



THE CITY OF SAN DIEGO

**CITY OF SAN DIEGO**

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

**JUNE 2014**

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**  
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256  
SAN MARCOS  
CALIFORNIA 92078

T. 760.510.0290  
F. 760.510.0288

# CITY OF SAN DIEGO

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Kevin Faulconer

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Andrea Tevlin

## CITY ENGINEER

James Nagelvoort

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## SECTION I. EXECUTIVE SUMMARY

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**PROJECT:** City Heights Maintenance Assessment District (“District”)

**APPORTIONMENT METHOD:** Linear Front Foot (“LFF”)

**Table 1 – Summary Information**

	<b>FY 2014</b>	<b>FY 2015<sup>(1)</sup></b>	<b>Maximum Authorized</b>
Total Parcels Assessed:	310	310	
Total Estimated Assessment:	\$301,819	\$301,819	\$441,971
Total Estimated LFF:	26,268	26,268	
Assessment per LFF:	\$11.49	\$11.49	\$16.8254

1. FY 2015 is the City’s Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated LFF may vary from prior year due to parcel changes.

**DISTRICT HISTORY:** The District was established in July 2004 by the City after an assessment ballot proceeding was conducted and a weighted majority of property owners based on assessment amount approved the District, improvements, and proposed assessments. The District was established in compliance with Proposition 218.

**ANNUAL COST INDEXING:** The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) plus 2%.

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

## SECTION II. BACKGROUND

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### A. INTRODUCTION

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

The City Heights Maintenance Assessment District was established in July 2004 after an assessment ballot proceeding was conducted and a weighted majority of property owners based on assessment amount were in support of the proposed assessments and services and improvements the assessments would fund. Once the District was formed, properties that were previously in the Mid-City Maintenance Assessment District, Sub-District #1 and Sub-District #2 were no longer subject to the assessments levied by the Mid-City Maintenance Assessment District.

This report constitutes the annual update of the Engineer’s Report for the City of San Diego City Heights Maintenance Assessment District for Fiscal Year (“FY”) 2015 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, 2014 and ending June 30, 2015 to pay for the operation, maintenance and servicing of landscaping, lighting, drainage and all appurtenant facilities. The assessment rates set for 2014/2015 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 2014/2015 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 Assessment 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 2015.

## **SECTION III. PLANS AND SPECIFICATION**

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### **A. GENERAL DESCRIPTION OF THE DISTRICT**

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

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

### **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICES**

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

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

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

Plans and specifications for these improvements to be maintained by the District are on file with the Project Manager of the City of San Diego City Planning and Community Investment Department 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 any improvements and appurtenant facilities, including repair, removal or replacement of all or part of any of the improvements or appurtenant facilities; providing for the life, growth, health and beauty of the 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, and 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 improvements. The improvements shall be serviced to provide adequate illumination. 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.

## SECTION IV. ESTIMATE OF COSTS

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### 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 2 – ESTIMATE OF COSTS**

<b>CITY HEIGHTS MAD</b>	FY 2012/13	FY 2013/14	FY 2014/15
	BUDGET	BUDGET	PROPOSED
<b>BEGINNING BALANCE</b>	\$0	\$0	<b>\$10,000</b>
<b>Revenue</b>			
Assessments	\$302,094	\$301,818	<b>\$301,818</b>
General Benefit Portion (Non Assessment Sources) <sup>1</sup>			<b>\$21,021</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$302,094</b>	<b>\$301,818</b>	<b>\$322,839</b>
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$302,094</b>	<b>\$301,818</b>	<b>\$332,839</b>
<b>Expense</b>			
Personnel	\$0	\$0	<b>\$0</b>
Contractual	\$209,185	\$208,396	<b>\$239,157</b>
Incidentals / Administration <sup>2</sup>	\$60,000	\$56,378	<b>\$57,000</b>
Utilities	\$2,700	\$6,322	<b>\$6,500</b>
Contingency Reserve <sup>3</sup>	\$30,209	\$30,182	<b>\$30,182</b>
<b>TOTAL EXPENSE</b>	<b>\$302,094</b>	<b>\$301,818</b>	<b>\$332,839</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Notes:

1. Please refer to Section V.B. for a discussion of the quantification of general and special benefit
2. Includes City Administration Fee of 4%.
3. 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.



## SECTION V. METHOD OF APPORTIONMENT

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### 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. Based on recent court opinions, the City requested the reevaluation of the separation of general and special benefits in the annual update to the Engineer’s Report.

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

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

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

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

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

### **CITY STANDARD**

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

### **EXTERNAL BENEFITS**

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Public safety benefits of the improvements may accrue to persons traveling through the improvements (incidental beneficiaries). Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements does not confer benefit to properties outside District.

