



North Park Special Enhancement District

Annual Report for Fiscal Year 2026

June 2025

KOPPEL & GRUBER
PUBLIC FINANCE

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

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 NORTH PARK SPECIAL ENHANCEMENT 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: North Park Special Enhancement District (“District”)

Apportionment Method: Building Square Footage (“BSF”)
Parcel Square Footage (“PSF”)
Number of Units (Condo and Residential)

TABLE 1
Summary Information

	FY 2025	FY 2026⁽¹⁾	Maximum Authorized
Parcels Subject to Assessment:	603	603	603
Total Estimated Assessment:	\$528,690.37	\$554,130.22	\$554,130.22
Total Parcel Square Footage (PSF):			
Commercial	1,811,585	1,811,585	1,811,585
Tax Exempt	164,138	164,138	164,138
Total Building Square Footage (BSF):			
Commercial	1,361,555	1,361,555	1,361,555
Tax Exempt	182,907	182,907	182,907
Total Condo and Residential Units	344	344	344
Unit Assessment Rates:			
<i>Parcel Square Footage (PSF)</i>			
Commercial \$/PSF	\$0.1120	\$0.1174	\$0.1174
Tax Exempt \$/PSF	\$0.0700	\$0.0734	\$0.0734
<i>Building Square Footage (BSF)</i>			
Commercial \$/BSF	\$0.1540	\$0.1614	\$0.1614
Tax Exempt \$/BSF	\$0.0980	\$0.1027	\$0.1027
<i>Condo and Residential (per Unit)</i>	\$252.03	\$264.15	\$264.15

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.

Annual Cost Indexing: The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) not to exceed 5% of the previous year’s rate. However, if SDCPI-U is higher than 5%, the excess can be cumulatively reserved and can be added to the SDCPI-U in years in which the SDCPI-U is less than 5%.

SECTION II. BACKGROUND

A. Introduction

The North Park Special Enhancement District was established during FY 2023. 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 August 1, 2022, the City of San Diego passed R-341275 authorizing the annual budget and assessments for Fiscal Year 2023, and the continued levy of the assessments for the life of the District.

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

SECTION III. PLANS AND SPECIFICATION

A. General Description of the District

The territory within the District consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled “Assessment Diagram of the City of San Diego North Park Special Enhancement District” contained within this Annual Report in Exhibit A.

The District is generally includes all parcels fronting 30th from Polk Avenue to Upas Street, along with all parcels fronting University Avenue from Florida Street to 32nd Street.

Blocks bound by University Avenue, Granada Avenue, North Park Way, and 32nd Street are included. The block bound by Lincoln Avenue, Ohio Street, University Avenue, and 30th Street is included, along with the block bound by Lincoln Avenue, 32nd Street, University Avenue, and Iowa Street. In addition, a few outlying parcels have been included where the commercial core reached past the frontage parcel and the parcels have been included based upon their commercial nature.

B. Description of Improvements to be Maintained and Services

The District, through the levy of special assessments, provides funding for the following supplemental improvements and activities, including but not limited to the procurement, ongoing maintenance, operation and servicing of landscaping, safety programs, sanitation activities, and aesthetic tangible improvements, which shall be in excess of the City’s baseline services provided within the District. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. The improvements and activities provided by the District are generally described as follows:

- Acquisition, construction and installation, or maintenance of tangible property, including, but not limited to:
 - Lighting facilities;
 - Signs and/or banners;
 - Kiosks or display cases;
 - Wayfinding signage; and
 - Decorations.
- Promotion of District events;
- Safety enhancement;
- Managing homeless issues;
- Street, sidewalk, curb and gutter cleaning;
- Graffiti removal;
- Increased trash pick-up;
- Collection of litter;
- Seasonal planting;
- Maintaining new medians;
- Administration/Corporate Operations/Outreach including;

- District management
- Overseeing of contract
- Relations with City and Council office
- Relations with property owners
- Relations with the former Redevelopment Agency, and Community Planning Groups
- Insurance
- Legal and accounting management
- Office related expenses

Plans and specifications for these improvements to be maintained by the District are on file with the City Engineer's office and by reference are made part of this Annual Report. The specifications for the maintenance to be performed are contained in a City contract with the North Park Organization of Businesses, dba North Park Main Street, which is incorporated herein by reference. 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 activities, 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.

The activities and improvements provided by the District constitute and convey special benefits directly to the assessed parcels. 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 not assessed or 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, street lights, sidewalks, 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 activities and improvements does not confer benefit to properties outside District.

The results of the January 2015 Intercept Survey completed by the SANDAG Service Bureau for North Park ("Intercept Survey") was used to quantify general benefit to the public at large. The Intercept Survey asked pedestrians in the District a series of questions designed to determine their link to parcels and the relative general benefit to the public at large.

It is estimated that as much as 2.4% 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 improvements and activities provided with the assessments. Specifically the special benefits are summarized as follows:

Improvements

- The primary special benefit of the improvements provided by the District is the improvements themselves, which are available to tenants and customers of assessed parcels. The improvements also provide the special benefit of being in proximity to a parcel that is benefiting from an improvement.

Activities

- The primary special benefit provided by the District's activities is the actual service, including the cleanliness and safety created by the safety and sanitation personnel.
- The District activities also provide the special benefit of an individual's presence on the assessed parcel as the activities are provided, which can have a deterrent effect and creates a positive impression of the area.
- The District activities also provide the special benefit of being in proximity to a cleaner, safer parcel.

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. The Improvements and Activities have been reviewed and a formula has been established to apportion the maintenance costs based on benefit.

Due to the nature of the Improvements and Activities, three factors, as further described below, are used to calculate each parcel's assessment:

Parcel Type Factor

Parcel types were categorized based on their typical foot and vehicle traffic on various parcels. The properties within the District include commercial, residential condominium/single-family and tax exempt parcels. Commercial use parcels will receive the highest level of activities and improvements because their owners will benefit from the highest volume of foot and vehicle traffic. Parcels with low traffic, such as tax-exempt parcels will receive a lower level of activities and improvements.

Commercial Parcels - these parcels have a commercial component because their owners aim to benefit from tenant rents, increased customers, or increased use by visitors. Commercial parcels will receive and benefit from all District activities and improvements. Commercial Condominium parcels and for-profit multi-family parcels are included in this category. For these parcels a combination of the parcel square footage factor and building square footage factor is used to calculate their assessment.

Residential Condominiums/Single-Family Residential - these parcels include residential condominiums and single-family residential parcels with four units or fewer (these parcels have a County use code of 07 through 13). These parcels will receive and benefit from the cleaner and safer environment created by the District's activities and improvements. Events and programs that tract new businesses to the District will create a more safe clean, inviting and useful environment for residential condominiums and single-family residences. For these parcels, the number of residential condominium units and single-family condominium units is used to calculate their assessment. Approximately 16.40% of the initial total budget is weighted to residential condominiums and single-family residential parcels.

Tax Exempt Parcels - include parcels that share tax-exempt purposes related to affordable housing, religious, scientific, hospital or other charitable purposes. from the Improvements and Activities. Tax Exempt Parcels will benefit to some degree from the sanitation, safety and landscaping programs provided by the District. Due to the unique land uses of the tax exempt parcels, the parcels are assessed at a rate commensurate with the benefit they will receive from the activities and improvements provided (and to a lesser degree than commercial parcels). For these parcels a combination of the parcel square footage factor and building square footage factor is used to calculate their assessment

Building Square Footage Factor

The Building Square Footage (BSF) Factor is the size of the building, measured in square feet. Building square footage relates to the highest and best use of a parcel. Building size also directly relates to occupancy, capacity, and the need for activities and improvements. The larger the building, the more activities and improvement and benefit it will receive. This factor has been weighted to 43.05% of the total initial budget.

Parcel Square Footage Factor

The Parcel Square Footage (PSF) Factor is the parcel's size, measured in square feet. The larger the parcel's size, the more activities and improvement and benefit the parcel will receive. This factor has been weighted to 40.55% of the total initial budget.

Sample Calculations

As described above, assessments have been calculated for each parcel based on the BSF and PSF for parcels classified as Commercial Parcels and Tax-Exempt Parcels, and number of units for Residential Condominium/Single-Family Residential Parcels

PSF = Parcel Square Footage
BSF = Building Square Footage
Units= Residential Condominium/Single-Family dwelling units

Shown below are calculations for various sample parcels.

- **Commercial Property with 2,400 square feet of building square footage on a 500 square foot parcel**

PSF = 500 PSF

BSF = 2,400 BSF

- **Residential Condominium Property with 32 condominium dwelling units consisting of 50,000 building square feet on a 25,000 square foot parcel**

PSF = 25,000 PSF (Not assessed based on method of apportionment)

BSF = 50,000 BSF (Not assessed based on method of apportionment)

Units = 32 residential units

The total assessment for each parcel in the District is based on the calculated PSF and BSF or number of units for the parcel and the applicable unit assessment rate:

Total Assessment for Residential Condominium/Single-Family = Total Number of Units x Unit Assessment Rate
Total Assessment for Commercial and Tax Exempt = Total PSF x PSF Assessment Rate + Total BSF 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 2023 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U not to exceed 5% of the previous year's rate. In the event that the annual change in SDCPI-U exceeds 5%, a percentage change in excess of 5% can be cumulatively reserved and can be added to the annual change in the SDCPI-U for years in which the SDCPI-U is less than 5%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 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%.

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 North Park Special Enhancement 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.

APPENDIX 4- BASELINE SERVICES FOR NORTH PARK MAD

The activities and improvements provided will be coordinated by schedule and type to ensure they are over and above those provided by the City of San Diego and the North Park Maintenance Assessment District. Please reference the map below for schedule details. Also included below is a color-coded map key.

