15-00	CUATRO AT CITY HEIGHTS LP	90	\$ 1,490.62
454-763-16-00	CUATRO AT CITY HEIGHTS LP	50	\$ 828.12
454-763-31-00	4124 UNIVERSITY L L C	140	\$ 2,318.76
454-772-26-00	FINEST CITY OIL CORP (JACK IN THE BOX	70	\$ 1,159.38
454-772-28-00	LY SAM & YIP CHOY FAMILY TRUST 08-06-04	70	\$ 1,159.38
454-772-31-00	FINEST CITY OIL CORP <LF> KASSAB NAJIBA	140	\$ 2,318.76
454-773-01-00	4121 UNIVERSITY LLC	30	\$ 496.88

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
454-773-28-00	CHURCH OF THE NAZARENE IN MID-CITY	110	\$ 1,821.88
454-773-31-00	HALETT MANAGEMENT CORP, HALETT	140	\$ 2,318.76
471-362-17-00	J & J LIVING TRUST 01-13-11	40	\$ 662.50
471-362-18-00	GREEN HEIGHTS PROPERTIES L P	40	\$ 662.50
471-362-19-00	GREEN HEIGHTS PROPERTIES L P	50	\$ 828.12
471-362-20-00	TRAN THANH M & VU MY	45	\$ 745.32
471-362-21-00	DOAN NGOC MY TRUST 12-17-10	50	\$ 828.12
471-362-22-00	ACOSTA GUILLERMO	50	\$ 828.12
471-362-23-00	VO DI TRONG FAMILY TRUST 08-26-99	50	\$ 828.12
471-362-24-00	EBERLY LIVING TRUST 01-08-98	45	\$ 745.32
471-362-26-00	KHAYUT ZINAIDA FAMILY TRUST 08-21-02	47	\$ 778.44
471-362-27-00	FAIRMOUNT COMMUNITY CHURCH	150	\$ 2,484.38
471-370-01-00	MAROGY LATIF K & FAIZA M	33	\$ 546.56
471-370-02-00	LA MAESTRA FAMILY CLINIC INC	39	\$ 645.94
471-370-03-00	DEROUNIAN TRUST 03-25-93	50	\$ 828.12
471-370-04-00	LA MAESTRA FAMILY CLINIC INC	25	\$ 414.06
471-370-05-00	DEROUNIAN TRUST 03-25-93	50	\$ 828.12
471-370-06-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-370-07-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-370-08-00	NGUYEN TUAN T INVESTMENTS L P	38	\$ 629.38
471-370-09-00	LA MAESTRA FAMILY CLINIC INC	38	\$ 629.38
471-370-10-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-370-11-00	TO DICH DOAN FAMILY TRUST 05-05-99	50	\$ 828.12
471-370-12-00	CARLQUIST BRUCE R TR & CARLQUIST	31	\$ 513.44
471-370-13-00	TRANG TUAN ANH & VO JESSICA BE	39	\$ 645.94
471-370-14-00	TRANG TUAN ANH & VO JESSICA BE	30	\$ 496.88
471-441-16-00	LY TONY & LAM CINDY 2017 REVOCABLE	140	\$ 2,318.76
471-441-33-00	HOLT FAMILY MARITAL TRUST 10-12-84,	50	\$ 828.12
471-441-34-00	HOLT FAMILY MARITAL TRUST 10-12-84,	90	\$ 1,490.62

