



THE CITY OF SAN DIEGO

CITY OF SAN DIEGO

**COLLEGE HEIGHTS
MAINTENANCE ASSESSMENT DISTRICT
ANNUAL UPDATE ENGINEER'S REPORT**

JUNE 2013

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, CALIFORNIA
STREETS & HIGHWAYS CODE AND THE
SAN DIEGO MAINTENANCE ASSESSMENT DISTRICT ORDINANCE
OF THE SAN DIEGO MUNICIPAL CODE

KOPPEL & GRUBER
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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 1 – Summary Information Zone 1

	FY 2013	FY 2014 (1)	Maximum Authorized
Total Parcels Assessed:	122	122	
Total Estimated Assessment:	\$158,504	\$166,429	
Total Number of Units:			
LSF	2,646,627	2,646,627	
LFF	11,449	11,449	
BSF (2)	945,802	945,802	
Unit Assessment Rate			
\$/LSF	\$0.03175515	\$0.03334291	\$0.03655843
\$/LFF	\$3.85183793	\$4.04442983	\$4.43446703
\$/BSF	\$0.03209993	\$0.03370492	\$0.03695536
Estimated Revenue			
\$/LSF	\$84,044.04	\$88,246.25	
\$/LFF	\$44,099.69	\$46,304.68	
\$/BSF	\$30,360.18	\$31,878.18	

1. FY 2014 is the City’s Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. 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.

Table 2 – Summary Information Zone 2

	FY 2013	FY 2014 (1)	Maximum Authorized
Total Parcels Assessed:	221	221	
Total Estimated Assessment:	\$135,461	\$142,234	
Total Number of Units:			
LSF	2,442,984	2,442,984	
LFF	16,200	16,200	
BSF (2)	910,216	910,216	
Unit Assessment Rate			
\$/LSF	\$0.02898318	\$0.03043234	\$0.03336718
\$/LFF	\$2.18751366	\$2.29688934	\$2.51839702
\$/BSF	\$0.03209993	\$0.03370492	\$0.03695536
Estimated Revenue			
\$/LSF	\$70,805.45	\$74,345.72	
\$/LFF	\$35,437.72	\$37,209.61	
\$/BSF	\$29,217.87	\$30,678.76	

1. FY 2014 is the City’s Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. 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.

District History: The District was formed in 2004 in compliance with Proposition 218. A property owner ballot proceeding was conducted and a weighted majority (73.64%) of property owners, based on assessment amount, approved the assessments and the annual cost indexing provisions.

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.

Bonds: No bonds will be issued in connection with this District.

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 of the assessments and services and improvements the assessments fund.

This report constitutes the annual update of the Engineer's Report for the City of San Diego ("City") College Heights Maintenance Assessment District for Fiscal Year ("FY") 2014 which provides updated information regarding the budget and factors that affect the assessment. This report relies on the assessment methodology and benefit analysis from the Engineer's Report prepared at the time of formation and approved by the property owners. The City Council pursuant to the provisions of the San Diego Maintenance Assessment District Procedural Ordinance of 1986 (the "Ordinance"), Landscaping and Lighting Act of 1972, Being Division 15, Part 2 of the Streets and Highways Code of the State of California, beginning with Section 22500 (the "1972 Act"), Article XIID of the Constitution of the State of California ("Article XIID"), the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act"), and (the Ordinance, 1972 Act, Article XIID and the Implementation Act are referred to collectively as the "Assessment Law") desires to levy and collect annual assessments against lots and parcels within the District in the fiscal year commencing July 1, 2013 and ending June 30, 2014 to pay for the operation, maintenance and servicing of landscaping, lighting, drainage, safety programs, special projects and all appurtenant facilities. The assessment rates set for 2013/2014 as set forth in this Engineer's Report do not exceed the maximum rates established at the time the District was formed, therefore, the City and the District are not required to go through a property owner ballot protest procedure in order to establish the 2013/2014 assessment rates.

Each lot or parcel within the District is assessed proportionately for only the improvements and services that are determined to be special benefit. For this report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessor Parcel Number by the San Diego County ("County") Assessor's Office as shown on the last equalized roll of the assessor.

A Public Hearing will be scheduled where public testimony will be heard by the City Council. Following the conclusion of the Public Hearing, the City Council will confirm the Engineer's Report as submitted or amended and may order the collection of assessments for FY 2014.

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 report in Section VI.

The District generally includes the parcels located within the Crossroads Redevelopment Project generally along El Cajon Boulevard between 54th 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 59th Street and Rolando Boulevard. Zone 2 is located on either side of Zone 1, the western portion of Zone 2 is located between 54th Street and 59th 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)
 - Minor capital improvements and acquisition of equipment
 - 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)
- 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
Special projects	As determined, costs expended equally between each Zone	As determined, costs expended equally 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 Engineer’s office and by reference are made part of this Report.

C. Description of Maintenance and Services

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of improvements, services and appurtenant facilities, including repair, removal or replacement of all or part of any of the improvements, services or appurtenant facilities; providing for the life, growth, health and beauty of the Landscaping Improvements including cultivation, drainage, irrigation, trimming, mowing, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning and sweeping of the sidewalk and gutter, collection and disposal of fallen branches and trees, tree and bush trimming, placement of street furniture, banner installation, security services including homeless patrolling and reporting of security and safety problems to governmental agencies and the cleaning, sandblasting, painting of walls, and other improvements to remove or cover graffiti.

Servicing means the furnishing of water and electricity for the irrigation of the Improvements or appurtenant facilities including any decorative lighting and the furnishing of electric current or energy, gas or other illuminating agent for the lighting improvements. Servicing also allows for the replacement of the facilities in order to maintain them in proper working order and to provide specific benefit to the District; or providing security and homeless patrols and other activities related to maintaining security.

SECTION IV. ESTIMATE OF COSTS

A. Estimate of Costs Table

Below are the estimated costs of maintenance and services for the District including incidental costs and expenses, revenue and reserves.

Table 4 – Estimate of Costs

	FY 2011/12	FY 2012/13	FY 2013/14
COLLEGE HEIGHTS MAD	BUDGET	BUDGET	PROPOSED
BEGINNING BALANCE	\$102,410	\$10,000	\$83,000
Revenue			
Assessments	\$279,967	\$293,963	\$308,663
Gas Tax Fund	\$8,654	\$8,894	\$7,488
TOTAL OPERATING REVENUE	\$288,621	\$302,857	\$316,151
TOTAL REVENUE AND BALANCE	\$391,031	\$312,857	\$399,151
Expense			
Personnel	\$0	\$0	\$0
Contractual	\$283,380	\$212,600	\$274,327
Incidentals / Administration ¹	\$73,054	\$62,360	\$81,447
Utilities	\$6,600	\$8,501	\$12,900
Contingency Reserve ²	\$27,997	\$29,396	\$30,477
TOTAL EXPENSE	\$391,031	\$312,857	\$399,151
BALANCE	\$0	\$0	\$0

Notes:

1. Includes City Administration Fee of 4%.
2. The contingency builds a reserve for the District for funding emergency needs and provides a source of funds to operate from July through December while waiting for County property tax distributions that typically occur in January and May.