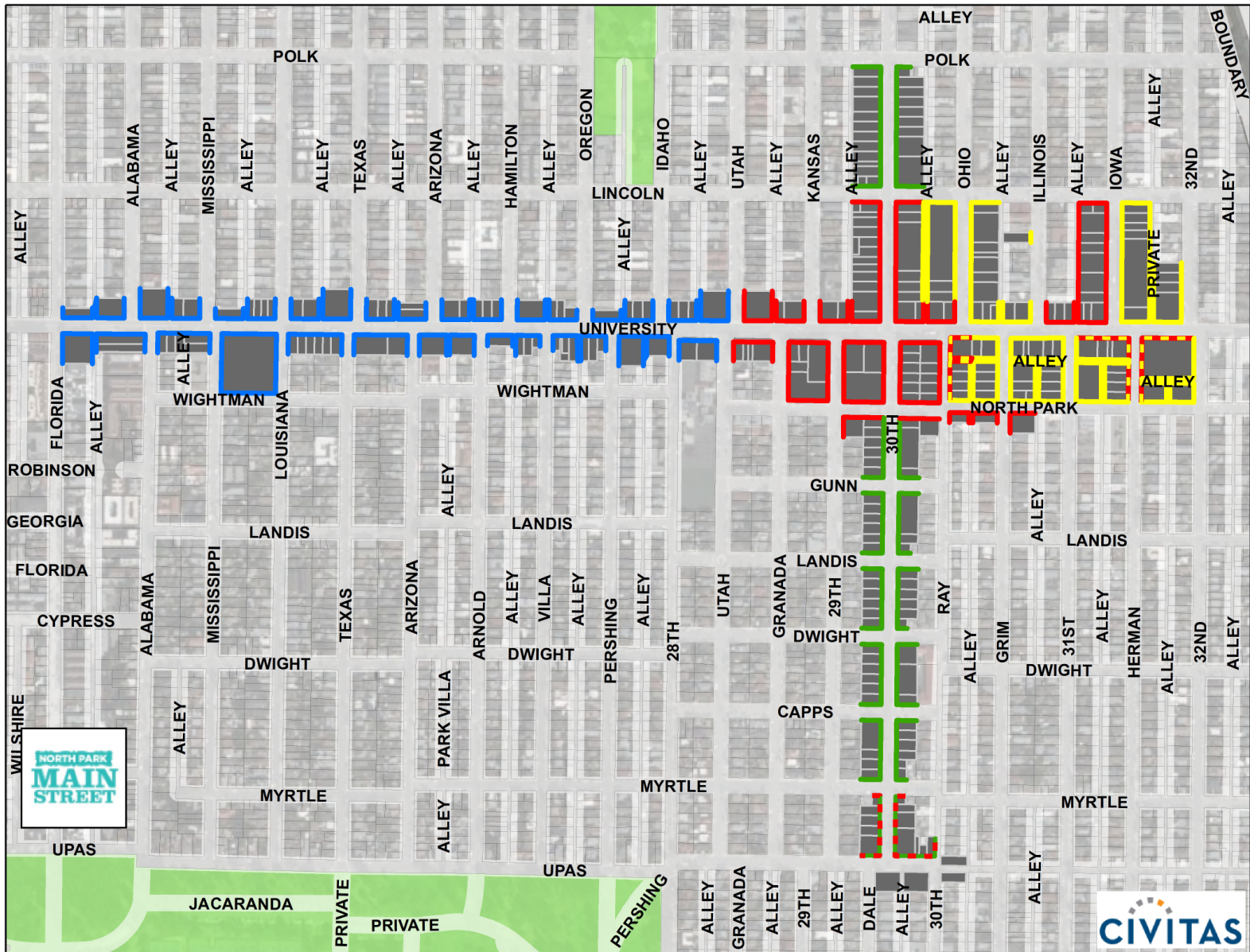


EXHIBIT B ESTIMATE OF COSTS

REVENUE AND EXPENSE STATEMENT

North Park Special Enhancement District Fund 200816

	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 PROPOSED
BEGINNING FUND BALANCE*			
Surplus (or Deficit) from Prior Year	\$ -	\$ 26,782	\$ 70,936
TOTAL BEGINNING FUND BALANCE	\$ -	\$ 26,782	\$ 70,936
REVENUE			
Assessment Revenue	\$ 503,615	\$ 528,685	\$ 554,130
Other Contributions (Non Assessment Source)	\$ 11,409	\$ 12,480	\$ 14,065
Additional City Contribution	\$ -	\$ -	\$ -
Gas Tax	\$ 3,716	\$ 4,031	\$ 4,236
TOTAL REVENUE	\$ 518,740	\$ 545,196	\$ 572,431
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 518,740	\$ 571,978	\$ 643,367
OPERATING EXPENSE			
Landscaping Improvements and Activities	\$ 340,118	\$ 364,312	\$ 400,519
General Operating	\$ 69,325	\$ 88,158	\$ 90,112
Owner's Association/Non-Profit Administration	\$ 62,446	\$ 64,010	\$ 78,300
City Administration	\$ 3,500	\$ 3,500	\$ 3,500
Contingency Reserve	\$ 43,351	\$ 25,216	\$ -
TOTAL OPERATING EXPENSE	\$ 518,740	\$ 545,196	\$ 572,431
TOTAL ENDING BALANCE	\$ -	\$ 26,782	\$ 70,936

*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.

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
445-672-14-00	AFFORDABLE DEVELOPMENT 2002 LLC	Commercial	6,288	7,467	\$ 1,891.50
445-672-35-00	BUETTNER SARA J TRUST 08-20-02, BUETTNER	Commercial	1,480	13,937	\$ 1,875.08
445-681-28-00	HARANDI MOHAMMAD E	Commercial	15,909	20,907	\$ 5,022.18
445-681-30-00	WORLD TERMINAL PARKING INC	Commercial	0	5,840	\$ 685.62
445-681-31-00	WORLD TERMINAL PARKING INC	Commercial	3,537	8,097	\$ 1,521.46
445-682-14-00	BODHIBO L L C	Commercial	6,950	6,984	\$ 1,941.64
445-682-15-00	BEAUVILLE FAMILY TRUST 08-19-06	Residential	0	0	\$ 264.14
445-682-16-00	MARKS MILLER M	Residential	0	0	\$ 264.14
445-682-17-00	MARKS MILLER M	Residential	0	0	\$ 264.14
445-682-18-00	MARKS MILLER M	Commercial	0	3,692	\$ 433.44
445-691-12-00	SCHWARTZ LAWRENCE & LESLIE FAMILY TRUST 03-	Commercial	1,104	5,990	\$ 881.40
445-691-13-00	SCHWARTZ LAWRENCE & LESLIE FAMILY TRUST 03-	Commercial	2,168	7,986	\$ 1,287.46
445-691-31-00	MENTEX LTD	Commercial	0	20,966	\$ 2,461.40
445-692-13-00	MAYBERRY REVOCABLE LIVING EXEMPTION TRUST	Commercial	0	5,786	\$ 679.28
445-692-14-00	MAYBERRY REVOCABLE LIVING EXEMPTION TRUST	Commercial	0	4,254	\$ 499.42
445-692-15-00	MACA PROPERTY FUNCTIONS LLC	Commercial	3,254	3,957	\$ 989.74
445-692-16-00	OSAWA ROBERTO & ADRIANA	Commercial	1,246	6,950	\$ 1,017.02
445-692-17-00	3912-3924 ARIZONA LLC	Residential	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
445-701-13-00	UNIPEAKS LLC	Commercial	3,498	8,971	\$ 1,617.76
445-701-14-00	UNIPEAKS LLC	Commercial	2,500	4,998	\$ 990.26
445-701-15-00	ASAD MASSOUD REVOCABLE TRUST	Residential	0	0	\$ 264.14
445-701-16-00	SMITH JOSEPH ANTHONY 1998 TRUST	Residential	0	0	\$ 264.14
445-701-17-00	SERRANO ANDREA S TRUST 05-06-91	Commercial	6,172	4,771	\$ 1,556.28
445-702-12-00	WILLVUTRI LLC	Commercial	5,866	13,963	\$ 2,586.02
445-702-13-00	TOWNSON FAMILY 2004 TRUST	Residential	0	0	\$ 264.14
445-702-14-00	ASAD MASOUD REVOCABLE TRUST, GHAZIANI	Commercial	352	3,746	\$ 496.58
445-702-15-00	TAMUKE L L C	Commercial	1,049	3,902	\$ 627.40
445-711-13-00	ORLANSKY-WAX LLC	Commercial	1,114	7,036	\$ 1,005.82
445-711-14-00	MASUR DAVID 2726 UNIVERSITY TRUST	Commercial	2,230	4,019	\$ 831.74
445-711-15-00	PINE TREE MOUNTAIN LLC, BEN-MOSHE ELI IRA	Commercial	1,572	5,024	\$ 843.54
445-711-16-00	SATIRASI L L C	Commercial	1,184	5,024	\$ 780.92
445-712-10-00	UNIVERSITY/IDAHO L L C	Commercial	3,580	4,987	\$ 1,163.28
445-712-11-00	WOODS JOHN A TRUST 12-01-22	Commercial	3,250	4,987	\$ 1,110.02
445-712-26-01	WRIGHT RUSSELL A LIVING TRUST 10-22-12	Commercial	897	711	\$ 228.24
445-712-26-02	H T METRO PROPERTIES LLC	Commercial	770	611	\$ 196.00
445-712-26-03	NGUYEN HIEN T	Commercial	559	443	\$ 142.22