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-442-12-00	NGUYEN HUAN, NGUYEN HANG, NGUYEN LISA	60	\$ 993.76
471-442-13-00	QWEST COMMUNICATIONS CORP	80	\$ 1,325.00
471-442-14-00	CHHIEU HAI LIVING TRUST	80	\$ 1,325.00
471-442-15-00	42 VAN DYKE LLC	60	\$ 993.76
471-451-12-00	BEYLOUNE ELIAS G TRUST, BEYLOUNI FAMILY	140	\$ 2,318.76
471-451-13-00	GARCIA DAVID O	40	\$ 662.50
471-451-14-00	DELUCA ORAZIO & ELENA FAMILY TRUST 02-05-	20	\$ 331.24
471-451-15-00	DELUCA ORAZIO & ELENA FAMILY TRUST 02-05-	180	\$ 2,981.26
471-451-16-00	MAY LAURENCE TR (DCSD)	21	\$ 347.80
471-451-17-00	TRIEU TIN TRUNG	24	\$ 397.50
471-451-18-00	SERENADE 43 LP	55	\$ 910.94
471-451-19-00	SERENADE 43 LP	50	\$ 828.12
471-451-22-00	SHEEN MICHAEL K & NGUYEN TAM A, NGUYEN	50	\$ 828.12
471-451-23-00	F A T PROPERTIES I I I L L C	85	\$ 1,407.82
471-451-24-00	REYNAGA FAMILY TRUST 07-01-17	40	\$ 662.50
471-451-25-00	GOLDEN RABBIT INVESTMENT LLC	38	\$ 629.38
471-451-27-00	PHAM VANTHY B	38	\$ 629.38
471-451-30-00	SERENADE 43 LP	50	\$ 828.12
471-451-31-00	SERENADE 43 LP	50	\$ 828.12
471-452-22-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-452-23-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-452-24-00	LA MAESTRA FAMILY CLINIC INC	50	\$ 828.12
471-452-26-00	ALLISON ASHLEY A	37	\$ 612.82
471-452-29-00	LA MAESTRA FAMILY CLINIC INC	35	\$ 579.68
471-452-37-00	CITY HEIGHTS REALTY L L C	504	\$ 8,347.54
471-452-38-00	LA MAESTRA FAMILY CLINIC	115	\$ 1,904.70
471-452-40-00	CITY OF SAN DIEGO	110	\$ 1,821.88
471-452-42-00	CITY HEIGHTS SQUARE L P	210	\$ 3,478.14
471-452-43-00	WALGREEN CO <LF> CITY HEIGHTS REALTY L L	220	\$ 3,643.76

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-461-10-00	CHANDA FAMILY TRUST 05-06-10, KHEM	234	\$ 3,875.64
471-461-22-00	CITY HEIGHTS REALTY L L C	97	\$ 1,606.56
471-461-23-00	CITY OF SAN DIEGO	88	\$ 1,457.50
471-461-25-00	WAKELAND PRICE U B LP	125	\$ 2,070.32
471-461-27-00	WAKELAND PRICE FOURTH CORNER LP	303	\$ 5,018.46
471-462-12-00	P I D UNIVERSITY INC	125	\$ 2,070.32
471-462-27-00	LIEU NGO FAMILY TRUST 12-02-23, GIANG DUC	125	\$ 2,070.32
471-471-12-00	WYNNSTON DEVELOPMENT LLC	125	\$ 2,070.32
471-471-15-00	MEYER FAMILY TRUST 03-14-13	45	\$ 745.32
471-471-27-00	COLLER FAMILY TRUST 11-16-18	80	\$ 1,325.00
471-472-12-00	ADATO GROUP L L C	75	\$ 1,242.18
471-472-13-00	ADATO GROUP L L C	50	\$ 828.12
471-472-14-00	INDO-CHINESE ASSOCIATION OF SAN DIEGO	77	\$ 1,275.32
471-472-15-00	INDO-CHINESE ASSOCIATION OF SAN DIEGO	48	\$ 795.00
471-481-14-00	HUYNH PHAT & TRINH MY THI & HUYNH CAO	125	\$ 2,070.32
471-481-15-00	NELSON FAMILY EXEMPT TRUST 05-11-77	125	\$ 2,070.32
471-482-18-00	PHAM DIEN HONG, TRAN TOAN THANH	50	\$ 828.12
471-482-19-00	KASSAB HATIM D & BAYDAA	38	\$ 629.38
471-482-20-00	PHAM LINH DUY	38	\$ 629.38
471-482-34-00	S R T PROPERTIES LLC	125	\$ 2,070.32
471-491-13-00	GILBERT JUDITH L FAMILY TRUST 08-07-98,	40	\$ 662.50
471-491-17-00	CHINATOWN PLAZA L L C	125	\$ 2,070.32
471-491-32-00	NGUYEN FAMILY TRUST 08-09-90, NGUYEN	40	\$ 662.50
471-491-33-00	NGUYEN FAMILY TRUST 08-09-90, NGUYEN	45	\$ 745.32
471-492-16-00	HARDICK NANCY B TRUST 09-16-16, BECKER	75	\$ 1,242.18
471-492-17-00	HARDICK NANCY B TRUST 09-16-16, BECKER	50	\$ 828.12
471-492-18-00	GREAT LION PLAZA L L C & GREAT LION PLAZA	125	\$ 2,070.32
471-501-13-00	LOTUS EQUITY GROUP L L C	125	\$ 2,070.32
471-501-14-00	LOTUS EQUITY GROUP LLC	125	\$ 2,070.32

