

# **College Heights Maintenance Assessment District**

# Annual Report for Fiscal Year 2026

June 2025



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# 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)

**Raul Campillo** 

District 7

Stephen Whitburn District 3

Henry Foster III District 4

Vivian Moreno District 8

Sean Elo-Rivera District 9 (Council President)

> City Attorney Heather Ferbert

City Clerk Diana Fuentes

Independent Budget Analyst Charles Modica

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## **EXHIBITS**

Exhibit A – District Boundary Exhibit B – Estimate of Costs

Exhibit C – Assessment Roll

Pursuant to §65.0220 of the "San 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 COLLEGE 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: College Heights Maintenance Assessment District ("District")

Apportionment Method: Linear Front Foot ("LFF")

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

# Table 1Summary Information Zone 1

	FY 2025	FY 2026 <sup>(1)</sup>	Maximum Authorized
Total Parcels Assessed:	111	111	111
Total Estimated Assessment:	\$219,253	\$225,482	\$263,488
Total Number of Units:			
LSF	2,739,476	2,739,476	2,739,476
LFF	11,437	11,437	11,437
BSF (2)	798,939	798,939	798,939
Unit Assessment Rate			
\$/LSF	\$0.0444	\$0.0457	\$0.0534
\$/LFF	\$5.3920	\$5.5414	\$6.4752
\$/BSF	\$0.0450	\$0.0462	\$0.0540
Estimated Revenue			
\$/LSF	\$121,632.73	\$125,194.05	\$146,288.02
\$/LFF	\$61,668.30	\$63,376.99	\$74,056.86
\$/BSF	\$35,952.26	\$36,910.98	\$43,142.71

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 Factors may vary from prior year due to parcel changes.

2. Building Square Footage total for land use classes A, B, C and D only. See Section V Method of Apportionment for more information regarding the land use classes.

	FY 2025		Maximum Authorized
Total Parcels Assessed:	221	221	221
Total Estimated Assessment:	\$191,793	\$197,001	\$230,148
Total Number of Units:			
LSF	2,442,984	2,442,984	2,442,984
LFF	16,200	16,200	16,200
BSF (2)	955,570	955,570	955,570
Unit Assessment Rate			
\$/LSF	\$0.0406	\$0.0417	\$0.0487
\$/LFF	\$3.0622	\$3.1470	\$3.6774
\$/BSF	\$0.0450	\$0.0462	\$0.0540
Estimated Revenue			
\$/LSF	\$99,185.15	\$101,872.43	\$118,973.32
\$/LFF	\$49,607.64	\$50,981.40	\$59,573.88
\$/BSF	\$43,000.65	\$44,147.33	\$51,600.78

Table 2Summary Information Zone 2

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 Factors may vary from prior year due to parcel changes.

2. Building square footage total for land use classes A, B, C and D only. See Section V Method of Apportionment for more information regarding the land use classes.

**Annual Cost Indexing:** The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) of the previous year's rate beginning in Fiscal Year 2006.

# SECTION II. BACKGROUND

## A. Introduction

The College Heights Maintenance Assessment District was established by Resolution R-299142 of the City Council on April 27, 2004. The District was formed in compliance with the provision of Proposition 218. An assessment ballot proceeding was conducted and a weighted majority of property owners, based on assessment amount, were in support of the assessments and services and improvements the assessments fund.

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

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

# SECTION III. PLANS AND SPECIFICATION

## A. General Description of the District

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

The District generally includes the parcels located within the Crossroads Redevelopment Project generally along El Cajon Boulevard between 54<sup>th</sup> Street on the west and Keeney Street on the east. Two Zones were created based on the level of special benefit received by the properties. Zone 1 is located in the center of the District and includes parcels between 59<sup>th</sup> Street and Rolando Boulevard. Zone 2 is located on either side of Zone 1, the western portion of Zone 2 is located between 54<sup>th</sup> Street and 59<sup>th</sup> Street, the eastern portion of Zone 2 is located between Rolando Boulevard and Keeney Street.

#### 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:

- Maintaining areas adjacent to the street rights-of-way, which are landscaped with groundcover, trees and shrubs;
- Graffiti removal;
- Safety programs and homeless intervention;
- Parking and transportation services in the District;
- Beautification, tree planting and community identification signs;
- Regular sidewalk and street gutter sweeping;
- Removal of bulky discarded and abandoned items;
- Increased frequency of trash pick-up;
- Operation of enhanced street lighting;
- Special projects including;
  - Transportation/shuttle to Trolley stop
  - Economic development and planning
  - Lighting energy costs (once installed)
  - o Minor capital improvements and acquisition of equipment
  - $\circ$  Signage
- Administration/Corporate Operations/Outreach including;
  - District management
  - Overseeing of contract
  - Relations with City and Council office
  - Relations with property owners

- Relations with former Redevelopment Agency, Community Planning Groups and College Area Business Improvement District (BID)
- o Insurance
- Legal and accounting
- Office related expenses

Table 3
Service Frequency by Benefit Zone

Service	Zone 1 Frequency	Zone 2 Frequency
Sidewalk sweeping	5-7 days per week	4-5 days per week
Removal of bulky items	Within 24 hours	Within 24 hours
Graffiti removal	Within 24 hours	Within 24 hours
Tree watering and maintenance	Weekly	Weekly
Landscape median maintenance	Weekly	Weekly
Banner installation (with BID program)	Seasonally	Seasonally
Sidewalk steam cleaning	Quarterly	Twice per year
Trash can emptying	Daily/when needed	Daily/when needed
Plant and shrub maintenance	Weekly	Weekly
Reporting hazards to City	Within 24 hours	Within 24 hours
Holiday decorations	Seasonally	Not applicable
	As determined, costs	As determined, costs
Special projects	expended equally	expended equally
	between each Zone	between each Zone
Administration/Corporate Operations	Monday – Friday	Monday – Friday

Maintenance and servicing of improvements, include but are not limited to landscaping, sprinkler systems, shrubbery, trees, irrigation and drainage systems, street lighting, 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 City Economic Development Department and by reference are made part of this Annual Report.

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 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.

Consistent with City policy for the public at large, the City will also provide the District with annual contributions from the Gas Tax Fund for median maintenance (28.03¢ per square foot for landscaped median and 4.43¢ per square foot of hardscaped median). These contributions, reviewed and adjusted annually by the City, are considered to be general benefit offsets to the District.

## **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 6.48% 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 benefit.

Due to the nature of the services and improvements, two Zones were established. The assessments are weighted by Zone based on the benefit each Zone receives. In addition to the Zones, three factors, as further described below, are used to calculate each parcel's assessment.

