



ENGINEER'S REPORT

Capay Valley Fire Protection District

Fire Protection and Emergency Response Services
Assessment

Fiscal Year 2023-24

Pursuant to California Government Code Section 50078
et seq., Health and Safety Code Section 13914 and
Article XIID of the California Constitution

Engineer of Work:



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Capay Valley Fire Protection District

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Introduction

The Capay Valley Fire Protection District (“Capay Valley FPD,” “Fire District,” or “District”), was originally formed in 1927 and provides fire protection, fire prevention and emergency response services to the Capay Valley including the communities of Brooks, Guinda and Rumsey, and the surrounding unincorporated areas in the northwest corner of Yolo County. Capay Valley FPD is primarily staffed with volunteer firefighters supplemented with a part-time administrator and a part-time career firefighter.

The Capay Valley FPD is governed by Yolo County Board of Supervisors overseeing a local, dependent, five-member Board of Fire Commissioners. The Yolo County Board of Supervisors can delegate any of its power to the Board of Fire Commissioners.

The Fire District covers approximately 700 square miles and serves an approximate population of 1,250. The District operates out of three fire stations in Brooks, Guinda and Rumsey. Capay Valley FPD responds to over 150 service calls per year, including structure fires, brush fires, vegetation fires, vehicle fires, traffic collisions, search and rescues, hazardous materials incidents and emergency medical calls. In addition, Capay Valley FPD provides fire prevention, community education, emergency preparedness and other services relating to the protection of lives and property.

The proposed assessment district described in this Engineer’s Report is intended to provide an ongoing secure funding source for local fire protection services. Capay Valley FPD is funded through a small portion of local property taxes and miscellaneous fees.

The cost of providing fire protection and emergency response services continues to rise each year due to increasing emergency calls, enhanced firefighter training requirements, the growing wildfire risk to the community, and substantial increases in operational costs, including fuel, utilities, equipment, insurance, and personnel.

Due to changing demographics in the Capay Valley, a majority of volunteers commute out of the area for work each day and consistently staffing the District on a volunteer only basis is becoming increasingly difficult. In addition, Capay Valley is part of a national trend in decreased volunteerism and retention led by social issues such as decreased community engagement, work and wage issues requiring longer hours or regular commute out of the area in search of higher wages, as well as increased firefighter training requirements leading to a longer time commitment for volunteer firefighters. The Fire District is not funded by the State or County and has never received any funding from the now-suspended Cal Fire Prevention Fee.

A new funding source will provide funding to reliably supplement volunteer firefighters with a paid staff member during daytime work hours. The addition of a paid staff member will allow the Fire District to assemble the recommended number of personnel on the scene of an incident more quickly, which is a factor for the department's Insurance Services Office (ISO) rating and affects insurance rates within the district. A negative change in ISO rating could result in higher costs with possibly lower coverage limits or the complete loss of homeowners insurance coverage.

Capay Valley FPD seeks to maintain a high level of fire protection and emergency response service by maintaining appropriate staffing levels and providing improved apparatus replacement and maintenance of facilities and equipment.

This Engineer's Report supports a proposed new assessment to enhance existing funding sources, associated services and equipment, and fund these improved services and equipment. The proposed rates for this proposed assessment are shown in Table 1, below.

Table 1 – Proposed Assessment Rates

Property Type	Proposed Rate	Unit
Single Family	\$118.22	each
Multi-Family	\$49.05	res unit
Commercial/Industrial	\$879.01	acre
Office	\$231.73	acre
Storage	\$645.73	acre
Parking Lot	\$21.65	each
Vacant	\$15.83	each
Agriculture	\$3.00	acre
Range Land & Open Space	\$0.18	acre

These proposed assessment rates, adjusted by the relative fire hazard zone factor and the relative travel time factor, are used to calculate the specific assessment for each parcel. These factors are explained in more detail in the Method of Apportionment section of this report.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the assessments in 2023-24
- Determine the special benefits received from the proposed Services by property within the Capay Valley Fire Protection District Assessment (the "Assessment District"), and
- Describe the method of apportionment to lots and parcels within the Assessment District.

