



# City of Covina

## Vehicle Parking District No. 1

### 2025/2026 ENGINEER'S REPORT

Intent Meeting: June 3, 2025

Public Hearing: July 1, 2025

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# **ENGINEER'S REPORT AFFIDAVIT**

## ***Vehicle Parking District No. 1***

### **City of Covina**

Los Angeles County, State of California

This Report and the enclosed map defining the properties within the District identify the District boundaries, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Covina

By: \_\_\_\_\_  
Susana Hernandez, Senior Project Manager  
District Administration Services

By: \_\_\_\_\_  
Tyrone Peter  
PE # C 81888

This is to verify that on \_\_\_\_\_, the Vehicle Parking District No. 1 Fiscal Year 2025/2026 Engineer's Report was received in the Office of the City Clerk in accordance with Section 31500-31519 of the California Streets and Highways Code.

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City Clerk

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## I. BACKGROUND

Vehicle Parking District No. 1 (hereafter referred to as “District”) was created on September 6, 1955 in accordance with California Streets and Highways Code Sections 31500-31519 entitled “Vehicle Parking District Law of 1943”. The District was created to provide a means for acquiring, improving, maintaining, operating and administering the off-street parking facilities for downtown Covina. Even though the District was organized in 1955, it was not until 1960 that an assessment was levied and bonds were sold to finance the purchase and improvement of two (2) parking lots. The District was created with 40% protest from property owners. The current ad valorem assessment rate (special tax) was established in 1982 at \$0.0875 per \$100 of the assessed value of the properties in this District and is estimated to produce \$84,599 of revenue in Fiscal Year 2025/2026.

A new approach to parking began on December 1, 2011 with the elimination of segmented time limits in parking lots, replaced with a mix of 4-hour parking in lots, 2-hour parking on side streets, and 2-hour parking on Citrus Avenue, between San Bernardino Road and Badillo Street. Time limits in lots will be cumulative in a 24-hour period, meaning drivers cannot move their cars and return to the same parking lot to avoid citations. Parking enforcement will be in effect throughout Downtown from 8 a.m. to 8 p.m., Monday through Friday. Monthly and daily parking permits will be accepted in all municipal parking lots.

Attached in Appendix B is the list of properties that are currently in the District together with assessed valuations. There are a total of 163 properties with a total assessed valuation, net of home-owners exemption, of \$96,684,250.

Below are the current parking lots in this District with the corresponding space distribution:

Location	Approx. Address	Map	10 Minute	4 Hour	Hdcp	Leased	EV	Taxi	Standard
West College St. (South)	East of 140 W. College St.	#7	–	–	4	–	–	–	88
129 West College St.	East of 151 W. College St.	#4	3	–	5	–	4	–	90
150 West College St.	Btwn 140 and 158 W. College St.	#6	–	–	2	–	–	–	28
Cottage Dr.	East of 133 W. Cottage Dr.	#1	–	–	2	–	–	–	33
City Hall Northerly Lot	Next to 114 E. Italia St.	#3	–	–	5	–	–	–	107
City Hall Easterly Lot	Next to 125 E. College St.	City Hall	–	–	2	–	–	–	28
Second Ave. North of College	205 N. Second Ave.	#5	–	–	1	–	–	–	14
S/E Badillo/Second	202 E. Badillo St.	–	Leased to Bank of America						–
West Badillo St.	Btwn 118 and 138 W. Badillo St.	#9	–	–	2	–	–	–	30
135 East Badillo St.	Next to N. Citrus Ave.	#8	–	–	2	–	2	–	23
124 East College St.		Civic Center Parking Structure	–	–	5	–	2	–	120
<b>Total</b>			<b>3</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>561</b>

## ***II. CONSTITUTIONAL REQUIREMENTS***

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In November 1996, the California voters approved "The Right To Vote On Taxes Act", a State Constitutional Amendment known as Proposition 218 ("Proposition 218"), which established Articles XIIIC and XIIID in the State Constitution. In the City Attorney's opinion, the existing Vehicle Parking District No. 1 assessments did not qualify for any of the tax or assessment exemption provisions contained in the Constitutional Amendment and therefore property owner approval was required to continue the ad valorem assessment of properties within the District. In 1997, the continuation of the ad valorem assessment (special tax) for the District was submitted to a vote of the affected property owners. The ballots resulted in 83% in favor of the continued assessment, in compliance with the provisions of the Constitution.