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
445-712-26-04	M M C REAL ESTATE HOLDINGS LLC	Commercial	1,094	868	\$ 278.46
445-712-26-05	M M C REAL ESTATE HOLDINGS LLC	Commercial	1,052	834	\$ 267.70
445-712-26-06	HERNANDEZ JUAN C & GAMA MAYRA L	Commercial	665	527	\$ 169.20
445-712-26-07	N C T PROPERTIES LLC	Commercial	840	666	\$ 213.76
445-712-26-08	ROMINGER CODY D	Condo	0	0	\$ 264.14
445-712-26-09	NEGORO THOMAS K	Condo	0	0	\$ 264.14
445-712-26-10	SHATERIAN AMIR	Condo	0	0	\$ 264.14
445-712-26-11	GIANG MAX	Condo	0	0	\$ 264.14
445-712-26-12	BLAZER DINA, BLAZER MARK & TRACY	Condo	0	0	\$ 264.14
445-712-26-13	VILLAQUIRAN CIANO B	Condo	0	0	\$ 264.14
445-712-26-14	DAVIS DION M	Condo	0	0	\$ 264.14
445-712-26-15	HAGHIGHI BRIAN	Condo	0	0	\$ 264.14
445-712-26-16	BELARMINO KRISTHINE	Condo	0	0	\$ 264.14
445-712-26-17	ESPANO LIVING TRUST 12-19-18	Condo	0	0	\$ 264.14
445-712-26-18	LOPEZ BARBARA M	Condo	0	0	\$ 264.14
445-712-26-19	KUO MARCELLA L	Condo	0	0	\$ 264.14
445-712-26-20	RODRIGUEZ SERGIO R	Condo	0	0	\$ 264.14
445-712-26-21	ADKINS MARK E	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
445-712-26-22	LEE RAYMOND C	Condo	0	0	\$ 264.14
445-712-26-23	MAY GREGORY C	Condo	0	0	\$ 264.14
445-712-26-24	CESA CYRIL 2021 FAMILY TRUST 11-02-21	Condo	0	0	\$ 264.14
445-712-26-25	ROMAN PEDRO D	Condo	0	0	\$ 264.14
445-712-26-26	TIAN ZIYUN & ISMELDA	Condo	0	0	\$ 264.14
445-712-26-27	BRITTON VALERIE 2015 TRUST 11-03-15, BRITTON IAN	Condo	0	0	\$ 264.14
445-712-26-28	DONG HUY	Condo	0	0	\$ 264.14
445-712-26-29	WILHELM RONALD A I R A	Condo	0	0	\$ 264.14
445-712-26-30	ALLISON RUSSELL M	Condo	0	0	\$ 264.14
445-712-26-31	BARNES SARAH K	Condo	0	0	\$ 264.14
445-712-26-32	KENNEDY MARIE E TRUST 07-12-18	Condo	0	0	\$ 264.14
445-712-26-33	GOLDSTEIN ELLEN	Condo	0	0	\$ 264.14
445-712-26-34	TAYLOR KARA	Condo	0	0	\$ 264.14
445-712-26-35	HURT FAMILY TRUST	Condo	0	0	\$ 264.14
445-712-26-36	AMBER BETTY TRUST 09-23-05	Condo	0	0	\$ 264.14
445-712-26-37	NYE GEORGE E	Condo	0	0	\$ 264.14
445-712-26-38	SOLANO HECTOR	Condo	0	0	\$ 264.14
445-712-26-39	OCHOA PETER C & CAROLYN L	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
445-712-28-00	UNIVERSITY UTAH L L C	Commercial	4,000	3,989	\$ 1,113.90
446-363-14-00	JONES SURVIVORS 2004 TRUST 06-11-04	Commercial	2,168	1,399	\$ 514.16
446-363-15-00	JONES SURVIVORS 2004 TRUST 06-11-04	Commercial	3,962	2,150	\$ 891.88
446-363-16-00	GELASTOPOULOS TRUST 05-07-03	Commercial	3,432	3,451	\$ 959.06
446-363-17-00	STANDLEE SCOTT C NON EXEMPT TRUST, STANDLEE	Commercial	4,410	7,093	\$ 1,544.48
446-363-18-00	OSUNA FAMILY TRUST 06-14-06	Commercial	5,656	3,407	\$ 1,312.86
446-363-19-00	SPITZER CHARLES M, SPITZER CHARLES TRUST 10-	Commercial	5,000	7,000	\$ 1,628.80
446-363-20-00	PREMIUM EAST PROPERTIES LLC	Commercial	5,000	6,999	\$ 1,628.68
446-363-21-00	FAMILY HEALTH CENTERS OF SAN DIEGO	Tax Exempt	4,579	6,999	\$ 983.98
446-363-22-00	KOPPEL GERT TRUST 03-12-96	Commercial	4,016	6,998	\$ 1,469.74
446-363-23-00	F & F INVESTMENT HOLDINGS LP	Commercial	3,818	6,998	\$ 1,437.78
446-363-24-00	4062-4072 30TH STREET WEST LLC	Commercial	5,622	10,495	\$ 2,139.50
446-363-25-00	4074 30TH STREET LLC	Commercial	4,137	6,997	\$ 1,489.16
446-363-26-00	NGUYEN DEAN VAN & LINH T	Commercial	3,516	6,996	\$ 1,388.80
446-363-27-00	30TH & POLK INVESTMENTS L L C	Commercial	4,966	6,995	\$ 1,622.72
446-364-01-00	BARTEL FAMILY TRUST B 03-29-90	Commercial	1,442	3,493	\$ 642.82
446-364-04-00	TURPIN ANDREW J SEPARATE PROPERTY TRUST 08-	Commercial	2,576	6,984	\$ 1,235.68
446-364-05-00	4075-77 30TH STREET LLC	Commercial	5,852	6,983	\$ 1,764.32

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-364-06-00	CITY OF SAN DIEGO	Commercial	2,533	2,327	\$ 682.02
446-364-07-00	LIN FAMILY TRUST 06-04-13, DIEGO DAVIS	Residential	0	0	\$ 264.14
446-364-08-00	HOM PROPERTIES L P	Commercial	4,150	6,977	\$ 1,488.90
446-364-09-00	CHARLEE FORTE GROUP LLC	Commercial	12,131	6,975	\$ 2,776.80
446-364-10-00	BC THIRTY THREE LLC	Commercial	6,908	13,946	\$ 2,752.20
446-364-11-00	P C H INVESTMENT PARTNERS LLC	Commercial	7,520	20,905	\$ 3,667.98
446-411-19-00	CARLOS PARTNERS L L C	Commercial	3,200	3,995	\$ 985.48
446-411-20-00	INDEV PACIFIC LLC	Commercial	9,058	10,028	\$ 2,639.24
446-411-34-00	FELDMAN UTAH-UNIVERSITY LLC	Commercial	13,016	21,032	\$ 4,569.94
446-412-10-00	NORTH PARK BUILDING LLC	Commercial	8,640	9,029	\$ 2,454.50
446-412-11-00	NORTH PARK BUILDING LLC	Commercial	5,951	4,994	\$ 1,546.78
446-412-12-00	WILSON DEAN LIVING TRUST	Commercial	11,612	7,012	\$ 2,697.38
446-412-13-00	2926 UNIVERSITY LLC	Commercial	8,400	14,020	\$ 3,001.70
446-412-14-00	SLOMAN PAUL & VIRGINIA LIVING TRUST 07-17-00	Commercial	4,050	7,008	\$ 1,476.40
446-412-16-00	OSUNA FAMILY TRUST 06-14-06	Commercial	2,553	5,253	\$ 1,028.76
446-412-17-00	DIETSCH MARY E	Commercial	2,220	5,253	\$ 975.00
446-412-18-00	ROBERTSON HAYDEN E JR GENERATION SKIPPING	Commercial	1,766	3,077	\$ 646.26
446-412-19-00	N P F T W LLC	Commercial	5,126	5,673	\$ 1,493.34

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-412-20-00	ROBERTSON HAYDEN E JR GENERATION SKIPPING	Commercial	5,250	5,253	\$ 1,464.04
446-412-21-00	ROBERTSON HAYDEN E JR SURVIVORS TRUST ET AL	Commercial	5,750	6,999	\$ 1,749.72
446-412-22-00	A P NORTH PARK S P E 1 LP	Commercial	5,750	6,998	\$ 1,749.62
446-412-23-00	SLOMAN PAUL & VIRGINIA LIVING TRUST 07-17-00	Commercial	2,500	3,498	\$ 814.16
446-412-24-00	MENDEZ ABUNDIO Z	Commercial	1,840	1,997	\$ 531.42
446-412-25-00	BRODY PROPERTY L L C, PRESS GERALD A, DUNN	Commercial	5,000	4,998	\$ 1,393.76
446-412-27-00	LITHOPOULOS L L C	Commercial	5,800	7,006	\$ 1,758.62
446-413-01-00	S R M INVESTMENTS L L C	Commercial	4,476	6,950	\$ 1,538.36
446-413-02-00	KACHA JEFF A SEPARATE PROPERTY TRUST 10-05-15	Commercial	4,700	6,948	\$ 1,574.28
446-413-03-00	HOLT & HOLT PROPERTIES L L C	Commercial	13,240	7,625	\$ 3,032.10
446-413-04-00	JPMORGAN CHASE BANK	Commercial	5,700	6,940	\$ 1,734.74
446-413-05-01	W P SIERRA L L C	Commercial	6,786	3,469	\$ 1,502.52
446-413-05-02	W P SIERRA L L C	Commercial	0	3,469	\$ 407.26
446-413-06-00	30TH & UNIVERSITY LLC	Commercial	9,191	9,904	\$ 2,646.16
446-413-07-00	1295 UNIVERSITY FAMILY LIMITED PARTNERSHIP	Commercial	4,000	3,967	\$ 1,111.32
446-413-08-00	N P NORTH PARTNERS L L C	Commercial	8,217	8,368	\$ 2,308.62
446-413-09-00	HPI NORTH PARK 1 LLC	Commercial	7,360	5,511	\$ 1,834.90
446-413-10-00	JPMORGAN CHASE BANK	Commercial	0	6,942	\$ 814.98

