

### Adams Avenue Maintenance Assessment District

Annual Report for Fiscal Year 2024

June 2023

UNDER THE PROVISIONS OF THE
SAN DIEGO MAINTENANCE
ASSESSMENT DISTRICT
PROCEDURAL ORDINANCE
OF THE SAN DIEGO MUNICIPAL CODE



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### CITY OF SAN DIEGO

### MAYOR Todd Gloria

#### **CITY COUNCIL MEMBERS**

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District 1 District 5

Jennifer Campbell Kent Lee
District 2 District 6

Stephen Whitburn
District 3
Raul Campillo
District 7

Monica Montgomery Steppe Vivian Moreno
District 4 (Council President Pro Tem) District 8

Sean Elo-Rivera District 9 (Council President)

CITY ATTORNEY
Mara W. Elliott

### **CHIEF OPERATING OFFICER**

Eric K. Dargan

CITY CLERK
Diana Fuentes

**INDEPENDENT BUDGET ANALYST** 

Charles Modica

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### **EXHIBITS:**

**EXHIBIT A- DISTRICT BOUNDARY** 

**EXHIBIT B- ESTIMATE OF COSTS** 

**EXHIBIT C- ASSESSMENT ROLL** 

Pursuant to §65.0220 of the "San Diego Maintenance Assessment District Procedural
Ordinance" (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code)
and in accordance with Resolution No, adopted by the CITY COUNCIL
OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF
CALIFORNIA, in connection with the annual proceedings for ADAMS AVENUE
MAINTENANCE ASSESSMENT DISTRICT, Koppel & Gruber Public Finance, as
District Administrator to the City of San Diego, submits herewith this annual report for
the District.
DATE OF FINAL PASSAGE OF THE CITY OF SAN DIEGO, COUNTY OF SAN
DIEGO, STATE OF CALIFORNIA, ON THE
DAY OF
· · · · · · · · · · · · · · · · · · ·
Diana Fuentes, City Clerk
City of San Diego
State of California

PROJECT: Adams Avenue Maintenance Assessment District ("District")

**APPORTIONMENT METHOD:** Linear Front Foot ("LFF")

### TABLE 1 – SUMMARY INFORMATION BY BENEFIT ZONE

	FY 2023	FY 2024 (1)	Maximum Authorized(2)
Parcels Assessed			
Zone 1	36	36	36
Zone 2	101	101	101
Zone 3	12	12	12
Zone 4	17	17	17
Zone 5, Subarea A	60	60	60
Zone 5, Subarea B	31	31	31
Zone 5, Subarea C	23	23	23
Zone 5, Subarea D	32	32	32
<b>Total Parcels Assessed:</b>	312	312	312
<b>Estimated Assessment Revenue</b>			
Zone 1	\$4,519	\$4,519	\$4,519
Zone 2	\$16,053	\$16,053	\$16,053
Zone 3	\$5,590	\$5,590	\$5,590
Zone 4	\$5,600	\$5,600	\$5,600
Zone 5, Subarea A	\$14,425	\$15,146	\$20,450
Zone 5, Subarea B	\$1,355	\$1,422	\$1,923
Zone 5, Subarea C	\$1,121	\$1,177	\$1,607
Zone 5, Subarea D	\$5,022	\$5,273	\$7,122
<b>Total Estimated Assessment Revenue:</b>	\$53,684	\$54,780	\$62,863

TABLE 1 – CONTINUED

Linear Front Footage	FY 2022	FY 2024 (1)	Maximum
			Authorized (2)
Zone 1	2,054	2,054	2,054
Zone 2	6,421	6,421	6,421
Zone 3	559	559	559
Zone 4	1,120	1,120	1,120
Zone 5, Subarea A	3,041	3,041	3,041
Zone 5, Subarea B	1,203	1,203	1,203
Zone 5, Subarea C	1,200	1,200	1,200
Zone 5, Subarea D	1,932	1,932	1,932
<b>Total Linear Front Footage:</b>	17,530	17,530	17,530
Assessment per LFF			
Zone 1	\$2.20	\$2.20	\$2.20
Zone 2	\$2.50	\$2.50	\$2.50
Zone 3	\$10.00	\$10.00	\$10.00
Zone 4	\$5.00	\$5.00	\$5.00
Zone 5, Sub-District A	\$4.7434	\$4.9806	\$6.7248
Zone 5, Sub-District B	\$1.1260	\$1.1823	\$1.5984
Zone 5, Sub-District C	\$0.9343	\$0.9810	\$1.3392
Zone 5, Sub-District D	\$2.5993	\$2.7293	\$3.6864

<sup>1.</sup> FY 2024 is the City's Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024. Total Parcels Assessed, Total Estimated Assessment Revenue, and Total Linear Front Footage may vary due to parcel changes.

**ANNUAL COST INDEXING:** The assessments in Zone 5 are the only assessments authorized to be increased. The assessments for Zone 5 may be indexed annually commencing in FY 2007 by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U).

<sup>2.</sup> Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

#### SECTION II. BACKGROUND

#### A. INTRODUCTION

The Adams Avenue Maintenance Assessment District was established in 1994 as a self-managed District. An assessment ballot proceeding was conducted for Zone 5 and a weighted majority of property owners, based on assessment amount, were in support of the continuation of the assessments, annual indexing provisions and services and improvements the assessments fund. The District was formed to pay for the operation, maintenance and servicing of landscaping, lighting, drainage, safety programs and all appurtenant facilities.

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

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

### SECTION III. PLANS AND SPECIFICATION

#### A. GENERAL DESCRIPTION OF THE DISTRICT

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

The District is generally located along Adams Avenue between 33<sup>rd</sup> Street and 39<sup>th</sup> Street and between Terrace Drive and Vista Street. The Adams Avenue Business Association manages the District.