#### Lot Square Footage

The Lot Square Footage ("LSF") is a measure of a parcel's proportionate area of ownership or stakeholder interest relative to the total area of the District, which is receiving enhanced and increased maintenance, beautification, and other property related services provided by the District. This factor has been weighted to provide a "target component" of 50% of respective Public Rights of Way and Sidewalk Operations ("PROWSO") Personnel costs in Zone 1 and 2, 100% of District-wide PROWSO non-personnel costs, 50% of District-wide special project costs, and 100% of District-wide contingency costs. This factor has been weighted to provide a "target component" of approximately fifty percent (50%) of the total assessment.

#### Linear Front Footage Factor

The Linear Front Footage Factor ("LFF") 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 50% of respective PROWSO personnel costs in Zone 1 and 2.

#### **Building Square Footage**

The Building Square Footage ("BSF") is a measure of a parcel's proportionate contribution to the intensity of use of the public right-of-way. The land use classification for each parcel within the District has been identified and distinguished as follows:

# Table 4Classification of Parcels

Class	Description
A	Commercial/Retail
В	Office
С	Industrial/Manufacturing/Wholesale
D	Public Institutional (schools, library, fire station, etc.)
E	Religious Institutional (building square footage exempted in this classification for owner-
	occupied churches, halls, administration – assessed for LFF and LSF only)
F	Multi-unit Residential (building square footage exempted in this classification – assessed
	for LFF and LSF only)
G	Single Family Residential (building square footage exempted in this classification – assessed
	for LFF and LSF only)

This factor has been weighted to provide a "target component" of 50% of District-wide special project costs and 100% of District-wide administration costs.

The following table summarizes the "target component" for each Zone and service.

Target Components					
Service	Targeted Apportionment of Costs to each Zone				
PROWSO Personnel for Zone 1	50% of cost to Zone 1 linear frontage				
	50% of cost to Zone 1 lot size				
PROWSO Personnel for Zone 2	50% of cost to Zone 2 linear frontage				
	50% of cost to Zone 2 lot size				
PROWSO non-personnel costs	100% of cost to Zone 1& 2 lot size				
(truck, gas, insurance, materials,					
equipment, misc.)					
Special projects including	50% of cost to Zone 1 & 2 lot size				
transportation, energy for street	50% of cost to Zone 1 & 2 building size (class A-D				
lights, signage, etc.	only)				
Administration/Corporate	100% of cost to Zone 1 & 2 building size (class A –				
Operations/Outreach	D only)				
Contingency	100% of cost to Zone 1 & 2 lot size				

#### Table 5 Target Components

#### Sample Calculations

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

LFF = Linear Front Footage

BSF = Building Square Footage

LSF = Lot Square Footage

Shown below are calculations for various sample parcels.

Commercial Property with 50-foot frontage, 2,400 square feet of building on .10 acres

LFF = 50.00 LFF BSF= 2,400 BSF LSF= 4,356 LSF

- Residential Property with 75-foot frontage, 1,400 square foot house on .10 acres LFF = 75.00 LFF BSF= 1,400 BSF (Not assessed based on method of apportionment) LSF= 4,356 LSF
- 57-unit Condominium Property with 26-foot frontage, 64,000 square feet of building on 1.85 Acres

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LFF (per condo unit) = 26.00 LFF / 57 units = 0.456 LFF
BSF= 64,000 BSF/57=1,123 BSF per unit (Not assessed based on method of
apportionment)
LSF= 80,586 LSF/57=1,414 LSF per unit
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The total assessment for each parcel in the District is based on the calculated LFF, BSF and LSF for the parcel and the applicable unit assessment rate, as shown in the following equation:

Total Assessment = Total LFF x LFF Assessment Rate +Total LSF x LSF Assessment Rate +Total BSF (Class A – D only) x BSF Assessment Rate

## C. Assessment Range Formula

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This Assessment Range Formula was approved by the property owners at the time the District was formed. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting. The maximum authorized assessment established in the Fiscal Year 2004 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 365.529 to 375.656 (a 2.77% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 2.77%.

The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

# EXHIBIT A DISTRICT BOUNDARY

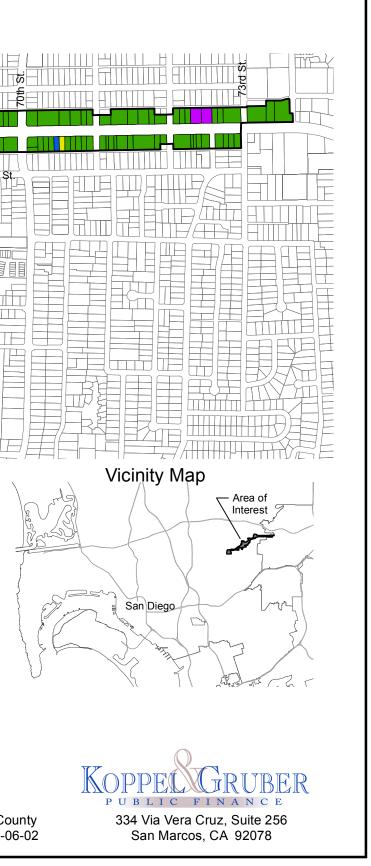
The parcels within the College Heights Maintenance Assessment District consist of all lots, parcels depicted within the boundaries of the District. The District diagram reflecting the exterior boundaries of the District and the Zones of benefit is on file with the City Clerk.

# **College Heights Maintenance Assessment District** zuma Ro Mohawk S El Cajon Blvd Adams Ave NQ[⊟] $\Pi \setminus$ Landuse

D

G

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



# EXHIBIT B ESTIMATE OF COSTS

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

#### College Heights Maintenance Assessment District Fund 200084

	FY 2024 BUDGET	-	FY 2025 BUDGET	FY 2026 PROPOSED	
BEGINNING FUND BALANCE*					
Surplus (or Deficit) from Prior Year	\$ 148,995	\$	57,264	\$	159,242
TOTAL BEGINNING FUND BALANCE	\$ 148,995	\$	57,264	\$	159,242
REVENUE					
Assessment Revenue	\$ 404,481	\$	414,669	\$	422,482
Other Contributions (Non Assessment Source)	\$ 35,245	\$	27,397	\$	30,001
Additional City Contribution	\$ -	\$	-	\$	-
Gas Tax	\$ 9,598	\$	10,412	\$	10,942
TOTAL REVENUE	\$ 449,324	\$	452,478	\$	463,425
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 598,318	\$	509,742	\$	622,667
OPERATING EXPENSE					
Landscaping Improvements and Activities	\$ 431,800	\$	358,012	\$	359,612
General Operating	\$ 30,354	\$	9,100	\$	29,825
Owner's Association/Non-Profit Administration	\$ 75,400	\$	51,950	\$	68,950
City Administration	\$ 3,500	\$	3,500	\$	3,500
Contingency Reserve	\$ 57,264	\$	29,916	\$	1,538
TOTAL OPERATING EXPENSE	\$ 598,318	\$	452,478	\$	463,425
TOTAL ENDING BALANCE	\$ -	\$	57,264	\$	159,242