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-11-00	JPMORGAN CHASE BANK	Commercial	0	7,602	\$ 892.46
446-413-15-01	KEYSTONE TRUST 12-05-00	Commercial	1,574	539	\$ 317.32
446-413-15-02	STAHLMAN FAMILY PROPERTIES LLC	Commercial	1,863	638	\$ 375.58
446-413-15-03	NORTH PARK 30TH LP	Commercial	2,628	900	\$ 529.82
446-413-15-04	KASIRI TRUST 11-03-97	Commercial	2,306	790	\$ 464.92
446-413-15-05	3959 30TH STREET L L C	Commercial	3,695	1,266	\$ 745.00
446-413-15-06	3959 30TH STREET L L C	Commercial	2,964	1,015	\$ 597.54
446-413-16-01	KAISS ANDREW	Condo	0	0	\$ 264.14
446-413-16-02	MINELLI ERIN J	Condo	0	0	\$ 264.14
446-413-16-03	VIEGAS ANDREW, VIEGAS CHRISTOPHER	Condo	0	0	\$ 264.14
446-413-16-04	CHILTON DANA C	Condo	0	0	\$ 264.14
446-413-16-05	CHURCHVILLE RICHARD B, MIKULSKI STANISLAW M	Condo	0	0	\$ 264.14
446-413-16-06	CHUNG JESSICA	Condo	0	0	\$ 264.14
446-413-16-07	MOEBIUS JACOB, GALVIN-CASTRO STACI	Condo	0	0	\$ 264.14
446-413-16-08	PARROTT SHAELA D, DELFAVERO MARIETTA	Condo	0	0	\$ 264.14
446-413-16-09	CHANG JENNIFER M	Condo	0	0	\$ 264.14
446-413-16-10	DEMARCO MICHAEL J & KAREN P	Condo	0	0	\$ 264.14
446-413-16-11	REICHERT RYAN MICHAEL	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-16-12	HEITLAND MATTHEW D & ROSE C	Condo	0	0	\$ 264.14
446-413-16-13	LECLUYSE JOEL D	Condo	0	0	\$ 264.14
446-413-16-14	CARRILLO SANDRA L	Condo	0	0	\$ 264.14
446-413-16-15	FOSTER LAUREL M	Condo	0	0	\$ 264.14
446-413-16-16	CONNEALY BENJAMIN	Condo	0	0	\$ 264.14
446-413-16-17	TYSOR ELIZABETH C TRUST 09-14-21	Condo	0	0	\$ 264.14
446-413-16-18	NORA YURIS & MARCIA L JOINT REVOCABLE LIVING	Condo	0	0	\$ 264.14
446-413-16-19	BATES REBECCA, BATES LINDA E	Condo	0	0	\$ 264.14
446-413-16-20	SAN DIEGO HOUSING COMMISSION	Condo	0	0	\$ 264.14
446-413-16-21	NAHAVANDI PARISA REVOCABLE LIVING TRUST 08-13-	Condo	0	0	\$ 264.14
446-413-16-22	BARNES DENNA M	Condo	0	0	\$ 264.14
446-413-16-23	WHITLEY LINDSEY E	Condo	0	0	\$ 264.14
446-413-16-24	SALINAS FAUSTINO M & LINDA C	Condo	0	0	\$ 264.14
446-413-16-25	YOUNG JESSICA	Condo	0	0	\$ 264.14
446-413-16-26	VENDEGNA ROCCO, LUFF AMANDA	Condo	0	0	\$ 264.14
446-413-16-27	PIRACCI TRUST 10-11-17	Condo	0	0	\$ 264.14
446-413-16-28	CRUTCHFIELD ANNETTE M	Condo	0	0	\$ 264.14
446-413-16-29	AKHAVANSAFA POUYA	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-16-30	AYALA LAZARUS P	Condo	0	0	\$ 264.14
446-413-16-31	SILVER AMY <AKA NORMANDIN AMY>	Condo	0	0	\$ 264.14
446-413-16-32	PACK SCOTT M SEPARATE PROPERTY TRUST 01-13-05	Condo	0	0	\$ 264.14
446-413-16-33	PILLA FAMILY TRUST 03-25-15	Condo	0	0	\$ 264.14
446-413-16-34	KARSKY ROBERT & SUSAN E, URBANEK LESLIE A,	Condo	0	0	\$ 264.14
446-413-16-35	CARAVEO OMAR M	Condo	0	0	\$ 264.14
446-413-16-36	POLEJES SEPARATE PROPERTY 2013 TRUST	Condo	0	0	\$ 264.14
446-413-16-37	KIRGIS LEAH	Condo	0	0	\$ 264.14
446-413-16-38	MICHAEL PAUL D	Condo	0	0	\$ 264.14
446-413-16-39	YEP MICHAEL, YEP RAYMOND & NANCY	Condo	0	0	\$ 264.14
446-413-16-40	NEUMAN TODD F RESIDENTIAL TRUST II 07-24-18	Condo	0	0	\$ 264.14
446-413-16-41	ROWLAND THOMAS C & JESSIE L	Condo	0	0	\$ 264.14
446-413-16-42	KELLY RYAN M & SALVIA JACQUELYN M	Condo	0	0	\$ 264.14
446-413-16-43	WONG RAYMOND, FERNANDEZ WENDY	Condo	0	0	\$ 264.14
446-413-16-44	LIMA JOHN D TRUST 02-14-13	Condo	0	0	\$ 264.14
446-413-16-45	SEIDERS KENT	Condo	0	0	\$ 264.14
446-413-16-46	WONG-STAAAL CAROLINE J	Condo	0	0	\$ 264.14
446-413-16-47	SLATER ALEXANDER WOO & LAUREN E	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-16-48	MUSINKI SCOTT E TRUST 10-04-17	Condo	0	0	\$ 264.14
446-413-16-49	R A M RENTAL PROPERTIES & MANAGEMENT LLC	Condo	0	0	\$ 264.14
446-413-16-50	NISHIMURA RACHEL T	Condo	0	0	\$ 264.14
446-413-16-51	HORWITZ JASON G	Condo	0	0	\$ 264.14
446-413-16-52	CHADSEY KRISTINE M	Condo	0	0	\$ 264.14
446-413-16-53	OLIVA MEGAN D SEPARATE PROPERTY TRUST 01-04-	Condo	0	0	\$ 264.14
446-413-16-54	KERIAKOS MANNY	Condo	0	0	\$ 264.14
446-413-16-55	CLOUGH JANE E LIVING TRUST 07-20-20	Condo	0	0	\$ 264.14
446-413-16-56	TANG JASON J	Condo	0	0	\$ 264.14
446-413-16-57	BANCHETTI FAMILY TRUST 04-21-08	Condo	0	0	\$ 264.14
446-413-16-58	DANIELS SUSAN M	Condo	0	0	\$ 264.14
446-413-16-59	DISANTIS STEPHEN J	Condo	0	0	\$ 264.14
446-413-16-60	MUNSON CARLA J	Condo	0	0	\$ 264.14
446-413-16-61	DEBUONO KIMBERLY C, DEBUONO NICOLE	Condo	0	0	\$ 264.14
446-413-16-62	BLUE WHALE INVESTMENTS LLC	Condo	0	0	\$ 264.14
446-413-16-63	ANGULO MARIBEL	Condo	0	0	\$ 264.14
446-413-16-64	DAVIS MELINDA R, DAVIS TRUST 03-03-03	Condo	0	0	\$ 264.14
446-413-16-65	PUTRINO OLSEN REVOCABLE TRUST 12-18-15	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-16-66	HAIRSTON LINDA A	Condo	0	0	\$ 264.14
446-413-16-67	HAASE FAMILY TRUST 06-12-07	Condo	0	0	\$ 264.14
446-413-16-68	KASSAR ALEXANDER	Condo	0	0	\$ 264.14
446-413-16-69	ONDER ERDEM	Condo	0	0	\$ 264.14
446-413-16-70	WANG TINA, SUMMERS DANIEL	Condo	0	0	\$ 264.14
446-413-16-71	CRAIG MATTHEW C	Condo	0	0	\$ 264.14
446-413-16-72	PARKER JACOB J & ANN-MARIE	Condo	0	0	\$ 264.14
446-413-16-73	BIRCH FAMILY TRUST 09-08-17	Condo	0	0	\$ 264.14
446-413-16-74	JEONG FAMILY TRUST 04-01-06	Condo	0	0	\$ 264.14
446-413-16-75	FERRARI FRANCESCO M, ERDEI PATRICIA	Condo	0	0	\$ 264.14
446-413-16-76	GINGERICH DAVID & JANA	Condo	0	0	\$ 264.14
446-413-16-77	FISHER FAMILY TRUST 03-13-17	Condo	0	0	\$ 264.14
446-413-16-78	ALLEN NICK & HOLLY	Condo	0	0	\$ 264.14
446-413-16-79	ARENSON DANIEL & ZIMMERMAN AMALIA	Condo	0	0	\$ 264.14
446-413-16-80	AGUILAR ILHUICAMINA & MELANIE D	Condo	0	0	\$ 264.14
446-413-16-81	FILHO YOMAR A D C G & GRAVINA SILVIA	Condo	0	0	\$ 264.14
446-413-16-82	LEONG JASON	Condo	0	0	\$ 264.14
446-413-16-83	BARRY JESSE J	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-16-84	J T H SEPARATE PROPERTY TRUST 03-26-15	Condo	0	0	\$ 264.14
446-413-16-85	NESTOROWICH MATTHEW	Condo	0	0	\$ 264.14
446-413-16-86	OLIVER WAYNE J & MARIE C, OLIVER KEITH	Condo	0	0	\$ 264.14
446-413-17-01	PORWOLLIK STEFFEN	Condo	0	0	\$ 264.14
446-413-17-02	CRIDER RYAN L & SCHWAB JULIE E	Condo	0	0	\$ 264.14
446-413-17-03	TWOMBLEY SCOTT & JANE LIVING TRUST	Condo	0	0	\$ 264.14
446-413-17-04	DELEON ISRAEL D	Condo	0	0	\$ 264.14
446-413-17-05	MAZZOLA KENNETH E	Condo	0	0	\$ 264.14
446-413-17-06	OSOFF MICHAEL & LAURA 2018 TRUST 03-09-18,	Condo	0	0	\$ 264.14
446-413-17-07	ROBLES DAWN	Condo	0	0	\$ 264.14
446-413-17-08	DAULER HEATHER L 2019 REVOCABLE TRUST 10-01-19	Condo	0	0	\$ 264.14
446-413-17-09	COMPTON JACQUELINE	Condo	0	0	\$ 264.14
446-413-17-10	TRUJILLO YESSICA	Condo	0	0	\$ 264.14
446-413-17-11	ROSAS ERIC J	Condo	0	0	\$ 264.14
446-413-17-12	SMITH DARREN & CORNETT LEIGHA	Condo	0	0	\$ 264.14
446-413-17-13	WHITAKER GILBERT B TRUST 06-01-16	Condo	0	0	\$ 264.14
446-413-17-14	WONG ARIES	Condo	0	0	\$ 264.14
446-413-17-15	FARRAR JAMES E	Condo	0	0	\$ 264.14