The District is divided into five Zones located along Adams Avenue and are described as follows:

- **Zone 1** Felton Street to Mansfield Street
- **Zone 2** Mansfield Street to 39<sup>th</sup> Street and Terrace Drive to Vista Street
- **Zone 3** 33<sup>rd</sup> Street to Felton Street
- **Zone 4** Mid-block east of Kansas Street to Interstate 805
- **Zone 5** Arizona Street to mid-block east of Kansas Street and from Interstate 805 to 33<sup>rd</sup> Street and 30<sup>th</sup> Street from Adams Avenue to Monroe Avenue. Zone 5 is further divided into four (4) sub-districts described as follows:
  - Sub-District A Arizona Street to mid-block east of Kansas Street along Adams Avenue
  - Sub-District B Adams Avenue to Madison Avenue along 30<sup>th</sup> Street
  - Sub-District C Madison Avenue to Monroe Avenue along 30<sup>th</sup> Street
  - Sub-District D Interstate 805 to 33<sup>rd</sup> Street along Adams 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 street trees and shrubs, lighting, and litter removal 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 specific improvements maintained and serviced with the Zones are described as follows:

- **Zone 1** Approximately 27 single-acorn style decorative street lights and various trees uniformly placed throughout the zone.
- **Zone 2** Approximately 5 double-acorn style decorative street lights.
- **Zone 3** Approximately 5 single-acorn style decorative street lights.
- **Zone 4** Various trees uniformly placed throughout the zone.
- **Zone 5** Enhanced street lighting and trees.

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. These documents are on file with the City Clerk and the City Planning and Community Investment Department and are available for public inspection during normal business hours.

### SECTION IV. ESTIMATE OF COSTS

Estimated Fiscal Year 2024 annual expenses, revenues, reserves and assessments are included in Exhibit B.

#### A. SPECIAL BENEFIT ANALYSIS

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

Special Benefits = Total Benefits - General Benefits

General Benefits = City Standard + External Benefits

Special Benefits = Total Benefits - [City Standard + External Benefits]

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

#### CITY STANDARD

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

#### **EXTERNAL BENEFITS**

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

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

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

It is estimated that as much as 6.53% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these "general benefits" have been quantified and will not be funded by the assessments.

#### SPECIAL BENEFIT

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

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

#### B. ASSESSMENT METHODOLOGY

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance based on the special benefit must be established. The Improvements have been reviewed and a formula has been 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 of the property along the improvement/service corridor.

LFF = Linear Front Footage

Shown below are LFF calculations for various sample parcels.

- Property with 50-foot frontage LFF = 50.00 LFF
- **Property with 140-foot frontage** LFF = 140.00 LFF
- 7-unit Condominium Property with 49-foot frontage LFF (per condo unit) = 49.00 LFF / 7 units = 7.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate

### C. ASSESSMENT RANGE FORMULA (ZONE 5 ONLY)

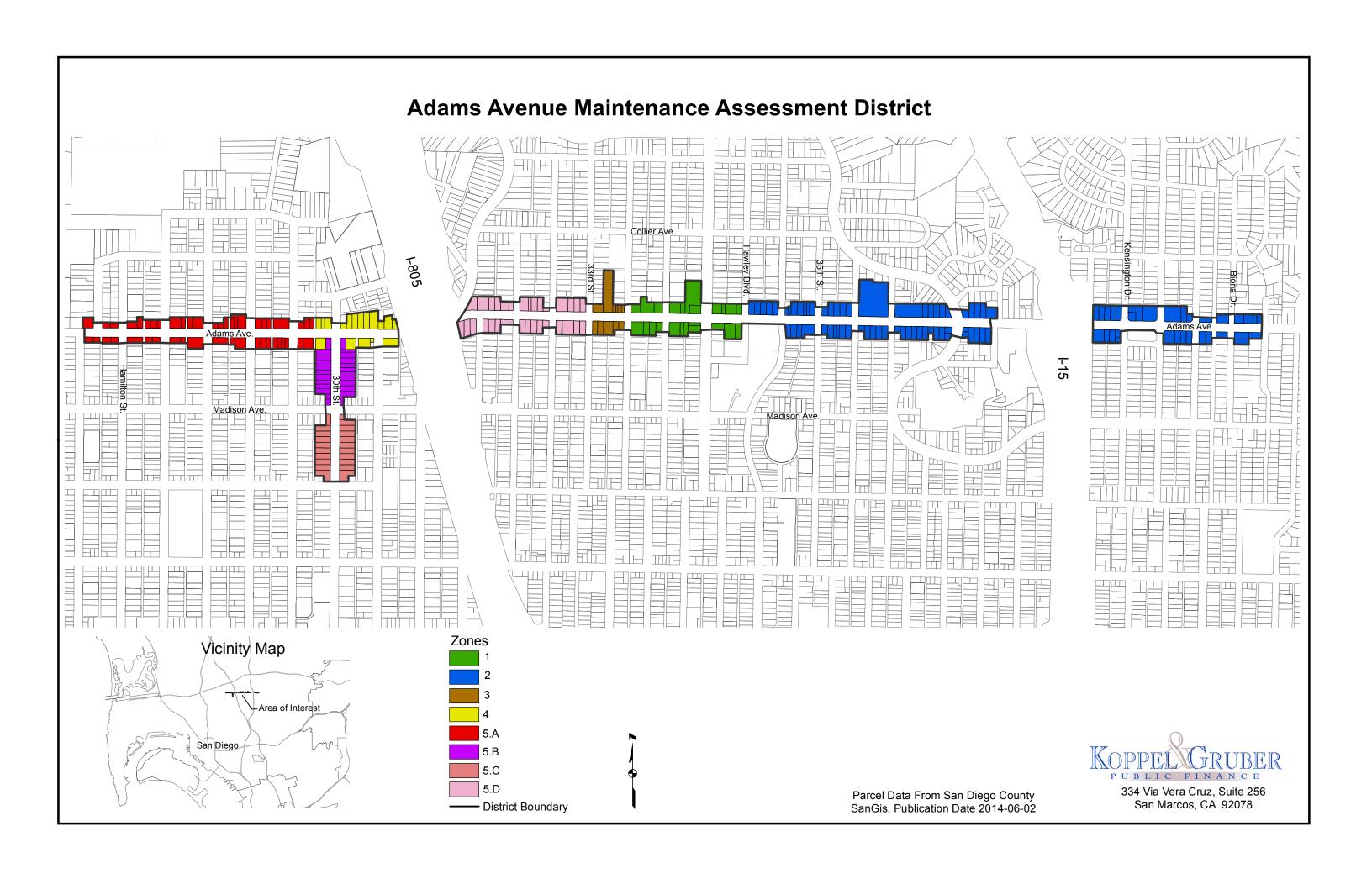
The indexing of assessments is permitted only under the current apportionment methodology for Zone 5. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements 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 assessments for Zone 5 established in the Fiscal Year 2003 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 325.241 to 348.945 (a 7.29% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 7.29%.