This Report and the proposed assessments have been made in compliance with California Government Code Section 50078 et seq., Health and Safety Code Section 13914 (the "Code") and Article XIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that directly receive the additional fire protection and prevention services provided by the assessment funds and are specially benefited from such Services. The Assessment Diagram included in this Report shows the boundaries of the Assessment District.

Legal Analysis of Proposition 218

The proposed assessment complies with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses of a public improvement that provide a special benefit to the assessed property.

Proposition 218 imposes a number of important requirements, including property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space District (2008) 44 Cal.4th 431

On July 14, 2008, the California Supreme Court issued its ruling in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space District* (“*Silicon Valley*”). Several of the most important elements of the ruling are:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property (2009) 174 Cal.App.4th 708

On June 8, 2009, the Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court granted review and transferred the case back to the Court of Appeal for reconsideration in light of the Supreme Court’s discussion in the *Silicon Valley* case. In *Dahms*, the Appellate Court then upheld the assessment that was 100% special benefit (i.e. 0% general benefit) holding that the services and improvements funded by the assessments were directly provided to property in the assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon (2009) 46 Cal.4th 646

On December 31, 2009, the Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district, instead of each individual property's proportional special benefits.

Beutz v. County of Riverside (2010) 184 Cal.App.4th 1516

On May 26, 2010, the California Court of Appeal issued its decision in *Steven Beutz v. County of Riverside* ("Beutz"). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association V. City of San Diego (2011)199 Cal.App.4th 416

On September 22, 2011, California Court of Appeal issued its decision in *Golden Hill Neighborhood Association v. City of San Diego*. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, as in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to document the basis for the assessment on city-owned parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment; and the Services are benefits that are over and above general benefits conferred on real property located in Capay Valley FPD or to the public at large by other public entities that make up the membership of Capay Valley FPD.

This Report is consistent with *Dahms* because, similar to the *Downtown Pomona* assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. More specifically, as discussed hereafter, the Services afford benefits specifically unique and supplied only to property owners within the District, with a corresponding effect that is not shared by other parcels outside of the District or real property in general, including the public at large. While *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more generous separation and quantification of general benefits.

This Report is also consistent with *Bonander* because the Assessment has been apportioned based on the proportional special benefit to each property. Furthermore, the Assessment is consistent with *Beutz* and *Golden Hill* because the general benefits have been explicitly calculated, quantified, and excluded from the Assessment.

Assessment Process

Following submittal of this Report to Capay Valley FPD for preliminary approval, the Capay Valley FPD Board of Directors (the “Board”) may, by Resolution, call for an assessment ballot proceeding and public hearing on the proposed establishment of a Fire Protection and Emergency Response Services Assessment.

If the Board approves such a Resolution, a Notice of Assessment and Assessment Ballot will be mailed to each property owner within the proposed Assessment District boundaries who will be subject to the proposed assessment. The Notice will include a description of the Services to be funded by the proposed assessment, the total amount of the proposed assessment and the amount chargeable to the owner’s parcel, the reasons for the proposed assessment and the basis upon which it was calculated, and an explanation of the process for submitting a ballot. Each Notice will also include a postage prepaid return envelope and a ballot on which the property owner may mark his or her approval or disapproval of the proposed assessment as well as affix his or her signature.

After the ballots are mailed to property owners in the Assessment District, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this balloting time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments. Ballots will be received if previously mailed and received by the public agency before the public hearing, or if physically submitted at the public hearing. At the public hearing, the public will have the opportunity to speak on the issue. The public hearing is currently scheduled to open August 14, 2023. After receiving ballots and public comment, the public hearing will be closed. The Board will then recess in order that the ballots can be tabulated.

If it is determined that the assessment ballots submitted in opposition to the proposed assessment do not exceed the assessment ballots submitted in favor of the assessment (weighted by the proportional financial obligation of the property for which ballots are submitted), the Board may approve the imposition of assessment for fiscal year 2023-24 and each fiscal year thereafter. If the assessment is confirmed and approved, the Board will order the levy of the assessment to be submitted to the Yolo County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2023-24. The levy and collection of the assessment would continue year-to-year until terminated by the Board.