\*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	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
ZONE: 1	_						
466-602-16-00	1	GALLANT FAMILY TRUST 06-05-01	А	2,054	50	5,001	\$ 600.50
466-602-31-00	1	WAI CHEE FAI & DUNG TIEU	В	5,467	103	22,651	\$ 1,858.48
466-602-32-00	1	ALLIANCE FOR AFRICAN ASSISTANCE	А	12,736	71	12,579	\$ 1,556.70
466-610-11-00	1	6010 EL CAJON ASSOCIATES LLC	В	12,656	210	39,204	\$ 3,540.02
466-742-05-00	1	DELCHAD FAMILY TRUST 01-03-02	А	2,846	52	4,914	\$ 644.20
466-742-06-00	1	SAN DIEGO CENTER FOR THE BLIND	А	9,000	100	10,001	\$ 1,426.98
466-742-11-00	1	SAN DIEGO CENTER FOR THE BLIND	А	7,262	135	32,670	\$ 2,576.60
466-750-31-00	1	W S S REALTY LLC	А	5,250	159	14,201	\$ 1,772.62
466-750-32-00	1	W S S REALTY LLC	F	0	0	6,207	\$ 283.66
466-750-33-00	1	MARU PLACE LLC	А	3,394	117	10,528	\$ 1,286.28
466-750-37-00	1	HOME SWEET HOME HOLDINGS LLC	F	0	101	54,014	\$ 3,028.12
466-750-40-00	1	E C B PARTNERS LLC	А	0	121	29,185	\$ 2,004.26
467-300-07-00	1	THRIFTY OIL NO 191 & THRIFTY OIL NO 191, THRIFTY	А	2,468	133	19,598	\$ 1,746.66
467-300-23-00	1	SAN DIEGO GAS & ELECTRIC CO	А	0	75	13,042	\$ 1,011.62
467-300-28-00	1	FIRST INTERSTATE BANK TR	В	5,223	112	26,572	\$ 2,076.28
467-300-29-00	1	POINT LOMA DUKE STREET L L C	F	0	220	23,531	\$ 2,294.46



Assessor's Parcel Number	l Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-300-35-00	) 1	WESTPORT CAMPUS POINTE LLC <lf> Y F P CAMPUS</lf>	А	89,641	132	48,352	\$ 7,082.56
467-300-36-00	) 1	Y F P CAMPUS POINTE L L C	А	15,251	217	27,007	\$ 3,141.30
467-300-37-00	) 1	Y F P CAMPUS POINTE L L C	А	27,663	0	49,223	\$ 3,527.52
467-300-38-00	) 1	CORE SVA SAN DIEGO CAJON LLC	А	19,225	468	358,499	\$ 19,864.96
467-350-01-00	) 1	6440 EL CAJON OWNER LLC	F	0	100	30,056	\$ 1,927.70
467-350-02-00	) 1	6440 EL CAJON OWNER LLC	А	25,100	100	26,572	\$ 2,928.10
467-350-20-00	) 1	LAMPLIGHTER INN L P	А	23,773	138	46,174	\$ 3,973.18
467-350-22-00	) 1	S D ARAGON INVESTMENTS L L C	А	5,817	285	27,007	\$ 3,082.26
467-350-24-00	) 1	SAN DIEGO COMMONS LP	А	0	117	155,509	\$ 7,755.10
467-370-07-00	) 1	6548 ECB TRUST 10-31-14	А	2,223	47	3,951	\$ 543.70
467-370-08-00	) 1	ARAS HAMIT	А	2,400	50	3,999	\$ 570.70
467-370-10-00	) 1	D C T HOLDINGS LLC	А	1,440	25	1,999	\$ 296.42
467-370-11-00	) 1	D C T HOLDINGS LLC	А	1,440	23	1,973	\$ 284.14
467-370-28-00	) 1	ARAS HAMIT	А	0	26	1,873	\$ 229.66
467-370-29-00	) 1	RECYCLED RESOURCES L L C	А	0	75	6,125	\$ 695.52
467-370-30-00	) 1	ARAS HAMIT	А	0	26	1,999	\$ 235.42
467-402-23-00	) 1	CITY OF SAN DIEGO	D	2,000	47	5,201	\$ 590.52



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-402-24-00	1	CITY OF SAN DIEGO	D	4,000	98	5,249	\$ 967.74
467-402-25-00	1	CITY OF SAN DIEGO	D	0	48	5,249	\$ 505.86
467-411-09-00	1	RACHMAN SANDRA L TRUST 08-19-71, BACHRACH	А	0	35	3,498	\$ 353.80
467-411-10-00	1	RACHMAN SANDRA L TRUST 08-19-71, BACHRACH	А	3,074	50	5,001	\$ 647.62
467-411-12-00	1	6010 EL CAJON ASSOCIATES LLC	В	6,158	79	5,401	\$ 969.10
467-411-15-00	1	GAIPA FAMILY TRUST 07-26-90	А	2,540	65	14,266	\$ 1,129.50
467-411-16-00	1	SORIA-COLLEGE LLC	А	16,375	100	42,253	\$ 3,241.62
467-412-09-00	1	CANALES FAMILY TRUST 12-09-02	А	1,888	50	4,251	\$ 558.56
467-412-10-00	1	T & S 22 LLC	А	2,426	50	4,552	\$ 597.18
467-412-11-00	1	NAZZ PROPERTIES LLC	А	1,946	45	4,713	\$ 554.64
467-412-12-00	1	OROZCO ROBERTO C & IRENE S LIVING TRUST 11-13-	А	1,300	62	4,321	\$ 601.10
467-413-06-00	1	JPMORGAN CHASE BANK	А	2,400	47	6,368	\$ 662.34
467-413-07-00	1	JPMORGAN CHASE BANK	А	11,802	40	4,282	\$ 962.60
467-413-08-00	1	JPMORGAN CHASE BANK	А	7,959	60	6,778	\$ 1,009.94
467-413-10-00	1	JPMORGAN CHASE BANK	А	10,901	118	9,344	\$ 1,584.52
467-413-11-00	1	JPMORGAN CHASE BANK	А	6,000	103	8,599	\$ 1,240.94
467-420-06-00	1	JPMORGAN CHASE BANK	А	7,093	35	7,205	\$ 850.90