Incidentals and Administration

Below are the estimated costs of administering the District for FY 2014. These costs also include incidental costs such as the City administration cost associated with assessment enrollment, collections, parcel updates, and budget monitoring.

Itemized Expense	Estimated Annual Cost
• Administrative Personnel	\$50,000
• Insurance (Gen Liability & D&O)	\$4,000
• Rent	\$3,500
• Office Supplies	\$3,500
• Printing/Copying/Postage	\$2,100
• Phone/Fax	\$4,200
• Audit/Accounting/Legal	\$1,800
• City Administration Fee (4%)	\$12,347

SECTION V. METHOD OF APPORTIONMENT

A. General

The Implementation Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of street lights, traffic signals, landscaping and drainage facilities.

Streets and Highways Code Section 22573 requires that maintenance assessments be levied according to benefit rather than the assessed value.

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

In addition, Article XIID and the Implementation Act require that a parcel’s assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. Article XIID and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the improvements be assessed.

B. Special Benefit Analysis

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

Proper maintenance and operation of landscaping, street trees and streetlights provides special benefit to adjacent properties 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.

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.

General Benefit

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

The City provides the District with services and resources including, but not limited to street sweeping, landscape/tree maintenance, roadway and stormdrain improvement and maintenance, regular trash removal, graffiti removal, park maintenance and improvement, basic street lighting, traffic controls and public signage, street median, public safety (through the Police Department) and other public services and improvements. These City services are considered to be basic in nature, and subject to the City's budget and can be provided at a reduced level. The services provided by the District are enhanced over and above this basic service level. The general benefit from the services are determined to be minimal and are more than offset by the contributions the City provide to property in the District.

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 (27.86¢ per square foot for landscaped median and 1.90¢ 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.

C. 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 5 – Classification of Parcels

Class	Description
A	Commercial/Retail
B	Office
C	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.

Table 6 – 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 (truck, gas, insurance, materials, equipment, misc.)	100% of cost to Zone 1 & 2 lot size
Special projects including transportation, energy for street lights, signage, etc.	50% of cost to Zone 1 & 2 lot size 50% of cost to Zone 1 & 2 building size (class A-D only)
Administration/Corporate Operations/Outreach	100% of cost to Zone 1 & 2 building size (class A – D only)
Contingency	100% of cost to Zone 1 & 2 lot size

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**
 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

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:

$\text{Total Assessment} = \text{Total LFF} \times \text{LFF Assessment Rate} + \text{Total LSF} \times \text{LSF Assessment Rate} + \text{Total BSF (Class A - D only)} \times \text{BSF Assessment Rate}$

D. 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 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.55%.

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.

SECTION VI. ASSESSMENT DIAGRAM

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 as well as the Benefit Zones is on file with the City Clerk.



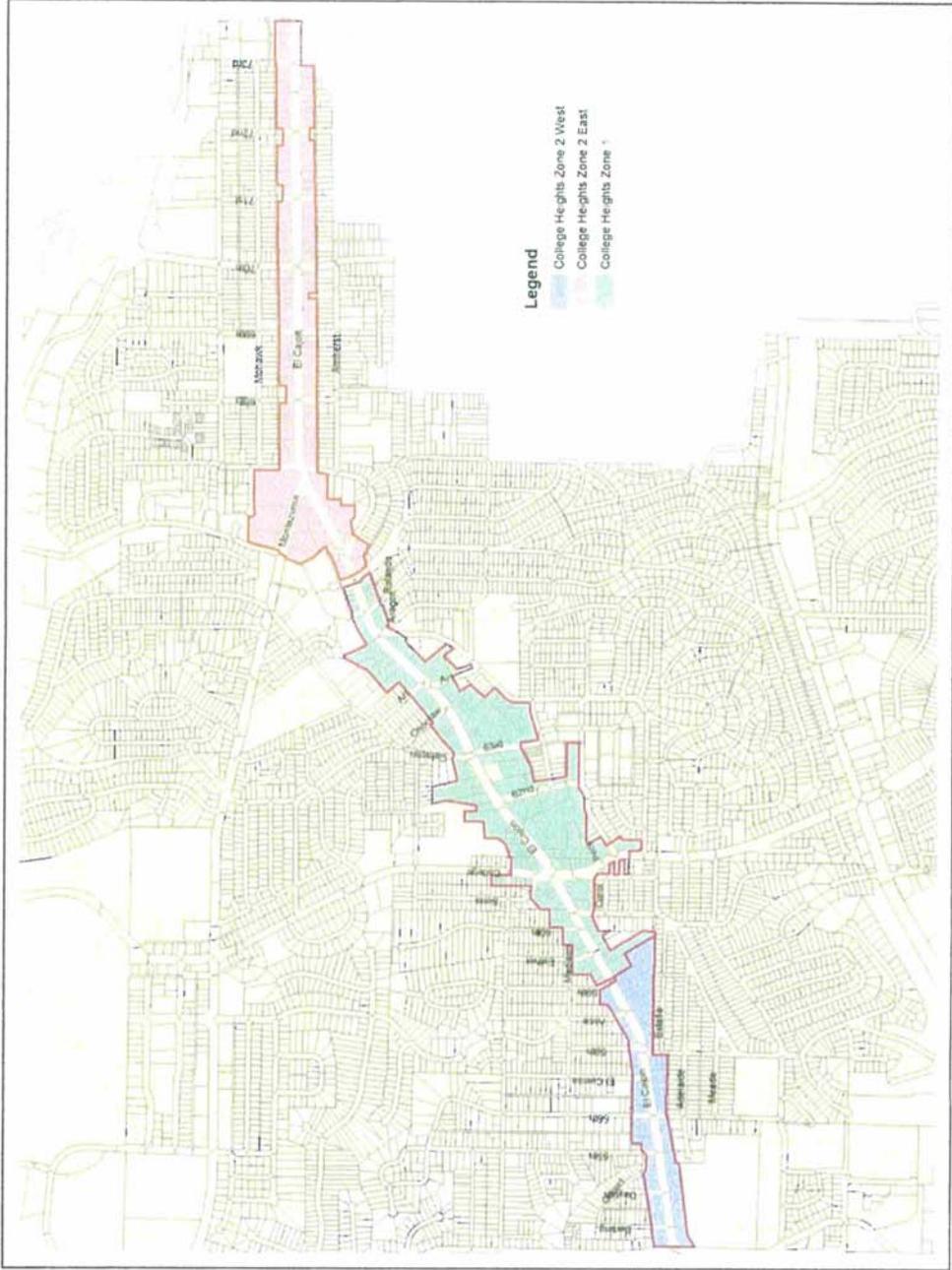
FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO COUNTY
 OF SAN DIEGO CALIFORNIA, THIS _____ DAY OF _____, 20__