The assessment granted by the ballot proceeding would be for a maximum assessment rate of \$118.22 per single family home, increased each subsequent year by the consumer price index not to exceed 5% per year.

In each subsequent year for which the assessment will be continued, an updated proposed budget, assessment rate and an updated assessment roll listing all parcels and their proposed assessment for the upcoming fiscal year shall be prepared and considered by the Board of Directors. At this meeting, the Board will also call for the publication in a local newspaper a legal notice of the intent to continue the assessment for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessment for the next fiscal year.

If the assessment is confirmed and approved, the levies would be submitted to the Yolo County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2023-24.

Description of Services

Capay Valley FPD provides a range of fire suppression and protection, prevention, and other fire and emergency-related services to properties within its boundaries.

This proposed benefit assessment would provide funding for three major areas of service improvements within the District for its' fire suppression and protection operations (with the majority of the proposed assessment revenue being dedicated to firefighter staffing.)

- Increased Firefighter Staffing and Training
- Improved Maintenance and Replacement of Apparatus and Equipment
- Other Services and Supplies

The Capay Valley FPD fire stations are:

Station 21 13647 Highway 16, Brooks, CA 95606

Station 22 7447 Highway 16, Guinda, CA 95637

Station 23 3794 Highway 16, Rumsey, CA 95679

The formula below describes the relationship between the final level of services, the baseline level of service based on existing funding, and the enhanced level of services funded by the assessment if it is approved. It should be noted, due to the fact that current operating costs are increasing at a faster rate than current funding sources, the baseline level of services is diminishing over time.

$ \textit{Final Level of Service} = \textit{Current and Diminishing Baseline Level of Service} + \textit{Proposed Enhanced Level of Service} $
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Below is a more detailed description of these improvements that are provided for the special benefit of property in the Assessment District.

Increased Firefighting Staffing and Training

Firefighting emergency response staffing levels are described colloquially in terms of “speed and weight,” with speed describing the response time and weight describing the number and types of personnel. Also, staffing levels are also commonly described in terms of the number of firefighting staff per fire truck and/or apparatus, such as “4 on an initial response” or “3 on an initial response.” Capay Valley FPD is satisfied with its response time (“speed”) but has determined that its staffing levels (“weight”) need to be improved.

Although there are many approaches to deploying firefighting staff, OSHA guidelines place strict requirements on operations, particularly when firefighters are required to enter potentially Immediately Dangerous to Life and Health (IDLH) environments such as structure fires. In these atmospheres, OSHA requires that personnel use self-contained breathing apparatus (SCBA), that a minimum of two firefighters work as a team inside the structure, and that a minimum of two firefighters be on standby outside the structure to provide assistance or perform rescue.

To meet the “2 in, 2 out” standard, the National Fire Protection Agency (NFPA) recommendation is four (4) personnel per apparatus in a community of this size and risk. The District cannot meet the NFPA recommendation due to budget constraints. The next best option is to align with industry standards and respond adequately to calls by staffing all apparatus with three (3) personnel but, due to the District relying heavily on volunteer firefighters it is difficult to meet industry standards.

Essentially the “2 in, 2 out” rule severely limits Capay Valley FPD’s ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. Capay Valley FPD has determined that an increase in staffing would significantly increase its effectiveness, as well as compliance with OSHA requirements, and would benefit the property owners with heightened levels of property and human life protection.

Improved and increased firefighting staffing levels will significantly contribute to improved safety and protection of real property within the proposed Assessment District.

The proposed assessment is intended to provide funding for additional full-time-staffing, and some additional training. The costs for the proposed staffing increases would support the implementation of “3 on an initial response” for most calls and “2 on an initial response” regularly, increased staffing are included in the Table 3 Budget.

Improved Maintenance and Replacement of Apparatus and Equipment

Capay Valley FPD desires to ensure maintenance and replacement of apparatus in order to maximize safety and effectiveness for fire suppression. Improved maintenance and replacement will significantly contribute to improved safety and protection of real property. It should be noted that the need for equipment replacement will be ongoing. If approved, the proposed assessment will fund this replacement plan by allocating \$136,000 per year to the apparatus and equipment replacement fund. Table 2 below lists the replacement plan for apparatus and equipment.