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-420-09-00	1	HOROWITZ FAMILY TRUST 06-28-99	А	2,901	90	7,000	\$ 952.64
467-420-10-00	1	HOROWITZ FAMILY TRUST 06-28-99	А	1,201	40	2,997	\$ 414.10
467-420-13-00	1	AVSBLLC	А	5,770	97	12,203	\$ 1,361.76
467-420-15-00	1	RIZE EAGLES LLC	А	3,918	80	9,601	\$ 1,063.08
467-420-26-00	1	R I Z E EAGLES LLC	А	17,394	191	39,640	\$ 3,673.56
467-420-27-00	1	RIZE EAGLES LLC	В	24,957	104	78,408	\$ 5,312.56
467-420-28-00	1	JPMORGAN CHASE BANK	А	7,618	0	5,497	\$ 603.16
467-420-35-00	1	1000/3 LLC	А	2,376	103	15,028	\$ 1,367.30
467-420-38-00	1	COLLEGE AVENUE BAPTIST CHURCH OF SAN DIEGO	Е	0	76	15,118	\$ 1,112.04
467-420-42-00	1	HCA PLAZA LTD, HCA PLAZA LTD	F	0	242	84,071	\$ 5,183.06
467-420-44-00	1	COLLEGE AVENUE BAPTIST CHURCH OF SAN DIEGO	Е	0	66	135,000	\$ 6,535.22
467-451-01-00	1	HENNO ENTERPRISE LLC	А	3,000	104	8,695	\$ 1,112.26
467-451-02-00	1	F R H INVESTMENTS INC	А	600	53	5,850	\$ 588.76
467-451-03-00	1	F R H INVESTMENTS INC	А	6,178	102	7,048	\$ 1,172.74
467-451-04-00	1	6334 EL CAJON BLVD S D LLC	А	4,100	51	7,649	\$ 821.58
467-451-05-00	1	GOLDEN SUNRISE PROPERTIES LLC	А	1,255	51	5,680	\$ 600.16
467-451-06-00	1	GOLDEN SUNRISE PROPERTIES LLC	А	4,922	100	13,098	\$ 1,380.12



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-452-10-00	1	AZTEC RETAIL LLC	А	21,028	300	81,893	\$ 6,376.42
467-453-10-00	1	B N M G PROPERTIES L L C	А	12,690	90	12,689	\$ 1,664.88
467-453-11-00	1	B N M G PROPERTIES L L C	А	7,785	60	8,821	\$ 1,095.26
467-460-07-00	1	HOANG FAMILY TRUST 11-08-06	А	5,580	61	6,499	\$ 892.82
467-460-08-00	1	METZGER INVESTMENTS LLC	А	11,709	317	32,670	\$ 3,790.60
467-460-22-00	1	THRIFTY PAYLESS INC <lf> SCHWARZBLATT FAMILY</lf>	А	24,000	260	95,396	\$ 6,909.16
467-460-23-00	1	TRIMLLC	А	9,042	120	24,443	\$ 2,199.74
467-470-01-00	1	FILIPO TOMMASA LP	А	1,350	123	14,005	\$ 1,383.98
467-470-02-00	1	NGUYEN TUAN V & HOANG NGAN T	А	6,650	69	11,500	\$ 1,215.14
467-520-01-00	1	W S S REALTY LLC	А	4,765	60	6,961	\$ 870.74
467-520-02-00	1	W S S REALTY LLC	А	5,250	60	6,961	\$ 893.14
467-520-03-00	1	W S S REALTY LLC	А	5,474	60	6,961	\$ 903.50
467-520-12-00	1	HEO FAMILY TRUST 10-17-17	А	6,300	120	15,080	\$ 1,645.18
467-520-22-00	1	SINGLE ELLEN R RESIDENTIAL TRUST 05-16-17	G	0	74	5,158	\$ 645.78
467-520-23-00	1	EYELUV LLC	В	800	79	2,858	\$ 605.34
467-520-24-00	1	PLANNED PARENTHOOD OF THE PACIFIC	В	0	58	1,760	\$ 401.82
467-520-25-00	1	PLANNED PARENTHOOD OF THE PACIFIC	В	2,672	100	6,717	\$ 984.54



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-520-26-00	1	RUSSO PROPERTIES LTD	А	0	59	4,896	\$ 550.68
467-520-27-00	1	RUSSO PROPERTIES LTD	А	11,728	51	5,898	\$ 1,093.98
467-520-28-00	1	RUSSO PROPERTIES LTD	А	2,112	50	6,299	\$ 662.50
467-520-29-00	1	RUSSO PROPERTIES LIMITED	А	0	51	12,258	\$ 842.80
467-520-30-00	1	ROSALES FAMILY 2007 TRUST 09-12-07, CAPPELLI-	А	4,598	148	15,960	\$ 1,761.92
467-520-32-00	1	LOG REALTY LLC	А	16,760	198	62,291	\$ 4,718.20
467-530-01-00	1	RUSSO PROPERTIES LTD	А	0	50	2,932	\$ 411.06
467-530-02-00	1	RUSSO PROPERTIES LTD	А	4,802	50	4,173	\$ 689.62
467-530-03-00	1	RUSSO PROPERTIES LTD	А	3,655	20	6,090	\$ 558.00
467-530-12-00	1	RUSSO PROPERTIES LTD	А	0	0	4,199	\$ 191.88
467-530-14-00	1	PLANNED PARENTHOOD OF THE PACIFIC	А	0	0	5,401	\$ 246.82
467-530-17-00	1	RUSSO PROPERTIES LTD	В	5,059	223	30,056	\$ 2,843.02
467-530-18-00	1	RUSSO PROPERTIES LTD	А	19,185	343	73,616	\$ 6,151.30
467-530-19-00	1	VONS COMPANIES INC <lf> RUSSO PROPERTIES LTD</lf>	А	51,984	121	182,081	\$ 11,393.26
467-530-20-00	1	RUSSO PROPERTIES LTD	А	1,883	321	35,719	\$ 3,498.14
467-530-21-00	1	RUSSO PROPERTIES LTD	А	19,692	0	73,181	\$ 4,254.14
467-541-01-00	1	RUSSO FAMILY TRUST 03-15-02	F	0	95	6,830	\$ 838.56



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-542-01-00	1	3 CO GAI LLC	F	0	105	5,998	\$ 855.96
467-542-07-00	1	CITY OF SAN DIEGO	D	4,000	96	48,378	\$ 2,927.64
467-564-02-00	1	CHEUNG & ONG FAMILY TRUST 07-15-94	А	2,187	52	6,700	\$ 695.38
467-564-05-00	1	SALTS STEPHANIE E FAMILY TRUST 09-16-16	F	0	100	7,802	\$ 910.68
467-581-20-00	1	V N PROPERTY RENTAL L L C	В	9,764	435	30,928	\$ 4,275.02
467-584-01-00	1	PACIFIC BELL	А	32,300	322	23,522	\$ 4,351.54
468-220-01-00	1	ALLIANCE FOR AFRICAN ASSISTANCE	А	15,600	86	9,239	\$ 1,619.50
468-220-02-00	1	SEPPALA WAYNE & CHERYL FAMILY TRUST 02-18-02	А	5,311	61	6,599	\$ 884.96
468-220-03-00	1	SEPPALA WAYNE & CHERYL FAMILY TRUST 02-18-02	А	1,000	30	3,293	\$ 362.92
468-220-04-00	1	4TH AMIGO LLC	А	5,843	89	11,435	\$ 1,285.70
		Zone Subtotals:		798,939	11,437	2,739,476	\$ 225,481.48
ZONE: 2							
466-680-17-00	2	ANTHEM REAL ESTATE VENTURES INC, J & J PALM	А	9,867	220	27,442	\$ 2,292.52
466-692-01-00	2	MOEIN FAMILY 2023 TRUST	А	1,330	100	9,039	\$ 753.06
466-692-02-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC <lf> F</lf>	А	38,345	50	5,772	\$ 2,169.58
466-692-03-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC <lf> F</lf>	А	32,353	50	7,079	\$ 1,947.24
466-692-04-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC <lf> F</lf>	F	0	50	6,808	\$ 441.24