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-502-14-00	DO SALLY	60	\$ 993.76
471-502-15-00	HUYNH FAMILY REVOCABLE TRUST 01-10-19	65	\$ 1,076.56
471-502-32-00	WIDJOJO EDWIN	125	\$ 2,070.32
471-511-18-00	LOPEZ FRANCISCO LIVING TRUST	125	\$ 2,070.32
471-511-34-00	HUYNH/CHAU FAMILY TRUST 11-22-23	125	\$ 2,070.32
471-512-15-00	TSEGA ZEMICAEL B	125	\$ 2,070.32
471-512-16-00	RODRIGUEZ RAYMUNDO & ANGELICA O	125	\$ 2,070.32
471-520-38-00	GAPPY JAMIL & SALMA LIVING TRUST 11-02-10	121	\$ 2,004.06
471-520-39-00	WONG DEAN & CAROLINA FAMILY TRUST 01-27-	121	\$ 2,004.06
471-541-01-00	W P SIERRA L L C	140	\$ 2,318.76
471-541-26-00	JAKUBOWSKI IRENA S TR	40	\$ 662.50
471-541-27-00	TRAN VINH LUONG & LY JESSICA 2020	100	\$ 1,656.26
471-542-01-00	42 UNIVERSITY LLC	50	\$ 828.12
471-542-02-00	42 UNIVERSITY LLC	90	\$ 1,490.62
471-542-33-00	SANDERLING LLC	140	\$ 2,318.76
471-551-01-00	GLASS PAMELA J, DAKAN HEATHER D	70	\$ 1,159.38
471-551-02-00	A M T M LLC	70	\$ 1,159.38
471-551-16-00	CITY HEIGHTS REALTY LLC	75	\$ 1,242.18
471-551-22-00	GRAVES JOEL	40	\$ 662.50
471-551-23-00	TRUONG 2009 FAMILY TRUST, VU MINH LE & LE	40	\$ 662.50
471-551-24-00	NGUYEN KIM LAN, NGUYEN LEVI	40	\$ 662.50
471-551-25-00	TAYLOR DAVID R	40	\$ 662.50
471-551-27-00	4275 UNIVERSITY LLC	78	\$ 1,291.88
471-551-28-00	NGUYEN FAMILY LIVING TRUST 03-16-06	153	\$ 2,534.08
471-551-31-00	GREEN HEIGHTS PROPERTIES L P	95	\$ 1,573.44
471-551-34-00	CITY HEIGHTS TEN L P	165	\$ 2,732.82
471-552-34-00	CITY HEIGHTS REALTY LLC	750	\$ 12,421.94
471-552-36-00	URBAN VILLAGE RESIDENTIAL L L C	600	\$ 9,937.56
471-563-02-00	CITY HEIGHTS CENTER 1689 INC	1,131	\$ 18,732.30