Table 2 – Apparatus and Equipment Replacement Plan

Fiscal Year	Apparatus	Estimated Amount
2025-26	Engine Type II	\$463,050
2030-31	Water Tender	\$364,562
2035-36	Engine Type I	\$940,468
2040-41	Engine Type III	\$884,433
2047-48	Tactical Tender	\$1,280,042
	Estimated Unfunded Total	\$3,932,554

Other Services and Supplies

The budget shown in Table 3 includes and summarizes budget allocations for firefighter staffing and training, equipment and apparatus maintenance and replacement, capital repairs, equipment operation and maintenance, professional services, supplies and materials, utilities and administration in support of Capay Valley FPD's operations.

Cost and Budget

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2023-24.

Table 3 – Cost and Budget

Capay Valley Fire Protection District	
Estimate of Costs	
Fiscal Year 2023-24	
Budget Item	Amount
Service, Appartus and Equipment Needs	
Firefighter Staffing and Training	\$242,650
Equipment and Apparatus Maintenance and Replacement	\$145,875
Station Improvements and Renovations	\$9,750
Capital Repairs	\$10,825
Professional Services	\$5,200
Supplies and Materials	\$42,168
Utilities	\$5,000
Contingency and Allowance for Uncollectable Assessments	\$13,844
Total Service Needs (a)	\$475,312
Less: Est. Dedicated Revenue from Property Taxes & Other Sources (b)	-\$225,100
Less: Contribution from County	-\$120,000
Est Total Revenue from Other Sources (General benefit contribution) (b+c) = (d)	-\$345,100
Net Cost of Servicing to Assessment District (a-d) = ('e)	\$130,212
Allowance for County Collection (e * 1%) = (f)	\$1,302
Total Fire Suppression and Protection Services Budget (e-f) =(g)	\$131,514
Total Proposed Assessment Budget (g)	\$131,514
Effective Single Family Equivalent Benefit Units in Assessment District Zone A (h)	1,112.43
Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (g/h)	\$118.22

The “Service Needs” cost estimates are presented in the budget table above for the 2023-24 fiscal year only, but are based upon financial forecasting over a 10-year cycle and beyond. This forecasting concludes that these costs will likely persist consistently into the future. Consistent with the General Benefit requirement described later in this Report, at least 14% of the total cost of the Capay Valley FPD Fire Services must be funded from sources other than this proposed assessment to cover any general benefits from the Services. Therefore, the cost of services of \$475,312 funded by the proposed assessment can be funded exclusively through the assessment levy as a special benefit since the current District contributions from its dedicated ad valorem property taxes and County contributions exceed approximately 72.6%. (\$345,100/\$475,312) of the total cost of Capay Valley FPD Fire Services, far in excess of the above required 14% non-assessment general benefit funding requirements. The 72.6% funding is from property taxes, County contributions and other sources. The Total SFEs are the sum of the assigned Single

Family Equivalent units for each affected parcel based upon a parcel-by-parcel analysis of the service area consistent with the Method of Apportionment described later in the Report.

Method of Apportionment

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within Capay Valley FPD boundaries. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be provided to the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the improved services
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Implementation of an Assessment for Fire Protection Services

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as Capay Valley FPD, to levy assessments for fire suppression services. Section 50078 states the following:

“Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article.”

In addition, California Government Code Section 50078.1 defines the term “fire suppression” as follows:

“(c) “Fire suppression” includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.”

Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessment must be levied based on the special benefit to property. Special benefit means a particular and distinct benefit received by property over and above any general benefits conferred on real property located in the Assessment District or the public at large. With reference to the requirements for assessment, Section 50078.5 of the California Government Code states:

"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."

"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."

Health and Safety Code Section 13914 states:

A [fire protection] district may levy an assessment for fire suppression services pursuant to Article 3.6 (commencing with Section 50078) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code.

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following two sections describe how and why the Fire Protection Services specially benefit properties. This special benefit is particular and distinct from its effect on other property, and that other real property and the public at large do not share the special benefit.

