

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
ZONE 1 ASSESSMENT RATES PER SQUARE FOOT: Retail \$0.2578 NonRetail \$0.1722 Parking \$0.0855 Vacant \$0.0427										
1	003-133-009-000	1207 COOMBS STREET LLC	1207	COOMBS	Office Building	1	NRETAIL1	3,049	\$0.1722	526
2	003-142-013-000	1300 MAIN LP	1300	MAIN	Mixed Use Building	1	RETAIL1	7,405	\$0.2578	1,910
3	003-208-001-000	1351 SECOND STREET LLC	1351	SECOND	Vacant: Former Post Office	1	VACANT1	28,483	\$0.0427	1,218
4	003-183-004-000	644 FIRST STREET LLC	644	FIRST	Oxbow Public Market	1	RETAIL1	24,394	\$0.2578	6,290
5	003-136-010-000	AL JABARIN ENTERPRISES LLC	1313	MAIN	Restaurant	1	RETAIL1	6,534	\$0.2578	1,686
6	003-214-001-000	ALIMUSA AHMAD & JENNIFER R	926	COOMBS	Small World / Retail	1	RETAIL1	3,049	\$0.2578	788
7	003-211-001-000	AZRUEI TARIG O	1227	FIRST	Retail Building	1	RETAIL1	6,534	\$0.2578	1,686
8	003-164-005-000	BECKSTOFFER PROPERTIES #1 LLC	1005	COOMBS	Overland / Brown Estate	1	RETAIL1	2,178	\$0.2578	562
9	003-137-003-000	BLACK CAROL A TR	1245	MAIN	Vintners' Collective	1	RETAIL1	1,742	\$0.2578	450
10	003-182-007-000	BLACK ELK LLC	728	FIRST	Feast It Forward Yard	1	RETAIL1	6,970	\$0.2578	1,798
11	003-182-016-000	BLACK ELK LLC	728	FIRST	Feast It Forward Yard	1	RETAIL1	2,571	\$0.2578	664
12	003-182-017-000	BLACK ELK LLC	728	FIRST	Feast It Forward Yard	1	RETAIL1	989	\$0.2578	256
13	003-182-018-000	BLACK ELK LLC	746	FIRST	Driveway & Parking	1	PARKING1	4,792	\$0.0855	410
14	003-310-003-000	BUURMA JESSICA	1030 B	SEMINARY	Condominium Office Building	1	NRETAIL1	871	\$0.1722	150
15	003-222-001-000	CHANNEL LUMBER CO	840	BROWN	Alexandria Sq Mixed Use	1	RETAIL1	3,920	\$0.2578	1,012
16	003-222-002-000	CHANNEL LUMBER CO	841	MAIN	Alexandria Sq Mixed Use	1	RETAIL1	1,307	\$0.2578	338
17	003-222-003-000	CHANNEL LUMBER CO	835	MAIN	Alexandria Sq Mixed Use	1	RETAIL1	2,178	\$0.2578	562
18	003-222-016-000	CHANNEL LUMBER CO	830	BROWN	Alexandria Sq Mixed Use	1	RETAIL1	4,356	\$0.2578	1,124
19	003-207-006-000	CHRISTIENSEN 4969 LLC	1310	SECOND	Office Building	1	NRETAIL1	12,197	\$0.1722	2,102
20	003-208-002-000	CLARK RICHARD C & NYRENE E TR	819	RANDOLPH	Ace Hardware	1	RETAIL1	14,810	\$0.2578	3,820
21	003-300-018-000	COBB FRANC LLC	1226	THIRD	Commercial Condo - Folklore	1	RETAIL1	2,369	\$0.2578	612
22	003-166-010-000	COOMBS STREET LLC	1116	FIRST	Former Kohl's	1	RETAIL1	68,825	\$0.2578	17,744
23	003-166-013-000	COOMBS STREET LLC	1106	FIRST	Don Perico's Restaurant	1	RETAIL1	3,049	\$0.2578	788
24	003-166-016-000	COOMBS STREET LLC	1118	FIRST	Retail, Restaurants	1	RETAIL1	10,890	\$0.2578	2,808
25	003-211-009-000	CRAVEA IRENE F TR ETAL	950	RANDOLPH	Restaurant	1	RETAIL1	3,920	\$0.2578	1,012
26	003-310-005-000	DEGARMO KELLY A ETAL	1030 #D	SEMINARY	Condominium Office Building	1	NRETAIL1	871	\$0.1722	150
27	003-142-014-000	DRAPINSKI RONALD E SR & SHERRY J TR ETAL	1326	MAIN	Furniture Sales	1	RETAIL1	14,375	\$0.2578	3,706
28	003-172-002-000	FIRST & MAIN	1000	MAIN	Wiseman Mixed Use Building	1	RETAIL1	8,276	\$0.2578	2,134
29	003-167-010-000	FIRST & MAIN NV LLC	1006	FIRST	Wine, Retail, Coffee	1	RETAIL1	7,405	\$0.2578	1,910
30	003-241-006-000	FOXBOW DEVELOPMENT LLC ETAL	731	FIRST	Trade Brewing	1	RETAIL1	6,900	\$0.2578	1,780
31	003-161-007-000	FRISCH JOHN F & KERRY J	1114	FRANKLIN	Health Services / Office Building	1	NRETAIL1	9,148	\$0.1722	1,576
32	003-222-005-000	GIOVANNONI STEVEN A	829	MAIN	Zuzu Restaurant	1	RETAIL1	871	\$0.2578	226
33	003-166-004-000	GORDON VENTURE LLC	1130	FIRST	Gordon Building / Retail	1	RETAIL1	11,761	\$0.2578	3,032
34	003-133-008-000	GRASSI MARK ANTHONY & JAMI LEE TR	1213	COOMBS	Office Building	1	NRETAIL1	3,049	\$0.1722	526