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-571-01-00	D D P 4451 UNIVERSITY LLC	45	\$ 745.32
471-571-30-00	TU BINH TONNU TR	50	\$ 828.12
471-571-31-00	TU BINH TONNU TR	75	\$ 1,242.18
471-571-34-00	D D P 4451 UNIVERSITY LLC	80	\$ 1,325.00
471-572-01-00	HUSTLE TATTOO & PIERCING STUDIO	45	\$ 745.32
471-572-02-00	QUACH TEN MY	30	\$ 496.88
471-572-03-00	EDWARDS AMALIA J TR	50	\$ 828.12
471-572-31-00	NG TRUST 12-30-10	50	\$ 828.12
471-572-32-00	NG TRUST 12-30-10	75	\$ 1,242.18
471-581-01-00	MARGULIS LLC, BERTOLINO JAMES A ET AL	125	\$ 2,070.32
471-581-30-00	TRAN QUANG N	40	\$ 662.50
471-581-31-00	PEREZ GUILLERMO FAMILY LIVING TRUST 02-	45	\$ 745.32
471-581-32-00	ANZAR ASSOCIATES L P	40	\$ 662.50
471-582-01-00	NERI JUAN S & LILIA T	50	\$ 828.12
471-582-03-00	CLARK FAMILY TRUST 08-05-94	75	\$ 1,242.18
471-582-30-00	GIANG DUC & NGO TONI, LIEU JOHN & NGO YEN	125	\$ 2,070.32
471-591-31-00	HUYNH HOAN VAN & ANH THI BUI TRUST 11-10-	125	\$ 2,070.32
471-591-36-00	THREE SUNS LIMITED PARTNERSHIP THE	141	\$ 2,335.32
471-592-01-00	YEE GREGORY Y & MONTEIRO MARIA D C	75	\$ 1,242.18
471-592-02-00	BERTOLINO JAMES A, BERTOLINO FRANK R	50	\$ 828.12
471-592-28-00	LAU ANTONIO P & MARIA L	100	\$ 1,656.26
471-592-29-00	RULORO LLC	25	\$ 414.06
471-601-01-00	MANNEH FAMILY TRUST, MANNEH GEORGETTE,	90	\$ 1,490.62
471-601-02-00	MANNEH FAMILY TRUST, MANNEH GEORGETTE,	25	\$ 414.06
471-601-05-00	CHAN FAMILY TRUST 03-07-98	51	\$ 844.68
471-601-10-00	HOANG TONY & LON FAMILY REVOCABLE	85	\$ 1,407.82
471-601-23-00	K P H LLC	113	\$ 1,871.56
471-601-24-00	MANNEH FAMILY TRUST, MANNEH GEORGETTE,	51	\$ 844.68
471-601-25-00	MANNEH FAMILY TRUST, MANNEH FADEL,	141	\$ 2,335.32

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-602-01-00	HENELY DON SR 2019 INTER VIVOS TRUST 12-	33	\$ 546.56
471-610-40-00	T & T HOLDINGS L L C	125	\$ 2,070.32
471-610-42-00	NGUYEN JOHN QUY & MAI	65	\$ 1,076.56
471-610-43-00	TRAN LOI & NGUYEN HANH	135	\$ 2,235.94
471-610-45-00	LB TWO L L C	180	\$ 2,981.26
471-621-32-00	ISMAIL MAHER A	42	\$ 695.62
471-621-33-00	ISMAIL AHMAD	141	\$ 2,335.32
471-621-37-00	NGUYEN NGHIA VAN & BY THI REVOCABLE	83	\$ 1,374.70
471-641-19-00	ZOLLICOFFER GERI LIVING TRUST 10-08-21	100	\$ 1,656.26
471-641-20-00	PHAM NGOC M & TUONG SUONG M FAMILY	50	\$ 828.12
471-641-21-00	PHAM NGOC M & TUONG SUONG M FAMILY	50	\$ 828.12
471-641-23-00	BRICKSON MARTIN A	50	\$ 828.12
471-641-24-00	WONG CHUCK & ANGELA FAMILY TRUST, WONG	38	\$ 629.38
471-641-25-00	HUYNH RICKY, HUYNH DUNG A	38	\$ 629.38
471-641-26-01	CISNEROS RUBEN, CISNEROS ROSA	6	\$ 99.38
471-641-26-02	CISNEROS ROSA	6	\$ 99.38
471-641-26-03	BRAUBURGER INVESTMENT CORP	6	\$ 99.38
471-641-26-04	SANCHEZ URIEL	6	\$ 99.38
471-641-26-05	HIGHKIN-ZIMMERMAN REVOCABLE TRUST 11-	6	\$ 99.38
471-641-26-06	AGUILAR RAMON Q	6	\$ 99.38
471-641-26-07	CISNEROS JOSE A & VERONICA	6	\$ 99.38
471-641-26-08	MELGOZA MANUELA <AKA RIOS-AVALOS	6	\$ 99.38
471-641-27-00	AGUILAR FAUSTO 2023 TRUST 03-07-23	38	\$ 629.38
471-641-28-00	PARSONS CHUNG S	38	\$ 629.38
471-641-29-00	BEL VUE TERRACE PROPERTIES LLC	50	\$ 828.12
471-641-30-00	TURPIN FAMILY TRUST 06-14-13	50	\$ 828.12
471-641-31-01	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-641-31-02	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-641-31-03	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94

CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-641-31-04	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-641-31-05	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-641-31-06	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-641-31-07	NONOS LIMITED LIABILITY COMPANY	7	\$ 115.94
471-652-01-00	CITY OF SAN DIEGO	963	\$ 15,949.78
471-652-02-00	SAN DIEGO COMMUNITY COLLEGE DISTRICT	128	\$ 2,120.00
471-652-03-00	SAN DIEGO COMMUNITY COLLEGE DISTRICT	97	\$ 1,606.56
471-652-04-00	CITY OF SAN DIEGO	138	\$ 2,285.64
471-652-05-00	CITY OF SAN DIEGO	452	\$ 7,486.30
471-732-17-00	KASSAB RIYADH & HEATHER FAMILY TRUST 04-	54	\$ 894.38
471-732-18-00	CARDENAS JOSE G & MARICELA	38	\$ 629.38
471-732-19-00	D J P REAL ESTATE LLC	50	\$ 828.12
471-732-20-00	MCCANN REVOCABLE TRUST	25	\$ 414.06
471-732-21-00	MCCANN REVOCABLE TRUST	25	\$ 414.06
471-732-24-00	ROSE-KATZ FAMILY TRUST 06-01-23	33	\$ 546.56
471-732-25-00	CITY OF SAN DIEGO	33	\$ 546.56
471-732-28-00	CITY OF SAN DIEGO	50	\$ 828.12
471-732-29-00	STATUS INVESTMENTS INC	50	\$ 828.12
471-732-30-00	STATUS INVESTMENTS INC	40	\$ 662.50
471-732-33-00	NGUYEN THANH H	57	\$ 944.06
471-732-34-00	CITY OF SAN DIEGO	50	\$ 828.12
471-732-37-00	SOR PHEAP & KANG CHANNA	83	\$ 1,374.70
471-741-01-00	RUIZ DAVID G & OFELIA D	50	\$ 828.12
471-741-03-00	HENSLEY STATION PROPERTIES LLC, HILL	50	\$ 828.12
471-741-04-00	TANG KEUNG & KRAUTSCHEID ANDREA H	38	\$ 629.38
471-741-05-00	DOAN THI THU NGUYET	38	\$ 629.38
471-741-06-00	GANTES DONACIANO	25	\$ 414.06
471-741-07-00	SANCHEZ KAREN	25	\$ 414.06
471-741-08-00	GARCIA FAMILY TRUST	50	\$ 828.12



CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2026 Assessment*
471-741-09-00	ACAR CAN E & ZEYNEP A	50	\$ 828.12
471-741-10-00	BUI HOA XUAN & DOAN THAM THI	50	\$ 828.12
471-741-11-00	NGUYEN VANESSA THU-VAN	50	\$ 828.12
471-741-12-00	TRUONG ARTHUR HUY & HOANG THANHTHAO	25	\$ 414.06
471-741-13-00	NGUYEN SU	25	\$ 414.06
471-741-14-00	HAMILTON ANTONIA SEPARATE PROPERTY	50	\$ 828.12
471-741-15-00	CHIT SUKPHISAN FAMILY TRUST 09-17-09	39	\$ 645.94
471-741-18-00	SURBER LADDA L REVOCABLE TRUST 08-26-04	37	\$ 612.82
TOTALS:		26,268	\$ 435,064.80

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