CITY CLERK _____
 RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO
 COUNTY OF SAN DIEGO CALIFORNIA, THIS _____ DAY OF _____, 20__

CITY CLERK _____
 AN ASSESSMENT WAS CONVEYED AND LEIRED BY THE CITY COUNCIL OF THE
 CITY OF SAN DIEGO ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS
 ASSESSMENT DIAGRAM ON THE _____ DAY OF _____
 FOR FISCAL YEAR 20__ AND SAID
 ASSESSMENT DIAGRAM AND THE LINES AND BOUNDARIES THEREON
 WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF
 SAN DIEGO ON THE _____ DAY OF _____
 WHEREBY THEREBY WERE TO BE RECORDED ASSESSMENT ROLL
 FOR THE EXACT AMOUNT OF EACH ASSESSMENT, LIEVED AGAINST EACH PARCEL
 OF LAND

CITY CLERK _____
 FILED THIS _____ DAY OF _____, 20__ AT
 THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO
 AT THE REQUEST OF THE CITY OF SAN DIEGO CITY COUNCIL
 COUNTY AUDITOR COUNTY OF SAN DIEGO

NOTE: REFERENCE IS HEREBY
 MADE TO THE MAPS AND DEEDS
 ON FILE IN THE OFFICE OF THE
 ASSESSOR OF THE COUNTY
 OF SAN DIEGO FOR A DETAILED
 DESCRIPTION OF THE LINES AND
 BOUNDARIES OF THE LOTS AND
 PARCELS SHOWN HEREIN. THOSE MAPS
 SHALL GOVERN FOR ALL DETAILS
 CONCERNING THE LINES AND
 BOUNDARIES OF THE LOTS AND
 PARCELS IDENTIFIED BY
 SAID MAPS BY ITS DISTINCTIVE
 ASSESSOR'S PARCEL NUMBER



CITY OF SAN DIEGO
 COLLEGE HEIGHTS MAINTENANCE ASSESSMENT DISTRICT
 ASSESSMENT DIAGRAM

SECTION VII. ASSESSMENT ROLL

The assessment roll is a listing of the Fiscal Year 2014 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown on the following table.

**City of San Diego
College Heights
Maintenance Assessment District
Assessment Roll FY 2014**

Assessor's Parcel Number	Owner Name	Zone	Bldg. Sq. Ft.	Lot FF	Lot Sq. Ft.	FY 2014 Assessment
Zone 1						
466-602-16-00	GALLANT FAMILY TRUST 06-05-01	1	2,054	50	5,001	\$437.98
466-602-31-00	CITIBANK N A	1	5,467	103	22,651	\$1,355.12
466-602-32-00	ALLIANCE FOR AFRICAN ASSISTANCE	1	12,736	71	12,579	\$1,135.30
466-610-11-00	UNION BANK OF CALIFORNIA N A	1	12,656	210	39,204	\$2,581.39
466-742-05-00	DELCHAD FAMILY TRUST 01-03-02	1	2,846	52	4,914	\$469.87
466-742-06-00	SAN DIEGO CENTER FOR THE BLIND	1	9,000	100	10,001	\$1,040.82
466-742-11-00	SAN DIEGO CENTER FOR THE BLIND	1	7,262	135	32,670	\$1,878.67
466-750-31-00	CHA HEE JUNG	1	5,250	159	14,201	\$1,292.91
466-750-32-00	CHA HEE JUNG	1	0	0	6,207	\$206.69
466-750-33-00	WHITNEY JACK G&HELEN FAMILY TRUST B 06-30-98	1	3,394	117	10,528	\$938.18
466-750-37-00	PREBYS CONRAD TRUST 12-17-82	1	0	101	54,014	\$2,207.15
466-750-40-00	POUR AMIR R	1	0	121	29,185	\$1,461.24
467-300-07-00	THRIFTY OIL NO 191&THRIFTY OIL NO 191	1	2,468	133	19,598	\$1,273.71
467-300-13-00	C P III CENTREPOINT L L C	1	17,578	0	9,936	\$923.33
467-300-14-00	C P III CENTREPOINT L L C	1	4,199	0	4,199	\$281.35
467-300-15-00	C P III CENTREPOINT L L C	1	20,000	0	20,282	\$1,349.49
467-300-16-00	C P III CENTREPOINT L L C	1	16,000	0	16,000	\$1,072.08
467-300-17-00	C P III CENTREPOINT L L C	1	10,000	0	9,997	\$669.95
467-300-20-00	C P III CENTREPOINT L L C	1	1,950	0	1,800	\$125.66
467-300-21-00	C P III CENTREPOINT L L C	1	12,898	0	6,599	\$654.47
467-300-23-00	SAN DIEGO GAS&ELECTRIC CO	1	0	75	13,042	\$737.63
467-300-28-00	FIRST INTERSTATE BANK TR	1	5,223	112	26,572	\$1,513.86
467-300-29-00	POINT LOMA DUKE STREET L L C	1	0	220	23,531	\$1,673.36
467-300-30-00	C P III CENTREPOINT L L C	1	9,560	0	11,892	\$718.22
467-300-31-00	C P III CENTREPOINT L L C	1	34,921	0	35,719	\$2,366.45
467-300-33-00	C P III CENTREPOINT L L C	1	0	464	247,856	\$10,130.22
467-300-34-00	C P III CENTREPOINT L L C	1	6,148	0	7,884	\$469.76
467-300-35-00	WESTPORT CAMPUS POINTE LLC <LF> Y F P CAMPUS POINTE L L	1	89,641	132	48,352	\$5,165.33
467-300-36-00	Y F P CAMPUS POINTE L L C	1	15,251	217	27,007	\$2,291.01
467-300-37-00	Y F P CAMPUS POINTE L L C	1	27,663	0	49,223	\$2,571.51
467-350-01-00	PANAMA HOSPITALITY L L C	1	20,188	100	30,056	\$2,085.74
467-350-02-00	PANAMA HOSPITALITY L L C	1	25,100	100	26,572	\$2,135.28