35	003-222-015-000	GRASSI MARK ANTHONY & JAMI LEE TR	828	BROWN	Le Paris Café	1	RETAIL1	1,307	\$0.2578	338
36	003-205-010-000	HAIRE JONATHON TR	1405	SECOND	Office/Retail/Personal Services	1	RETAIL1	1,307	\$0.2578	338
37	003-205-011-000	HAIRE JONATHON TR	1417	SECOND	Office/Retail/Personal Services	1	RETAIL1	4,356	\$0.2578	1,124
38	003-136-002-000	HAIRE VINEYARDS II LLC	1343	MAIN	Retail and Offices	1	RETAIL1	7,405	\$0.2578	1,910
39	003-277-003-000	HATT MARKET LLC	500	MAIN	Napa Mill Retail	1	RETAIL1	8,276	\$0.2578	2,134
40	003-214-002-000	HIGH WALL II LLC	1141	FIRST	Restaurant	1	RETAIL1	3,049	\$0.2578	788
41	003-207-007-000	HILLMAN E ROBERT JR TR ETAL	916	FRANKLIN	Retail Building	1	RETAIL1	8,712	\$0.2578	2,246
42	003-198-025-000	HOLLER NV LLC ET AL	1500	FIRST	Mixed Use Building	1	RETAIL1	19,166	\$0.2578	4,942
43	003-330-003-000	IA LODGING NAPA FIRST LLC	1450	FIRST	Andaz Hotel	1	RETAIL1	13,068	\$0.2578	3,370
44	003-206-006-000	INTRENCH ENERGIES LLC	1426	FOURTH	Office Building	1	NRETAIL1	5,227	\$0.1722	902

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
45	003-136-003-000	JADI LLC	1327	MAIN	Vacant Retail Bldg	1	VACANT1	7,405	\$0.0427	318
46	003-243-005-000	JADI LLC	611	FIRST	Gallery	1	RETAIL1	4,193	\$0.2578	1,082
47	003-172-003-000	JAM CELLARS INVESTMENTS LLC	1030	MAIN	NV Opera House/Blue Note	1	RETAIL1	7,834	\$0.2578	2,020
48	003-231-013-000	JN RIVER VIEW LLC	967	FIRST	Wilfred's Lounge Tiki Bar	1	RETAIL1	4,792	\$0.2578	1,236
49	003-330-002-000	JOHN ANTHONY INVESTMENTS LLC	1460	FIRST	Retail	1	RETAIL1	3,920	\$0.2578	1,012
50	003-330-004-000	JOHN ANTHONY INVESTMENTS LLC	1410	FIRST	Tarla Grill, JAM Cellars	1	RETAIL1	7,405	\$0.2578	1,910
51	003-222-007-000	JUVENTINA ADALAIDA LLC	815	MAIN	Restaurant	1	RETAIL1	1,742	\$0.2578	450
52	003-221-014-000	KELLER YOUNTVILLE VINEYARD LLC ETAL	1005	FIRST	Undeveloped Vacant Lot	1	VACANT1	6,969	\$0.0427	298
53	003-142-001-000	LEGUMINATI LLC	1350	MAIN	Retail	1	RETAIL1	3,920	\$0.2578	1,012
54	003-183-008-000	MADISON OXBOW VENTURES LP	610	FIRST	Oxbow Public Market	1	RETAIL1	20,038	\$0.2578	5,166
55	003-183-009-000	MADISON OXBOW VENTURES LP	610	FIRST	Oxbow Public Market	1	RETAIL1	19,602	\$0.2578	5,054
56	003-172-007-000	MAIN STREET EXCHANGE LLC	1040	MAIN	Main St Exchange Office Bldg	1	NRETAIL1	12,197	\$0.1722	2,102
57	003-143-010-000	MAIN STREET WEST	1250	MAIN	Mixed Use Bldg	1	RETAIL1	14,375	\$0.2578	3,706
58	003-222-006-000	MARTIN PATRICIA E TR	823	MAIN	Hank's Takeaway	1	RETAIL1	2,178	\$0.2578	562
59	003-198-019-000	MAVERICK PROPERTY HOLDINGS LLC	1580	FIRST	Office Building	1	NRETAIL1	6,534	\$0.1722	1,126
60	003-212-004-000	MCCULLOCH JERI R TR	1234	THIRD	Billco's Billiards / Retail	1	RETAIL1	8,712	\$0.2578	2,246
61	003-214-012-000	MEYER ASSOCIATES	1139	FIRST	Inti Imports	1	RETAIL1	3,485	\$0.2578	900
62	003-207-003-000	MORRIS BROWN REALTY L P	1307	FIRST	Retail Building	1	RETAIL1	3,485	\$0.2578	900
63	003-207-004-000	MORRIS BROWN REALTY L P	1301	FIRST	Retail Building	1	RETAIL1	3,920	\$0.2578	1,012
64	003-204-006-000	MORRIS JEFFREY A TR ETAL	1400	SECOND	Mixed Use Bldg	1	RETAIL1	6,970	\$0.2578	1,798
65	003-209-007-000	MURPHY / KEY / NAPA LLC	1340	FOURTH	Financial Svcs Office	1	NRETAIL1	7,841	\$0.1722	1,352
66	003-134-003-000	NAPA CITY OF	1150	PEARL	Parking Lot G North	1	PARKING1	9,583	\$0.0855	820
67	003-137-004-000	NAPA CITY OF	1219	MAIN	Parking Lot E	1	PARKING1	4,356	\$0.0855	374
68	003-137-008-000	NAPA CITY OF	1231	MAIN	Parking Lot F	1	PARKING1	23,087	\$0.0855	1,974
69	003-164-017-000	NAPA CITY OF	1201	PEARL	Pearl Street Parking Garage	1	PARKING1	51,836	\$0.0855	4,432