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

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

It is estimated that as much as 6.15% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these “general benefits” have been quantified and will not be funded by the assessments.

## **SPECIAL BENEFIT**

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

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

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

## **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.

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

## SAMPLE CALCULATIONS

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

$$\text{LFF} = \text{Linear Front Footage}$$

Shown below are LFF calculations for various sample parcels.

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

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

$$\text{Total Assessment} = \text{Total LFF} \times \text{Unit Assessment Rate}$$

### 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 Assessment Rate established in the Fiscal Year 2005 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 2%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 257.285 to 261.679 (a 1.71% increase) plus 2% for a total increase of 3.71%. In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 3.71%.

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 V. DISTRICT DIAGRAM**

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

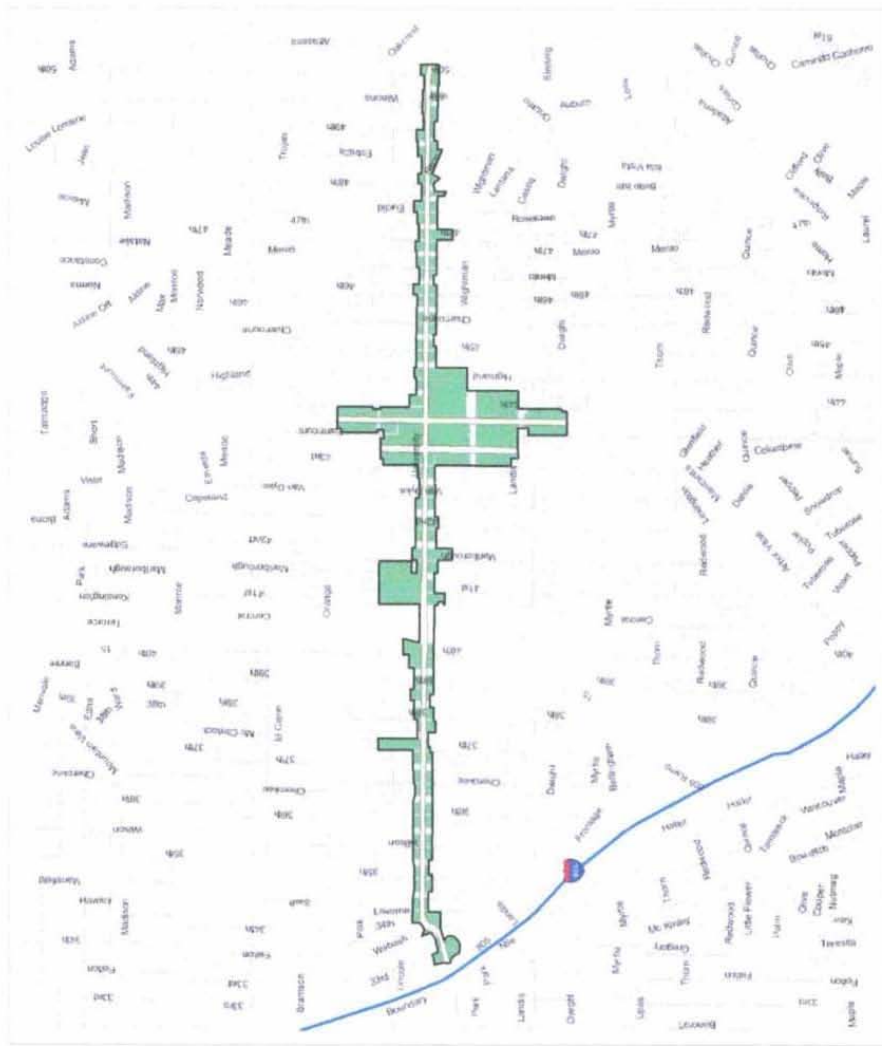
FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

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 FORWARDED BY THE CITY CLERK OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, TO THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO, CALIFORNIA, ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, FOR FISCAL YEAR 20\_\_\_\_, AND SAID ASSESSMENT IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR SAID FISCAL YEAR \_\_\_\_\_ IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO, CALIFORNIA, ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL.