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446-413-17-16	STOCKTON MARY L & MCMANUS ALISON J	Condo	0	0	\$ 264.14
446-413-17-17	VOLGY THOMAS J & DOUGLAS SHARON A TRUST 06-	Condo	0	0	\$ 264.14
446-413-17-18	ETTER KRISTEN A	Condo	0	0	\$ 264.14
446-413-17-19	SILES TERESA	Condo	0	0	\$ 264.14
446-413-17-20	NGO TAI & QUYEN	Condo	0	0	\$ 264.14
446-413-17-21	DOUGHERTY JAMES & SOPHIA <DD>	Condo	0	0	\$ 264.14
446-413-17-22	KOSTIDIS GEORGE N REVOCABLE TRUST 07-15-91,	Condo	0	0	\$ 264.14
446-413-17-23	LACULLE LAURENT R	Condo	0	0	\$ 264.14
446-413-17-24	LEVINE RENA	Condo	0	0	\$ 264.14
446-413-17-25	PALAMAR TRUST 07-29-11	Condo	0	0	\$ 264.14
446-413-17-26	KALAMA CORBETT A K & SCAFE-KALAMA SANDRA S	Condo	0	0	\$ 264.14
446-413-17-27	WALKER GAYLE H LIVING TRUST 08-31-17	Condo	0	0	\$ 264.14
446-413-17-28	JONSON WESLEY, CAO NI	Condo	0	0	\$ 264.14
446-413-17-29	PANDYA MAHENDRA K & DEVIKA	Condo	0	0	\$ 264.14
446-413-17-30	NOLL CRAIG	Condo	0	0	\$ 264.14
446-413-17-31	CHU MIGNON	Condo	0	0	\$ 264.14
446-413-17-32	SENEY-ODONNELL MICHAEL P	Condo	0	0	\$ 264.14
446-413-17-33	HASIB KAISER & TANIA E	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-17-34	GORUMBA LIZA M	Condo	0	0	\$ 264.14
446-413-17-35	COFFMAN LINDA TRUST 04-26-22	Condo	0	0	\$ 264.14
446-413-17-36	HOLLANDER ERIC & BIANCA	Condo	0	0	\$ 264.14
446-413-17-37	BEAZER GEORGE W	Condo	0	0	\$ 264.14
446-413-17-38	CORONEL KARLA	Condo	0	0	\$ 264.14
446-413-17-39	LUCAS CHRISTOPHER W	Condo	0	0	\$ 264.14
446-413-17-40	GORCOS STEVEN J II	Condo	0	0	\$ 264.14
446-413-17-41	STERLING DYLAN B	Condo	0	0	\$ 264.14
446-413-17-42	SHEELLEN MATTHEW J	Condo	0	0	\$ 264.14
446-413-17-43	FLAVEN JESSICA C	Condo	0	0	\$ 264.14
446-413-17-44	SUH MIMI SAWYER, SUH CHANG SUN	Condo	0	0	\$ 264.14
446-413-17-45	PANTIG GLORIA T	Condo	0	0	\$ 264.14
446-413-17-46	BRUNO BIANCA D	Condo	0	0	\$ 264.14
446-413-17-47	LINTA VANYA, LINTA CEDOMIR & ALMA	Condo	0	0	\$ 264.14
446-413-17-48	MICHAELS CALVIN & HILARY	Condo	0	0	\$ 264.14
446-413-17-49	TOKUNAGA REVOCABLE TRUST 01-15-21	Condo	0	0	\$ 264.14
446-413-17-50	CANTO RAY L	Condo	0	0	\$ 264.14
446-413-17-51	SPATH CHRISTOPHER & ABE EMIKO	Condo	0	0	\$ 264.14

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-17-52	HERNANDEZ OLGA V	Condo	0	0	\$ 264.14
446-413-17-53	HUYNH DANIEL MINH-TRI	Condo	0	0	\$ 264.14
446-413-17-54	NUNEZ JAVIER A	Condo	0	0	\$ 264.14
446-413-17-55	PENDERS ROBERT T	Condo	0	0	\$ 264.14
446-413-17-56	LOVEGREN JOHN M	Condo	0	0	\$ 264.14
446-413-17-57	HOANG KIMBERLY	Condo	0	0	\$ 264.14
446-413-17-58	DOPPELT ALEXANDRA H TRUST 06-08-20	Condo	0	0	\$ 264.14
446-413-17-59	MONAHAN JEFFREY 2018 TRUST 03-09-18	Condo	0	0	\$ 264.14
446-413-17-60	WANG JOSHUA JIA QI, WANG ANGIE QI	Condo	0	0	\$ 264.14
446-413-17-61	BARROW DENISE	Condo	0	0	\$ 264.14
446-413-17-62	LORHAN JEREMIAH D & LESLEY F	Condo	0	0	\$ 264.14
446-413-17-63	MENDOZA GRACIELA	Condo	0	0	\$ 264.14
446-413-17-64	MUMFORD DREW M	Condo	0	0	\$ 264.14
446-413-17-65	BARRERA CHRISTY L	Condo	0	0	\$ 264.14
446-413-17-66	RODRIQUEZ KATHLEEN C	Condo	0	0	\$ 264.14
446-413-17-67	FRANTZE KEVIN	Condo	0	0	\$ 264.14
446-413-17-68	BARROW FAMILY TRUST 09-27-07	Condo	0	0	\$ 264.14
446-413-18-01	MASON JAMES	Condo	0	0	\$ 264.14

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446-413-18-02	POWDRELL MADISON L	Condo	0	0	\$ 264.14
446-413-18-03	RUBI TIFFANY A M REVOCABLE TRUST 09-07-18	Condo	0	0	\$ 264.14
446-413-18-04	CERNIN MARY K	Condo	0	0	\$ 264.14
446-413-18-05	SCARBERRY ROBERT M TRUST 11-26-07	Condo	0	0	\$ 264.14
446-413-18-06	JACOBS JOSEPH	Condo	0	0	\$ 264.14
446-413-18-07	WONG JAKE W H, WONG KIMAN K L & BRENDA D	Condo	0	0	\$ 264.14
446-413-18-08	LAMB WAYNE E	Condo	0	0	\$ 264.14
446-413-18-09	PHILLIPS STEPHEN C & SPRAGUE BRUCE P	Condo	0	0	\$ 264.14
446-413-18-10	PLATERO MARCO A	Condo	0	0	\$ 264.14
446-413-18-11	VANDERPOT GERALD	Condo	0	0	\$ 264.14
446-413-18-12	GER AMBER C, GER STEVE CHIUNG CHIU	Condo	0	0	\$ 264.14
446-413-18-13	HUANG FAMILY TRUST 11-02-18	Condo	0	0	\$ 264.14
446-413-18-14	MEIGS GREGORY E	Condo	0	0	\$ 264.14
446-413-18-15	CAMPBELL COLLIN, SHIELDS SYDNEY M J	Condo	0	0	\$ 264.14
446-413-18-16	FISHER WILLIAM F	Condo	0	0	\$ 264.14
446-413-18-17	RICKSTAD MICHAEL R	Condo	0	0	\$ 264.14
446-413-18-18	MANZANO JAMIE A	Condo	0	0	\$ 264.14
446-413-18-19	CELESTE ROBERT & LUCY	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-18-20	RYAN RICHARD W <DD>	Condo	0	0	\$ 264.14
446-413-18-21	LEYVA DOMINIQUE	Condo	0	0	\$ 264.14
446-413-18-22	LONGMAN RICHARD C LIVING TRUST 05-13-13	Condo	0	0	\$ 264.14
446-413-18-23	GRUTKOWSKI JAMES A	Condo	0	0	\$ 264.14
446-413-18-24	MCCREARY THOMAS O & CAVERLY CLIFTON A	Condo	0	0	\$ 264.14
446-413-18-25	BERNARD REBEKAH	Condo	0	0	\$ 264.14
446-413-18-26	BARBATA FAMILY TRUST 01-11-13, BARBATA PAUL	Condo	0	0	\$ 264.14
446-413-18-27	GALDIERI BETH LIVING TRUST 12-06-11	Condo	0	0	\$ 264.14
446-413-18-28	FONG RICHARD W	Condo	0	0	\$ 264.14
446-413-18-29	HARDY TIM A	Condo	0	0	\$ 264.14
446-413-18-30	KRAVIT ALAN & WENDI	Condo	0	0	\$ 264.14
446-413-18-31	JONES/ELMORE FAMILY TRUST 02-28-12	Condo	0	0	\$ 264.14
446-413-18-32	LEMELLE KERI	Condo	0	0	\$ 264.14
446-413-18-33	MCWILLIAMS TIMOTHY D	Condo	0	0	\$ 264.14
446-413-18-34	VILLAR KENNA K	Condo	0	0	\$ 264.14
446-413-18-35	ARREOLA FRANCISCO	Condo	0	0	\$ 264.14
446-413-18-36	SHAFFER ROBERT H & WHITNEY ERIN	Condo	0	0	\$ 264.14
446-413-18-37	GALLEGOS MICHAEL J & OLGA M, GALLEGOS SARAH C	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-18-38	DAVIDOWSKI BETHANY	Condo	0	0	\$ 264.14
446-413-18-39	SILES TERESA M	Condo	0	0	\$ 264.14
446-413-18-40	PATEL AYESHA V	Condo	0	0	\$ 264.14
446-413-18-41	HANSEN FAMILY 1998 TRUST 01-06-98	Condo	0	0	\$ 264.14
446-413-18-42	LEFEVRE WILLIAM & ANDREA, LEFEVRE MARK	Condo	0	0	\$ 264.14
446-413-18-43	CLARK GARY F & SUZANNE J FAMILY TRUST 10-30-14	Condo	0	0	\$ 264.14
446-413-18-44	WEBBER THOMAS G & AURA M	Condo	0	0	\$ 264.14
446-413-18-45	FOSTER LISA N	Condo	0	0	\$ 264.14
446-413-18-46	COSGROVE THOMAS & KAREN TRUST 09-19-94	Condo	0	0	\$ 264.14
446-413-18-47	EHLERT ALEXANDER U	Condo	0	0	\$ 264.14
446-413-18-48	OSTROM INGA-BRITT TRUST 11-15-18	Condo	0	0	\$ 264.14
446-413-18-49	VASIN ALEXANDER	Condo	0	0	\$ 264.14
446-413-18-50	STANLEY JILLIAN E, STANLEY MARY B	Condo	0	0	\$ 264.14
446-413-18-51	SOLTYS ROBERT M & MICHELLE L, HAYMORE	Condo	0	0	\$ 264.14
446-413-18-52	ROSS RYAN D & KELLEY P	Condo	0	0	\$ 264.14
446-413-18-53	FURLONG-BORTH KATE M	Condo	0	0	\$ 264.14
446-413-18-54	KUBERA ALEXANDER R	Condo	0	0	\$ 264.14
446-413-18-55	DROUIN MICHELLE R	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-413-18-56	ABDALLAH VICTORIA C	Condo	0	0	\$ 264.14
446-413-18-57	TRAN BINH & MYCHAU HA	Condo	0	0	\$ 264.14
446-413-18-58	GOEHRING TREVOR	Condo	0	0	\$ 264.14
446-413-18-59	GRASSI DANIELLE	Condo	0	0	\$ 264.14
446-413-18-60	GEHRMAN CARL & KIRK SHARON	Condo	0	0	\$ 264.14
446-413-18-61	REYES ROBERT	Condo	0	0	\$ 264.14
446-413-18-62	LOPAZ STACEY J	Condo	0	0	\$ 264.14
446-413-18-63	TRAVAGLIONE VINCENT S TRUST 11-02-21	Condo	0	0	\$ 264.14
446-413-18-64	GREENBERG JOSH R	Condo	0	0	\$ 264.14
446-413-18-65	TERRAZAS JUAN I, TERRAZAS KAREN N	Condo	0	0	\$ 264.14
446-413-18-66	DIAZ ROXANN	Condo	0	0	\$ 264.14
446-413-18-67	BELT NIKISHA L	Condo	0	0	\$ 264.14
446-413-18-68	SPEAR MICHAEL	Condo	0	0	\$ 264.14
446-413-18-69	OOI ANDREW SHUN QUAN, LIM HELEN SUAN SIM	Condo	0	0	\$ 264.14
446-413-18-70	FELDMAN GAIL 401 K PLAN	Condo	0	0	\$ 264.14
446-414-04-00	51-1039 LLC	Commercial	0	6,993	\$ 820.98
446-414-05-00	OHIO STREET DEV LLC	Commercial	0	3,496	\$ 410.42
446-414-06-00	OHIO STREET DEV LLC	Commercial	3,377	10,489	\$ 1,776.46