The Covina Municipal Code has the following provisions for properties within the District:

- a. The properties are deemed to have complied with the off-street parking requirements of the Covina Municipal Code to the extent that the properties have been originally assessed to provide for off-street parking.
- b. The properties receive additional credit toward off-street parking compliance for parking spaces purchased by the District from proceeds of the annual ad valorem assessment for parking expansion.
- c. The properties that do not have adequate on-site parking may also receive credit toward compliance with parking requirements by contributing parking spaces on another parcel to the District, or by contributing money to the District sufficient for the District to purchase the spaces necessary to meet the parking requirements for such properties.
- d. The parking requirement for each use is approximately 10% less than for properties outside the District.

The above Municipal Code provisions constitute special benefit to the properties within the District that the properties outside the District do not have.

## ***III. CAPITAL IMPROVEMENTS***

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The Capital Improvement Program (CIP) is a projection of the City's capital investments over a five-year period. The CIP is a fiscal and planning tool that allows the City to monitor all capital project costs, funding sources, departmental responsibilities, and timing. Each year, the CIP will be reviewed within the context of ongoing city, county, state, and federal planning programs and policies. Capital investments involve major City projects that produce outputs having long and useful life spans.

### **Improvements to Parking Lots #1, #4 and #9**

The City is implementing a multi-year Capital Improvement project that adds new trash enclosures to five municipal parking lots in downtown Covina. The trash enclosures resolve several environmental issues and enhance parking lot aesthetics. Without the presence of covered trash enclosures, refuse dumpsters are unsightly to downtown employees and patrons, are subject to illegal dumping and scavenging, and may contribute to storm water pollution during rain events. In February 2024, the City completed the construction of a four-dumpster trash enclosure in Parking Lot #1. The new enclosure follows a standard design and is adorned with murals from Covina's history. New parking lot striping further enhances the subject parking lot.

In July 2024, three standard parking stalls located in Parking Lot #4 were converted to 10-minute pickup/delivery stalls. This change was made at the request of the downtown restaurants, who have seen an increase in online orders over the past several years.

Also in July 2024, the City completed a renovation of Parking lot #9. Improvements included new asphalt, new striping, new trees, and a new monument sign.

Municipal parking lots are utilized by employees working in downtown Covina, patrons of the restaurants and businesses, and residents of nearby townhomes. The improvement projects described herein enhance the appeal of downtown Covina.

Improvements for Parking Lot #1 and Parking Lot #4 were funded entirely by the City's Public Works Fund. Improvements for Parking Lot #9 were funded by both the City's Public Works Fund and the Municipal Parking District Fund.

#### **Civic Center Parking Structure Maintenance Program**

The 3-level Civic Center Parking Structure, which provides parking for 127 visitors and merchants, was constructed in 2008. Historically, routine maintenance and restoration of the structure occurs on an as-needed basis. The goal of this program is to prepare and implement a Capital Improvement and Protection Program (CIPP) for the Civic Center Parking Structure in an effort to extend the service life of the infrastructure. The CIPP provides recommendations on how the City can perform budgeted restoration and capital improvements on the parking structure over a twenty-year period of time. Repairs and maintenance will address stair and elevator repairs, concrete and structural repairs, drain and pipe cleaning, elastomeric coatings, lighting system repairs, surveillance system maintenance, and repainting of the structure and traffic markings. An investment in the ongoing maintenance to the Civic Center Parking Structure mitigates expensive repair costs due to deferment.

A complete assessment of the Civic Center Parking Structure was completed in July 2019, and a CIPP was prepared based on that assessment. The CIPP identified all routine maintenance activities that will be required over the next twenty years, their priority, the year in which they should take place, and the estimated cost. Municipal Parking District Funds are utilized for maintenance activities as needed.

These projects further the City Council's 2016 Strategic Goals to maintain and improve Covina's infrastructure.

## ***IV. PLANS AND SPECIFICATIONS***

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Attached in Appendix A is a copy of the boundary map defining the properties within Vehicle Parking District No. 1. The original boundary diagram and the corresponding current Los Angeles County Assessor's Maps for properties within the District are on file in the City of Covina Engineering Division's office, and by reference are made part of this report.