CITY CLERK \_\_\_\_\_  
 FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, 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 RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SAN DIEGO FOR A DETAILED LIST OF ALL PARCELS AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS AND DEEDS WHICH SHOW PARCELS SHALL BE KEPT ON FILE IN THE OFFICE OF THE ASSESSOR. THE DIMENSIONS OF SUCH PARCELS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER



**Legend**

- City Heights MAD
- District Boundary
- Improvement Corridor

**CITY OF SAN DIEGO  
 CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT  
 ASSESSMENT DIAGRAM**

## **SECTION VI. ASSESSMENT ROLL**

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The assessment roll is a listing of the Fiscal Year 2015 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  
City Heights  
Maintenance Assessment District  
Assessment Roll FY 2015

Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
447-382-15-00	ARECHIGA FRANCISCO	48	\$551.52
447-382-16-00	ARECHIGA FRANCISCO	38	\$436.62
447-382-17-00	ARECHIGA FRANCISCO	54	\$620.46
447-382-18-00	NGUYEN DUNG THI PHUONG	35	\$402.14
447-382-19-00	PARTNER FUNDS L L C	35	\$402.14
447-382-36-00	HOYER LTD PARTNERSHIP	70	\$804.30
447-384-13-00	RODRIGUEZ JUAN M&TERESA	68	\$781.32
447-384-14-00	FRAGISKATOS GEORGIA TR (DCSD)	50	\$574.50
447-384-15-00	FRAGISKATOS GEORGIA TR (DCSD)	47	\$540.02
447-384-29-00	CITY OF SAN DIEGO	127	\$1,459.22
447-384-30-00	BAGGOT THOMAS&MARY REVOCABLE TRUST 09-25-00	156	\$1,792.44
447-384-33-00	CHEVRON U S A INC	160	\$1,838.40
447-384-34-00	CHEVRON U S A INC	85	\$976.64
447-390-14-00	YIN KHINH CHIV&TANG CHOU YONG FAMILY TRUST 09-18-06	100	\$1,149.00
447-390-15-00	MINANO FAMILY TRUST 09-13-06	40	\$459.60
447-390-16-00	BURNER GEORGE D <AKA BURNER G DAVID>	140	\$1,608.60
447-401-05-00	LU BUU QUOC&ANN LIEN	140	\$1,608.60
447-401-14-00	HILL JAMES A&MARTHA N	140	\$1,608.60
447-402-14-00	GUMUSTEKIN FAMILY TRUST 11-22-10	50	\$574.50
447-402-15-00	MUNOZ VICTOR M&ANGELICA M	40	\$459.60
447-402-16-00	CABALLERO FAMILY TRUST 09-10-87	50	\$574.50
447-402-17-00	AMERZ PROPERTIES L P	40	\$459.60
447-402-18-00	AMERZ PROPERTIES L P	50	\$574.50
447-402-19-00	AMERZ PROPERTIES L P	50	\$574.50
447-411-13-00	RAHIB RAJA M&VERA R	50	\$574.50
447-411-14-00	SECURITY PACIFIC NATIONAL BANK TR	50	\$574.50
447-411-15-00	QUACH NGHIA HUU	40	\$459.60
447-411-18-00	HUYNH HOAN VAN&BUI ANH THI TRUST 11-10-04	50	\$574.50
447-411-32-00	MANH-VU HUYNH&VU LIEN HOA	90	\$1,034.10
447-412-13-00	PACIFIC BELL TELEPHONE CO	60	\$689.40
447-412-14-00	PACIFIC BELL TELEPHONE CO	180	\$2,068.20
447-412-24-00	URBAN DEVELOPMENT CORP	40	\$459.60
447-412-25-00	URBAN DEVELOPMENT CORP	100	\$1,149.00
447-412-28-00	PACIFIC BELL	412	\$4,733.88
447-421-15-00	MCCANDLESS LIVING REVOCABLE TRUST 09-30-93	140	\$1,608.60
447-421-16-00	FANG FAMILY TRUST 10-30-02	40	\$459.60
447-421-17-00	ROSENBERGER JAMES J&SHARON L FAMILY TRUST 10-31-02	100	\$1,149.00
447-422-18-00	PURPLE MOUNTAIN EMPIRE IV LLC	140	\$1,608.60
447-422-30-00	O E G INC	140	\$1,608.60
447-431-43-00	BR WORKFORCE LLC	126	\$1,447.74
447-431-44-00	BR WORKFORCE LLC	140	\$1,608.60
447-451-01-00	DOUBLE D&DOUBLE J L L C	255	\$2,929.94
447-451-02-00	DOUBLE D&DOUBLE J L L C	84	\$965.16
447-451-23-00	SHAH REVOCABLE TRUST 05-02-00	140	\$1,608.60
447-452-01-00	PRESFIELD SHERRIE M C <AKA LAFRENIERE SHERRIE M C>	70	\$804.30
447-452-02-00	PRESFIELD SHERRIE	30	\$344.70
447-452-03-00	CHIROQUE WILFREDO	40	\$459.60
447-452-29-00	PRESFIELD SHERRIE	40	\$459.60
447-452-31-00	CHHIEU HAI LIVING TRUST	100	\$1,149.00
447-461-27-00	IGLESIA DE DIOS PENTECOSTAL M I AKA PENTECOSTAL CHURCH	67	\$769.82
447-461-28-00	SHAH REVOCABLE FAMILY TRUST 05-02-00	73	\$838.76
447-461-30-00	ORAM BROTHERS L L C	48	\$551.52
447-461-31-00	ORAM BROTHERS L L C	88	\$1,011.12