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PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-414-07-00	LONGLEY JAMES C SEPARATE PROPERTY 2021	Commercial	2,700	6,993	\$ 1,256.76
446-414-08-00	HITCH OLIPHANT A JR TRUST 08-13-92	Commercial	7,645	13,986	\$ 2,875.86
446-414-09-00	SCHOTTLANDRONALD R & DENISE J FAMILY TRUST	Commercial	11,712	5,993	\$ 2,593.88
446-414-10-00	SINGER ALEXANDER N FAMILY TRUST 02-06-15	Commercial	4,600	4,596	\$ 1,282.00
446-414-11-00	UNIPAN LLC	Commercial	3,400	3,396	\$ 947.44
446-414-12-00	CHOUDHARI MARK, ORTIZ RUBEN, DAILEY	Commercial	9,971	6,099	\$ 2,325.34
446-414-13-00	RADDA SERMAD G	Commercial	7,315	7,894	\$ 2,107.40
446-414-27-00	COUNTY OF SAN DIEGO	Commercial	25,120	27,878	\$ 7,327.24
446-414-28-00	OHIO STREET PROPERTY	Commercial	2,240	6,993	\$ 1,182.50
446-431-15-00	P D REAL ESTATE INVESTMENTS L L C	Commercial	5,000	4,242	\$ 1,305.00
446-431-16-00	RALPH CONSTANCE, RALPH PAUL R	Commercial	4,632	4,800	\$ 1,311.12
446-431-17-00	C K S ACQUISITIONS LLC	Commercial	2,800	4,979	\$ 1,036.44
446-431-18-00	LAFKA KORINTHIAS PARTNERS LLC	Commercial	2,373	2,767	\$ 707.84
446-431-19-00	LAFKA KORINTHIAS PARTNERS LLC	Commercial	0	3,750	\$ 440.24
446-431-20-00	PRE 3140 UNIVERSITY LLC	Commercial	12,022	7,482	\$ 2,818.74
446-431-21-00	CAMPAGNA AMY M SEPARATE PROPERTY TRUST 12-	Commercial	2,931	7,088	\$ 1,305.18
446-431-26-01	GREENAN WILLIAM T	Condo	0	0	\$ 264.14
446-431-26-02	BOARDMAN JANE M	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-431-26-03	MENDOZA ISABEL	Condo	0	0	\$ 264.14
446-431-26-04	CISNEROS MIRIAM J	Condo	0	0	\$ 264.14
446-431-26-05	SAVERY ARTHUR A & ALLISA J	Condo	0	0	\$ 264.14
446-431-26-06	MISAWA ROBERT S, MISAWA TRUST 10-20-98	Condo	0	0	\$ 264.14
446-431-26-07	CARAVEO ERNESTO & SHERRY FAMILY TRUST 03-21-	Condo	0	0	\$ 264.14
446-431-27-00	HAGGARD DOROTHY L TR	Residential	0	0	\$ 264.14
446-431-30-00	CALAS FAMILY TRUST 11-20-16	Residential	0	0	\$ 264.14
446-431-31-00	COKER BILLY J	Residential	0	0	\$ 264.14
446-431-32-00	J A C NORTH PARK LLC	Commercial	11,872	13,977	\$ 3,557.04
446-431-36-01	LANDAICHE BROOKE E	Condo	0	0	\$ 264.14
446-431-36-02	SCALERO ERIN	Condo	0	0	\$ 264.14
446-431-36-03	RODRIGUEZ LISA T <AKA FELDMAN LISA T>	Condo	0	0	\$ 264.14
446-431-36-04	KUKNARIEV LEVI & BORUKHOVA ELONA 2019	Condo	0	0	\$ 264.14
446-431-36-05	SHERG BARBARA J & WILSON DARLA R	Condo	0	0	\$ 264.14
446-431-36-06	PUCELY RANDI	Condo	0	0	\$ 264.14
446-431-36-07	WIKLUND ANNE	Condo	0	0	\$ 264.14
446-431-36-08	PACHA CHRISTY	Condo	0	0	\$ 264.14
446-431-36-09	MAKMALCHI HAMID R	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-431-36-10	DZIATKO DANUSIA TRUST 07-08-04	Condo	0	0	\$ 264.14
446-431-36-11	JABLONSKI LIA, JABLONSKI EDWARD G	Condo	0	0	\$ 264.14
446-431-36-12	MALLINSON JARRETT	Condo	0	0	\$ 264.14
446-431-36-13	REINHARDT JAYNE TRUST 07-21-10	Condo	0	0	\$ 264.14
446-431-36-14	GOFFIN LINDA R, GOFFIN ISABEL C	Condo	0	0	\$ 264.14
446-431-36-15	BATTISON TOUSSAINT B TRUST 01-28-97	Condo	0	0	\$ 264.14
446-431-36-16	GONZALES ANTHONY	Condo	0	0	\$ 264.14
446-431-37-01	LEFF STEVEN REVOCABLE TRUST 01-30-17	Condo	0	0	\$ 264.14
446-431-37-02	SUBRY DAVID	Condo	0	0	\$ 264.14
446-431-37-03	VANDENBOSCH VERDICCHIO FAMILY TRUST 02-15-17	Condo	0	0	\$ 264.14
446-431-37-04	CLEMENT ANDREW & ROCHELLE	Condo	0	0	\$ 264.14
446-431-37-05	KIRKHAM GRAHAM R & HOBSON NATALIE R	Condo	0	0	\$ 264.14
446-431-37-06	TANG DEREK K	Condo	0	0	\$ 264.14
446-431-37-07	SMALL NICHOLAS R, TRACY KATRINA K	Condo	0	0	\$ 264.14
446-431-37-08	BREWER ALEXANDER & BURT CARRIE	Condo	0	0	\$ 264.14
446-431-37-09	PIWOWARSKI TRUST 09-17-21	Condo	0	0	\$ 264.14
446-431-37-10	MURPHY SEAN M	Condo	0	0	\$ 264.14
446-431-37-11	RICHARDS JACOB & ISABEL LIVING TRUST 02-02-22	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
446-431-37-12	WILLMAR LANDA	Condo	0	0	\$ 264.14
446-431-37-13	ZUNIGA CHARMAINE	Condo	0	0	\$ 264.14
446-431-37-14	LIU AMY, LIU KUO-PO & SHIN-RONG	Condo	0	0	\$ 264.14
446-431-37-15	WONG ELIZABETH M	Condo	0	0	\$ 264.14
446-432-01-00	BLANKINSHIP JAMES & MARGARET FAMILY TRUST 02-	Commercial	6,000	6,999	\$ 1,790.08
446-432-02-00	SMITH SCOTT W TRUST 11-18-13	Commercial	6,638	7,000	\$ 1,893.16
446-432-03-00	ROMANO-LUCIDO SILVERIA	Residential	0	0	\$ 264.14
446-432-04-01	SCHNEIDER COLLEEN M	Condo	0	0	\$ 264.14
446-432-04-02	WAGNER EDWARD E	Condo	0	0	\$ 264.14
446-432-04-03	LIMA RENATA A	Condo	0	0	\$ 264.14
446-432-04-04	SUGUITAN NORMAN	Condo	0	0	\$ 264.14
446-432-15-00	32ND STREET L P	Commercial	7,000	7,034	\$ 1,955.58
446-432-16-00	32ND STREET L P	Commercial	7,000	7,004	\$ 1,952.06
446-432-17-00	32ND STREET L P	Commercial	7,000	7,003	\$ 1,951.94
446-432-27-00	110 SAN DIEGO L L C	Commercial	2,376	10,513	\$ 1,617.70
446-432-29-00	32ND STREET L P	Commercial	44,600	20,990	\$ 9,662.66
446-432-30-00	IOWA STREET SENIOR HOUSING PARTNERS LP	Tax Exempt	87,175	48,351	\$ 12,501.84
453-012-01-00	PORTER FAMILY MARITAL TRUST 07-20-06	Commercial	25,299	22,651	\$ 6,742.48