Prepared by: KOPPEL GRUBER



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*	
466-692-05-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC <lf> F</lf>	А	0	100	13,613	\$ 882.36	
466-693-11-00	2	KIM CHONG SU & HYUN SUK	А	4,764	100	9,936	\$ 949.12	
466-693-12-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC	А	23,630	200	28,832	\$ 2,923.40	
466-710-10-00	2	GEARY PATRICK J TRUST 02-06-19, RUDICK SANDRA B	А	4,687	94	10,045	\$ 931.22	
466-710-11-00	2	PORCO ENTERPRISES INC	В	10,356	76	15,377	\$ 1,358.84	
466-710-14-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO	А	4,800	76	9,601	\$ 861.28	
466-710-31-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO	А	8,108	76	10,049	\$ 1,032.80	
466-720-13-00	2	BLESSED SACRAMENT CATHOLIC PARISH IN SAN	E	0	245	28,910	\$ 1,976.56	
466-720-14-00	2	COLONIAL LLC	А	3,727	76	4,522	\$ 599.92	
466-731-13-00	2	RUDICK GERALD M TRUST 01-11-02	А	7,960	100	11,570	\$ 1,164.92	
466-731-14-00	2	CARLOS FAMILY TRUST 07-17-97	А	1,800	50	5,001	\$ 449.04	
466-731-15-00	2	BEACHAM JOHN R	А	7,057	97	9,914	\$ 1,044.70	
466-732-26-00	2	SUFI INC	А	1,276	140	14,893	\$ 1,120.56	
466-732-28-00	2	SINAN LAND L L C	А	1,562	176	15,346	\$ 1,265.96	
466-741-09-00	2	ABUNDANT GRACE CHRISTIAN CENTER	А	7,617	135	14,915	\$ 1,398.70	
466-741-18-00	2	MITCHELL ELLIOTT EST OF, MITCHELL MARTIN	А	10,606	130	21,235	\$ 1,784.60	
466-750-01-00	2	MANGIAPANE ROSEANNE, CRIMI PAUL & GIUSTINA	А	2,965	186	8,425	\$ 1,073.64	



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
466-750-02-00	2	SOUTHERN CA LUBE CENTERS INC	А	1,936	77	9,400	\$ 723.74
466-750-03-00	2	STRUYK FAMILY TRUST 08-28-96	А	0	50	7,003	\$ 449.38
466-750-04-00	2	STRUYK FAMILY TRUST 08-28-96	А	3,550	50	8,918	\$ 693.24
466-750-05-00	2	LUONG TRUNG & XA JENNIFER T	А	4,160	100	21,081	\$ 1,385.96
466-750-06-00	2	J H W PROPERTY MANAGEMENT LLC	А	7,460	82	21,949	\$ 1,517.98
466-750-07-00	2	HOME SWEET HOME HOLDINGS LLC	F	0	70	21,876	\$ 1,132.52
466-750-08-00	2	HOME SWEET HOME HOLDINGS LLC	F	0	62	21,458	\$ 1,089.90
466-750-10-00	2	CONNOLLY LYMAN B	А	2,418	79	10,042	\$ 779.08
466-750-35-00	2	MICKLE FAMILY TRUST 04-14-20, EFFECT MARKETING	А	6,472	79	7,871	\$ 875.84
466-750-36-01	2	BLASZCAK AUDREY M	F	0	0	1,410	\$ 58.80
466-750-36-02	2	HOLDER GREGORY S, BRADDON MICHAEL	F	0	0	1,410	\$ 58.80
466-750-36-03	2	PHAM CHI T K REVOCABLE TRUST	F	0	0	1,410	\$ 58.80
466-750-36-04	2	HODGES FAMILY 2011 TRUST 03-22-11	F	0	0	1,410	\$ 58.80
466-750-36-05	2	RAQUINO REGINA G R	F	0	0	1,410	\$ 58.80
466-750-36-06	2	CHU VICTOR SUNGHO	F	0	0	1,410	\$ 58.80
466-750-36-07	2	FARRIS BERNADETTE	F	0	0	1,410	\$ 58.80
466-750-36-08	2	BOWNE TOD R	F	0	0	1,410	\$ 58.80



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
466-750-36-09	2	WYMAN TRUST	F	0	0	1,410	\$ 58.80
466-750-36-10	2	WALSH BRENDAN M	F	0	0	1,410	\$ 58.80
466-750-36-11	2	ARBINO NATALIE L	F	0	0	1,410	\$ 58.80
466-750-36-12	2	LIU YUHAO	F	0	0	1,410	\$ 58.80
466-750-36-13	2	RITTENHOUSE ANDREJS	F	0	0	1,410	\$ 58.80
466-750-36-14	2	GANDOLFO BARBARA L REVOCABLE TRUST 07-23-07	F	0	0	1,410	\$ 58.80
466-750-36-15	2	KIM GENE YOUNG	F	0	0	1,410	\$ 58.80
466-750-36-16	2	KEYS KYLE	F	0	0	1,410	\$ 58.80
466-750-36-17	2	BRISCO JENNIFER L	F	0	0	1,410	\$ 58.80
466-750-36-18	2	KO JOSEPH, YNG KEENAN	F	0	0	1,410	\$ 58.80
466-750-36-19	2	HALEVY RONEN & KIRA Z	F	0	0	1,410	\$ 58.80
466-750-36-20	2	BLUMENFELD LEON & RENATA M, BLUMENFELD	F	0	0	1,410	\$ 58.80
466-750-36-21	2	WALKER AARON	F	0	0	1,410	\$ 58.80
466-750-36-22	2	P I CASA PROPERTIES L L C	F	0	0	1,410	\$ 58.80
466-750-36-23	2	RAMOS FERCHIL T	F	0	0	1,410	\$ 58.80
466-750-36-24	2	KIMMELL ETHAN	F	0	0	1,410	\$ 58.80
466-750-36-25	2	FERNANDEZ SAMUEL 2019 TRUST 05-30-19	F	0	0	1,410	\$ 58.80