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

### **EXHIBIT A- DISTRICT BOUNDARY**

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



### **EXHIBIT B- ESTIMATE OF COSTS**

### **REVENUE AND EXPENSE STATEMENT**

## Adams Avenue Maintenance Assessment District Fund 200061

	FY 2022 BUDGET		FY 2023 BUDGET		FY 2024 PROPOSED	
BEGINNING FUND BALANCE*						
Surplus (or Deficit) from Prior Year	\$	1,642	\$	-	\$	4,510
TOTAL BEGINNING FUND BALANCE	\$	1,642		\$0	\$	4,510
REVENUE						
Assessment Revenue	\$	52,374	\$	53,684	\$	54,779
Other Contributions (Non Assessment Source)	\$	3,664	\$	3,621	\$	3,788
Additional City Contribution	\$	2,636	\$	2,679	\$	-
TOTAL REVENUE	\$	58,674	\$	59,984	\$	58,567
TOTAL BEGINNING FUND BALANCE & REVENUE	\$	60,316	\$	59,984	\$	63,077
OPERATING EXPENSE						
Landscaping Improvements and Activities	\$	54,000	\$	46,800	\$	46,014
General Operating	\$	-	\$	-	\$	6,000
Owner's Association/Non-Profit Administration	\$	-	\$	6,400	\$	3,783
City Administration	\$	2,095	\$	2,147	\$	2,191
Contingency Reserve	\$	4,221	\$	4,637	\$	5,089
TOTAL OPERATING EXPENSE	\$	60,316	\$	59,984	\$	63,077
TOTAL ENDING BALANCE	\$	0	\$	-	\$	-

<sup>\*</sup>Beginning Fund Balances are estimates or projections; actual amounts may vary.

### **EXHIBIT C- ASSESSMENT ROLL**

The assessment roll is a listing of the Fiscal Year 2024 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown on the following table.



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
ZONE: 1	_			
439-401-14-00	1	CORNER PROPERTIES	85	\$ 187.00
439-401-17-00	1	NORMAL HEIGHTS MASONIC TEMPLE ASSN	75	\$ 165.00
439-401-32-00	1	NORMAL HEIGHTS MASONIC TEMPLE ASSN	135	\$ 297.00
439-402-15-00	1	H S PARTNERS L L C	40	\$ 88.00
439-402-30-00	1	H S PARTNERS L L C	161	\$ 354.20
439-402-35-00	1	EMPRESA LLC, S K IRREVOCABLE TRUST 11-17-	40	\$ 88.00
439-402-38-00	1	SEPEHRI SAMAR TRUST 12-10-18	132	\$ 290.40
439-442-01-00	1	MULKINS ROBERT C & ANDREA M	112	\$ 246.40
439-442-02-00	1	BERRILL EILEEN R TRUST 02-23-93	50	\$ 110.00
439-442-03-00	1	SHAMOUN ROBERT & LISA M	50	\$ 110.00
439-442-04-00	1	DUNN LINDA C TRUST 08-22-05, PRESS GERALD	56	\$ 123.20
439-450-01-00	1	SHAMOUN FAMILY TRUST 10-23-96	143	\$ 314.60
439-450-05-00	1	RICH FAMILY TRUST 03-02-07	41	\$ 90.20
439-450-06-00	1	KEPLER ANTONIA TRUST 04-07-21	28	\$ 61.60
439-450-07-00	1	POPULACE LLC	230	\$ 506.00
439-450-36-00	1	JOHNSON RICHARD J & CLASINA KOELEMAN	30	\$ 66.00
440-391-13-00	1	ANNABILLY L C	130	\$ 286.00
440-391-14-00	1	DELUCA ORAZIO & ELENA	28	\$ 61.60
440-391-15-00	1	KOUZA AKRAM A TR	115	\$ 253.00
440-391-16-00	1	MATTE LIVING TRUST 07-23-20	50	\$ 110.00
440-561-01-00	1	MAGERS MERLEEN J TR & MAGERS KENNETH E	140	\$ 308.00
440-561-04-01	1	TURNER BRET & ERIC	8	\$ 17.60
440-561-04-02	1	BLAIR DAVID	7	\$ 15.40
440-561-04-03	1	ACHESON TREVOR & ATEN-ACHESON	7	\$ 15.40
440-561-04-04	1	SISUL DAVID M & DANIELLE K LIVING TRUST 10-	7	\$ 15.40
440-561-04-05	1	WOO MICHAEL P, IULIUCCI LAUREN A	7	\$ 15.40
440-561-04-06	1	WARD DOUGLAS E	7	\$ 15.40
440-561-04-07	1	GUTERMAN DAN	8	\$ 17.60