Overview of Special Benefits from Fire Protection Services

Special Benefit is defined in Article XIID of the California Constitution as a “particular and distinct benefit over and above general benefits.” The proposed services and improvements provide “particular and distinct” benefit because they are distinctly defined and described, and are provided directly to the parcels within the Assessment District boundaries. The proposed services and improvements are “over and above general benefits” currently supplied by the Capay Valley FPD and other agencies.

Moreover, this assessment for fire protection services can be clearly contrasted with assessments for parks and recreation, or even open space, as addressed in *Silicon Valley*, because fire services are provided directly to individual parcels in the form of fire prevention and suppression; by contrast, property owners must travel from their properties to dispersed locations to fully enjoy the benefits of parks and open space.

In summary, real property located within the boundaries of the proposed Assessment District distinctly and directly benefits from increased safety and protection of real property and human life in the Assessment District.

Description of Special Benefit From Fire Protection Services

In order to allocate the assessments, the special benefit arising from the Services that will be provided to property in the Assessment District has been identified and described below. This special benefit must confer a direct advantage to the assessed properties; otherwise it would be general benefit, as described further in this report.

The following special benefit confers to residential, commercial, industrial, institutional, and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. This special benefit is summarized as follows:

Increased safety and protection of real property assets for all property owners within the Assessment District.

The proposed Assessments will fund improved fire suppression, prevention, protection and emergency response services, and thereby can significantly reduce the risk of property damage, human injury, or death associated with fires within the assessment District. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."¹

"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."²

"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."³

The proposed improved fire suppression, prevention, protection, and emergency response services support this special benefit by providing Capay Valley FPD with the needed resources to protect real property from uncontrolled fires.

The proposed increased firefighting staffing supports this special benefit by providing needed personnel resources. For instance, current OSHA regulations require that two firefighters remain outside a structure during an emergency response to a structure fire, while two firefighters may enter. *(This OSHA Policy is documented as United States Department of Labor - Occupational Safety and Health Administration — OSHA Regulation "2 in 2 out"— The "2In/2 Out" policy is part of paragraph (g)(4) of OSHAs revised respiratory protection standard, 29 CFR 1910.134.)*

This "2 in, 2 out" requirement places significant limitations on Capay Valley FPD's ability to respond to structure fires, particularly when second and third calls are made. The proposed assessment would allow Capay Valley FPD to optimize staffing levels and respond with the industry standard of "3 on an initial response" on significantly more emergency calls. Properties receive direct special benefit from the increased staffing because the increase in staffing in turn increases the likelihood that property and life will be protected. For example, if only two firefighters are available to respond to a structure fire, no firefighter would be allowed to enter the structure—significantly delaying critical fire suppression activity.

The increased firefighting staffing specifically satisfies the strict legal requirements of the *Silicon Valley* decision in that these Services are clearly defined, are available to and will be directly provided to all benefited property, and will provide a direct advantage that would not be received in the absence of the assessment.

General Versus Special Benefit

Article XIII D of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.”

In other words:

$$\textit{Total Benefit} = \textit{General Benefit} + \textit{Special Benefit}$$

The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment, therefore, can fund special benefits but cannot fund general benefits.

Please note that the property owners of the parcels subject to the assessment *should not* and *cannot* be required to pay for the general benefits arising from the proposed service and equipment improvements – this is an essential assessment-payer-protection requirement of all Proposition 218–compliant assessments. In order to clearly and overwhelmingly satisfy this important requirement, the general benefit has been calculated in each step favoring its reasonable maximum to totally avoid any possibility that the total general benefit to be funded from other sources is under-calculated.

There is no statutory formula to calculate, quantify and separate general benefit in support of benefit assessment analysis. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct,” and are not “over and above” benefits received by other properties, or the public at large. *Silicon Valley* provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements. Again, in this Report, the general benefit is generously estimated and described, and then budgeted so that it is funded by sources other than the assessment. Although there is not an industry standard for this general benefit calculation, the three-component (plus an adjustment for emergency medical) approach shown in the formula below has been the most-widely used.

<p>1.) <i>Benefit to Real Property Outside the Assessment District</i></p> <p>+ 2.) <i>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</i></p> <p>+ 3.) <i>Benefit to the Public at Large</i></p> <p>+ <i>(Adjustment for Emergency Medical Services)</i></p>
<p>= <i>General Benefit</i></p>

Special benefit, on the other hand, is defined in the California Constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The *Silicon Valley* decision indicates that a special benefit is conferred to a property if the property “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted previously, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and the benefits are only minimally received by property outside the Assessment District or the public at large.