City of San Diego  
City Heights  
Maintenance Assessment District  
Assessment Roll FY 2015

Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
447-462-01-00	HAISHA FAMILY RESIDUAL 1988 TRUST	100	\$1,149.00
447-462-02-00	WONG LAI MOY REVOCABLE FAMILY TRUST 11-13-97	40	\$459.60
447-462-28-00	VILLAESCUSA TITO	90	\$1,034.10
447-462-29-00	HEATHERLY TRUST 12-21-93	50	\$574.50
447-471-01-00	LESTER MICKEY TRUST 10-26-93	58	\$666.42
447-471-02-00	LIM MARK N	79	\$907.70
447-471-29-00	CAM MARY Q 2002 TRUST 06-12-02	50	\$574.50
447-471-30-00	CAM MARY Q 2002 TRUST 06-12-02	40	\$459.60
447-471-31-00	CAM MARY Q 2002 TRUST 06-12-02	50	\$574.50
447-472-01-00	TAYLOR LARRY R&JEANNE D	40	\$459.60
447-472-02-00	J S W TRUST	50	\$574.50
447-472-03-00	DINH&DINH REVOCABLE LIVING TRUST 09-16-05	50	\$574.50
447-472-30-00	LOPEZ-YANEZ LUIS A	25	\$287.24
447-472-31-00	NGUYEN KIMOANH THI	25	\$287.24
447-472-33-00	LOPEZ-YANEZ LUIS A	90	\$1,034.10
447-481-01-00	SINNAWI FAMILY TRUST 04-11-13	80	\$919.20
447-481-02-00	LAU MING&YAM JENNIE K	60	\$689.40
447-481-27-00	FRIEDMAN FAMILY TRUST 10-18-79	140	\$1,608.60
447-482-01-00	I N V E X CORP	70	\$804.30
447-482-02-00	ANJOMSHOAA MAHMOUD	35	\$402.14
447-482-03-00	ANJOMSHOAA MAHMOUD	35	\$402.14
447-482-30-00	AWAD ALI	75	\$861.74
447-482-32-00	MULZ ROBERT H&BARBARA ANN	65	\$746.84
447-491-30-00	BILLS R S INC	138	\$1,585.62
447-491-31-00	CITY OF SAN DIEGO	136	\$1,562.64
454-762-12-00	SAN DIEGO UNIFIED SCHOOL DISTRICT	480	\$5,515.20
454-762-13-00	CITY OF SAN DIEGO	379	\$4,354.70
454-763-15-00	CITY OF SAN DIEGO REDEVELOPMENT AGENCY	90	\$1,034.10
454-763-16-00	CITY OF SAN DIEGO REDEVELOPMENT AGENCY	50	\$574.50
454-763-31-00	4124 UNIVERSITY L L C	140	\$1,608.60
454-772-26-00	FINEST CITY OIL CORP (JACK IN THE BOX SUBLEASE:03/20/09-03	70	\$804.30
454-772-28-00	LY SAM&YIP CHOY FAMILY TRUST 08-06-04	70	\$804.30
454-772-31-00	FINEST CITY OIL CORP <LF> KASSAB NAJIBA REVOCABLE TRUS	140	\$1,608.60
454-773-01-00	KENNEDY ARDYTH	30	\$344.70
454-773-28-00	CHURCH OF THE NAZARENE IN MID-CITY	110	\$1,263.90
454-773-31-00	HALETT MANAGEMENT CORP	140	\$1,608.60
471-362-17-00	NGUYEN HONG	40	\$459.60
471-362-18-00	GREEN HEIGHTS PROPERTIES L P	40	\$459.60
471-362-19-00	GREEN HEIGHTS PROPERTIES L P	50	\$574.50
471-362-20-00	TRAN THANH M&VU MY	45	\$517.04
471-362-21-00	DOAN NGOC MY FAMILY TRUST 12-17-10	50	\$574.50
471-362-22-00	ACOSTA GUILLERMO	50	\$574.50
471-362-23-00	VO DI TRONG FAMILY TRUST 08-26-99	50	\$574.50
471-362-24-00	EBERLY LIVING TRUST 01-08-98	45	\$517.04
471-362-26-00	KHAYUT ZINAIDA FAMILY TRUST 08-21-02	47	\$540.02
471-362-27-00	FAIRMOUNT COMMUNITY CHURCH	150	\$1,723.50
471-370-01-00	FAIZA LATIF K M&MAROGY FAIZA	33	\$379.16
471-370-02-00	LA MAESTRA FAMILY CLINIC INC	39	\$448.10
471-370-03-00	DEROUNIAN TRUST 03-25-93	50	\$574.50
471-370-04-00	LA MAESTRA FAMILY CLINIC INC	25	\$287.24
471-370-05-00	DEROUNIAN TRUST 03-25-93	50	\$574.50
471-370-06-00	LA MAESTRA FAMILY CLINIC INC	50	\$574.50
471-370-07-00	NGUYEN LOC QUANG&KIM NGOC DO FAMILY TRUST	50	\$574.50