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
466-750-36-26	2	BARRON SYLVIA FAMILY TRUST 01-14-19, GALARZA	F	0	0	1,410	\$ 58.80
466-750-36-27	2	KONG TSZ LING	F	0	0	1,410	\$ 58.80
466-750-36-28	2	TILLS JEREMIAH J	F	0	0	1,410	\$ 58.80
466-750-36-29	2	SCHIFFMAN HARLAN A REVOCABLE LIVING TRUST 01-	F	0	0	1,410	\$ 58.80
466-750-36-30	2	TILLMAN ALICIA R	F	0	0	1,410	\$ 58.80
466-750-36-31	2	SCHAEFER FELDSTEIN FAMILY TRUST 04-10-17	F	0	0	1,410	\$ 58.80
466-750-36-32	2	BENAVIDES VICTORIA, BENAVIDES RICARDO	F	0	0	1,410	\$ 58.80
466-750-36-33	2	URBAN BUNCH L L C	F	0	0	1,410	\$ 58.80
466-750-36-34	2	ALONZO ANDRE & JOJE M F R 2013 REVOCABLE	F	0	0	1,410	\$ 58.80
466-750-36-35	2	LI & ZHENG FAMILY TRUST 03-19-04	F	0	0	1,410	\$ 58.80
466-750-36-36	2	RICHEY WILLIE	F	0	0	1,410	\$ 58.80
466-750-36-37	2	BLAIR MICHAEL R	F	0	0	1,410	\$ 58.80
466-750-36-38	2	DUCHOW DONNA REVOCABLE TRUST 01-21-19	F	0	0	1,410	\$ 58.80
466-750-36-39	2	LIN YING JIE	F	0	0	1,410	\$ 58.80
466-750-36-40	2	CONNER SHERYL D	F	0	0	1,410	\$ 58.80
466-750-36-41	2	SIEMENS TAM FAMILY TRUST 07-27-22	F	0	0	1,410	\$ 58.80
466-750-36-42	2	YELANCHIK IRINA	F	0	0	1,410	\$ 58.80



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
466-750-36-43	2	STAFFORD JEFFREY A & SCHULER-HINTZ KRISTIN A	F	0	0	1,410	\$ 58.80
466-750-36-44	2	CHEN XIAOHONG	F	0	0	1,410	\$ 58.80
466-750-36-45	2	MODRUSAN FAMILY TRUST 12-29-08	F	0	0	1,410	\$ 58.80
466-750-36-46	2	WHITE DORENE M & GOODMAN KAREN L	F	0	0	1,410	\$ 58.80
466-750-36-47	2	MAKSIMOWICZ STEPHEN J	F	0	0	1,410	\$ 58.80
466-750-36-48	2	SCHIFFMAN HARLAN A REVOCABLE LIVING TRUST 01-	F	0	0	1,410	\$ 58.80
466-750-36-49	2	SMITH LOUIS G, SMITH HAMPTON D, SMITH DANIEL M	F	0	0	1,410	\$ 58.80
466-750-36-50	2	BECK KAREN	F	0	0	1,410	\$ 58.80
466-750-36-51	2	RUNK PATRICK A, RUNK THEODORE A, RUNK MARK W	F	0	0	1,410	\$ 58.80
466-750-36-52	2	SLINKARD RANDALL G & YUMIKO	F	0	0	1,410	\$ 58.80
466-750-36-53	2	LOVAN DRAKE M, MACVILAY SOUTHANARY S	F	0	0	1,410	\$ 58.80
466-750-36-54	2	JEFFERS MARCUS E	F	0	0	1,410	\$ 58.80
466-750-36-55	2	STEVENSON-BELLOMO JOANNE L REVOCABLE TRUST	F	0	0	1,410	\$ 58.80
466-750-36-56	2	ARRIAGA ANGELA E	F	0	0	1,410	\$ 58.80
466-750-36-57	2	LARIOS-SAINZ SERGIO R, LARIOS JOSE L	F	0	0	1,410	\$ 58.80
467-370-12-00	2	BARON BART G MARITAL SUBTRUST, BARON KEESAG	А	0	135	10,071	\$ 844.80
467-370-13-00	2	MALKA DORON & ALON LIAT FAMILY TRUST 12-22-17	А	2,520	75	5,924	\$ 599.48



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
467-370-14-00	2	MALKA DORON & ALON LIAT FAMILY TRUST 12-22-17	А	625	50	3,999	\$ 352.98
467-370-15-00	2	6554 & 6556 EL CAJON BLVD L L C	А	560	146	11,848	\$ 979.40
467-370-25-00	2	M A PROPERTY GROUP LLC	А	8,000	100	8,782	\$ 1,050.50
468-120-04-00	2	AA REFERRAL SERVICE INC	В	0	54	218	\$ 179.02
468-120-06-00	2	52 BLUE FALCON LLC	А	0	228	78,408	\$ 3,987.12
468-120-07-00	2	CITY OF SAN DIEGO	D	0	215	64,469	\$ 3,364.96
468-130-26-00	2	RALPHS GROCERY CO <lf> C &amp; P PROPERTIES NO 4</lf>	А	47,823	382	144,184	\$ 9,424.04
468-142-15-00	2	SIXTY-EIGHTH STREET SQUARE LLC	А	36,555	110	15,398	\$ 2,677.10
468-142-16-00	2	SIXTY-EIGHTH STREET SQUARE LLC	А	8,328	50	7,000	\$ 834.00
468-142-23-00	2	SIXTY-EIGHTH STREET SQUARE LLC	А	33,103	200	27,878	\$ 3,321.26
468-142-27-00	2	PEP BOYS MANNY MOE & JACK OF CALIFORNIA	А	15,640	253	35,000	\$ 2,978.26
468-152-18-00	2	VINA HOSPITALITY INC	А	9,664	100	14,000	\$ 1,344.98
468-152-19-00	2	PALMER LILLIAN E TRUST 09-04-01	А	2,100	50	7,000	\$ 546.26
468-152-20-00	2	PALMER LILLIAN E TRUST 09-04-01	А	2,500	50	7,000	\$ 564.74
468-152-23-00	2	SOROURBAKHSH SHAHRIAR	А	1,741	107	7,701	\$ 738.28
468-152-24-00	2	6880 EL CAJON BLVD L L C	А	538	158	22,399	\$ 1,456.12
468-152-26-00	2	6880 EL CAJON BLVD L L C	А	1,360	35	1,398	\$ 231.26