## V. REVENUE AND EXPENSE STATEMENT

Fiscal Year 2025/2026 Revenue	
Parking Permits	\$35,000
Unsecured Property Tax	4,527
Property Rental	57,948
EV Charging Stations	12,000
Interest Accrued on Revenue	1,000
Property Tax Assessment (Proposed) <sup>(1)</sup>	84,599
<b>Total Revenue</b>	<b>\$195,074</b>

Fiscal Year 2025/2026 Expenses	
<b>Services &amp; Supplies</b>	
Repair and Maintenance	\$26,700
County Admin Fee	120
Administration - Overhead and Misc.	44,499
Bank Charges	1,000
Administration - Parking Permits <sup>(2)</sup>	13,400
Security Services <sup>(3)</sup>	2,500
Engineering Services	6,000
Water	3,000
Electricity	30,700
Telephone	2,000
Landscape/Hardscape Maintenance	5,000
Legal Notices	250
Supplies (Janitorial)	250
Parking Control	30,000
<b>Sub-total</b>	<b>\$165,419</b>
Capital Improvements	0
<b>Total Expenses</b>	<b>\$165,419</b>

<sup>(1)</sup> Proposed Property Tax Assessment excludes home-owners exemption of \$112,000 in calculation of parcel(s) charged.

<sup>(2)</sup> Administration of parking permit sales for Municipal Parking Lots and Civic Center Parking Structure.

<sup>(3)</sup> Civic Center Parking Structure security patrol personnel.



## **VI. ASSESSMENT RATES AND REVENUES**

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Although revenues for Fiscal Year 2025/2026 exceed expenses, and a fund balance exists from prior Fiscal Years, there remains a continuous need to have greater funds than the expected routine expenses to provide funding for future acquisition of properties for additional parking lots and rehabilitation of existing parking lots. The Board of Parking Commissioners has determined that continued ad valorem assessment tax revenue is required to fund a portion of the Annual Expenses. However, it is also necessary to accumulate additional funds for Capital Expenses that will eventually be needed for future acquisitions and rehabilitation of existing parking facilities.

The existing annual ad valorem assessment rate of \$0.0875 per \$100 of assessed value approved by the property owners in 1997 has not changed since 1982. It is not necessary to submit the rate to the vote of the property owners if the rate is the same or lower than the previous years.