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Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
471-370-08-00	NGUYEN TUAN T INVESTMENTS L P	38	\$436.62
471-370-09-00	LA MAESTRA FAMILY CLINIC INC	38	\$436.62
471-370-10-00	EL CAJON FAMILY MEDICAL CLINIC RETIREMENT PLAN TRUST 0	50	\$574.50
471-370-11-00	TO DICH DOAN FAMILY TRUST 05-05-99	50	\$574.50
471-370-12-00	CARLQUIST BRUCE R TR&CARLQUIST REBECCA L TR	31	\$356.18
471-370-13-00	TRANG TUAN ANH&VO JESSICA BE	39	\$448.10
471-370-14-00	TRANG TUAN ANH&VO JESSICA BE	30	\$344.70
471-441-16-00	LAM STEVEN VAN	140	\$1,608.60
471-441-33-00	HOLT FAMILY MARITAL TRUST 10-12-84	50	\$574.50
471-441-34-00	HOLT FAMILY MARITAL TRUST 10-12-84	90	\$1,034.10
471-442-12-00	NGUYEN HUAN	60	\$689.40
471-442-13-00	QWEST COMMUNICATIONS CORP	80	\$919.20
471-442-14-00	CHHIEU HAI LIVING TRUST	80	\$919.20
471-442-15-00	42 VAN DYKE L L C	60	\$689.40
471-451-12-00	BEYLOUNI JOSEPH E	140	\$1,608.60
471-451-13-00	GARCIA DAVID O	40	\$459.60
471-451-14-00	DELUCA ORAZIO&ELENA FAMILY TRUST 02-05-03	20	\$229.80
471-451-15-00	DELUCA ORAZIO&ELENA FAMILY TRUST 02-05-03	180	\$2,068.20
471-451-16-00	MAY LAURENCE TR (DCSD)	21	\$241.28
471-451-17-00	CHERRES TRACY	24	\$275.76
471-451-18-00	GREER H DWAIN	55	\$631.94
471-451-19-00	GREER HILLIS D (DCSD) TR	50	\$574.50
471-451-22-00	R R P APARTMENTS L L C	50	\$574.50
471-451-23-00	F A T PROPERTIES I I I L L C	85	\$976.64
471-451-24-00	REYNAGA JUAN Z&CARMEN O	40	\$459.60
471-451-25-00	EARSAKUL ACHARA	38	\$436.62
471-451-27-00	HOANG MINH DUC&PHAM HUONG THI	38	\$436.62
471-451-30-00	WALZ FAMILY TRUST 11-09-98	50	\$574.50
471-451-31-00	WALZ FAMILY TRUST 11-09-98	50	\$574.50
471-452-22-00	BAILONY MOHAMMED T&MAYADA K	50	\$574.50
471-452-23-00	BAILONY MOHAMMED T&MAYADA K	50	\$574.50
471-452-24-00	BAILONY MOHAMMED T&MAYADA K	50	\$574.50
471-452-26-00	PERKS WILLIAM E R	37	\$425.12
471-452-29-00	LAI VANG&DONNA	35	\$402.14
471-452-37-00	CITY HEIGHTS REALTY L L C	504	\$5,790.96
471-452-38-00	LA MAESTRA FAMILY CLINIC	115	\$1,321.34
471-452-40-00	CITY OF SAN DIEGO REDEVELOPMENT AGENCY	110	\$1,263.90
471-452-42-00	CITY HEIGHTS SQUARE L P	210	\$2,412.90
471-452-43-00	WALGREEN CO <LF> CITY HEIGHTS REALTY L L C	220	\$2,527.80
471-461-04-00	CITY HEIGHTS REALTY L L C	63	\$723.86
471-461-05-00	CITY HEIGHTS REALTY L L C	50	\$574.50
471-461-06-00	CITY HEIGHTS REALTY L L C	50	\$574.50
471-461-07-00	CITY HEIGHTS REALTY L L C	50	\$574.50
471-461-08-00	UNION BANK	45	\$517.04
471-461-09-00	CITY HEIGHTS REALTY L L C	45	\$517.04
471-461-10-00	CHANDA FAMILY TRUST 05-06-10 ET AL	234	\$2,688.66
471-461-22-00	CITY HEIGHTS REALTY L L C	97	\$1,114.52
471-461-23-00	CITY OF SAN DIEGO	88	\$1,011.12
471-461-24-00	UNION BANK OF CALIFORNIA N A	125	\$1,436.24
471-462-12-00	P I D UNIVERSITY INC	125	\$1,436.24
471-462-27-00	NGO KENNY KIA&THAI JANIE HONG	125	\$1,436.24
471-471-12-00	REPLANET LLC	125	\$1,436.24
471-471-15-00	MEYER FAMILY TRUST 03-14-13	45	\$517.04