70	003-166-011-000	NAPA CITY OF	1115	PEARL	Parking Lot G	1	PARKING1	30,492	\$0.0855	2,608
71	003-167-020-000	NAPA CITY OF	1147	PEARL	Parking Lots H and G East	1	PARKING1	52,272	\$0.0855	4,470
72	003-172-009-000	NAPA CITY OF	1105	WEST	Parking Lot X West	1	PARKING1	52,708	\$0.0855	4,508
73	003-198-002-000	NAPA CITY OF	1523	CLAY	Clay St Parking Lot	1	PARKING1	6,970	\$0.0855	596
74	003-198-003-000	NAPA CITY OF	1511	CLAY	Clay St Parking Lot	1	PARKING1	5,663	\$0.0855	486
75	003-198-004-000	NAPA CITY OF	1503	CLAY	Clay St Parking Lot	1	PARKING1	2,178	\$0.0855	188
76	003-198-021-000	NAPA CITY OF	1501	CLAY	Clay St Parking Lot	1	PARKING1	436	\$0.0855	38
77	003-198-022-000	NAPA CITY OF	1401	CLAY	Clay Street Parking Garage	1	PARKING1	30,492	\$0.0855	2,608
78	003-199-013-000	NAPA CITY OF	930	SEMINARY	Fire Station 1	1	NRETAIL1	20,909	\$0.1722	3,602
79	003-199-014-000	NAPA CITY OF	955	SCHOOL	City Hall and Parking	1	NRETAIL1	129,373	\$0.1722	22,280
80	003-205-001-000	NAPA CITY OF	842	SCHOOL	Parking Lot I	1	PARKING1	6,098	\$0.0855	522
81	003-211-006-000	NAPA CITY OF	1260	SECOND	Parking Lot A	1	PARKING1	17,860	\$0.0855	1,528
82	003-212-001-000	NAPA CITY OF	1251	SECOND	Parking Lot B	1	PARKING1	20,473	\$0.0855	1,752
83	003-214-013-000	NAPA CITY OF	1100	SECOND	Second Street Parking Garage	1	PARKING1	25,265	\$0.0855	2,162
84	003-231-003-000	NAPA CITY OF	930	MAIN	Parking Lot J	1	PARKING1	3,049	\$0.0855	262
85	003-231-005-000	NAPA CITY OF	926	MAIN	Parking Lot J	1	PARKING1	3,049	\$0.0855	262
86	003-231-006-000	NAPA CITY OF	924	MAIN	Parking Lot J	1	PARKING1	5,663	\$0.0855	486
87	003-167-011-000	NAPA COUNTY LANDMARKS INC	1026	FIRST	Ristorante Allegria	1	RETAIL1	4,792	\$0.2578	1,236
88	003-214-011-000	NAPA COUNTY PUBLIC IMPROVEMENT CORP	1127	FIRST	County of Napa Offices	1	NRETAIL1	26,136	\$0.1722	4,502
89	003-136-006-000	NAPA CREEKSIDE VILLAGE LLC	1020	CLINTON	Retail Building	1	RETAIL1	7,405	\$0.2578	1,910
90	003-136-009-000	NAPA CREEKSIDE VILLAGE LLC	1000	CLINTON	Retail and Offices	1	RETAIL1	8,712	\$0.2578	2,246

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
91	003-164-023-000	NAPA LW HOTEL ASSOCIATES LP	1230	FIRST	Archer Hotel	1	RETAIL1	17,253	\$0.2578	4,448
92	003-275-003-000	NAPA MILL DEVELOPMENT COMPANY	1091	FIFTH	Private Parking Napa Mill	1	PARKING1	27,443	\$0.0855	2,348
93	003-275-004-000	NAPA MILL LLC	700	BROWN	Napa River Inn	1	RETAIL1	11,326	\$0.2578	2,920
94	003-277-002-000	NAPA MILL LLC	500	MAIN	Napa River Inn	1	RETAIL1	12,632	\$0.2578	3,258
95	003-277-006-000	NAPA MILL LLC	500	MAIN	Napa Mill Retail	1	RETAIL1	9,583	\$0.2578	2,472
96	003-277-008-000	NAPA MILL LLC	500	MAIN	Napa Mill Retail	1	RETAIL1	15,246	\$0.2578	3,932
97	003-221-011-000	NAPA NATIONAL BANK	915	MAIN	Parking for Wells Fargo Bank	1	PARKING1	10,890	\$0.0855	932
98	003-221-012-000	NAPA NATIONAL BANK	901	MAIN	Wells Fargo Bank	1	RETAIL1	7,405	\$0.2578	1,910
99	003-221-013-000	NAPA NATIONAL BANK	928	BROWN	Parking for Wells Fargo Bank	1	PARKING1	3,485	\$0.0855	298
100	003-211-010-000	NAPA PARKING AUTHORITY	901	COOMBS	Parking Lot A	1	PARKING1	13,068	\$0.0855	1,118
101	003-320-001-000	NAPA RIVERFRONT LLC	700	MAIN	Napa Riverfront Parking	1	PARKING1	59,242	\$0.0855	5,066
102	003-320-003-000	NAPA RIVERFRONT LLC	700	MAIN	Napa Riverfront Mixed Use	1	RETAIL1	17,860	\$0.2578	4,606
103	003-320-005-000	NAPA RIVERFRONT LLC	600	MAIN	Napa Riverfront Mixed Use	1	RETAIL1	32,670	\$0.2578	8,424
104	003-320-008-000	NAPA RIVERFRONT LLC	700	MAIN	Napa Riverfront Mixed Use	1	RETAIL1	17,860	\$0.2578	4,606
105	003-320-013-000	NAPA RIVERFRONT LLC	700	MAIN	Napa Riverfront Mixed Use	1	RETAIL1	18,295	\$0.2578	4,718