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467-350-03-00	MESA COMMONS I&II L L C	1	10,934	89	23,730	\$1,518.69
467-350-04-00	MESA COMMONS I&II L L C	1	396	44	25,265	\$1,032.63
467-350-20-00	LAMPLIGHTER INN L P	1	23,773	138	46,174	\$2,896.99
467-350-22-00	S D ARAGON INVESTMENTS L L C	1	5,817	285	27,007	\$2,248.06
467-370-07-00	R S S PLAN 12-29-02	1	2,223	47	3,951	\$396.58
467-370-08-00	ARAS HAMIT	1	2,400	50	3,999	\$416.28
467-370-10-00	BURNES ALLAN J&JOY A	1	1,440	25	1,999	\$216.21
467-370-11-00	BURNES ALLAN J&JOY A	1	1,440	23	1,973	\$207.26
467-370-28-00	ARAS HAMIT	1	0	26	1,873	\$167.53
467-370-29-00	RECYCLED RESOURCES L L C	1	0	75	6,125	\$507.29
467-370-30-00	ARAS HAMIT	1	0	26	1,999	\$171.72
467-402-23-00	CITY OF SAN DIEGO	1	2,000	47	5,201	\$430.69
467-402-24-00	CITY OF SAN DIEGO	1	4,000	98	5,249	\$705.97
467-402-25-00	CITY OF SAN DIEGO	1	0	48	5,249	\$368.92
467-411-09-00	RACHMAN SANDRA L TRUST 08-19-71	1	0	35	3,498	\$258.04
467-411-10-00	RACHMAN SANDRA L TRUST 08-19-71	1	3,074	50	5,001	\$472.36
467-411-12-00	UNION BANK OF CALIFORNIA N A	1	6,158	79	5,401	\$706.92
467-411-15-00	GAIPA FAMILY TRUST 07-26-90	1	2,540	65	14,266	\$823.56
467-411-16-00	CAJON LAND L L C	1	16,375	100	42,253	\$2,363.39
467-412-09-00	CANALES FAMILY TRUST 12-09-02	1	1,888	50	4,251	\$407.41
467-412-10-00	LUKIC MILOS LIVING TRUST 05-15-06	1	2,426	50	4,552	\$435.57
467-412-11-00	SOLOMONS MINE L L C	1	1,946	45	4,713	\$404.53
467-412-12-00	OROZCO ROBERTO	1	1,300	62	4,321	\$438.46
467-413-03-00	JPMORGAN CHASE BANK	1	10,901	118	9,344	\$1,155.82
467-413-06-00	JPMORGAN CHASE BANK	1	2,400	47	6,368	\$483.03
467-413-07-00	JPMORGAN CHASE BANK	1	11,802	40	4,282	\$702.15
467-413-08-00	JPMORGAN CHASE BANK	1	7,959	60	6,778	\$736.63
467-413-09-00	JPMORGAN CHASE BANK	1	6,000	103	8,599	\$905.15
467-420-06-00	JPMORGAN CHASE BANK	1	7,093	35	7,205	\$620.55
467-420-09-00	303436 GROUP L L C	1	2,901	90	7,000	\$694.88
467-420-10-00	303436 GROUP L L C	1	1,201	40	2,997	\$302.06
467-420-13-00	A V S B L L C	1	5,770	97	12,203	\$993.15
467-420-15-00	OLSHER STEVEN H	1	3,918	80	9,601	\$775.32

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467-420-26-00	JC INVESTMENTS L P(GLENDALE FED BK:SUBLEASE 1-1-83THRU1	1	17,394	191	39,640	\$2,678.76
467-420-27-00	CARPENTER FAMILY TRUST 07-20-89	1	24,957	104	78,408	\$3,872.78
467-420-28-00	JPMORGAN CHASE BANK	1	7,618	0	5,497	\$439.81
467-420-35-00	SOLOMONS MINE L L C	1	2,376	103	15,028	\$997.09
467-420-38-00	COLLEGE AVENUE BAPTIST CHURCH OF SAN DIEGO	1	0	76	15,118	\$810.81
467-420-42-00	HCA PLAZA LTD	1	0	242	84,071	\$3,778.32
467-420-44-00	COLLEGE AVENUE BAPTIST CHURCH OF SAN DIEGO	1	0	66	135,000	\$4,762.43
467-451-01-00	CRANDALL MARJORIE M REVOCABLE INTERVIVOS TRUST 02-28-9	1	3,000	104	8,695	\$811.28
467-451-02-00	F R H INVESTMENTS INC	1	600	53	5,850	\$429.38
467-451-03-00	F R H INVESTMENTS INC	1	6,178	102	7,048	\$855.46
467-451-04-00	BOWEN TRUST 05-09-12	1	4,100	51	7,649	\$599.17
467-451-05-00	ROMAN ENTERPRISES L P	1	1,255	51	5,680	\$437.71
467-451-06-00	ROMAN ENTERPRISES L P	1	4,922	100	13,098	\$1,006.50
467-452-10-00	AZTEC RETAIL L L C <LF> ACACIA PARK CENTER L L C	1	21,028	300	81,893	\$4,649.11
467-453-10-00	B N M G PROPERTIES L L C	1	12,690	90	12,689	\$1,214.26
467-453-11-00	B N M G PROPERTIES L L C	1	7,785	60	8,821	\$798.80
467-460-07-00	HAYMAN TODD&SANDRA L	1	5,580	61	6,499	\$651.20
467-460-08-00	METZGER INVESTMENTS LP	1	11,709	317	32,670	\$2,764.65
467-460-22-00	THRIFTY PAYLESS INC <LF> SIREBRENK JAIME&IRENE TRUST 1C	1	24,000	260	95,396	\$5,037.16
467-460-23-00	TRI M L L C	1	9,042	120	24,443	\$1,604.04
467-470-01-00	CONWAY FAMILY TRUST 02-03-92	1	1,350	123	14,005	\$1,009.33
467-470-02-00	NGUYEN DAVID&HELEN	1	6,650	69	11,500	\$886.15
467-520-01-00	CHA HEE JUNG	1	4,765	60	6,961	\$635.07
467-520-02-00	CHA HEE JUNG	1	5,250	60	6,961	\$651.42
467-520-03-00	CHA HEE JUNG	1	5,474	60	6,961	\$658.97
467-520-12-00	HARBAUGH GEORGE S FAMILY TRUST A 02-02-81	1	6,300	120	15,080	\$1,199.84
467-520-22-00	LOWREY LE ELLA S TR	1	0	74	5,158	\$471.05
467-520-23-00	VAIASUSO KELLY T REVOCABLE LIVING TRUST 10-20-10	1	800	79	2,858	\$441.65
467-520-24-00	PLANNED PARENTHOOD OF THE PACIFIC SOUTHWEST	1	0	58	1,760	\$293.18
467-520-25-00	PLANNED PARENTHOOD OF THE PACIFIC SOUTHWEST	1	2,672	100	6,717	\$718.18
467-520-26-00	RUSSO PROPERTIES LTD	1	0	59	4,896	\$401.66
467-520-27-00	RUSSO PROPERTIES LTD	1	11,728	51	5,898	\$797.96
467-520-28-00	RUSSO PROPERTIES LTD	1	2,112	50	6,299	\$483.16