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Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
471-471-27-00	LUXTON FAMILY TRUST 10-14-04	80	\$919.20
471-472-12-00	ADATO GROUP L L C	75	\$861.74
471-472-13-00	ADATO GROUP L L C	50	\$574.50
471-472-14-00	INDO-CHINESE ASSOCIATION OF SAN DIEGO INC	77	\$884.72
471-472-15-00	INDO-CHINESE ASSOCIATION OF SAN DIEGO INC	48	\$551.52
471-481-14-00	HUYNH PHAT&TRINH MY THI	125	\$1,436.24
471-481-15-00	NELSON FAMILY EXEMPT TRUST 05-11-77	125	\$1,436.24
471-482-18-00	PHAM DIEN HONG	50	\$574.50
471-482-19-00	FRANCIS LLOYD G TRUST 06-06-96	38	\$436.62
471-482-20-00	PHAM LINH DUY	38	\$436.62
471-482-34-00	4604 UNIVERSITY LLC	125	\$1,436.24
471-491-13-00	GARBER FAMILY TRUST 06-19-94	40	\$459.60
471-491-17-00	CHINATOWN PLAZA L L C	125	\$1,436.24
471-491-32-00	NGUYEN FAMILY TRUST 08-09-90	40	\$459.60
471-491-33-00	NGUYEN FAMILY TRUST 08-09-90	45	\$517.04
471-492-16-00	BECKER ROBERT W	75	\$861.74
471-492-17-00	BECKER ROBERT W	50	\$574.50
471-492-18-00	GREAT LION PLAZA L L C&GREAT LION PLAZA L L C	125	\$1,436.24
471-501-13-00	LOTUS EQUITY GROUP L L C	125	\$1,436.24
471-501-14-00	LOTUS EQUITY GROUP L L C	125	\$1,436.24
471-502-14-00	DO SALLY	60	\$689.40
471-502-15-00	HUYNH PAUL DONG&HONG BICH	65	\$746.84
471-502-32-00	WIDJOJO EDWIN	125	\$1,436.24
471-511-18-00	LOPEZ FRANCISCO	125	\$1,436.24
471-511-34-00	CHAU KARI LE	125	\$1,436.24
471-512-15-00	AGUILAR FAMILY TRUST 05-30-12	125	\$1,436.24
471-512-16-00	RODRIGUEZ RAYMUNDO&ANGELICA O	125	\$1,436.24
471-520-38-00	GAPPY JAMIL&SALMA LIVING TRUST 11-02-10	121	\$1,390.28
471-520-39-00	WONG DEAN&CAROLINA FAMILY TRUST 01-27-04	121	\$1,390.28
471-541-01-00	W P SIERRA L L C	140	\$1,608.60
471-541-26-00	JAKUBOWSKI IRENA S TR	40	\$459.60
471-541-27-00	TRAN VINH LUONG&LY JESSICA	100	\$1,149.00
471-542-01-00	42 UNIVERSITY L L C	50	\$574.50
471-542-02-00	42 UNIVERSITY L L C	90	\$1,034.10
471-542-33-00	GOLDMAN GERALDINE L TR	140	\$1,608.60
471-551-01-00	GLASS PAMELA J	70	\$804.30
471-551-02-00	AMEZQUITA FAMILY TRUST 07-29-99	70	\$804.30
471-551-16-00	CITY HEIGHTS REALTY LLC	75	\$861.74
471-551-22-00	TO WILLIAM SEPARATE PROPERTY 2013 TRUST	40	\$459.60
471-551-23-00	NGUYEN VAN	40	\$459.60
471-551-24-00	FINLEY CLARENCE W TR&FINLEY MARY J TR	40	\$459.60
471-551-25-00	DICKENS TYRONE&VANESSA M	40	\$459.60
471-551-27-00	WHITE FAMILY TRUST 12-04-09	78	\$896.22
471-551-28-00	NGUYEN FAMILY LIVING TRUST 03-16-06	153	\$1,757.96
471-551-31-00	GREEN HEIGHTS PROPERTIES L P	95	\$1,091.54
471-551-34-00	CITY HEIGHTS COMMUNITY DEVELOPMENT CORP	165	\$1,895.84
471-552-14-00	CITY OF SAN DIEGO	0	\$0.00
471-552-15-00	CITY OF SAN DIEGO	0	\$0.00
471-552-16-00	CITY OF SAN DIEGO	0	\$0.00
471-552-32-00	CITY OF SAN DIEGO	0	\$0.00
471-552-33-00	CITY OF SAN DIEGO	0	\$0.00
471-552-34-00	PRICE CHARITIES	750	\$8,617.50
471-552-36-00	URBAN VILLAGE RESIDENTIAL L L C	600	\$6,894.00