106	003-204-010-000	NAPA SQUARE OWNER NY LLC ETAL	935	FRANKLIN	Napa Square Mixed Use Bldg	1	RETAIL1	36,155	\$0.2578	9,322
107	003-161-001-000	NAPA VALLEY DEV CORP	1339	PEARL	Kenzo Restaurant/Office Bldg	1	RETAIL1	5,663	\$0.2578	1,460
108	003-161-008-000	NAPA VALLEY DEV CORP	1128	FRANKLIN	Vacant Lot	1	VACANT1	1,742	\$0.0427	76
109	003-204-007-000	NAPA VALLEY DEV CORP	1424	SECOND	Mixed Use Bldg / Post Office	1	RETAIL1	6,098	\$0.2578	1,574
110	003-164-027-000	NTC SHOPS LLC	1300	FIRST	1300 First Street Shopping Center	1	RETAIL1	127,195	\$0.2578	32,792
111	003-222-008-000	ORIGINAL THOMAS LLC	813	MAIN	AVOW Restaurant	1	RETAIL1	1,742	\$0.2578	450
112	003-222-009-000	ORIGINAL THOMAS LLC	807	MAIN	Quilt & Co Wine Lounge	1	RETAIL1	1,307	\$0.2578	338
113	003-206-001-000	P P M & B NAPA LLC	1441	THIRD	Nation's Restaurant	1	RETAIL1	7,841	\$0.2578	2,022
114	003-206-007-000	P P M & B NAPA LLC	1436	FOURTH	Parking Lot for Nation's	1	PARKING1	4,356	\$0.0855	374
115	003-161-002-000	PACIFIC TELEPHONE AND TELEGRAPH	1335	PEARL	Office Building	1	NRETAIL1	19,166	\$0.1722	3,302
116	003-161-005-000	PACIFIC TELEPHONE AND TELEGRAPH	1300	CLAY	Office Building	1	NRETAIL1	17,860	\$0.1722	3,076
117	003-205-006-000	PALADINI BRIAN A	1420	THIRD	Office Building	1	NRETAIL1	5,227	\$0.1722	902
118	003-205-012-000	PALADINI RENEE	833	FRANKLIN	Office Building	1	NRETAIL1	5,663	\$0.1722	976
119	003-205-013-000	PALADINI RENEE	830	SCHOOL	Office Building	1	NRETAIL1	6,970	\$0.1722	1,202
120	003-231-008-000	PEATMAN JOSEPH R & NANCYE J TR ETAL	902	MAIN	Downtown Joe's	1	RETAIL1	5,663	\$0.2578	1,460
121	003-235-003-000	PT-FIVE INVESTMENTS LP	825	FIRST	Vacant Land	1	VACANT1	6,970	\$0.0427	298
122	003-235-004-000	PT-FIVE INVESTMENTS LP	823	FIRST	Vacant Land	1	VACANT1	3,485	\$0.0427	150
123	003-235-005-000	PT-FIVE INVESTMENTS LP	803	FIRST	Vacant Land	1	VACANT1	3,049	\$0.0427	132
124	003-235-006-000	PT-FIVE INVESTMENTS LP	819	FIRST	Vacant Land	1	VACANT1	2,614	\$0.0427	112
125	003-208-003-000	RASMUSSEN CRAIG TR ETAL	1324	THIRD	Salon / Retail	1	RETAIL1	2,614	\$0.2578	674
126	003-133-007-000	RICHARDS STEPHEN W AND SHANNON D	1219	COOMBS	Office Building	1	NRETAIL1	5,227	\$0.1722	902
127	003-212-002-000	RIVERSIDE INN LLC	853	COOMBS	Napa Inn and Suites	1	RETAIL1	15,682	\$0.2578	4,044
128	003-243-001-000	RUFFINO JOSEPH M & BARBETTE TR	645	FIRST	Filippi's Pizza	1	RETAIL1	5,227	\$0.2578	1,348
129	003-153-008-000	SANNELLA PAUL TR	1315	CALISTOGA	Retail Office Building	1	RETAIL1	6,534	\$0.2578	1,686
130	003-197-009-000	SANNELLA PAUL TR	1408	CLAY	Restaurant	1	RETAIL1	6,534	\$0.2578	1,686
131	003-310-004-000	SARJAM LLC	1030 #C	SEMINARY	Condominium Office Building	1	NRETAIL1	1,307	\$0.1722	226
132	003-207-012-000	SCHIEFFERLY GERALD M TR ETAL	1315	FIRST	Personal Services/Retail	1	RETAIL1	7,841	\$0.2578	2,022
133	003-310-002-000	SEMINARY PROPERTIES LLC	1030	SEMINARY	Condominium Office Building	1	NRETAIL1	1,307	\$0.1722	226
134	003-231-012-000	SHANTYS PROPERTIES LLC	975	FIRST	Bounty Hunter	1	RETAIL1	1,742	\$0.2578	450
135	003-182-012-000	SIEGAL ANDREW D	1031	MCKINSTRY	Feast It Forward Building	1	RETAIL1	3,484	\$0.2578	900
136	003-182-013-000	SIEGAL ANDREW D	1031	MCKINSTRY	Feast It Forward Yard	1	RETAIL1	2,533	\$0.2578	654

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
137	003-222-011-000	SILVER BRIAN R & DIANE S	810	BROWN	Vacant Building	1	VACANT1	3,485	\$0.0427	150
138	003-222-012-000	SILVER BRIAN R & DIANE S	822	BROWN	Vacant Lot	1	VACANT1	1,307	\$0.0427	56
139	003-222-014-000	SILVER BRIAN R & DIANE S	820	BROWN	Vacant Building	1	VACANT1	1,307	\$0.0427	56
140	003-164-004-000	SILVER BRIAN R & DIANE S	1015	COOMBS	Vacant Building	1	VACANT1	3,049	\$0.0427	132