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467-520-29-00	RUSSO PROPERTIES LIMITED	1	0	51	12,258	\$614.46
467-520-30-00	CAPPELLI PAULA C TRUST 10-08-02	1	4,598	148	15,960	\$1,285.02
467-520-32-00	LOG REALTY L L C	1	16,760	198	62,291	\$3,439.98
467-530-01-00	RUSSO PROPERTIES LTD	1	0	50	2,932	\$299.86
467-530-02-00	RUSSO PROPERTIES LTD	1	4,802	50	4,173	\$503.03
467-530-03-00	RUSSO PROPERTIES LTD	1	3,655	20	6,090	\$406.88
467-530-12-00	RUSSO PROPERTIES LTD	1	0	0	4,199	\$139.83
467-530-14-00	PLANNED PARENTHOOD OF THE PACIFIC SOUTHWEST	1	0	0	5,401	\$179.85
467-530-17-00	RUSSO PROPERTIES LTD	1	5,059	223	30,056	\$2,073.29
467-530-18-00	RUSSO PROPERTIES LTD	1	19,185	343	73,616	\$4,485.28
467-530-19-00	VONS COMPANIES INC <LF> RUSSO PROPERTIES LTD	1	51,984	121	182,081	\$8,304.79
467-530-20-00	RUSSO PROPERTIES LTD	1	3,199	321	35,719	\$2,595.53
467-530-21-00	RUSSO PROPERTIES LTD	1	19,692	0	73,181	\$3,100.64
467-541-01-00	RUSSO FAMILY TRUST 03-15-02	1	0	95	6,830	\$611.66
467-542-01-00	SAN DIEGO INCOME PROPERTIES L L C	1	0	105	5,998	\$624.40
467-542-07-00	CITY OF SAN DIEGO	1	4,000	96	48,378	\$2,134.07
467-564-02-00	CHEUNG&ONG FAMILY TRUST 07-15-94	1	2,187	52	6,700	\$507.13
467-564-05-00	SALTS STEPHANIE	1	0	100	7,802	\$664.25
467-581-20-00	VU DAN C&NGUYEN ANN	1	9,764	435	30,928	\$3,118.32
467-584-01-00	PACIFIC BELL	1	32,300	322	23,522	\$3,174.26
468-220-01-00	BATTIKHA&HADDAD L L C	1	15,600	86	9,239	\$1,181.28
468-220-02-00	SEPPALA WAYNE&CHERYL FAMILY TRUST 02-18-02	1	5,311	61	6,599	\$645.46
468-220-03-00	SEPPALA WAYNE&CHERYL FAMILY TRUST 02-18-02	1	1,000	30	3,293	\$264.69
468-220-04-00	PEDROZA APARTMENTS L P	1	5,843	89	11,435	\$937.68
Zone 1 Subtotals			945,802	11,449	2,646,627	166,315.51
Zone 2						
466-680-17-00	MJK/54TH REAL ESTATE HOLDING CO LLC	2	9,867	220	27,442	\$1,673.01
466-692-01-00	MOEIN HADI	2	1,330	100	9,039	\$549.59
466-692-02-00	BEYLOUNE ELIAS G FAMILY TRUST 12-24-93	2	3,200	50	5,772	\$398.36
466-692-03-00	TRAN LOI VAN&NGUYEN HONG HANH THI	2	2,700	50	7,079	\$421.28
466-692-04-00	TRAN LOI VAN&NGUYEN HONG HANH THI	2	5,036	50	6,808	\$491.77
466-692-05-00	FAMILY HEALTH CENTERS OF SAN DIEGO INC	2	0	100	13,613	\$643.96

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466-693-11-00	KEITH BRANDON T	2	4,764	100	9,936	\$692.63
466-693-12-00	FAMILY HEALTH CENTERS OF SAN DIEGO INC	2	23,630	200	28,832	\$2,133.25
466-710-10-00	MORTON THOMAS&MARILYN FAMILY TRUST	2	4,687	94	10,045	\$679.58
466-710-11-00	PORCO ENTERPRISES INC	2	10,356	76	15,377	\$991.57
466-710-14-00	PENN STANLEY	2	4,800	76	9,601	\$628.53
466-710-31-00	PENN STANLEY	2	8,108	76	10,049	\$753.66
466-720-13-00	ROMAN CATHOLIC BISHOP OF SAN DIEGO	2	0	245	28,910	\$1,442.54
466-720-14-00	FLAHIVE R TOM&MARY E	2	3,727	76	4,522	\$437.80
466-731-13-00	MANSOR SAMIR Y&YOUHANA WISSAM	2	7,960	100	11,570	\$850.08
466-731-14-00	CARLOS FAMILY TRUST 07-17-97	2	1,800	50	5,001	\$327.71
466-731-15-00	BEACHAM JOHN R	2	7,057	97	9,914	\$762.36
466-732-26-00	SUFI INC	2	1,276	140	14,893	\$817.80
466-732-28-00	SINAN LAND L L C	2	1,562	176	15,346	\$923.91
466-741-09-00	LA JOLLA REVOCABLE TRUST 01-16-90	2	7,617	135	14,915	\$1,020.71
466-741-18-00	MITCHELL ELLIOTT EST OF	2	10,606	130	21,235	\$1,302.30
466-750-01-00	MANGIAPANE ROSEANNE	2	2,965	186	8,425	\$783.55
466-750-02-00	SOUTHERN CA LUBE CENTERS INC	2	1,936	77	9,400	\$528.18
466-750-03-00	STRUYK FAMILY TRUST 08-28-96	2	0	50	7,003	\$327.96
466-750-04-00	STRUYK FAMILY TRUST 08-28-96	2	3,550	50	8,918	\$505.89
466-750-05-00	RENS LEE E&SANDRA H TRS	2	4,160	100	21,081	\$1,011.45
466-750-06-00	NGUYEN KHANH&BUI THANH	2	7,460	82	21,949	\$1,107.74
466-750-07-00	PREBYS CONRAD TR	2	0	70	21,876	\$826.52
466-750-08-00	PREBYS CONRAD TR	2	0	62	21,458	\$795.42
466-750-10-00	CONNOLLY LYMAN B	2	2,418	79	10,042	\$568.55
466-750-35-00	MOLLY ENTERPRISES	2	6,472	79	7,871	\$639.13
466-750-36-01	LOHR ALLAN R&WANDA H	2	0	0	1,410	\$42.91
466-750-36-02	HOLDER GREGORY S	2	0	0	1,410	\$42.91
466-750-36-03	PHAM CHI T K	2	0	0	1,410	\$42.91
466-750-36-04	ORTEGA ENRIQUE&JOAQUIN GRACE	2	0	0	1,410	\$42.91
466-750-36-05	GAVIN-MENDOZA FAMILY 1998 TRUST 07-01-98	2	0	0	1,410	\$42.91
466-750-36-06	TOBIN RICHARD W III&ANASTACIA C	2	0	0	1,410	\$42.91
466-750-36-07	FARRIS BERNADETTE	2	0	0	1,410	\$42.91
466-750-36-08	BOWNE TOD R	2	0	0	1,410	\$42.91