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
440-561-04-08	1	COCHENNETTE JOHN W TRUST 10-24-19	7	\$ 15.40
440-561-04-09	1	SCHROEDER MELINDA S TRUST 08-01-16	7	\$ 15.40
440-561-04-10	1	KURBANYAN LEV	7	\$ 15.40
440-561-04-11	1	EAVES OLIN S, EAVES ROBERT E & SANDRA S	7	\$ 15.40
440-561-04-12	1	GROVE BAMBI D	7	\$ 15.40
440-561-04-13	1	SASSO NINA	7	\$ 15.40
440-561-04-14	1	ROZELLE ERIN M, ROZELLE LYNN M	7	\$ 15.40
440-561-05-00	1	3463-65 ADAMS AVE L L C	83	\$ 182.60
		Zone Subtotals:	2,054	\$ 4,518.80
ZONE: 2	_			
440-392-14-00	2	TRUMAN SCHNEIDER TRUST 08-05-14	83	\$ 207.50
440-392-15-00	2	MARS PROJECT INVESTORS LLC	53	\$ 132.50
440-392-16-00	2	MARS PROJECT INVESTORS LLC	53	\$ 132.50
440-392-17-00	2	MARS PROJECT INVESTORS LLC	53	\$ 132.50
440-392-18-00	2	MARS PROJECT INVESTORS LLC	113	\$ 282.50
440-401-16-00	2	COLSKI PROPERTIES LLC	87	\$ 217.50
440-401-18-00	2	STOJADINOVIC FAMILY TRUST	53	\$ 132.50
440-401-19-00	2	GASCA EDWARD H & SABINA M	84	\$ 210.00
440-401-20-00	2	DECADENT DEVELOPMENT INC	25	\$ 62.50
440-401-21-00	2	DECADENT DEVELOPMENT INC	25	\$ 62.50
440-401-22-00	2	SPILLANE JAMES SPECIAL NEEDS TRUST 02-20-	53	\$ 132.50
440-401-33-00	2	STOJADINOVIC FAMILY TRUST	27	\$ 67.50
440-402-14-00	2	DAMICO RITA P TRUST 07-15-99	53	\$ 132.50
440-402-15-00	2	DELUCCA CLAUDIO & SIMAN-DELUCCA MARIBEL	53	\$ 132.50
440-402-16-00	2	MCKERNAN KENNETH, BRENNAN JULIE	53	\$ 132.50
440-402-17-00	2	ORCHID LP	53	\$ 132.50
440-402-18-00	2	G H G ADAMS AVE LLC	53	\$ 132.50
440-421-25-00	2	A C I REAL ESTATE COMPANY LLC (SUBLESSOR	265	\$ 662.50
440-422-15-00	2	DELPY-ADAMS AVENUE LLC	50	\$ 125.00





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
440-422-16-00	2	DELPY-ADAMS AVENUE LLC	50	\$ 125.00
440-422-17-00	2	GARCIA FAMILY TRUST 07-11-18	50	\$ 125.00
440-422-18-00	2	WILLIAMS FAMILY TRUST 03-10-92	50	\$ 125.00
440-422-19-00	2	MARKS-OBENDORFER FAMILY LIVING TRUST	50	\$ 125.00
440-422-27-00	2	DELPY-ADAMS AVENUE LLC	250	\$ 625.00
440-520-01-00	2	MEDINA LIVING TRUST 07-28-93	60	\$ 150.00
440-520-08-00	2	3844 ADAMS AVE L L C	100	\$ 250.00
440-520-22-00	2	WONG STANLEY & WINNIE REVOCABLE TRUST	50	\$ 125.00
440-520-23-00	2	CHEN YI TSANG	50	\$ 125.00
440-520-24-00	2	JACOBS RANDALL L TRUST 08-07-18, BENCE	50	\$ 125.00
440-542-09-00	2	MEZA FAMILY TRUST 06-18-92	50	\$ 125.00
440-542-10-00	2	MEZA FAMILY TRUST 06-18-92	50	\$ 125.00
440-542-11-00	2	DIXON FAMILY TRUST 10-05-17	50	\$ 125.00
440-542-12-00	2	HAFER COMMERCIAL L L C	50	\$ 125.00
440-542-13-00	2	HAFER COMMERCIAL L L C	110	\$ 275.00
440-551-11-00	2	KENSINGTON PARTNERSHIP L P	163	\$ 407.50
440-551-20-00	2	ADAMS-KENSINGTON PARTNERS LP	98	\$ 245.00
440-551-21-00	2	ADAMS-KENSINGTON PARTNERS LP	95	\$ 237.50
440-552-27-00	2	KENSINGTON COMMONS INVESTMENTS LLC	250	\$ 625.00
440-553-11-00	2	LUSCOMB NEAL E TRUST 05-20-10 ET AL	150	\$ 375.00
440-570-01-00	2	ROMANO REVOCABLE LIVING FAMILY TRUST 09-	175	\$ 437.50
440-570-05-00	2	JAMES MICHAEL INVESTMENTS INC	53	\$ 132.50
440-570-06-00	2	JAMES MICHAEL INVESTMENTS INC	113	\$ 282.50
440-570-47-00	2	SUBUD CALIFORNIA INC	44	\$ 110.00
440-581-01-00	2	J W C HOLDINGS L L C	53	\$ 132.50
440-581-02-00	2	TAYLOR LIVING TRUST 06-25-13	53	\$ 132.50
440-581-03-00	2	SALAH ADNAN & JACQUELINE M	27	\$ 67.50
440-581-06-00	2	SAN DIEGO POST 6 AMERICAN LEGION	53	\$ 132.50
440-581-07-00	2	TZATHAS SPEROS & BARBARA	113	\$ 282.50