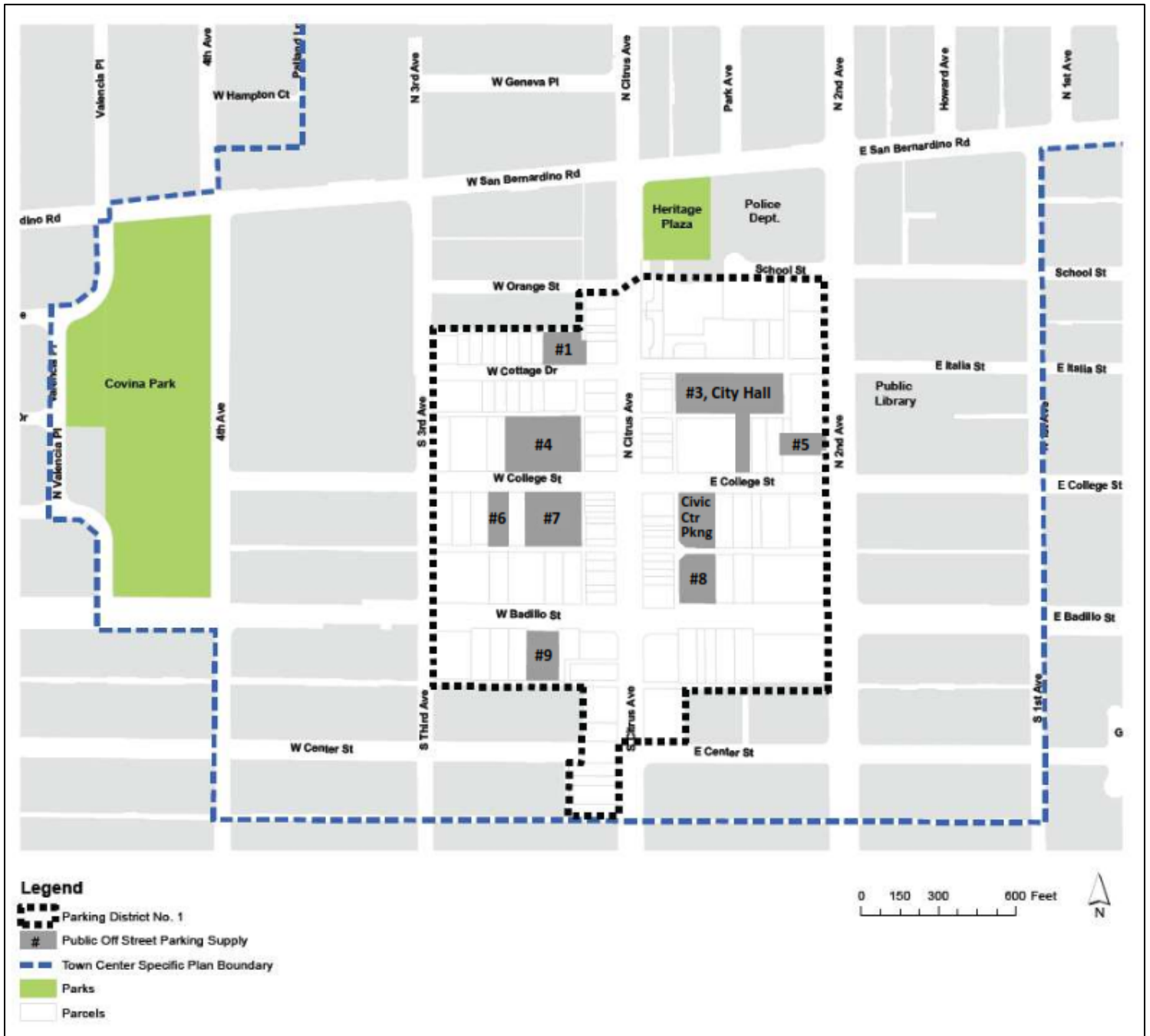
### **Recommended Rate for Fiscal Year 2025/2026:**

$(\text{Assessed Value of Properties}) / (\$100 \text{ per Assessed Value}) \times (\$0.0875) = \text{Revenue}$

$(\$96,684,250) / (\$100 \text{ per assessed value}) \times (\$0.0875) = \$84,599 \text{ assessment revenue}$

The total net assessed valuation of \$96,684,250 is based on Fiscal Year 2024/2025 assessed values. As such, the \$84,599 assessment revenue for Fiscal Year 2025/2026 is an estimate based on Fiscal Year 2024/2025 assessed values and does not include any possible penalties and interest due to late payments of tax bills.

## APPENDIX A – DISTRICT DIAGRAM



## ***APPENDIX B – PRELIMINARY ASSESSMENT ROLL***

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The proposed parking district assessment roll for Fiscal Year 2025/2026 is shown on the following pages. The charge amount is estimated based on Fiscal Year 2024/2025 assessed values.