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466-750-36-09	WYMAN CHARLES P&ALICE M	2	0	0	1,410	\$42.91
466-750-36-10	MARTINEZ HEIDY	2	0	0	1,410	\$42.91
466-750-36-11	GONSALVES JOSEPH M REVOCABLE TRUST 08-08-94	2	0	0	1,410	\$42.91
466-750-36-12	ROSE ROBERT M&PAMELA F	2	0	0	1,410	\$42.91
466-750-36-13	SCHWEITZER ABHAY C	2	0	0	1,410	\$42.91
466-750-36-14	GANDOLFO BARBARA L REVOCABLE TRUST 07-23-07	2	0	0	1,410	\$42.91
466-750-36-15	WEIGELE MICHAEL B	2	0	0	1,410	\$42.91
466-750-36-16	CHAWLA JENNIFER J	2	0	0	1,410	\$42.91
466-750-36-17	BARRY GENEVIEVE M TRUST 03-26-09	2	0	0	1,410	\$42.91
466-750-36-18	KO JOSEPH	2	0	0	1,410	\$42.91
466-750-36-19	WEINBERG CLAUDE REVOCABLE TRUST 06-02-11	2	0	0	1,410	\$42.91
466-750-36-20	BLUMENFELD LEON&RENATA M	2	0	0	1,410	\$42.91
466-750-36-21	SORIANO JOSE&ELIZABETH	2	0	0	1,410	\$42.91
466-750-36-22	P I CASA PROPERTIES L L C	2	0	0	1,410	\$42.91
466-750-36-23	ADAM RON R&JEANNE M	2	0	0	1,410	\$42.91
466-750-36-24	WALKER OSCAR L	2	0	0	1,410	\$42.91
466-750-36-25	FERNANDEZ SAMUEL FAMILY TRUST 03-30-95	2	0	0	1,410	\$42.91
466-750-36-26	ROBE GREGORY A	2	0	0	1,410	\$42.91
466-750-36-27	ANDERSON JAMES R&HANSFORD-ANDERSON LORI	2	0	0	1,410	\$42.91
466-750-36-28	SHELTON NICHOLAS P	2	0	0	1,410	\$42.91
466-750-36-29	SCHIFFMAN HARLAN A	2	0	0	1,410	\$42.91
466-750-36-30	RAMIREZ ALICIA	2	0	0	1,410	\$42.91
466-750-36-31	WIEDERHOLT MARC&CYNTHIA	2	0	0	1,410	\$42.91
466-750-36-32	RUNK DIANE L	2	0	0	1,410	\$42.91
466-750-36-33	URBAN BUNCH L L C	2	0	0	1,410	\$42.91
466-750-36-34	ALONZO ANDRE	2	0	0	1,410	\$42.91
466-750-36-35	ONEILL CHRISTOPHER T	2	0	0	1,410	\$42.91
466-750-36-36	RICHEY WILLIE	2	0	0	1,410	\$42.91
466-750-36-37	BLAIR MICHAEL R	2	0	0	1,410	\$42.91
466-750-36-38	DUCHOW DONNA P	2	0	0	1,410	\$42.91
466-750-36-39	NIKOLAEV DENNIS	2	0	0	1,410	\$42.91
466-750-36-40	CONNER SHERYL D	2	0	0	1,410	\$42.91
466-750-36-41	SIEMENS CHRISTOPHER R&TAM BRENDA YUK-LAN	2	0	0	1,410	\$42.91

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466-750-36-42	BATIARI TRUST 02-14-13	2	0	0	1,410	\$42.91
466-750-36-43	STAFFORD JEFFREY A&SCHULER-HINTZ KRISTIN A	2	0	0	1,410	\$42.91
466-750-36-44	PALERMO JOHN A&SHARLENE D REVOCABLE FAMILY TRUST	2	0	0	1,410	\$42.91
466-750-36-45	MODRUSAN FAMILY TRUST 12-29-08	2	0	0	1,410	\$42.91
466-750-36-46	BODIEN HAZEL	2	0	0	1,410	\$42.91
466-750-36-47	MCDOWELL FAMILY TRUST 08-09-05	2	0	0	1,410	\$42.91
466-750-36-48	SCHIFFMAN HARLAN A	2	0	0	1,410	\$42.91
466-750-36-49	SMITH LOUIS G	2	0	0	1,410	\$42.91
466-750-36-50	STANLEY JULIE I	2	0	0	1,410	\$42.91
466-750-36-51	RUNK WILLIAM EST OF	2	0	0	1,410	\$42.91
466-750-36-52	SLINKARD RANDALL G&YUMIKO	2	0	0	1,410	\$42.91
466-750-36-53	BLADE LELAND C	2	0	0	1,410	\$42.91
466-750-36-54	JOHNSTON JUDITH L	2	0	0	1,410	\$42.91
466-750-36-55	STEVENSON-BELLOMO JOANNE L REVOCABLE TRUST	2	0	0	1,410	\$42.91
466-750-36-56	LENNEMANN LEO J	2	0	0	1,410	\$42.91
466-750-36-57	WORMER JACK J TRUST 10-02-90	2	0	0	1,410	\$42.91
467-370-12-00	BARON A CHRISTINE	2	0	135	10,071	\$616.56
467-370-13-00	HILLES LAURIE M TR	2	2,520	75	5,924	\$437.48
467-370-14-00	HILLES LAURIE M TR	2	625	50	3,999	\$257.61
467-370-15-00	HILLES LAURIE M TR	2	560	146	11,848	\$714.78
467-370-25-00	BENDICKSON MICHAEL	2	8,000	100	8,782	\$766.59
468-120-04-00	AA REFERRAL SERVICE INC	2	0	54	218	\$130.67
468-120-06-00	COLLEGE LUTHERAN CHURCH OF SAN DIEGO	2	0	228	78,408	\$2,909.83
468-120-07-00	CITY OF SAN DIEGO	2	0	215	64,469	\$2,455.77
468-130-26-00	RALPHS GROCERY CO <LF> C&P PROPERTIES NO 4 L L C	2	47,823	382	144,184	\$6,877.14
468-142-15-00	SIXTY-EIGHTH STREET SQUARE LLC	2	36,555	110	15,398	\$1,953.34
468-142-16-00	SIXTY-EIGHTH STREET SQUARE LLC	2	8,328	50	7,000	\$608.57
468-142-23-00	SIXTY-EIGHTH STREET SQUARE LLC	2	33,103	200	27,878	\$2,423.50
468-142-27-00	PEP BOYS MANNY MOE&JACK OF CALIFORNIA	2	15,640	253	35,000	\$2,173.39
468-152-18-00	PATEL SAROD R&VINA S	2	9,664	100	14,000	\$981.47
468-152-19-00	PALMER LILLIAN E TRUST 09-04-01	2	2,100	50	7,000	\$398.65
468-152-20-00	PALMER LILLIAN E TRUST 09-04-01	2	2,500	50	7,000	\$412.13
468-152-23-00	SOROURBAKHS SHAHRIAR	2	1,805	107	7,701	\$540.96