141	003-207-005-000	SINSKEY FAMILY LLC	923	RANDOLPH	Office Building	1	NRETAIL1	7,405	\$0.1722	1,276
142	003-205-007-000	SKR PROPERTIES LLC	828	SCHOOL	Office Building	1	NRETAIL1	6,098	\$0.1722	1,052
143	003-172-010-000	SM RET WIX LLC	1142	MAIN	Mixed Use Building	1	RETAIL1	6,534	\$0.2578	1,686
144	003-172-011-000	SM RET WIX LLC	1122	MAIN	Mixed Use Building	1	RETAIL1	20,909	\$0.2578	5,392
145	003-164-024-000	SNC RETAIL CONDOS LLC	1270	FIRST	Retail	1	RETAIL1	4,854	\$0.2578	1,252
146	003-164-025-000	SNC RETAIL CONDOS LLC	1234	FIRST	Retail	1	RETAIL1	4,846	\$0.2578	1,250
147	003-164-026-000	SNC RETAIL CONDOS LLC	1214	FIRST	Retail	1	RETAIL1	10,099	\$0.2578	2,604
148	003-182-009-000	STEVENS ROBERT DOUGLAS & MARY JANE TR	708	FIRST	Retail / Personal Services Building	1	RETAIL1	14,810	\$0.2578	3,820
149	003-173-012-000	SYUFY ENTERPRISES	825	PEARL	Public Parking	1	PARKING1	30,492	\$0.0855	2,608
150	003-222-010-000	TRAVERSO JOAN	1010	THIRD	Mixed Use Building & Parking	1	RETAIL1	3,485	\$0.2578	900
151	003-243-006-000	UNCORKED AT OXBOW LLC	605	FIRST	Walt WinesTasting Room	1	RETAIL1	6,098	\$0.2578	1,574
152	003-208-004-000	UPTOWN THEATRE OPERATING CO LLC	1350	THIRD	Uptown Theater Performance Venue	1	RETAIL1	11,761	\$0.2578	3,032
153	003-207-001-000	V R WALKER CO	950	FRANKLIN	Retail Building	1	RETAIL1	5,663	\$0.2578	1,460
154	003-137-005-000	WCS PROPERTIES LLC	1201	MAIN	Vacant Retail Bldg	1	VACANT1	6,748	\$0.0427	290
155	006-133-002-000	WEST PUEBLO PARTNERS LLC	930	THIRD	Wine Lounge	1	RETAIL1	12,197	\$0.2578	3,146
156	003-197-003-000	WILLIAM PACIFIC INTL NAPA VALLEY LLC	1431	POLK	Parking for 1400 Clay Building	1	PARKING1	9,583	\$0.0855	820
157	003-197-004-000	WILLIAM PACIFIC INTL NAPA VALLEY LLC	1427	POLK	Parking for 1400 Clay Building	1	PARKING1	7,405	\$0.0855	634
158	003-197-014-000	WILLIAM PACIFIC INTL NAPA VALLEY LLC	1400	CLAY	Mixed Use Commercial	1	RETAIL1	26,136	\$0.2578	6,738
159	003-143-009-000	WILMETH ROBERT TR	950	PEARL	Lazarus Plaza Commercial Bldg	1	RETAIL1	17,424	\$0.2578	4,492
160	003-231-001-000	WINSHIP LLC	942	MAIN	Winship Retail Bldg	1	RETAIL1	5,663	\$0.2578	1,460
161	003-198-018-000	WOLOSZ JOSEPH A TR	1564	FIRST	Wine Tasting & Sales	1	RETAIL1	5,663	\$0.2578	1,460
162	003-300-014-000	YOUNG BUILDING LLC	821	COOMBS	Commercial Condo - Office	1	NRETAIL1	2,486	\$0.1722	430
163	003-300-015-000	YOUNG BUILDING LLC	821	COOMBS	Commercial Condo - Restaurant	1	RETAIL1	3,649	\$0.2578	942
164	003-300-017-000	YOUNG BUILDING LLC	811	COOMBS	Commercial Condo - Daily Method	1	RETAIL1	2,315	\$0.2578	598
165	003-300-019-000	YOUNG BUILDING LLC	801	COOMBS	Office Commercial Condo	1	NRETAIL1	4,338	\$0.1722	748
166	003-207-008-000	ZELLER PROPERTIES TWO LLC ET AL	920	FRANKLIN	Retail Building	1	RETAIL1	5,663	\$0.2578	1,460
167	003-207-011-000	ZELLER PROPERTIES TWO LLC ET AL	1321	FIRST	Wine / Confections	1	RETAIL1	6,098	\$0.2578	1,574
						ASSESSMENTS ZONE 1				363,546
ZONE 2 ASSESSMENT RATES PER SQUARE FOOT: Retail \$0.0855 NonRetail \$0.855 Parking \$0.0427 Vacant \$0.0427										
168	003-194-001-000	1711 & 1721 1ST ST LLC	1721	FIRST	Office Building	2	NRETAIL2	9,148	\$0.0855	784
169	003-194-006-000	1711 & 1721 1ST ST LLC	1711	FIRST	Redwood Credit Union	2	RETAIL2	9,583	\$0.0855	820
170	003-251-011-000	1715 SECOND LLC	1715	SECOND	Bank of Napa	2	NRETAIL2	5,663	\$0.0855	486
171	003-251-012-000	1715 SECOND LLC	837	SEMINARY	Bank of Napa	2	NRETAIL2	3,920	\$0.0855	336
172	003-251-013-000	1715 SECOND LLC	835	SEMINARY	Private Parking Bank of Napa	2	PARKING2	3,485	\$0.0427	150
173	003-251-014-000	1715 SECOND LLC	821	SEMINARY	Private Parking Bank of Napa	2	PARKING2	5,663	\$0.0427	242