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
440-581-41-00	2	SALAH ADNAN & JACQUELINE M	27	\$ 67.50
440-582-01-00	2	BIXEL FAMILY REVOCABLE LIVING TRUST	53	\$ 132.50
440-582-04-00	2	HOME START INCORPORATED	53	\$ 132.50
440-582-05-00	2	3621 ADAMS AVENUE LLC	53	\$ 132.50
440-582-06-00	2	MCCANNA DALE TRUST 07-09-18	53	\$ 132.50
440-582-07-00	2	HOBERG PROPERTIES LLC	53	\$ 132.50
440-591-01-00	2	3737 ADAMS AVE LLC	75	\$ 187.50
440-591-02-00	2	3737 ADAMS AVE LLC	21	\$ 52.50
440-591-03-00	2	ENGLE FRANK A	30	\$ 75.00
440-591-04-00	2	MCNAMARA MAUREEN TR (TRUST A)	50	\$ 125.00
440-591-05-00	2	LEDESMA FAMILY TRUST 09-29-06, LEDESMA	50	\$ 125.00
440-591-07-00	2	TAVLARIDIS KURIAKI V SEPARATE PROPERTY	25	\$ 62.50
440-591-08-00	2	TAVLARIDIS KURIAKI V SEPARATE PROPERTY	25	\$ 62.50
440-591-09-00	2	H S PARTNERS L L C	50	\$ 125.00
440-591-10-00	2	NGUYEN HUNG Q & ROSE FAMILY TRUST 07-29-	50	\$ 125.00
440-591-11-00	2	CLAY ASSOCIATES	50	\$ 125.00
440-591-12-00	2	CLAY ASSOCIATES	50	\$ 125.00
440-591-13-00	2	KELLY LIVING TRUST 08-29-91	50	\$ 125.00
440-591-14-00	2	WILSON FAMILY TRUST 03-29-05	80	\$ 200.00
440-592-01-00	2	BONNER FAMILY TRUST 04-05-13	74	\$ 185.00
440-592-02-00	2	CHARLES TEDDY LIVING TRUST 10-13-10	30	\$ 75.00
440-592-04-00	2	SELL CHRISTOPHER & TAMSON 2003 TRUST 02-	50	\$ 125.00
440-592-05-00	2	LINSSEN PHILIP M & UNGAR-LINSSEN PATRICIA	50	\$ 125.00
440-592-06-00	2	KIRCHHOFF DAMIEN H & SUSAN, SNAPP	50	\$ 125.00
440-592-07-00	2	GOSSELIN ERIK A REVOCABLE TRUST 07-26-16	50	\$ 125.00
440-653-01-00	2	BERKUN ROBERT TRUST 05-23-84 FBO GREEN	102	\$ 255.00
440-653-02-00	2	SISNEROS FAMILY TRUST 12-02-04, HANFORD	51	\$ 127.50
440-653-03-00	2	SISNEROS FAMILY TRUST 12-02-04, HANFORD	51	\$ 127.50
440-653-04-00	2	VALLEJO VICTOR A & SYLVIA A 2005 TRUST	81	\$ 202.50



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
440-653-05-00	2	VALLEJO VICTOR A & SYLVIA A 2005 TRUST	30	\$ 75.00
440-663-01-00	2	LOVE DARLENE A TRUST	81	\$ 202.50
440-663-02-00	2	KENSINGTON PROFESSIONALS LLC	51	\$ 127.50
440-663-03-00	2	RWHITE LLC	51	\$ 127.50
440-663-04-00	2	TEARE JOYCE J LIVING TRUST 04-07-06	51	\$ 127.50
440-663-05-01	2	MACDOUGAL MATTHEW & ELIZABETH	6	\$ 15.00
440-663-05-02	2	SCHREUDERS KIRSTEN A	6	\$ 15.00
440-663-05-03	2	CROCKETT FAMILY TRUST 08-25-09	6	\$ 15.00
440-663-05-04	2	SIMPSON NICOLE	6	\$ 15.00
440-663-05-05	2	LIAS SAMUEL JR	6	\$ 15.00
440-663-05-06	2	CASTRAPEL BODHI & NEERU	7	\$ 17.50
440-663-05-07	2	BOOM JOHANNES M H	7	\$ 17.50
440-663-05-08	2	PUGH RORY C & MCDANIEL CATHERINE A	7	\$ 17.50
440-664-01-00	2	KENSINGTON OFFICE RENTALS	50	\$ 125.00
440-664-02-00	2	4193 ADAMS AVENUE L L C	50	\$ 125.00
465-341-03-00	2	DAVIS/LOGAN LEGACY TRUST 04-18-14	90	\$ 225.00
465-342-02-00	2	SIDHU TRUST 09-09-04	180	\$ 450.00
465-342-03-00	2	HOMER LEE A	40	\$ 100.00
465-342-04-00	2	DAMICO FAMILY REVOCABLE TRUST 01-10-13	40	\$ 100.00
465-342-05-00	2	RWHITE LLC	40	\$ 100.00
465-345-01-00	2	MARKET LOGIC CONSULTING LLC	150	\$ 375.00
465-345-02-00	2	HULL LYLE R & SUSAN M	30	\$ 75.00
465-345-18-00	2	MORRELL FAMILY TRUST 11-26-96	120	\$ 300.00
465-346-01-00	2	MUNAIM HUSSEIN & LEQAH	30	\$ 75.00
		Zone Subtotals:	6,421	\$ 16,052.50
ZONE: 3	_			
439-392-16-00	3	ADAMS ASSOCIATES	95	\$ 950.00
439-392-17-00	3	HOM EXEMPT 12-17-74	86	\$ 860.00
439-392-18-00	3	SHAMOUN ROBERT & LISA M	25	\$ 250.00