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468-152-24-00	6880 EL CAJON BLVD L L C	2	538	158	22,399	\$1,062.70
468-152-26-00	6880 EL CAJON BLVD L L C	2	1,360	35	1,398	\$168.77
468-152-27-00	6880 EL CAJON BLVD L L C	2	0	15	4,966	\$185.58
468-152-28-00	SAN DIEGO COUNTY WATER AUTHORITY	2	3,500	100	13,983	\$773.19
468-162-16-00	70 EL CAJON BLVD CORP	2	0	100	14,993	\$685.96
468-162-17-00	70 EL CAJON BLVD CORP	2	0	50	7,497	\$343.00
468-162-18-00	WHITE BYRON F 2001 REVOCABLE TRUST	2	5,000	100	14,993	\$854.49
468-162-19-00	COLLINS MICHAEL D TRUST 12-01-09	2	2,000	50	7,497	\$410.41
468-162-20-00	M Z U R I HOLDINGS L L C	2	1,600	50	7,497	\$396.92
468-162-21-00	M Z U R I HOLDINGS L L C	2	864	50	7,497	\$372.12
468-162-22-00	LETT JOHN B W	2	784	100	14,993	\$712.39
468-162-23-00	MERZ FAMILY TRUST 1 04-23-07	2	1,727	110	15,398	\$779.46
468-170-01-00	DIPLOMAT ASSOCIATES LTD	2	0	111	29,185	\$1,143.12
468-170-04-00	DIMENSTEIN FAMILY TRUST 12-20-85	2	26,136	234	43,560	\$2,744.02
468-170-05-00	AA REFERRAL SERVICE INC	2	15,681	134	26,136	\$1,631.69
468-170-06-00	PERRY FRANK M JR	2	5,969	133	14,593	\$950.77
468-170-07-00	CITY OF SAN DIEGO	2	0	45	697	\$124.57
468-170-09-00	A L S HIGHLAND L L C	2	0	252	67,518	\$2,633.55
468-180-15-00	BARON A CHRISTINE	2	0	1	8,930	\$274.06
468-180-22-00	1201 MAIN STREET L L C	2	25,366	367	64,469	\$3,659.86
468-180-28-00	KELLY GRAHAM M FAMILY REVOCABLE TRUST 10-28-86	2	1,581	97	8,538	\$535.92
468-180-29-00	FIGHTERTOWN 88	2	17,511	214	29,186	\$1,969.94
468-190-01-00	LIM VIVIAN IRREVOCABLE TRUST 12-18-12	2	2,133	105	15,159	\$774.39
468-190-04-00	PSKW L L C	2	4,200	50	7,000	\$469.43
468-190-05-00	PSKW L L C	2	2,800	50	6,893	\$418.99
468-190-06-00	KRAUSS VICTOR B J	2	2,505	50	7,000	\$412.30
468-190-09-00	HEFFLER HOLDINGS L L C	2	3,557	50	6,299	\$426.43
468-190-10-00	HEFFLER HOLDINGS L L C	2	4,420	60	8,398	\$542.36
468-190-24-00	BOWDEN DEAN T&FAYE J FAMILY TRUST 03-21-73	2	0	150	21,000	\$983.61
468-190-25-00	SYNERGY LTD	2	6,404	100	14,000	\$871.59
468-200-01-00	BANK OF AMERICA NATIONAL TRUST&SAVINGS ASSN	2	6,600	416	59,965	\$3,002.83
468-200-02-00	LOBELSON HARVEY J JR TR	2	48,200	100	14,000	\$2,280.32
468-200-03-00	SAN DIEGO TRAILER SUPPLY INC	2	2,164	50	7,000	\$400.81

**City of San Diego
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Assessor's Parcel Number	Owner Name	Zone	Bldg. Sq. Ft.	Lot FF	Lot Sq. Ft.	FY 2014 Assessment
468-200-04-00	SAN DIEGO TRAILER SUPPLY INC	2	3,001	50	3,001	\$307.32
468-210-05-00	SMC ENTERPRISES L L C	2	1,833	50	2,548	\$254.17
468-210-07-00	KAKIMON L L C	2	3,204	50	7,000	\$435.86
468-210-08-00	KAKIMON L L C	2	1,320	50	7,000	\$372.36
468-210-24-00	70TH STREET LTD	2	9,248	150	20,579	\$1,282.50
468-210-28-00	69TH STREET LTD	2	16,890	301	43,124	\$2,573.00
468-230-03-00	WEBBER HAROLD B&CARRIE A	2	1,512	104	8,050	\$534.82
468-230-04-00	WEBBER LIVING TRUST 09-20-05	2	0	50	6,155	\$302.16
468-230-05-00	GOWEN WILLIAM T	2	0	50	5,001	\$267.04
468-230-42-00	OLIN L L C	2	3,076	140	9,004	\$699.25
468-230-44-00	MARKS DOROTHY	2	972	35	2,435	\$187.26
469-040-16-00	LE CANH T&NGA T	2	7,000	61	8,398	\$631.62
469-040-17-00	ADLER HOWARD TRUST 11-23-99	2	7,220	50	7,000	\$571.22
469-040-18-00	BOND FAMILY TRUST 01-24-08	2	7,500	100	14,000	\$908.53
469-040-21-00	70TH STREET PROPERTIES	2	12,000	200	28,000	\$1,715.94
469-040-22-00	ATTISHA SAAD Y&BAN	2	1,176	100	14,702	\$716.74
469-040-25-00	JAI SIARAM L L C	2	4,972	100	14,000	\$823.32
469-050-03-00	YEKTA HOSSEIN R REVOCABLE TRUST 06-16-03	2	8,096	50	7,000	\$600.75
469-050-04-00	SAKO QAIS HANNA MAROGI&SAEED SUHAM Y	2	2,718	50	7,000	\$419.48
469-050-05-00	KELLY CLARK L&ELSIE L	2	0	50	7,000	\$327.87
469-050-06-00	KELLY CLARK&ELSIE	2	0	50	7,000	\$327.87
469-050-07-00	SAN DIEGO COUNTY WATER AUTHORITY	2	0	50	7,000	\$327.87
469-050-08-00	7059 EL CAJON BOULEVARD L L C	2	3,200	50	6,996	\$435.60
469-050-09-00	DARRIN K LLC	2	3,200	50	7,000	\$435.73
469-050-10-00	SMITH COLIN N&TERRI L	2	1,900	50	7,000	\$391.91
469-050-11-00	HABETLER TRUST 10-19-95	2	1,600	50	7,000	\$381.80
469-050-12-00	MAXIMILIAN ASSOCIATES L L C	2	3,100	60	8,398	\$497.87
469-050-24-00	YEKTA HOSSEIN R REVOCABLE TRUST 06-16-03	2	1,500	91	9,365	\$544.57
469-050-25-00	LAMBERT EGLAH LIVING TRUST 07-06-94	2	4,748	0	3,999	\$281.73
469-071-15-00	H R H 5 L L C	2	1,578	112	9,348	\$594.92
469-071-16-00	TEMKIN ROCHELLE S	2	1,200	50	7,000	\$368.32
469-071-17-00	BHAKTA BHUPENDRA&NIRU REVOCABLE TRUST 05-13-10	2	10,379	100	13,996	\$1,005.44
469-071-20-00	7150 EL CAJON L L C	2	0	150	21,000	\$983.61