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
468-152-27-00	2	6880 EL CAJON BLVD L L C	А	0	15	4,966	\$ 254.28
468-152-28-00	2	SAN DIEGO COUNTY WATER AUTHORITY	D	3,500	100	13,983	\$ 1,059.48
468-162-16-00	2	70 EL CAJON BLVD CORP	А	0	100	14,993	\$ 939.90
468-162-17-00	2	70 EL CAJON BLVD CORP	А	0	50	7,497	\$ 469.96
468-162-18-00	2	WHITE BYRON F 2001 REVOCABLE TRUST	А	5,000	100	14,993	\$ 1,170.90
468-162-19-00	2	COLLINS MICHAEL D TRUST 12-01-09	А	2,000	50	7,497	\$ 562.36
468-162-20-00	2	M Z U R I HOLDINGS L L C	А	1,600	50	7,497	\$ 543.88
468-162-21-00	2	M Z U R I HOLDINGS L L C	В	864	50	7,497	\$ 509.88
468-162-22-00	2	LETT JOHN B W, WONG BOW JEAN	А	784	100	14,993	\$ 976.12
468-162-23-00	2	MERZ FAMILY TRUST 1 04-23-07	А	1,727	110	15,398	\$ 1,068.04
468-170-01-00	2	DIPLOMAT ASSOCIATES LTD	F	0	111	29,185	\$ 1,566.32
468-170-04-00	2	DIMENSTEIN FAMILY TRUST 12-20-85	А	26,136	234	43,560	\$ 3,760.32
468-170-05-00	2	AA REFERRAL SERVICE INC	А	15,681	134	26,136	\$ 2,236.02
468-170-06-00	2	PERRY FRANK M JR	А	5,969	133	14,593	\$ 1,302.84
468-170-07-00	2	CITY OF SAN DIEGO	D	0	45	697	\$ 170.68
468-170-09-00	2	JAY AZTEC LLC	F	0	252	67,518	\$ 3,608.54
468-180-15-00	2	BARON BART G MARITAL SUBTRUST, BARON KEESAG	G	0	1	8,930	\$ 375.52



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
468-180-22-00	2	AZTEC VILLAGE LLC	А	25,366	367	64,469	\$ 5,015.22
468-180-28-00	2	KELLY GRAHAM M FAMILY REVOCABLE TRUST 10-28-	А	1,581	97	8,538	\$ 734.34
468-180-29-00	2	FIGHTERTOWN 88	А	17,511	214	29,186	\$ 2,699.52
468-190-01-00	2	LIM VIVIAN IRREVOCABLE TRUST 12-18-12, WONG	А	2,133	105	15,159	\$ 1,061.10
468-190-04-00	2	PSKW L L C	А	4,200	50	7,000	\$ 643.28
468-190-05-00	2	PSKW L L C	А	2,800	50	6,893	\$ 574.14
468-190-06-00	2	KRAUSS VICTOR B J	В	2,505	50	7,000	\$ 564.98
468-190-09-00	2	BATTIKHA R & S FAMILY TRUST 09-23-07	А	3,557	50	6,299	\$ 584.34
468-190-10-00	2	BATTIKHA R & S FAMILY TRUST 09-23-07	А	4,420	60	8,398	\$ 743.22
468-190-24-00	2	BANNER BUILDING LLC	F	0	150	21,000	\$ 1,347.74
468-190-25-00	2	SYNERGY LTD	А	6,404	100	14,000	\$ 1,194.36
468-200-01-00	2	BANK OF AMERICA NATIONAL TRUST & SAVINGS	В	6,600	416	59,965	\$ 4,114.60
468-200-02-00	2	LOBELSON FAMILY 2013 TRUST 04-11-13, BRAVERMAN	А	48,200	100	14,000	\$ 3,125.34
468-200-03-00	2	SAN DIEGO TRAILER SUPPLY INC	А	2,164	50	7,000	\$ 549.22
468-200-04-00	2	SAN DIEGO TRAILER SUPPLY INC	А	3,001	50	3,001	\$ 421.14
468-210-05-00	2	DIVE HOLDINGS LLC	А	1,833	50	2,548	\$ 348.28
468-210-07-00	2	KAKIMON L L C	А	3,204	50	7,000	\$ 597.26



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
468-210-08-00	2	KAKIMON L L C	А	1,320	50	7,000	\$ 510.22
468-210-24-00	2	70TH STREET LTD, 70TH STREET LTD, 70TH STREET	А	9,248	150	20,579	\$ 1,757.44
468-210-28-00	2	69TH STREET LTD	А	16,890	301	43,124	\$ 3,525.84
468-230-03-00	2	KASHANI REVOCABLE TRUST 04-04-19	А	1,512	104	8,050	\$ 732.82
468-230-04-00	2	NYS MARK SEPARATE PROPERTY TRUST 03-06-18	F	0	50	6,155	\$ 414.00
468-230-05-00	2	VIRISSIMO GREGORY J TRUST 11-02-92	F	0	50	5,001	\$ 365.88
468-230-42-00	2	OLIN L L C	А	3,076	140	9,004	\$ 958.16
468-230-44-00	2	TROPICO PROPERTIES LLC	А	972	35	2,435	\$ 256.58
469-040-16-00	2	LE CANH T & NGA T	А	7,000	61	8,398	\$ 865.56
469-040-17-00	2	BLVD PLAZA LLC	А	7,220	50	7,000	\$ 782.80
469-040-18-00	2	7066 ALLMAN LLC	А	7,500	100	14,000	\$ 1,245.00
469-040-21-00	2	70TH STREET PROPERTIES	А	12,000	200	28,000	\$ 2,351.40
469-040-22-00	2	AMACA PROPERTIES LLC	А	1,176	100	14,702	\$ 982.10
469-040-25-00	2	JAI SIARAM L L C	А	4,972	100	14,000	\$ 1,128.20
469-050-03-00	2	E C BLVD LLC	А	0	50	7,000	\$ 449.24
469-050-04-00	2	SAKO-SAEED FAMILY LIVING TRUST 11-05-14	А	2,718	50	7,000	\$ 574.82
469-050-05-00	2	KELLY ELSIE L	А	0	50	7,000	\$ 449.24



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
469-050-06-00	2	KELLY ELSIE L	В	0	50	7,000	\$ 449.24
469-050-07-00	2	SAN DIEGO COUNTY WATER AUTHORITY	D	0	50	7,000	\$ 449.24
469-050-08-00	2	GAMAJ GRILL LLC	А	3,200	50	6,996	\$ 596.92
469-050-09-00	2	SWRAJ HOTEL INC	А	3,200	50	7,000	\$ 597.08
469-050-10-00	2	GORGUIS GORGUIS	А	1,900	50	7,000	\$ 537.02
469-050-11-00	2	RMONSEF LLC	А	1,600	50	7,000	\$ 523.16
469-050-12-00	2	R & H 7091 HOLDINGS LLC	А	3,100	60	8,398	\$ 682.24
469-050-24-00	2	SHAH REVOCABLE FAMILY TRUST	А	0	91	9,365	\$ 676.90
469-050-25-00	2	E C BLVD LLC	А	0	0	3,999	\$ 166.76
469-071-15-00	2	HRH5LLC	А	1,578	112	9,348	\$ 815.18
469-071-16-00	2	TEMKIN ROCHELLE TRUST 11-22-19	А	1,200	50	7,000	\$ 504.68
469-071-17-00	2	BHAKTA BHUPENDRA & NIRU REVOCABLE TRUST 05-	А	10,379	100	13,996	\$ 1,377.84
469-071-20-00	2	KOLETSKY TRUST 10-15-91	А	0	150	21,000	\$ 1,347.74
469-071-22-00	2	WAI FAMILY TRUST 01-23-79	А	2,969	112	9,901	\$ 902.50
469-071-23-00	2	KOLETSKY TRUST 10-15-91	А	21,330	100	13,996	\$ 1,883.78
469-072-01-00	2	PAIR PROPERTIES L P	А	7,200	58	8,398	\$ 865.36
469-072-02-00	2	TWIN PROPERTIES L P	А	2,750	25	3,498	\$ 351.58