174	003-193-011-000	1755 FIRST NAPA LLC	1755	FIRST	Blackbird Inn B&B & Annex	2	RETAIL2	10,454	\$0.0855	894
175	003-194-005-000	1776 SECOND STREET LLC	1776	SECOND	Office Building	2	NRETAIL2	9,148	\$0.0855	784
176	006-131-011-000	807 SOSCOL LLC	807	SOSCOL	Retail	2	RETAIL2	26,276	\$0.0855	2,248
177	003-242-008-000	933 WATER LLC	933	WATER	Parking & Transportation	2	PARKING2	71,002	\$0.0427	3,032
178	006-073-013-000	AGNELLO MARINA	359	FIRST	Commercial Building	2	NRETAIL2	13,939	\$0.0855	1,192

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
179	003-192-002-000	BANKAMERICA CORPORATION	1700	FIRST	Bank of America	2	RETAIL2	35,719	\$0.0855	3,054
180	003-202-002-000	BUTLER MICHAEL J TR	1541	SECOND	Office Building	2	NRETAIL2	5,940	\$0.0855	508
181	003-352-003-000	CHAMYARD FLAMINGOS LLC	1625	SECOND	Register Square Mixed Use/Retail	2	RETAIL2	2,731	\$0.0855	234
182	003-191-002-000	COFFIELD WILLIAM W & DENISE B TR	1525	POLK	Hair Salon	2	RETAIL2	7,405	\$0.0855	634
183	003-183-015-000	CULINARY INSTITUTE OF AMERICA	540	FIRST	Culinary Institute at Copia	2	RETAIL2	479,596	\$0.0855	41,006
184	003-104-006-000	DADAMO BETSY A TR	1024	NAPA	Napa Smog Check	2	RETAIL2	7,405	\$0.0855	634
185	003-135-012-000	DAOUDISHAQ SAMER & SAMERISHAQ SANA TR ETAL	1443	MAIN	Victoria Main Offices	2	NRETAIL2	1,307	\$0.0855	112
186	003-135-013-000	DAOUDISHAQ SAMER & SAMERISHAQ SANA TR ETAL	1443	MAIN	Victoria Main Offices	2	NRETAIL2	2,614	\$0.0855	224
187	003-135-014-000	DAOUDISHAQ SAMER & SAMERISHAQ SANA TR ETAL	1443	MAIN	Victoria Main Offices	2	NRETAIL2	1,307	\$0.0855	112
188	003-135-016-000	DAOUDISHAQ SAMER & SAMERISHAQ SANA TR ETAL	1443	MAIN	Victoria Main Offices	2	NRETAIL2	14,375	\$0.0855	1,230
189	003-196-005-000	EDUCATED GUESS LP	1607	FIRST	Wine Tasting & Sales	2	RETAIL2	4,880	\$0.0855	418
190	006-131-007-000	EIB LEGACY LLC	820	THIRD	Retail Building	2	RETAIL2	6,970	\$0.0855	596
191	003-251-005-000	FINCH CAROL I TR	1763	SECOND	Office / Service Building	2	NRETAIL2	8,276	\$0.0855	708
192	003-352-002-000	FONDUGUES LLC	1675	SECOND	Register Square Mixed Use/Retail	2	RETAIL2	2,731	\$0.0855	234
193	003-290-011-000	GANZE TERESA & ANTHONY J ETAL	1500	THIRD	Condominium Office Building	2	NRETAIL2	436	\$0.0855	38
194	003-193-010-000	GHISLETTA JOSEPH P III TR ETAL	1737	FIRST	Office Building	2	NRETAIL2	9,148	\$0.0855	784
195	003-105-008-000	GREGORY STEVEN L & JANE LESLIE TR ETAL	1620	MAIN	Massage/Acupuncture	2	RETAIL2	5,663	\$0.0855	486
196	003-105-009-000	GREGORY STEVEN L & JANE LESLIE TR ETAL	1624	MAIN	Hair Salon	2	RETAIL2	8,276	\$0.0855	708
197	003-191-007-000	HAGSTROM PROPERTIES LLC	1630	CLAY	Parking Lot	2	PARKING2	37,897	\$0.0427	1,620
198	003-191-008-000	HAGSTROM PROPERTIES LLC	1620	CLAY	Parking Lot / Vacant Grocery	2	VACANT2	74,923	\$0.0427	3,200
199	003-251-019-000	HJERPE WILLIAM J AND COLETTE J	1766	THIRD	Office Building	2	NRETAIL2	6,970	\$0.0855	596
200	003-290-012-000	INCOME DIVERSIFICATION INC	1500	THIRD	Condominium Office Building	2	NRETAIL2	6,970	\$0.0855	596
201	044-250-031-000	KD PROPERTIES INC	1650	SOSCOL	River Terrace Inn	2	RETAIL2	16,553	\$0.0855	1,416
202	044-250-032-000	KD PROPERTIES INC	1600	SOSCOL	Private Parking River Terrace Inn	2	PARKING2	24,394	\$0.0427	1,042
203	003-251-020-000	LITTLE MONKEY HOLDINGS LLC	1776	THIRD	Office/Service Bldg	2	NRETAIL2	6,534	\$0.0855	560
204	003-106-015-000	LOPEZ CHARLES D	1502	MAIN	Restaurant / Barbershop	2	RETAIL2	6,098	\$0.0855	522
205	003-106-016-000	LOPEZ CHARLES D	1506	MAIN	NV Design Kitchen/Bath	2	RETAIL2	1,742	\$0.0855	150
206	003-290-001-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