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Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
471-563-02-00	CITY HEIGHTS CENTER 1689 INC	1,131	\$12,995.18
471-563-03-00	AMERICAN STORES CO L L C <LF> CITY HEIGHTS CENTER 1689	0	\$0.00
471-563-04-00	MCDONALDS CORP <LF> CITY HEIGHTS CENTER 1689 INC	0	\$0.00
471-571-01-00	YEE GREGORY Y&DO CARMO MONTEIRO MARIA REVOCABLE TF	45	\$517.04
471-571-30-00	TU BINH TONNU TR	50	\$574.50
471-571-31-00	TU BINH TONNU TR	75	\$861.74
471-571-34-00	YEE GREGORY Y&DO CARMO MONTEIRO MARIA REVOCABLE TF	80	\$919.20
471-572-01-00	PARASHOS FAMILY L L C	45	\$517.04
471-572-02-00	QUACH TEN MY	30	\$344.70
471-572-03-00	EDWARDS J B&AMALIA J TRS	50	\$574.50
471-572-31-00	NG TRUST 12-30-10	50	\$574.50
471-572-32-00	NG TRUST 12-30-10	75	\$861.74
471-581-01-00	MARGUIS RESIDUAL FAMILY TRUST B 03-21-91	125	\$1,436.24
471-581-30-00	TRAN QUANG N	40	\$459.60
471-581-31-00	PEREZ GUILLERMO J	45	\$517.04
471-581-32-00	ANZAR ASSOCIATES L P	40	\$459.60
471-582-01-00	NERI JUAN S&LILIA T	50	\$574.50
471-582-03-00	CLARK FAMILY TRUST 08-05-94	75	\$861.74
471-582-30-00	GIANG DUC&NGO TONI	125	\$1,436.24
471-591-31-00	HUYNH HOAN VAN&ANH THI BUI TRUST 11-10-04	125	\$1,436.24
471-591-36-00	THREE SUNS LIMITED PARTNERSHIP THE	141	\$1,620.08
471-592-01-00	YEE GREGORY Y&MONTEIRO MARIA D C REVOCABLE TRUST 07	75	\$861.74
471-592-02-00	BERTOLINO JAMES A	50	\$574.50
471-592-28-00	LAU ANTONIO P&MARIA L	100	\$1,149.00
471-592-29-00	BARBERA DAVID	25	\$287.24
471-601-01-00	MANNEH GEORGETTE	90	\$1,034.10
471-601-02-00	MANNEH GEORGETTE	25	\$287.24
471-601-05-00	CHAN FAMILY TRUST 03-07-98	51	\$585.98
471-601-10-00	HOANG TONY&LON FAMILY REVOCABLE TRUST 08-06-04	85	\$976.64
471-601-23-00	THAI INC	113	\$1,298.36
471-601-24-00	MANNEH GEORGETTE	51	\$585.98
471-601-25-00	MANNEH SAM	141	\$1,620.08
471-602-01-00	HENELY DONALD&CELIA 2000 TRUST	33	\$379.16
471-610-40-00	T&T HOLDINGS L L C	125	\$1,436.24
471-610-42-00	NGUYEN JOHN QUY&MAI	65	\$746.84
471-610-43-00	TRAN LOI&NGUYEN HANH	135	\$1,551.14
471-610-45-00	LB TWO L L C	180	\$2,068.20
471-621-32-00	HOANG TRUC	42	\$482.58
471-621-33-00	ISMAIL MAHER	141	\$1,620.08
471-621-37-00	NGUYEN NGHIA VAN	83	\$953.66
471-641-19-00	ZOLLICOFFER GERI	100	\$1,149.00
471-641-20-00	PHAM NGOC M&TUONG SUONG M FAMILY REVOCABLE TRUST 0	50	\$574.50
471-641-21-00	PHAM NGOC M&TUONG SUONG M FAMILY REVOCABLE TRUST 0	50	\$574.50
471-641-23-00	BRICKSON MARTIN A	50	\$574.50
471-641-24-00	WONG CHUCK WAI	38	\$436.62
471-641-25-00	NGUYEN DUKE MINH	38	\$436.62
471-641-26-01	CISNEROS RUBEN	6	\$68.94
471-641-26-02	CISNEROS ROSA	6	\$68.94
471-641-26-03	BRAUBURGER INVESTMENT CORP	6	\$68.94
471-641-26-04	SANCHEZ URIEL	6	\$68.94
471-641-26-05	NUNEZ OMAR J	6	\$68.94
471-641-26-06	M C INVESTMENT PARTNERS	6	\$68.94
471-641-26-07	CISNEROS JOSE A&BERONICA	6	\$68.94