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
439-392-19-00	3	TAO HUNG THIEN	21	\$ 210.00
439-392-20-00	3	RUBIO TRUST 02-10-07	30	\$ 300.00
439-392-21-00	3	3342 ADAMS AVE LLC	25	\$ 250.00
439-441-01-00	3	UNIESCO LLC	48	\$ 480.00
439-441-03-00	3	1295 UNIVERSITY FAMILY LIMITED	44	\$ 440.00
439-441-04-00	3	MAHERONNAGHSH MAHMOUD & JOHARIAN	35	\$ 350.00
439-441-05-00	3	3325 ADAMS AVENUE LLC	50	\$ 500.00
439-441-06-00	3	MOSS FAMILY TRUST 08-10-82	50	\$ 500.00
439-441-38-00	3	MCKEEVER GEORGE V III REVOCABLE LIVING	50	\$ 500.00
		Zone Subtotals:	559	\$ 5,590.00
ZONE: 4				
438-301-10-00	4	MOORE PATRICIA A	39	\$ 195.00
438-301-11-00	4	MOORE PATRICIA A SEPARATE PROPERTY	31	\$ 155.00
438-301-12-00	4	MOORE PATRICIA A SEPARATE PROPERTY	70	\$ 350.00
438-302-20-00	4	DELUCA-STOCK INVESTMENTS LLC	72	\$ 360.00
438-302-21-00	4	DONALDSON FAMILY TRUST 05-21-08	70	\$ 350.00
438-302-22-00	4	N J ENTERPRISES LLC	50	\$ 250.00
438-302-24-00	4	FOUR CS M M LLC	80	\$ 400.00
438-302-25-00	4	GELASTOPOULOS TRUST 05-07-03	50	\$ 250.00
438-302-26-00	4	W S C INVESTMENT PARTNERS LLC	50	\$ 250.00
438-302-27-00	4	MOTAMEDI JOICE M FAMILY TRUST 02-06-14	50	\$ 250.00
438-302-28-00	4	A K R FAMILY TRUST 12-30-91	50	\$ 250.00
438-302-30-00	4	SCIOTTO DENNIS R FAMILY TRUST 12-19-94,	50	\$ 250.00
446-021-02-00	4	DIEGO DAVIS ASSOCIATES LLC, LIN FAMILY	90	\$ 450.00
446-021-32-00	4	J J GARDNER PROPERTIES LLC	33	\$ 165.00
446-021-34-00	4	GELASTOPOULOS TRUST 05-07-03	105	\$ 525.00
446-022-01-00	4	7-ELEVEN INC <lf> M C INVESMENTS L L C</lf>	140	\$ 700.00
446-024-28-00	4	URBAN ELEMENTS L L C	90	\$ 450.00
		Zone Subtotals:	1,120	\$ 5,600.00





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
ZONE: 5.A	_			
438-240-03-00	5.A	ADAMS SERENA APARTMENTS L L C	100	\$ 498.06
438-251-23-00	5.A	ONGLEY MARILYN M SEPARATE PROPERTY	70	\$ 348.64
438-251-24-00	5.A	ONGLEY MARILYN M SEPARATE PROPERTY	70	\$ 348.64
438-252-14-00	5.A	LEE ANDREW K	90	\$ 448.24
438-252-15-00	5.A	ROBEC L L C	48	\$ 239.06
438-252-16-00	5.A	ROBEC L L C	50	\$ 249.02
438-252-17-00	5.A	ROBEC L L C	60	\$ 298.84
438-252-18-00	5.A	PINA SANDRA, GARCIA LEONOR P	30	\$ 149.42
438-260-13-00	5.A	GIAMMONA JOHN M & HEATHER M	40	\$ 199.22
438-260-16-00	5.A	2728 ADAMS LLC	40	\$ 199.22
438-260-17-00	5.A	SALEMS & SADA L L C	100	\$ 498.06
438-260-31-00	5.A	JODZIO VICTORIA N TRUST 03-21-18, JODZIO	100	\$ 498.06
438-271-15-00	5.A	J & L CHASE LLC	40	\$ 199.22
438-271-17-00	5.A	DANG SEAN & ATKINS MAUREEN	33	\$ 164.36
438-271-18-00	5.A	DANG SEAN M & ATKINS MAUREEN	32	\$ 159.38
438-271-32-00	5.A	SCHWEIKHARD BUILDING	75	\$ 373.54
438-271-33-00	5.A	HOM SHEK FOO & SUEY WAN LIVING TRUST 01-	50	\$ 249.02
438-271-34-00	5.A	BUFFALO BROS LLC	50	\$ 249.02
438-272-12-00	5.A	HOOVER KIMBERLY 1998 TRUST 12-04-98	50	\$ 249.02
438-272-13-00	5.A	SMITH CHRISTOPHER T & NICOLE H	45	\$ 224.12
438-272-14-00	5.A	NIEMEYER RONALD L TRUST 01-22-21, ELLIOTT	45	\$ 224.12
438-272-32-00	5.A	DELUCA MARY L 2017 02-13-17	140	\$ 697.28
438-301-06-00	5.A	MCPHEETERS DAVID M & MARGARET K	40	\$ 199.22
438-301-07-00	5.A	MUSTAFA TARAK M & JWAYYED-MUSTAFA	50	\$ 249.02
438-301-09-00	5.A	RICH SURVIVING SPOUSE TRUST 05-04-94	50	\$ 249.02
445-081-01-00	5.A	PONZI MICHAEL & KIMBERLY	79	\$ 393.46
445-081-02-00	5.A	MURRAY COLIN	61	\$ 303.82
445-081-30-00	5.A	M A C H 58 INC	83	\$ 413.38