**City of Covina**  
**Vehicle Parking District No. 1**  
**Fiscal Year 2025/2026 Preliminary Assessment Roll**

ASSESSOR'S PARCEL NUMBER	TAX RATE AREA	SITUS ADDRESS	ASSESSED LAND	ASSESSED STRUCTURE	HOME EXEMPTION <sup>(1)</sup>	TOTAL ASSESSED VALUE	CHARGE
8430-027-001	03210	170 E SCHOOL ST	\$603,637	\$1,207,278	\$0	\$1,810,915	\$1,584.55
8430-027-015	03210	151 E ITALIA ST	33,382	12,946	0	46,328	40.54
8430-027-016	03210	159 E ITALIA ST	227,340	168,305	0	395,645	346.19
8430-027-027	03210	301 N 2ND AVE	347,157	125,562	0	472,719	413.63
8430-027-039	03210	135 E ITALIA ST	166,960	291,796	0	458,756	401.41
8430-027-040	03210	137 E ITALIA ST	352,104	366,996	7,000	712,100	623.09
8430-027-041	03210	139 E ITALIA ST	176,090	242,586	0	418,676	366.34
8430-027-042	03210	141 E ITALIA ST	195,460	312,760	0	508,220	444.69
8430-027-043	03210	143 E ITALIA ST	181,506	250,590	0	432,096	378.08
8430-027-044	03210	145 E ITALIA ST	186,619	306,623	0	493,242	431.59
8430-027-045	03210	147 E ITALIA ST	215,743	309,553	0	525,296	459.63
8430-027-046	03210	179 CLEMENTINE CT	261,698	256,008	0	517,706	452.99
8430-027-047	03210	177 CLEMENTINE CT	203,213	303,114	0	506,327	443.04
8430-027-048	03210	175 CLEMENTINE CT	194,843	221,364	7,000	409,207	358.06
8430-027-049	03210	173 CLEMENTINE CT	205,931	319,015	0	524,946	459.33
8430-027-050	03210	171 CLEMENTINE CT	176,090	242,586	0	418,676	366.34
8430-027-051	03210	163 CLEMENTINE CT	227,340	300,295	7,000	520,635	455.56
8430-027-052	03210	161 CLEMENTINE CT	178,552	246,281	0	424,833	371.73
8430-027-053	03210	310 ORANGE BLOSSOM LN	218,268	316,855	0	535,123	468.23
8430-027-054	03210	312 ORANGE BLOSSOM LN	183,476	252,437	7,000	428,913	375.30
8430-027-055	03210	316 ORANGE BLOSSOM LN	155,882	315,422	0	471,304	412.39
8430-027-056	03210	318 ORANGE BLOSSOM LN	291,500	373,500	0	665,000	581.88
8430-027-057	03210	320 ORANGE BLOSSOM LN	270,300	374,700	0	645,000	564.38
8430-027-058	03210	322 ORANGE BLOSSOM LN	134,848	291,796	0	426,644	373.31
8430-027-059	03210	324 ORANGE BLOSSOM LN	184,707	268,011	0	452,718	396.13
8430-027-060	03210	316 PUMMELO PLAZA	238,942	307,211	0	546,153	477.88
8430-027-061	03210	318 PUMMELO PLAZA	222,547	266,723	0	489,270	428.11
8430-027-062	03210	320 PUMMELO PLAZA	182,244	251,206	0	433,450	379.27
8430-027-063	03210	322 PUMMELO PLAZA	186,680	258,595	0	445,275	389.62
8430-027-064	03210	324 PUMMELO PLAZA	246,287	311,469	7,000	550,756	481.91
8430-027-066	03210	303 ORANGE BLOSSOM LN	213,545	272,734	7,000	479,279	419.37
8430-027-067	03210	305 ORANGE BLOSSOM LN	107,442	186,521	7,000	286,963	251.09
8430-027-068	03210	307 ORANGE BLOSSOM LN	63,256	230,706	7,000	286,962	251.09
8430-027-069	03210	309 ORANGE BLOSSOM LN	384,948	146,696	0	531,644	465.19
8430-027-070	03210	311 ORANGE BLOSSOM LN	107,442	186,521	0	293,963	257.22
8430-027-071	03210	315 ORANGE BLOSSOM LN	219,309	304,980	0	524,289	458.75
8430-027-072	03210	317 ORANGE BLOSSOM LN	212,241	343,618	0	555,859	486.38
8430-027-073	03210	319 ORANGE BLOSSOM LN	107,442	186,521	0	293,963	257.22
8430-027-074	03210	321 ORANGE BLOSSOM LN	107,442	186,521	0	293,963	257.22
8430-027-075	03210	323 ORANGE BLOSSOM LN	318,362	160,135	7,000	471,497	412.56
8430-027-082	03210	325 ORANGE BLOSSOM LN	107,442	182,776	0	290,218	253.94
8430-027-083	17366	327 ORANGE BLOSSOM LN	189,539	266,201	7,000	448,740	392.65
8430-027-095	03210	127 E ITALIA ST	227,097	330,035	7,000	550,132	481.37
8430-027-096	03210	129 E ITALIA ST	227,310	308,598	0	535,908	468.92
8430-027-097	03210	131 E ITALIA ST	179,806	318,764	0	498,570	436.25
8430-027-098	03210	133 E ITALIA ST	332,724	365,976	7,000	691,700	605.24
8430-027-099	17366	151 CITRON LN	236,018	236,621	0	472,639	413.56
8430-027-100	17366	153 CITRON LN	230,586	231,791	0	462,377	404.58
8430-027-101	17366	155 CITRON LN	256,568	301,188	7,000	550,756	481.91
8430-027-102	17366	157 CITRON LN	172,998	291,796	7,000	457,794	400.57
8430-027-103	17366	159 CITRON LN	223,342	223,342	7,000	439,684	384.72
8430-027-104	17366	161 CITRON LN	220,926	222,136	0	443,062	387.68
8430-027-105	17366	163 CITRON LN	238,431	241,453	0	479,884	419.90
8430-027-109	03210	SITUS NOT AVAILABLE	115,773	115,773	0	231,546	202.60
8430-027-110	03210	SITUS NOT AVAILABLE	108,710	108,710	0	217,420	190.24
8430-027-111	03211	330 N CITRUS AVE	103,581	134,405	0	237,986	208.24
8430-027-112	03211	330 N CITRUS AVE	81,787	111,052	0	192,839	168.73
8430-027-113	03210	328 N CITRUS AVE	150,904	187,312	0	338,216	295.94
8430-027-114	03210	318 N CITRUS AVE	162,976	162,976	0	325,952	285.21
8430-027-115	03210	306 N CITRUS AVE	126,187	186,276	0	312,463	273.41
8430-027-116	03210	302 N CITRUS AVE	120,178	180,269	0	300,447	262.89
8430-027-117	03210	170 E SCHOOL ST	1,158,985	48,285	0	1,207,270	1,056.36
8431-029-001	03210	325 N CITRUS AVE	710,000	780,000	0	1,490,000	1,303.75
8431-029-002	03210	311 N CITRUS AVE	575,857	318,996	0	894,853	783.00
8431-029-003	03210	309 N CITRUS AVE	23,590	58,401	0	81,991	71.74
8431-029-016	03210	307 N CITRUS AVE	95,791	94,194	0	189,985	166.24
8431-029-020	03210	133 W COTTAGE DR	222,194	55,541	0	277,735	243.02
8431-029-021	03210	139 W COTTAGE DR	211,085	104,529	7,000	308,614	270.04
8431-029-022	03210	145 W COTTAGE DR	354,339	88,582	0	442,921	387.56
8431-029-023	03210	149 W COTTAGE DR	212,087	153,173	0	365,260	319.60
8431-029-025	03210	161 W COTTAGE DR	212,087	117,825	0	329,912	288.67
8431-029-026	03210	165 W COTTAGE DR	212,087	82,475	0	294,562	257.74
8431-029-033	03210	171 W COTTAGE DR	334,812	1,068,660	0	1,403,472	1,228.04
8431-029-034	03210	301 N CITRUS AVE	89,357	703,617	0	792,974	693.85
8431-029-036	03210	153 W COTTAGE DR	328,830	35,628	0	364,458	318.90