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
469-072-03-00	2	TWIN PROPERTIES L P	А	800	50	7,000	\$ 486.20
469-072-04-00	2	PAIR PROPERTIES L P	А	1,250	25	3,498	\$ 282.28
469-072-07-00	2	SCOS LP	А	8,159	50	7,000	\$ 826.20
469-072-08-00	2	SCOS LP	А	19,120	200	28,000	\$ 2,680.34
469-072-09-00	2	SCOS LP	А	8,121	50	7,000	\$ 824.44
469-072-26-00	2	SCOS LP	А	6,390	60	5,698	\$ 721.64
469-072-27-00	2	7125 BLVD LLC	А	12,376	100	13,939	\$ 1,467.72
469-091-14-00	2	FAMILY HEALTH CENTERS OF SAN DIEGO INC	А	3,150	163	22,399	\$ 1,592.52
469-091-15-00	2	PETTIT SANDRA M TR	А	1,702	50	7,000	\$ 527.88
469-091-16-00	2	HENDERSON CLIFFORD N TR & HENDERSON GAYLA R	А	0	50	7,000	\$ 449.24
469-091-19-00	2	SAN DIEGO YOUTH FOUNDATION	F	0	100	14,000	\$ 898.50
469-091-20-00	2	RSJE SD HOLDING LLC	А	6,517	50	7,000	\$ 750.34
469-091-22-00	2	ELY ERIC C Q T I P TRUST	F	0	100	14,000	\$ 898.50
469-091-24-00	2	DIMENSTEIN FAMILY TRUST 11-06-01	А	5,478	62	8,398	\$ 798.38
469-091-25-00	2	DIMENSTEIN FAMILY TRUST 11-06-01	А	6,800	50	7,000	\$ 763.40
469-092-01-00	2	SARABIA ARMANDO A & ROSA M	А	2,400	72	10,498	\$ 775.22
469-092-02-00	2	SARABIA ARMANDO A & ROSA M	А	3,599	50	7,000	\$ 615.52



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
469-092-03-00	2	OLIVERI SANTO FAMILY 2014 TRUST, OLIVERI	А	2,178	50	7,000	\$ 549.86
469-092-04-00	2	OLIVERI SANTO FAMILY 2014 TRUST, OLIVERI	А	490	60	8,398	\$ 561.64
469-093-01-00	2	7215 BOND LLC	А	9,240	162	22,399	\$ 1,870.74
469-093-02-00	2	7215 BOND LLC	А	1,640	25	3,498	\$ 300.30
469-093-03-00	2	ALBREKTSEN FAMILY 2009 TRUST 05-18-09	А	1,860	25	3,498	\$ 310.46
469-093-04-00	2	HOANG FAMILY TRUST 11-08-06	А	2,108	50	7,000	\$ 546.64
469-093-05-00	2	RASTEGARPOUR MOHSEN & ELSNER ROSEANN	А	3,991	75	10,498	\$ 858.18
469-110-03-00	2	RAP WEST L L C	А	8,250	169	23,522	\$ 1,893.86
469-110-10-00	2	UNIVERSITY CLEANERS	А	7,000	81	16,088	\$ 1,249.18
469-110-14-00	2	SAN DIEGO YOUTH FOUNDATION	А	17,376	166	30,928	\$ 2,614.86
472-070-02-00	2	VORA GROUP LLC	А	18,813	120	13,560	\$ 1,812.24
472-070-23-00	2	BRIGHT HOUSE STEPS LLC	А	4,300	25	2,522	\$ 382.50
472-070-24-00	2	LE HUAN ALBERT, LE VINCENT HOAN VU, LE NGUYEN	А	6,540	99	10,001	\$ 1,030.74
472-070-28-00	2	MITRE FINANCIAL LLC	А	16,000	387	46,609	\$ 3,900.68
472-070-30-00	2	SAN DIEGO UNIFIED SCHOOL DISTRICT	D	0	410	49,339	\$ 3,347.70
472-091-01-00	2	NATIONAL SPIRITUAL ASSEMBLY OF THE BAHA IS OF	А	2,455	60	5,759	\$ 542.38
472-091-02-00	2	NATIONAL SPIRITUAL ASSEMBLY OF THE BAHA IS OF	А	1,575	25	2,596	\$ 259.68



Assessor's Parcel Number	Zone	Property Owner	Land Use	Building Square	Lot Front Footage	Lot Square Footage	FY 2026 Assessment*
472-091-03-00	2	SCHENEWERK GREGORY C & JANE A, SCHENEWERK	А	1,580	25	2,648	\$ 262.08
472-091-09-00	2	HO NAM VAN & MUI CHAN	А	1,400	25	3,433	\$ 286.50
472-091-10-00	2	OSO VETERINARY SERVICES LLC	В	1,330	50	6,750	\$ 500.26
472-091-11-00	2	NGUYEN FAMILY LIVING TRUST 03-16-06	А	4,007	25	3,798	\$ 422.18
472-091-12-00	2	REAL GROUP 11 LLC	А	8,927	100	15,908	\$ 1,390.48
472-091-31-00	2	ROURKE FAMILY TRUST 12-30-98	А	3,195	50	8,729	\$ 668.96
472-091-32-00	2	KACHI FAMILY TRUST 08-10-05	А	7,768	100	8,154	\$ 1,013.60
472-091-33-00	2	SEUFERER JACK & CINDY E, DECELLES CHUCK & LISA	А	1,000	125	14,501	\$ 1,044.26
472-093-01-00	2	DANG EMERLY & HA TO, DANG THO, DANG HEIDI HY	А	12,740	106	9,448	\$ 1,316.14
472-093-02-00	2	CHUNG YOUNG H	А	1,850	51	4,591	\$ 437.40
472-093-03-00	2	GONZALEZ LUIS	А	4,232	105	9,178	\$ 908.68
472-093-04-00	2	BOONE YOUN FAMILY TRUST 10-12-05	А	3,250	50	4,500	\$ 495.14
		Zone Subtotals:		955,570	16,200	2,442,984	\$ 197,000.34
		TOTALS:		1,754,509	27,637	5,182,460	\$ 422,481.82