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469-071-22-00	WAI KAM LEUNG&LAN FONG TRS	2	2,969	112	9,901	\$658.63
469-071-23-00	7150 EL CAJON L L C	2	21,330	100	13,996	\$1,374.55
469-072-01-00	PAIR PROPERTIES L P	2	7,200	58	8,398	\$631.47
469-072-02-00	TWIN PROPERTIES L P	2	2,750	25	3,498	\$256.56
469-072-03-00	TWIN PROPERTIES L P	2	800	50	7,000	\$354.83
469-072-04-00	PAIR PROPERTIES L P	2	1,250	25	3,498	\$206.01
469-072-07-00	COLLEGE PLAZA L L C	2	8,159	50	7,000	\$602.87
469-072-08-00	COLLEGE PLAZA L L C	2	19,120	200	28,000	\$1,955.92
469-072-09-00	COLLEGE PLAZA L L C	2	8,121	50	7,000	\$601.59
469-072-26-00	COLLEGE PLAZA L L C	2	6,390	60	5,698	\$526.59
469-072-27-00	AGOSTINI JAMES A	2	12,376	100	13,939	\$1,071.02
469-091-14-00	CIF HOLDINGS L P	2	3,150	163	22,399	\$1,162.22
469-091-15-00	PETTIT SANDRA M TR	2	1,702	50	7,000	\$385.24
469-091-16-00	HENDERSON CLIFFORD N TR&HENDERSON GAYLA R TR	2	0	50	7,000	\$327.87
469-091-19-00	SINKS FAMILY REVOCABLE TRUST 02-12-93	2	0	100	14,000	\$655.74
469-091-20-00	REVIS SUSANNE M TRUST 07-07-00	2	6,517	50	7,000	\$547.53
469-091-22-00	ADMANI FAMILY 2002 TRUST 04-09-02	2	0	100	14,000	\$655.74
469-091-24-00	DIMENSTEIN FAMILY TRUST 11-06-01	2	5,478	62	8,398	\$582.61
469-091-25-00	DIMENSTEIN FAMILY TRUST 11-06-01	2	6,800	50	7,000	\$557.06
469-092-01-00	SARABIA ARMANDO A&ROSA M	2	2,400	72	10,498	\$565.75
469-092-02-00	SARABIA ARMANDO A&ROSA M	2	3,599	50	7,000	\$449.17
469-092-03-00	CEFALU MARIA G YEAR 2003 INTER VIVOS FAMILY TRUST 04-02-0	2	2,178	50	7,000	\$401.28
469-092-04-00	CEFALU MARIA G YEAR 2003 INTER VIVOS FAMILY TRUST 04-02-0	2	490	60	8,398	\$409.90
469-093-01-00	SWIMMER CHARLES R TR&SWIMMER CAROL E TR	2	9,240	162	22,399	\$1,365.18
469-093-02-00	SWIMMER CHARLES R TR&SWIMMER CAROL E TR	2	1,640	25	3,498	\$219.15
469-093-03-00	ALBREKTSSEN FAMILY 2009 TRUST 05-18-09	2	1,860	25	3,498	\$226.57
469-093-04-00	EIDE STEVE&GLORIA FAMILY TRUST 09-12-83	2	2,108	50	7,000	\$398.92
469-093-05-00	MAXIMILIAN ASSOCIATES L L C	2	3,991	75	10,498	\$626.26
469-110-03-00	RAP WEST L L C	2	8,250	169	23,522	\$1,382.07
469-110-10-00	UNIVERSITY CLEANERS	2	7,000	81	16,088	\$911.58
469-110-14-00	MISSION HILLS PROPERTIES L L C	2	17,376	166	30,928	\$1,908.15
472-070-02-00	TRAVEL TIME MOTEL	2	18,813	120	13,560	\$1,322.38
472-070-23-00	MIRELES JOHN&JENNIFER	2	4,300	25	2,522	\$279.10

City of San Diego
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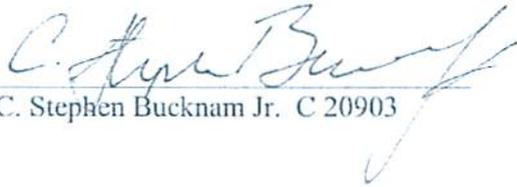
Assessor's Parcel Number	Owner Name	Zone	Bldg. Sq. Ft.	Lot FF	Lot Sq. Ft.	FY 2014 Assessment
472-070-24-00	LE HUAN ALBERT	2	6,540	99	10,001	\$752.18
472-070-28-00	MITRE FINANCIAL LLC	2	16,000	387	46,609	\$2,846.60
472-070-30-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	2	0	410	49,339	\$2,443.23
472-091-01-00	LEWIS JAMES B TRUST 05-02-12	2	2,455	60	5,759	\$395.82
472-091-02-00	LEWIS JAMES B TRUST 05-02-12	2	1,575	25	2,596	\$189.51
472-091-03-00	SCHENEWERK GREGORY C&JANE A	2	1,580	25	2,648	\$191.26
472-091-09-00	HO NAM VAN&MUI CHAN	2	1,400	25	3,433	\$209.08
472-091-10-00	VANSPRONSEN A CHRISTINE TRUST 09-30-04	2	1,330	50	6,750	\$365.09
472-091-11-00	TAM KWONG YAT&LILLY LIVING TRUST 09-15-09	2	4,007	25	3,798	\$308.06
472-091-12-00	V R 1 INVESTMENTS INC	2	8,927	100	15,908	\$1,014.69
472-091-31-00	ROURKE FAMILY TRUST 12-30-98	2	3,195	50	8,729	\$488.18
472-091-32-00	KACHI FAMILY TRUST 08-10-05	2	7,768	100	8,154	\$739.65
472-091-33-00	SEUFERER JACK&CINDY E	2	1,000	125	14,501	\$762.12
472-093-01-00	DANG LYNN T	2	12,740	106	9,448	\$960.40
472-093-02-00	CHUNG YOUNG H	2	1,850	51	4,591	\$319.21
472-093-03-00	GONZALEZ LUIS®INA A M D	2	4,232	105	9,178	\$663.12
472-093-04-00	HUMPHREY JOSEPH M&GAYLE O	2	3,250	50	4,500	\$361.33
Zone 2 Subtotals			910,216	16,200	2,442,984	142,234.14
Totals			1,856,018	27,649	5,089,611	\$308,549.65

CITY OF SAN DIEGO

College Heights Maintenance Assessment District

Engineer's Report
Fiscal Year 2014

This report has been prepared and submitted by:


C. Stephen Bucknam Jr. C 20903




Koppel & Gruber Public Finance

I, _____, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2013.

Elizabeth Maland, City Clerk
City of San Diego
State of California

I, _____, as City Clerk of the City of San Diego, County of San Diego, California, do hereby certify that the foregoing Assessment as shown together with the Assessment Diagram incorporated into this report, was approved and confirmed by the City Council of said City on the ____ day of _____, 2013.

Elizabeth Maland, City Clerk
City of San Diego
State of California