ASSESSOR'S PARCEL NUMBER	TAX RATE AREA	SITUS ADDRESS	ASSESSED LAND	ASSESSED STRUCTURE	HOME EXEMPTION <sup>(1)</sup>	TOTAL ASSESSED VALUE	CHARGE
8431-029-900	03210	SITUS NOT AVAILABLE	70,442	0	0	70,442	61.64
8431-032-002	03210	155 W COLLEGE ST	191,061	66,766	0	257,827	225.60
8431-032-003	03210	151 W COLLEGE ST	1,060,000	450,000	0	1,510,000	1,321.25
8431-032-007	03210	221 N CITRUS AVE	200,304	977,972	0	1,178,276	1,030.99
8431-032-008	03210	211 N CITRUS AVE	369,423	1,684,684	0	2,054,107	1,797.34
8431-032-009	03210	201 N CITRUS AVE	210,951	739,202	0	950,153	831.38
8431-032-014	03210	154 W COTTAGE DR	187,642	93,813	0	281,455	246.27
8431-032-015	03210	148 W COTTAGE DR	140,553	5,830	0	146,383	128.09
8431-032-017	03210	146 W COTTAGE DR	148,361	5,830	0	154,191	134.92
8431-032-018	03210	136 W COTTAGE DR	30,971	7,175	0	38,146	33.38
8431-032-019	03210	132 W COTTAGE DR	48,028	13,453	0	61,481	53.80
8431-032-023	03210	239 N CITRUS AVE	355,038	87,078	0	442,116	386.85
8431-032-024	03210	223 N CITRUS AVE	1,695,673	1,130,446	0	2,826,119	2,472.85
8431-032-029	03210	SITUS NOT AVAILABLE	137,696	3,329	0	141,025	123.40
8431-032-030	03210	110 W COTTAGE DR	540,000	60,000	0	600,000	525.00
8431-032-034	03210	175 W COLLEGE ST	109,870	4,781	0	114,651	100.32
8431-032-908	03210	SITUS NOT AVAILABLE	206,209	0	0	206,209	180.43
8431-033-001	03210	145 N CITRUS AVE	170,814	172,180	0	342,994	300.12
8431-033-002	03210	143 N CITRUS AVE	728,280	242,760	0	971,040	849.66
8431-033-003	03210	141 N CITRUS AVE	286,526	366,116	0	652,642	571.06
8431-033-004	03210	139 N CITRUS AVE	880,000	455,000	0	1,335,000	1,168.13
8431-033-005	03210	137 N CITRUS AVE	304,229	202,818	0	507,047	443.67
8431-033-011	03040	140 W COLLEGE ST	378,767	1,361,819	0	1,740,586	1,523.01
8431-033-016	03040	150 N 3RD AVE	216,049	561,738	0	777,787	680.56
8431-033-019	03210	149 W BADILLO ST	78,572	58,612	0	137,184	120.04
8431-033-020	03210	145 W BADILLO ST	159,663	319,340	0	479,003	419.13
8431-033-021	03210	125 W BADILLO ST	79,824	295,389	0	375,213	328.31
8431-033-022	03210	115 W BADILLO ST	79,824	159,663	0	239,487	209.55
8431-033-023	03210	123 N CITRUS AVE	181,201	149,138	0	330,339	289.05
8431-033-024	03210	117 N CITRUS AVE	56,569	87,766	0	144,335	126.29
8431-033-025	03210	113 N CITRUS AVE	124,397	249,688	0	374,085	327.32
8431-033-026	03210	111 N CITRUS AVE	63,145	133,964	0	197,109	172.47
8431-033-030	03210	129 N CITRUS AVE	187,642	453,944	0	641,586	561.39
8431-033-031	03210	125 N CITRUS AVE	94,478	112,946	0	207,424	181.50
8431-033-032	03210	101 N CITRUS AVE	129,962	346,596	0	476,558	416.99
8431-033-033	03040	166 W COLLEGE ST	96,835	187,446	0	284,281	248.75
8431-033-034	03040	155 W BADILLO ST	247,536	382,668	0	630,204	551.43
8431-033-035	03040	158 W COLLEGE ST	353,641	658,741	0	1,012,382	885.83
8444-001-001	03210	107 S CITRUS AVE	614,954	341,637	0	956,591	837.02