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-012-47-00	BECKIUS RONALD E JR	Commercial	2,490	9,797	\$ 1,552.04
453-012-48-00	YOUNAN FAMILY 2007 TRUST 09-19-07, YOUNAN	Commercial	3,160	12,276	\$ 1,951.22
453-031-01-00	YOUNAN FAMILY 2007 TRUST 09-19-07T	Commercial	1,378	4,556	\$ 757.28
453-031-02-00	WU LIYI & CHEN SI	Residential	0	0	\$ 264.14
453-031-03-00	HUNT YOU SON <LE> HUNT ERROL G EST OF	Residential	0	0	\$ 264.14
453-031-13-00	BEAUVILLE JEAN-CLAUDE & YANICK	Residential	0	0	\$ 264.14
453-031-14-00	BIELAS INVESTMENT TRUST	Commercial	0	6,378	\$ 748.78
453-032-17-00	HAGGEN OPCO NORTH LLC <LF> MOSS BUILDING I	Commercial	28,085	81,021	\$ 14,044.78
453-041-01-00	MORLEY LLC	Commercial	12,127	4,861	\$ 2,527.98
453-041-02-00	MORLEY LLC	Commercial	0	4,238	\$ 497.54
453-041-03-00	ALLEN THEODORE W	Residential	0	0	\$ 264.14
453-041-14-00	CUMMINGS FAMILY TRUST 04-01-93	Residential	0	0	\$ 264.14
453-041-15-00	CUMMINGS FAMILY TRUST 04-01-93	Commercial	4,395	4,150	\$ 1,196.56
453-041-16-00	CUMMINGS FAMILY TRUST 04-01-93	Commercial	0	5,554	\$ 652.04
453-042-01-00	ARIZONA PAULY LLC	Tax Exempt	3,669	10,202	\$ 1,125.62
453-042-17-00	G K D ENTERPRISES INC	Commercial	1,752	17,266	\$ 2,309.80
453-071-01-00	SCHAFFER KERRY TRUST 07-27-93	Commercial	0	13,863	\$ 1,627.52
453-071-10-00	M G PARK LLC, CADILLAC COURTS L L C	Commercial	23,537	12,452	\$ 5,260.74

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-072-01-00	YALDOO LLC	Commercial	5,135	6,751	\$ 1,621.36
453-072-08-00	NORTH COUNTY COASTAL LLC	Commercial	4,620	2,297	\$ 1,015.34
453-072-09-00	UNIVERSITY BTK MG LLC	Commercial	3,367	4,125	\$ 1,027.70
453-072-10-00	2581 UNIVERSITY L L C	Residential	0	0	\$ 264.14
453-081-01-00	N L THREE LLC	Commercial	3,210	2,715	\$ 836.82
453-081-02-00	J & A REAL ESTATE GROUP LLC	Commercial	2,292	3,080	\$ 731.52
453-081-03-00	PATHFINDERS OF SAN DIEGO	Commercial	1,464	5,497	\$ 881.64
453-081-04-00	J & A REAL ESTATE GROUP LLC	Commercial	0	2,582	\$ 303.12
453-081-11-00	PATHFINDERS OF SAN DIEGO	Commercial	6,898	5,108	\$ 1,713.02
453-081-12-00	DUBNOV ARCHIPRENEUR LLC	Commercial	1,726	5,405	\$ 913.12
453-081-14-00	ALEXANDER ASWIN C TRUST 08-28-14	Commercial	1,022	3,363	\$ 559.76
453-082-06-00	HARTLEY MICHAEL E & MARYLOUISE FAMILY TRUST	Commercial	9,769	11,038	\$ 2,872.58
453-082-11-00	PLYMOUTH CONGREGATIONAL CHURCH	Tax Exempt	18,750	18,494	\$ 3,283.08
453-111-01-00	CAHUENGA LOFTS LLC	Commercial	8,820	9,016	\$ 2,482.02
453-111-03-00	MARBLE U S A INC	Commercial	1,750	10,016	\$ 1,458.32
453-112-01-00	BARBAT ADNAN & KHALIDA TRUST 08-29-07	Commercial	8,741	4,716	\$ 1,964.46
453-112-02-00	HOM REVOCABLE TRUST 08-23-96, WONG FAMILY	Commercial	1,404	2,464	\$ 515.88
453-112-03-00	HOM REVOCABLE TRUST 08-23-96, WONG FAMILY	Commercial	1,680	2,114	\$ 519.34

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-112-13-00	H & W L L C	Commercial	5,850	9,861	\$ 2,101.86
453-121-01-00	A P NORTH PARK S P E 1 LP	Commercial	8,304	4,986	\$ 1,925.62
453-121-02-00	2877 UNI LLC	Commercial	5,000	4,466	\$ 1,331.30
453-121-03-00	2016 TOM TRAN & MAI NGOC TRAN REVOCABLE	Commercial	9,600	5,030	\$ 2,139.96
453-121-04-00	CITY OF SAN DIEGO	Commercial	0	23,506	\$ 2,759.60
453-121-05-00	NORTHPARK S D LLC	Commercial	29,288	19,899	\$ 7,063.22
453-122-01-00	2901 UNIVERSITY L L C	Commercial	10,837	15,017	\$ 3,512.08
453-122-10-00	UNION BANK OF CALIFORNIA	Commercial	9,774	15,127	\$ 3,353.42
453-122-12-01	CITY OF SAN DIEGO	Commercial	9,774	7,514	\$ 2,459.66
453-122-12-02	N P W 2930 L L C	Commercial	7,514	7,514	\$ 2,094.90
453-122-13-00	N P W 2930 L L C	Commercial	14,510	7,514	\$ 3,224.06
453-122-14-00	CITY OF SAN DIEGO	Commercial	30,056	7,514	\$ 5,733.18
453-123-01-00	SEC NORTH PARK L L C	Commercial	4,800	5,171	\$ 1,381.80
453-123-02-00	RIVERA FAMILY BYPASS TRUST 07-06-88, RIVERA	Commercial	5,000	4,990	\$ 1,392.82
453-123-03-00	SEC NORTH PARK L L C	Commercial	4,800	5,113	\$ 1,374.98
453-123-04-00	HEINEN PROPERTIES I LLC, HEINEN PROPERTIES II	Commercial	3,872	4,914	\$ 1,201.84
453-123-05-00	HEINEN PROPERTIES I LLC, HEINEN PROPERTIES II	Commercial	5,000	5,213	\$ 1,419.00
453-123-06-00	FRIENDSHIP PROPERTIES L L C	Commercial	5,000	4,705	\$ 1,359.36

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Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-123-07-00	DAGMAR LLC	Commercial	5,000	4,648	\$ 1,352.68
453-123-08-00	DAGMAR LLC	Commercial	1,647	5,132	\$ 868.32
453-123-09-00	DAGMAR LLC	Commercial	4,440	4,825	\$ 1,283.06
453-123-10-00	SEC NORTH PARK L L C	Commercial	3,798	5,013	\$ 1,201.52
453-123-11-00	SEC NORTH PARK L L C	Commercial	9,474	10,030	\$ 2,706.62
453-132-07-00	30 N P LLC	Commercial	3,000	5,302	\$ 1,106.64
453-132-08-00	30 N P LLC	Commercial	3,000	5,064	\$ 1,078.70
453-132-09-00	30 N P LLC	Commercial	2,500	4,983	\$ 988.50
453-132-10-00	3774 30TH STREET L L C	Commercial	2,256	5,180	\$ 972.24
453-132-11-00	JANDA FAMILY TRUST 06-04-18	Commercial	3,250	5,071	\$ 1,119.88
453-132-12-00	OSUNA JAIME & ROSA FAMILY TRUST 09-21-09	Commercial	5,000	4,882	\$ 1,380.14
453-132-13-00	NORTH PARK CHRISTIAN FELLOWSHIP	Tax Exempt	16,387	10,028	\$ 2,419.00
453-133-01-00	DREIFUSS WERNER & NORMA H 1993 FAMILY TRUST	Commercial	4,800	4,684	\$ 1,324.62
453-133-06-00	GRUPO SAGUARIOS CORP	Commercial	1,124	4,727	\$ 736.36
453-133-12-00	DREIFUSS WERNER & NORMA H 1993 FAMILY TRUST	Commercial	4,000	8,651	\$ 1,661.22
453-133-13-00	LAWSON FAMILY SURVIVORS TRUST 03-31-94	Commercial	9,126	20,432	\$ 3,871.64
453-134-04-01	FUCHS JONATHAN M & BATOYON LARISSA C	Condo	0	0	\$ 264.14
453-134-04-02	ARURANG HILLARY	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-134-04-03	BRYANT H NGUYEN IN C A LLC	Condo	0	0	\$ 264.14
453-134-05-00	PREMIUM WEST PROPERTIES LLC	Commercial	1,480	3,001	\$ 591.18
453-134-14-00	EPISCOPAL DIOCESE OF SAN DIEGO	Tax Exempt	15,570	20,130	\$ 3,076.58
453-135-08-00	DAVIDSON KATHLEEN G TR	Commercial	4,260	5,127	\$ 1,289.46
453-135-09-00	SMITH DANIEL FREDRICK	Residential	0	0	\$ 264.14
453-135-10-00	WOMBACHER JOEY B	Residential	0	0	\$ 264.14
453-135-11-00	CASTELLO FAMILY SURVIVORS TRUST 01-28-88	Residential	0	0	\$ 264.14
453-135-12-00	CASTELLO FAMILY SURVIVORS TRUST 01-28-88	Residential	0	0	\$ 264.14
453-135-13-00	CASTELLO FAMILY SURVIVORS TRUST 01-28-88	Residential	0	0	\$ 264.14
453-151-01-00	GROTH NORTH PARK PARTNERS L P	Commercial	20,636	8,466	\$ 4,324.56
453-151-02-00	GROTH NORTH PARK PARTNERS L P	Commercial	5,050	4,743	\$ 1,371.90
453-151-03-00	KCOSTANZO L L C, GROTH CARLOS W, GROTH	Commercial	39,406	11,118	\$ 7,665.38
453-151-04-00	GROTH NORTH PARK PARTNERS L P	Commercial	5,025	5,138	\$ 1,414.24
453-151-05-00	GROTH NORTH PARK PARTNERS L P	Commercial	3,000	5,023	\$ 1,073.90
453-151-06-00	GROTH NORTH PARK PARTNERS L P	Commercial	4,150	4,752	\$ 1,227.68
453-151-07-00	GROTH NORTH PARK PARTNERS L P	Commercial	5,000	4,968	\$ 1,390.24
453-151-08-00	GROTH NORTH PARK PARTNERS L P	Commercial	6,250	6,222	\$ 1,739.20
453-151-09-00	GROTH NORTH PARK PARTNERS L P	Commercial	9,462	5,611	\$ 2,185.90