207	003-290-002-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
208	003-290-003-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
209	003-290-004-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
210	003-290-005-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
211	003-290-006-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	1,307	\$0.0855	112
212	003-290-007-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
213	003-290-008-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	871	\$0.0855	76
214	003-290-009-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	436	\$0.0855	38
215	003-290-010-000	M C LAND LLC	1500	THIRD	Condominium Office Building	2	NRETAIL2	436	\$0.0855	38
216	003-192-005-000	M SHANKEN COMMUNICATIONS INC	1750	FIRST	Wine Spectator Offices	2	NRETAIL2	34,412	\$0.0855	2,944
217	003-203-001-000	MACARAIG LAND COMPANY LLC ETAL	1531	THIRD	Retail & Personal Service	2	RETAIL2	4,792	\$0.0855	410
218	003-203-002-000	MACARAIG LAND COMPANY LLC ETAL	1517	THIRD	Café & Retail	2	RETAIL2	8,276	\$0.0855	708
219	003-203-003-000	MACARAIG LAND COMPANY LLC ETAL	1501	THIRD	Parking	2	PARKING2	7,405	\$0.0427	318
220	003-203-005-000	MACARAIG LAND COMPANY LLC ETAL	705	SCHOOL	Hair Salon	2	RETAIL2	3,920	\$0.0855	336
221	003-202-001-000	MAGRO SAM & PATRICIA L TR	1553	SECOND	Office Building	2	NRETAIL2	6,970	\$0.0855	596

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
222	003-194-004-000	MEYERS DAVID W AND JANE TR ETAL	1754	SECOND	Office Building	2	NRETAIL2	9,583	\$0.0855	820
223	003-202-003-000	MINER JOAQUIN BUILDING CORP	1505	SECOND	Parking for Bank of Stockton	2	PARKING2	7,841	\$0.0427	336
224	003-202-011-000	MINER JOAQUIN BUILDING CORP	827	SCHOOL	Bank of Stockton	2	RETAIL2	12,632	\$0.0855	1,082
225	006-131-006-000	MITCHELL MILLER BROOKLYN HOTEL LLC	802	THIRD	Retail Building	2	RETAIL2	9,148	\$0.0855	784
226	003-062-030-000	MODCIRCLE LLC	1727	MAIN	Hennessey House Inn	2	RETAIL2	14,810	\$0.0855	1,268
227	003-195-001-000	NAPA CITY OF	1600	FIRST	City of Napa Offices	2	NRETAIL2	56,192	\$0.0855	4,806
228	006-132-001-000	NAPA CITY OF	770	THIRD	Parking Lot	2	PARKING2	13,504	\$0.0427	578
229	006-132-002-000	NAPA CITY OF	750	THIRD	Parking Lot	2	PARKING2	4,356	\$0.0427	188
230	006-132-006-000	NAPA CITY OF	760	THIRD	Parking Lot	2	PARKING2	53,143	\$0.0427	2,270
231	003-191-004-000	NAPA CITY OF HOUSING AUTHORITY	1600	CLAY	City of Napa Offices	2	NRETAIL2	14,810	\$0.0855	1,268
232	003-193-004-000	NAPA OFFICE VENTURES LLC	1778	SECOND	Office Building	2	NRETAIL2	7,841	\$0.0855	672
233	003-105-005-000	NAPA VALLEY DEVELOPMENT CORP	1600	MAIN	Office Building	2	NRETAIL2	7,841	\$0.0855	672
234	006-061-001-000	NAPA VALLEY INVESTMENT PROPERTY INC	1405	JUAREZ	Vacant Land	2	VACANT2	41,818	\$0.0427	1,786
235	006-062-002-000	NAPA VALLEY INVESTMENT PROPERTY INC	400	CLAY	Vacant Land	2	VACANT2	7,405	\$0.0427	318
236	006-062-003-000	NAPA VALLEY INVESTMENT PROPERTY INC	420	CLAY	Vacant Land	2	VACANT2	42,689	\$0.0427	1,824
237	006-063-001-000	NAPA VALLEY INVESTMENT PROPERTY INC	426	FIRST	Vacant Land	2	VACANT2	43,124	\$0.0427	1,842
238	006-064-001-000	NAPA VALLEY INVESTMENT PROPERTY INC	1312	JUAREZ	Vacant Land	2	VACANT2	37,462	\$0.0427	1,600
239	006-065-002-000	NAPA VALLEY INVESTMENT PROPERTY INC	1221	SILVERADO	Vacant Land	2	VACANT2	7,405	\$0.0427	318
240	006-065-003-000	NAPA VALLEY INVESTMENT PROPERTY INC	376	FIRST	Vacant Land	2	VACANT2	7,405	\$0.0427	318
241	006-065-005-000	NAPA VALLEY INVESTMENT PROPERTY INC	1215	SILVERADO	Vacant Land	2	VACANT2	7,405	\$0.0427	318
242	006-065-006-000	NAPA VALLEY INVESTMENT PROPERTY INC	356	FIRST	Vacant Land	2	VACANT2	6,970	\$0.0427	298