8444-001-002	03210	117 S CITRUS AVE	207,590	0	0	207,590	181.64
8444-001-003	03210	118 W BADILLO ST	520,200	145,656	0	665,856	582.62
8444-001-005	03210	144 W BADILLO ST	81,931	345,947	0	427,878	374.39
8444-001-006	03210	150 W BADILLO ST	443,181	132,944	0	576,125	504.11
8444-001-007	03210	156 W BADILLO ST	772,650	321,932	0	1,094,582	957.76
8444-001-018	03210	125 S CITRUS AVE	1,149,325	1,294,843	0	2,444,168	2,138.65
8444-001-019	03210	141 S CITRUS AVE	282,785	542,007	0	824,792	721.69
8444-001-020	03040	166 W BADILLO ST	784,729	325,962	0	1,110,691	971.85
8444-001-901	03210	SITUS NOT AVAILABLE	76,076	0	0	76,076	66.57
8444-008-001	03040	203 S CITRUS AVE	273,200	179,031	0	452,231	395.70
8444-008-002	03040	211 S CITRUS AVE	1,090,000	220,000	0	1,310,000	1,146.25
8444-008-003	03040	215 S CITRUS AVE	377,186	464,232	0	841,418	736.24
8444-008-018	03040	207 S CITRUS AVE	36,987	98,032	0	135,019	118.14
8445-001-012	03210	112 E ITALIA ST	412,080	57,120	0	469,200	410.55
8445-001-013	03210	236 N CITRUS AVE	251,965	321,660	0	573,625	501.92
8445-001-014	03210	230 N CITRUS AVE	804,150	696,930	0	1,501,080	1,313.45
8445-001-015	03210	218 N CITRUS AVE	209,080	139,384	0	348,464	304.91
8445-001-016	03210	214 N CITRUS AVE	98,790	82,321	0	181,111	158.47
8445-001-017	03210	210 N CITRUS AVE	1,152,600	453,900	0	1,606,500	1,405.69
8445-001-018	03210	200 N CITRUS AVE	2,379,198	1,926,571	0	4,305,769	3,767.55
8445-001-024	03210	163 E COLLEGE ST	340,436	370,271	0	710,707	621.87
8445-001-039	03210	159 E COLLEGE ST	460,775	256,010	0	716,785	627.19
8445-001-040	03210	147 E COLLEGE ST	348,524	510,772	0	859,296	751.88
8445-001-905	03210	114 E ITALIA ST	97,595	0	0	97,595	85.40
8445-001-913	03210	125 E COLLEGE ST	90,551	0	0	90,551	79.23
8445-001-916	03210	233 N 2ND AVE	84,530	0	0	84,530	73.96
8445-009-001	03210	160 E COLLEGE ST	580,291	493,245	0	1,073,536	939.34
8445-009-002	03210	146 E COLLEGE ST	13	10	0	23	0.02
8445-009-003	03210	140 E COLLEGE ST	234,970	230,390	0	465,360	407.19
8445-009-006	03210	110 E COLLEGE ST	195,047	138,688	0	333,735	292.02
8445-009-007	03210	134 N CITRUS AVE	351,680	145,281	0	496,961	434.84
8445-009-008	03210	132 N CITRUS AVE	229,792	132,304	0	362,096	316.83
8445-009-009	03210	130 N CITRUS AVE	246,281	193,472	0	439,753	384.78
8445-009-013	03210	114 N CITRUS AVE	157,612	302,103	0	459,715	402.25
8445-009-014	03210	118 N CITRUS AVE	157,612	302,103	0	459,715	402.25
8445-009-027	03210	139 E BADILLO ST	275,510	184,708	0	460,218	402.69
8445-009-035	03210	126 N CITRUS AVE	47,318	72,075	0	119,393	104.47
8445-009-036	03210	122 N CITRUS AVE	425,971	283,977	0	709,948	621.20
8445-009-040	03210	132 E COLLEGE ST	838,354	206,935	0	1,045,289	914.63
8445-009-042	03210	175 E BADILLO ST	977,513	488,750	0	1,466,263	1,282.98
8445-009-901	03210	170 E COLLEGE ST	94,393	0	0	94,393	82.59