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-151-10-00	GROTH NORTH PARK PARTNERS L P	Commercial	0	5,843	\$ 685.96
453-151-11-00	GROTH NORTH PARK PARTNERS L P	Commercial	0	6,305	\$ 740.20
453-152-01-00	M B PROPERTIES NORTH PARK LLC	Commercial	9,649	6,508	\$ 2,321.38
453-152-02-00	GROTH NORTH PARK PARTNERS L P	Commercial	2,652	2,630	\$ 736.78
453-152-03-00	CITY OF SAN DIEGO	Commercial	15,600	7,693	\$ 3,421.00
453-152-04-00	DECO PROPERTIES L L C	Commercial	4,725	5,011	\$ 1,350.90
453-152-05-00	31ST AVE L L C	Commercial	5,775	5,703	\$ 1,601.62
453-152-06-00	HABITAT ON 31ST LLC	Commercial	25,681	5,152	\$ 4,749.76
453-152-07-00	HABITAT ON 31ST LLC	Commercial	0	6,364	\$ 747.12
453-152-08-00	HABITAT ON 31ST LLC	Commercial	0	5,692	\$ 668.24
453-152-09-00	3096 NORTH PARK WAY L L C	Commercial	8,161	6,348	\$ 2,062.44
453-152-10-00	NORTH PARK COMMUNITY CORNER LLC	Residential	0	0	\$ 264.14
453-152-11-00	NORTH PARK COMMUNITY CORNER LLC	Residential	0	0	\$ 264.14
453-152-12-00	NORTH PARK COMMUNITY CORNER LLC	Commercial	2,279	5,779	\$ 1,046.28
453-152-13-00	GROTH NORTH PARK PARTNERS L P	Commercial	0	12,115	\$ 1,422.30
453-153-15-00	YOU GOT MAIL L L C	Commercial	21,612	12,535	\$ 4,959.78
453-154-01-00	UPTOWN INVESTMENTS LLC	Residential	0	0	\$ 264.14
453-154-14-01	ALLISON NICOLE K	Condo	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-154-14-02	DECERVANTES ALIDA G	Condo	0	0	\$ 264.14
453-154-14-03	SANCHEZ LORENZO & BUSTAMANTE MONICA	Condo	0	0	\$ 264.14
453-154-14-04	JEFFERSON AARON III	Condo	0	0	\$ 264.14
453-154-14-05	GALLO DARIO	Condo	0	0	\$ 264.14
453-154-14-06	MARTIN RICHARD M & NATALIE V	Condo	0	0	\$ 264.14
453-161-01-00	S P S PROPERTIES PARTNERSHIP, S P S PROPERTIES	Commercial	4,224	9,065	\$ 1,745.98
453-161-02-00	R S J E S D HOLDING LLC	Commercial	2,480	2,622	\$ 708.08
453-161-10-00	PALMAYMESA LLOYD EST OF	Commercial	6,888	5,913	\$ 1,805.90
453-161-11-00	PALMAYMESA LLOYD EST OF	Commercial	5,745	5,887	\$ 1,618.38
453-161-12-00	PALMAYMESA LLOYD EST OF	Commercial	7,694	5,785	\$ 1,920.96
453-161-13-00	PALMAYMESA LLOYD EST OF	Commercial	1,240	5,861	\$ 888.22
453-161-14-00	SPIN TAIL LLC	Commercial	4,000	5,500	\$ 1,291.30
453-161-15-00	BANK OF AMERICA NATIONAL TRUST & SAVINGS ASSN	Commercial	8,262	36,154	\$ 5,577.96
453-162-12-00	GARFIELD BEACH CVS LLC <LF> 9141 SAN DIEGO CA-	Commercial	22,800	79,279	\$ 12,987.26
453-252-08-00	KENSEN LUKE C & WORTHINGTON TODD C	Residential	0	0	\$ 264.14
453-252-09-00	PERRY DONALD W II & JANE E, MEJIA SYLVIA J TR	Residential	0	0	\$ 264.14
453-252-10-00	SAN DIEGO LESBIAN GAY BISEXUAL TRANSGENDER	Commercial	3,768	4,960	\$ 1,190.46
453-252-11-00	BERG BRENDAN R & COUGLER REBECCA L TRS	Residential	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-252-12-00	MATTOX RICHARD M TRUST 01-17-98	Residential	0	0	\$ 264.14
453-252-13-00	CENTURION NELLY G	Residential	0	0	\$ 264.14
453-253-01-00	G & S ROMANO LLC	Commercial	3,400	4,874	\$ 1,120.96
453-253-02-00	GULATI SATINDER S & PRABCHARAN REVOCABLE	Commercial	1,801	5,362	\$ 920.18
453-253-03-00	CHOO JUNTA LLC	Residential	0	0	\$ 264.14
453-253-04-00	MERRILL DON 2003 TRUST 06-05-03	Commercial	5,280	5,082	\$ 1,448.82
453-253-05-00	SOUTHPORT PROPERTIES LP	Commercial	2,986	4,917	\$ 1,059.20
453-253-06-00	ARTLOR ONE L L C	Commercial	2,300	2,454	\$ 659.32
453-254-03-00	SAINT PATRICK CATHOLIC PARISH SAN DIEGO IN SAN	Tax Exempt	3,500	5,088	\$ 732.90
453-254-12-00	SAINT PATRICK CATHOLIC PARISH SAN DIEGO IN SAN	Tax Exempt	3,902	15,488	\$ 1,537.54
453-254-14-00	SAINT PATRICK CATHOLIC PARISH SAN DIEGO IN SAN	Tax Exempt	9,016	9,930	\$ 1,654.80
453-255-07-00	BURKHART DONALD J EXEMPTION TRUST 03-21-75	Commercial	5,168	5,296	\$ 1,455.86
453-255-08-00	TOADER FAMILY TRUST 11-12-19	Commercial	1,792	5,161	\$ 895.12
453-255-09-00	FREDERICK KENNETH E & LINDIA L FAMILY TRUST 02-	Commercial	3,030	4,805	\$ 1,053.14
453-255-10-00	DALE LEONARDO & CHRISTINA, RUMSEY FAMILY 1998	Commercial	2,310	5,069	\$ 967.92
453-255-11-00	PEREZ FAMILY TRUST 04-02-19	Commercial	2,250	4,962	\$ 945.68
453-255-12-00	LAGALARIE DU CHIEN ET DU CHAT	Commercial	1,583	4,755	\$ 813.72
453-412-07-00	FAMILY HEALTH CENTERS OF SAN DIEGO	Residential	0	0	\$ 264.14

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Land Use Category	Assessable Building Square Footage	Assessable Parcel Square Footage	FY 2026 Assessment*
453-412-08-00	FAMILY HEALTH CENTERS OF SAN DIEGO	Tax Exempt	7,625	4,997	\$ 1,149.86
453-412-09-00	FAMILY HEALTH CENTERS	Residential	0	0	\$ 264.14
453-412-14-00	FAMILY HEALTH CENTERS OF SAN DIEGO INC	Tax Exempt	12,734	14,431	\$ 2,367.02
453-413-01-00	B C THIRTY LLC	Commercial	0	4,910	\$ 576.42
453-413-02-00	B C THIRTY LLC	Residential	0	0	\$ 264.14
453-413-03-00	MUNAIM HUSSEIN & LEQAH	Residential	0	0	\$ 264.14
453-413-04-00	PJ & S CHENG TRUST 05-07-12	Commercial	2,300	4,614	\$ 912.90
453-413-05-00	FIGUEROA SHERI L	Residential	0	0	\$ 264.14
453-413-06-00	S D 5 PROPERTIES LLC	Commercial	1,321	3,011	\$ 566.70
453-414-01-00	SHAN QIAOLING & DENG MINGLIANG	Commercial	1,105	2,007	\$ 413.96
453-414-03-00	J M A N AT THE N PARKER L P	Commercial	7,900	4,015	\$ 1,746.42
453-414-04-00	J M A N AT THE N PARKER L P	Commercial	6,648	8,031	\$ 2,015.82
453-414-07-00	KASHAT HARITH G & HIAM Y	Commercial	2,816	4,041	\$ 928.92
453-414-12-00	J M A N AT THE N PARKER L P	Commercial	31,665	14,059	\$ 6,761.26
453-414-13-00	J M A N AT THE N PARKER L P	Commercial	676	2,000	\$ 343.90
453-414-15-00	SAN DIEGO GAS & ELECTRIC CO	Commercial	0	2,279	\$ 267.54
453-415-07-00	MOHTADI GHORBAN A & MAHVASH REVOCABLE	Commercial	10,000	10,152	\$ 2,805.84
453-415-08-00	PIEHL GROUP LLC	Commercial	5,156	4,879	\$ 1,404.96

NORTH PARK SPECIAL ENHANCEMENT DISTRICT
PRELIMINARY FISCAL YEAR 2026 ASSESSMENT ROLL

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453-415-09-00	30TH ST LLC	Commercial	1,585	5,170	\$ 862.78
453-415-10-00	HAPPY SADIE TRUST 04-18-18	Commercial	2,090	4,863	\$ 908.24
453-415-12-00	ACQUARO ANTONINO, ACQUARO SANTINO	Commercial	1,850	2,065	\$ 541.02
453-441-07-00	PLACENCIA ABEL & AYALA YULIANA	Commercial	1,500	6,558	\$ 1,012.00
453-482-01-00	THOMAS JOHN O	Commercial	1,977	12,740	\$ 1,814.76
453-482-22-00	3396 30TH STREET LLC	Commercial	12,030	12,735	\$ 3,436.72
453-491-27-00	BATTS BAR L L C	Commercial	2,000	6,306	\$ 1,063.12
760-216-47-00	CITY OF SAN DIEGO	Commercial	2,533	2,327	\$ 682.02
760-216-70-00	MENTAL HEALTH ASSOCIATION IN SAN DIEGO	Commercial	2,533	2,327	\$ 682.02
TOTALS:			1,544,462	1,975,723	\$ 554,130.22