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
445-081-31-00	5.A	HARDIN OLIVER	57	\$ 283.88
445-082-01-00	5.A	CRAIG FAMILY TRUST 09-24-03	140	\$ 697.28
445-082-30-01	5.A	SHAMALTA JOSEPH S, IACULLO D MITCHELL	32	\$ 159.38
445-082-30-02	5.A	SMITHAM DAVID G	32	\$ 159.38
445-082-31-00	5.A	CARLSON KATHRYN J TRUST 01-27-15	75	\$ 373.54
445-091-01-00	5.A	HOLT FAMILY MARITAL TRUST 10-12-84	98	\$ 488.10
445-091-02-00	5.A	LIEBHABER FAMILY TRUST 05-24-19	43	\$ 214.16
445-091-25-01	5.A	ODETTE CHARLOTTE REVOCABLE LIVING	11	\$ 54.78
445-091-25-02	5.A	STOUT JOSHUA C & KRISTINE A	11	\$ 54.78
445-091-25-03	5.A	BARRETT ERIC P & LAUREN J	11	\$ 54.78
445-091-25-04	5.A	LEE JAMES L & DAILEY ANDREA	11	\$ 54.78
445-091-25-05	5.A	PEARSON RYAN J	11	\$ 54.78
445-091-25-06	5.A	JACK ANDREW W	11	\$ 54.78
445-091-25-07	5.A	KEMPER ALICIA TSHUE-ING	11	\$ 54.78
445-091-25-08	5.A	PRAIRIE JENNIFER C	11	\$ 54.78
445-091-25-09	5.A	SANCHARAK REVOCABLE 2014 TRUST 09-26-14	11	\$ 54.78
445-091-25-10	5.A	MCMILLEN KURTIS & KATHY REVOCABLE TRUST	11	\$ 54.78
445-091-25-11	5.A	BOUNSALL DOMINIC & DIA	11	\$ 54.78
445-091-25-12	5.A	CHANG TIFFANY	11	\$ 54.78
445-091-25-13	5.A	NINE ADAMS LLC	11	\$ 54.78
445-092-01-00	5.A	MEIS DANIEL J	140	\$ 697.28
445-092-30-00	5.A	BENGTSON BRIAN W & ANNE C REVOCABLE	40	\$ 199.22
445-092-34-00	5.A	CARRILLO ANTONIO R	100	\$ 498.06
446-023-01-00	5.A	2855 ADAMS AVENUE LLC	50	\$ 249.02
446-023-02-00	5.A	2855 ADAMS AVENUE LLC	50	\$ 249.02
446-023-03-00	5.A	HUERTA BONNIE J	40	\$ 199.22
446-023-26-00	5.A	TALESHPOUR FARHAD & ASHOURI YASAMAN	40	\$ 199.22
446-023-27-00	5.A	OHOLLEARN STEVE	33	\$ 164.36
446-023-28-00	5.A	COLEMAN JOHN JR & OHOLLEARN-COLEMAN	33	\$ 164.36



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
446-023-29-00	5.A	KALSANG JAMPA	34	\$ 169.34
446-024-01-00	5.A	SCHEIDNES FAMILY TRUST 06-04-87	50	\$ 249.02
446-024-02-00	5.A	DALES PLACE LLC	90	\$ 448.24
		Zone Subtotals:	3,041	\$ 15,145.70
ZONE: 5.B	<u></u>			
446-021-01-00	5.B	BROWN PAUL E TR & BROWN CAROLE A TR	100	\$ 118.22
446-021-03-00	5.B	B & B PROPERTIES 2000 L P	25	\$ 29.56
446-021-04-00	5.B	RAW STEEL REAL ESTATE LLC	49	\$ 57.92
446-021-05-00	5.B	W S C INVESTMENT PARTNERS LLC	50	\$ 59.10
446-021-06-00	5.B	WHITE JAMES C & MARLA R	38	\$ 44.92
446-021-07-00	5.B	KESSEL DAVID LIVING TRUST 07-23-05	38	\$ 44.92
446-021-08-00	5.B	MAVER-SHUE NICOLE	38	\$ 44.92
446-021-09-00	5.B	REGNIER/SIMPSON/TIFUI ENTERPRISES LLC	38	\$ 44.92
446-021-10-00	5.B	REGNIER/SIMPSON/TIFUI ENTERPRISES LLC	50	\$ 59.10
446-021-11-00	5.B	FREI1LLC	50	\$ 59.10
446-021-12-00	5.B	TARANTINO FAMILY TRUST	50	\$ 59.10
446-021-13-00	5.B	30TH & MADISON LLC	75	\$ 88.66
446-024-16-00	5.B	GELASTOPOULOS TOM	56	\$ 66.20
446-024-17-00	5.B	LIN JOYU	44	\$ 52.02
446-024-18-01	5.B	DEVINE ANDREW	6	\$ 7.08
446-024-18-02	5.B	ZAMORA JESS P	6	\$ 7.08
446-024-18-03	5.B	TAMOUSH MICHAEL R	7	\$ 8.28
446-024-18-04	5.B	CARMONA JUAN C	6	\$ 7.08
446-024-18-05	5.B	PINTO CHRISTIAN F D L R & OBRIEN SCOTT M	6	\$ 7.08
446-024-18-06	5.B	IAMBURG MARIELA TRUST 10-12-09	7	\$ 8.28
446-024-18-07	5.B	BACHAN SHAWN	6	\$ 7.08
446-024-18-08	5.B	CORTE GAMZE T	6	\$ 7.08
446-024-19-00	5.B	S R PROPERTIES I LP	38	\$ 44.92
446-024-20-00	5.B	FISHBURN EMME C K L & MARK A 2005	38	\$ 44.92