ASSESSOR'S PARCEL NUMBER	TAX RATE AREA	SITUS ADDRESS	ASSESSED LAND	ASSESSED STRUCTURE	HOME EXEMPTION <sup>(1)</sup>	TOTAL ASSESSED VALUE	CHARGE
8445-009-909	03210	114 E COLLEGE ST	174,517	0	0	174,517	152.70
8445-010-002	03210	138 E BADILLO ST	371,786	92,941	0	464,727	406.64
8445-010-003	03210	134 E BADILLO ST	371,786	92,941	0	464,727	406.64
8445-010-004	03210	126 E BADILLO ST	622,928	265,832	0	888,760	777.67
8445-010-005	03210	120 E BADILLO ST	402,074	134,023	0	536,097	469.08
8445-010-006	03210	114 E BADILLO ST	578,987	385,991	0	964,978	844.36
8445-010-009	03040	124 S CITRUS AVE	1,531,766	471,311	0	2,003,077	1,752.69
8445-010-019	03210	100 S CITRUS AVE	320,151	697,070	0	1,017,221	890.07
<b>Total:</b>			<b>\$50,272,355</b>	<b>\$46,523,895</b>	<b>\$112,000</b>	<b>\$96,684,250</b>	<b>\$84,598.75</b>
<b>Parcel Number:</b>							<b>163</b>

<sup>(1)</sup> Parcel Charge is net of homeowners exemption of \$112,000.