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Assessor's Parcel Number	Owner Name	Linear Front Footage	FY 2015 Assessment
471-641-26-08	MELGOZA MANUELA <AKA RIOS-AVALOS MANUELA>	6	\$68.94
471-641-27-00	AGUILAR FAUSTO C	38	\$436.62
471-641-28-00	PARSONS CHUNG S	38	\$436.62
471-641-29-00	LYNNWOOD 43RD STREET LLC	50	\$574.50
471-641-30-00	WALTON ROBERT	50	\$574.50
471-641-31-01	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-02	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-03	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-04	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-05	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-06	3734 FORTY THIRD STREET L L C	7	\$80.42
471-641-31-07	3734 FORTY THIRD STREET L L C	7	\$80.42
471-652-01-00	CITY OF SAN DIEGO	963	\$11,064.86
471-652-02-00	SAN DIEGO COMMUNITY COLLEGE DISTRICT	128	\$1,470.72
471-652-03-00	SAN DIEGO COMMUNITY COLLEGE DISTRICT	97	\$1,114.52
471-652-04-00	CITY OF SAN DIEGO	138	\$1,585.62
471-652-05-00	CITY OF SAN DIEGO	452	\$5,193.48
471-732-17-00	KASSAB RIYADH&HEATHER FAMILY TRUST 04-28-10	54	\$620.46
471-732-18-00	CARDENAS JOSE G&MARICELA	38	\$436.62
471-732-19-00	STANZIONE CARL P TRUST 05-14-03	50	\$574.50
471-732-20-00	MCCANN MARCY M	25	\$287.24
471-732-21-00	MCCANN MARCY M	25	\$287.24
471-732-24-00	ROSE BARBARA A TRUST	33	\$379.16
471-732-25-00	CITY OF SAN DIEGO	33	\$379.16
471-732-28-00	CITY OF SAN DIEGO	50	\$574.50
471-732-29-00	PHAM FAMILY TRUST 07-28-05	50	\$574.50
471-732-30-00	RAMIREZ ALBERT J&LUPE G TRS	40	\$459.60
471-732-33-00	NGUYEN THANH H	57	\$654.92
471-732-34-00	CITY OF SAN DIEGO	50	\$574.50
471-732-37-00	DEHOYOS OSVALDO F SR FAMILY TRUST 05-27-99	83	\$953.66
471-741-01-00	RUIZ DAVID G&OFELIA D	50	\$574.50
471-741-03-00	HILL JOSEPH A	50	\$574.50
471-741-04-00	H K M&T INC	38	\$436.62
471-741-05-00	NGUYEN SON T&SIDNEY	38	\$436.62
471-741-06-00	GANTES DONACIANO	25	\$287.24
471-741-07-00	RINCON MARIA C	25	\$287.24
471-741-08-00	MAGHSOODI YADOLLAH	50	\$574.50
471-741-09-00	BECERRA FILEMON	50	\$574.50
471-741-10-00	BUI HOA XUAN&DOAN THAM THI	50	\$574.50
471-741-11-00	NGUYEN DANNY VANDAN	50	\$574.50
471-741-12-00	TRUONG ARTHUR HUY&HOANG THANH THAO	25	\$287.24
471-741-13-00	MAGOS JOSE C&MARIA V	25	\$287.24
471-741-14-00	HAMILTON ANTONIA SEPARATE PROPERTY TRUST 11-09-05	50	\$574.50
471-741-15-00	CHIT SUKPHISAN FAMILY TRUST 09-17-09	39	\$448.10
471-741-18-00	SURBER LADDA L REVOCABLE TRUST 08-26-04	37	\$425.12
<b>Totals</b>		<b>26,268</b>	<b>\$301,818.24</b>

# CITY OF SAN DIEGO

## CITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT

### ENGINEER'S REPORT FISCAL YEAR 2015

This report has been prepared and submitted by:

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C. Stephen Bucknam Jr. C 20903

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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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
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 \_\_\_\_\_, 2014.

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