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446-024-21-00	5.B	I D N P HOLDINGS LLC, MALICK JOHN, MALICK	50	\$ 59.10
446-024-22-00	5.B	D C A L PROPERTIES LLC	38	\$ 44.92
446-024-23-00	5.B	CENTER FOR PERSONAL GROWTH LLC	38	\$ 44.92
446-024-24-00	5.B	URBAN ELEMENTS LLC	50	\$ 59.10
446-024-25-00	5.B	URBAN ELEMENTS L L C	50	\$ 59.10
446-024-26-00	5.B	URBAN ELEMENTS L L C	50	\$ 59.10
446-024-27-00	5.B	URBAN ELEMENTS L L C	100	\$ 118.22
		Zone Subtotals:	1,203	\$ 1,422.00
ZONE: 5.C				
446-033-19-00	5.C	S & O MANAGEMENT CO L L C	50	\$ 49.04
446-033-20-00	5.C	VANDAMME KENNETH R & MICHELLE Y FAMILY	50	\$ 49.04
446-033-21-00	5.C	4518 30TH ST LLC	50	\$ 49.04
446-033-22-00	5.C	TURPIN FAMILY TRUST 06-14-13	50	\$ 49.04
446-033-23-00	5.C	BERRY FAMILY TRUST 09-15-92	50	\$ 49.04
446-033-24-00	5.C	A E C PROPERTIES L L C	50	\$ 49.04
446-033-25-00	5.C	GARDIOL RICHARD B	50	\$ 49.04
446-033-26-00	5.C	BAKER ANN H TR	50	\$ 49.04
446-033-27-00	5.C	GELASTOPOULOS TRUST 05-07-03	50	\$ 49.04
446-033-28-00	5.C	GAYTAN ERNESTO	50	\$ 49.04
446-033-31-00	5.C	KWON FAMILY TRUST 06-22-09	100	\$ 98.10
446-053-01-00	5.C	MADISON TRUST 11-13-05	50	\$ 49.04
446-053-05-00	5.C	N P 3 0 LLC	50	\$ 49.04
446-053-06-00	5.C	N P 3 0 LLC	50	\$ 49.04
446-053-07-00	5.C	N P 3 0 LLC	50	\$ 49.04
446-053-08-00	5.C	N P 3 0 LLC	50	\$ 49.04
446-053-09-00	5.C	N P 30 LLC	50	\$ 49.04
446-053-10-00	5.C	N P 30 LLC	50	\$ 49.04
446-053-11-00	5.C	N P 30 LLC	50	\$ 49.04
446-053-12-00	5.C	N P 30 LLC	50	\$ 49.04



Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
446-053-13-00	5.C	DYSON PHILIP H LIVING TRUST 10-23-15	50	\$ 49.04
446-053-14-00	5.C	DILARD DANIEL K SEPARATE PROPERTY TRUST	50	\$ 49.04
446-053-15-00	5.C	DEVANTI LLC	50	\$ 49.04
		Zone Subtotals:	1,200	\$ 1,176.98
ZONE: 5.D	_			
439-381-14-00	5.D	KRAMER BOY LLC	130	\$ 354.80
439-381-15-00	5.D	CZERWINSKI FAMILY TRUST 05-24-16	53	\$ 144.64
439-381-16-00	5.D	ADAMS AVE APARTMENTS LLC	53	\$ 144.64
439-381-17-00	5.D	ANDERSON JONATHAN D & DIANA K	53	\$ 144.64
439-381-18-00	5.D	BARRY MARTEN & LOEHR DEBORAH A FAMILY	52	\$ 141.92
439-381-19-00	5.D	MONROE TRUST 07-01-96	72	\$ 196.50
439-381-20-00	5.D	3190 ADAMS AVENUE LLC	35	\$ 95.52
439-382-14-00	5.D	ADAMS AVENUE LLC	80	\$ 218.34
439-382-15-00	5.D	MCKELLY LLC	26	\$ 70.96
439-382-16-00	5.D	ZAVIEH FAMILY TRUST 11-06-13	53	\$ 144.64
439-382-17-00	5.D	HAUBERT LIVING TRUST 02-05-11	53	\$ 144.64
439-382-18-00	5.D	BRADY FAMILY TRUST 06-07-13, M F L	53	\$ 144.64
439-391-15-00	5.D	CHAU DAVID CHINH, CHAU NGO MY	106	\$ 289.30
439-391-16-00	5.D	TOMBERT L L C	53	\$ 144.64
439-391-17-00	5.D	UNITED STATES POSTAL SERVICE	53	\$ 144.64
439-391-18-00	5.D	UNITED STATES POSTAL SERVICE	53	\$ 144.64
439-412-05-00	5.D	HUNT ERROL G	54	\$ 147.38
439-412-06-00	5.D	K G A PARTNERS LLC	53	\$ 144.64
439-412-48-00	5.D	HUNT ERROL G	55	\$ 150.10
439-420-01-00	5.D	DFIRST L L C	53	\$ 144.64
439-420-02-00	5.D	PURDIN JOHN B TRUST 03-02-09	56	\$ 152.84
439-420-03-00	5.D	HYELLC	50	\$ 136.46
439-420-04-00	5.D	HYELLC	106	\$ 289.30
439-431-01-00	5.D	PINE TREE MOUNTAIN LLC, BEN-MOSHE ELI IRA	53	\$ 144.64





Assessor's Parcel Number	Zone	Property Owner	Lot Front Footage	FY 2024 Assessment*
439-431-02-00	5.D	N J ENTERPRISES LLC	53	\$ 144.64
439-431-03-00	5.D	SCUDERIA MAZIS-SAM G P	53	\$ 144.64
439-431-04-00	5.D	DAVIS FAMILY TRUST-SURVIVORS TRUST	53	\$ 144.64
439-431-05-00	5.D	TAYLOR GARY J & CELESTE FAMILY TRUST 12-	53	\$ 144.64
439-432-01-00	5.D	MANX MANAGEMENT L L C	53	\$ 144.64
439-432-03-00	5.D	AYOUB GEORGE E & MADLEN G REVOCABLE	53	\$ 144.64
439-432-04-00	5.D	MCKEEVER GEORGE V III REVOCABLE LIVING	53	\$ 144.64
439-432-36-00	5.D	FENWAY PROPERTIES I LLC	103	\$ 281.12
		Zone Subtotals:	1,932	\$ 5,272.70
		TOTALS:	17,530	\$ 54,778.68