243	006-065-007-000	NAPA VALLEY INVESTMENT PROPERTY INC	1215	SILVERADO	Vacant Land	2	VACANT2	20,909	\$0.0427	894
244	045-100-002-000	NAPA VALLEY INVESTMENT PROPERTY INC	1515	SILVERADO	Vacant Land	2	VACANT2	177,289	\$0.0427	7,572
245	003-181-004-000	NAPA VALLEY WINE TRAIN LLC	1275	MCKINSTRY	NV Wine Train parking	2	PARKING2	13,504	\$0.0427	578
246	044-260-003-000	NAPA VALLEY WINE TRAIN LLC	1275	MCKINSTRY	Private Parking NV Wine Train	2	PARKING2	26,572	\$0.0427	1,136
247	044-260-005-000	NAPA VALLEY WINE TRAIN LLC	1275	MCKINSTRY	Private Parking NV Wine Train	2	PARKING2	48,352	\$0.0427	2,066
248	044-260-007-000	NAPA VALLEY WINE TRAIN LLC	1275	MCKINSTRY	NV Wine Train Depot	2	RETAIL2	50,965	\$0.0855	4,358
249	003-201-006-000	NEWMAN JOSEPH T TR	1538	THIRD	Auto Service	2	RETAIL2	6,534	\$0.0855	560
250	003-251-021-000	NOMURA BRENT & ELIZABETH	1790	THIRD	American Red Cross	2	NRETAIL2	6,534	\$0.0855	560
251	003-242-004-000	OXBOW HOLDINGS LLC	601	FIRST	Private Parking	2	PARKING2	20,909	\$0.0427	894
252	003-242-005-000	OXBOW HOLDINGS LLC	585	FIRST	Private Parking	2	PARKING2	5,227	\$0.0427	224
253	003-242-006-000	OXBOW HOLDINGS LLC	601	FIRST	Private Parking	2	PARKING2	33,541	\$0.0427	1,434
254	003-242-007-000	OXBOW HOLDINGS LLC	585	FIRST	Napa Yard & Parking	2	VACANT2	152,460	\$0.0427	6,512
255	006-073-003-000	PH GROUP INVESTMENT PROPERTY LLC	345	FIRST	Parking for 301 First Bldg	2	PARKING2	7,405	\$0.0427	318
256	006-073-004-000	PH GROUP INVESTMENT PROPERTY LLC	301	FIRST	Vacant Bldg	2	VACANT2	32,670	\$0.0427	1,396
257	006-073-007-000	PH GROUP INVESTMENT PROPERTY LLC	1120	JUAREZ	Parking for 301 First Bldg	2	PARKING2	9,583	\$0.0427	410
258	006-073-008-000	PH GROUP INVESTMENT PROPERTY LLC	302	SECOND	Parking for 301 First Bldg	2	PARKING2	37,462	\$0.0427	1,600
259	006-144-016-000	REYNOSO DAVID ETAL	640	THIRD	Taqueria Maria	2	RETAIL2	12,197	\$0.0855	1,044
260	003-196-006-000	ROBERT LOUIS STEVENSON PLAZA ASSOC LP	931	SEMINARY	Office Building Parking	2	PARKING2	4,356	\$0.0427	188
261	003-196-010-000	ROBERT LOUIS STEVENSON PLAZA ASSOC LP	1700	SECOND	Office Building	2	NRETAIL2	42,689	\$0.0855	3,650
262	003-251-029-000	ROBERT LOUIS STEVENSON PLAZA ASSOC LP	1752	THIRD	Private Parking for RLS Bldg	2	PARKING2	37,026	\$0.0427	1,582
263	006-144-018-000	SANSON JEROVI V TR	618	THIRD	Villa Iris Retail	2	RETAIL2	7,405	\$0.0855	634
264	003-104-005-000	SCHOLL SHARON TR	1519	MAIN	Hair Salon	2	RETAIL2	7,405	\$0.0855	634
265	003-193-008-000	SECOND STREET ENTERPRISES LLC	1790	SECOND	Office Building	2	NRETAIL2	6,098	\$0.0855	522

ATTACHMENT 3

	APN	LEGAL OWNER	ST NUMBER	ST NAME	USE / STATUS	ZONE	TYPE	PARCEL SIZE (SF)	2025-26 ASSMT RATE	ASSESSMENT IN WHOLE EVEN \$\$
266	003-196-002-000	SILVERI EVELYN A TR	1635	FIRST	Personal Services	2	NRETAIL2	5,663	\$0.0855	486
267	003-251-028-000	U S BANK OF CALIFORNIA	880	JEFFERSON	U S Bank and Parking	2	RETAIL2	24,394	\$0.0855	2,086
268	044-540-001-000	VERASA NAPA CONDO OWNERS ASSOC INC	1314	MCKINSTRY	Westin Verasa Hotel	2	RETAIL2	51,401	\$0.0855	4,396
269	044-540-002-000	VERASA NAPA CONDO OWNERS ASSOC INC	1314	MCKINSTRY	Westin Verasa Hotel	2	RETAIL2	74,052	\$0.0855	6,332
270	044-250-029-000	VINTAGE BANK	1500	SOSCOL	Umpqua Bank	2	NRETAIL2	58,806	\$0.0855	5,028
271	044-250-030-000	VINTAGE BANK	711	RIVER TERR WAY	Umpqua Bank	2	NRETAIL2	13,939	\$0.0855	1,192
272	044-250-035-000	VY RIVERFRONT LLC	1274	MCKINSTRY	Vacant Land/Future Expansion	2	VACANT2	23,279	\$0.0427	996
273	044-250-033-000	WCH NAPA LLC	1600	SOSCOL	River Terrace Inn	2	RETAIL2	147,233	\$0.0855	12,590
						ASSESSMENTS ZONE 2				173,660
						TOTAL ASSESSMENTS TO BE LEVIED				537,206