Calculating General Benefit

This section provides a measure of the general benefits from the assessments.

1.) Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. (It should be noted that the Services may, at times, be used outside the Capay Valley FPD boundaries. However, this use is part of a mutual aid agreement and is offset, at least in part, by the provision of Services by other outside agencies within the Assessment District boundaries.)

Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. Specifically, the parcels immediately contiguous to Capay Valley FPD's boundaries enjoy a reduction to the possibility of a fire "jumping" from an adjacent structure (within the Capay Valley FPD boundaries) because Capay Valley FPD controls structure fires within its boundaries. Because Capay Valley FPD's primary role is directed towards structure fires, as opposed to wildland fires, and structure fires generally "jump" more slowly, it is reasonable to only consider the directly adjacent, but outside, parcels. These are estimated to receive some benefit relative to parcels within the Assessment District, but they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment was proposed, the Engineer of Work, using the Geographic Information Systems, quantified the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 105 directly adjacent properties. Further consideration of the types, use, location and other attributes of the outside but proximate parcels is not warranted due to numeric insignificance, and would not materially increase the accuracy of this analysis:

105 parcels outside Capay Valley FPD but proximate to the District Boundaries

1,052 parcels in the Assessment District.

Calculation:

General Benefit to Property Outside the Assessment District =

*$105 / (1,052 + 105) = 9.08\%$: ~ **rounded to 10.0%***

It can reasonably be argued that properties protected inside, but near the Assessment District boundaries, are offset by similar fire protection provided outside, but near, the Assessment District's boundaries, through mutual aid agreements. However, this analysis uses the more generous approach of finding that 9.08% of the Services may be of general benefit to property outside the Assessment District, and cannot be funded by this assessment.

2.) Benefit to Property Inside the District that is *Indirect and Derivative*

In determining the proposed Assessment District area, Capay Valley FPD has been careful to only include parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - would be received on an equivalent basis by all parcels in the Assessment District due to the proposed increased funding. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request or receive service from Capay Valley FPD and to have an Capay Valley FPD resource promptly respond directly to the parcel and address the owner's or resident's service need.

The *Silicon Valley* decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. This Report therefore concludes that, other than the general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), the general benefit from the fire protection services that is "indirect and derivative" is negligible.

3.) Benefit To The Public At Large

Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small.

The public at large uses the public highways, and when traveling in and through the Assessment District the public may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within Capay Valley FPD, this protection is arguably "indirect and derivative" and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and throughway street area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 0.49% of the land area in the Assessment District is covered by highways and throughway streets.

A 1.0% contribution therefore is a generous, fair and appropriate measure of the general benefit to the public at large within the Assessment District and cannot be funded by this assessment.

Adjustment to Account for Emergency Medical Services as General Benefit

For the purposes of this Report, an additional adjustment has been made to the general benefits calculation to account for general benefits that may result from the District's rescue and emergency medical services ("EMS") associated with the proposed Services. *(Limitations on the appropriateness of Proposition 218-compliant assessments to fund EMS is still debated - in any case, this assessment does not include funding for EMS).* This assessment is designed to provide funding for fire protection and emergency response services, including fire-related and non-fire-related rescue and associated medical services. However, it is not designed to fund typical, non-fire/non-rescue medical calls (e.g., a cardiac arrest medical call).

Capay Valley FPD is authorized to provide EMS in addition to its primary responsibility of fire prevention and suppression. In fact, a significant portion of Capay Valley FPD's emergency service calls are associated with providing EMS. Nonetheless, the largest portion by far of the costs associated with operating Capay Valley FPD is support for fire suppression services as illustrated in Table 4, below.

Incremental costs associated with non-fire/non-rescue emergency medical service include almost exclusively the operating costs associated with transportation to such calls such as fuel and maintenance. For further clarification, these are costs that are only incurred because of EMS, and do not include fixed costs such as personnel who would be on active duty in any case as well (as the associated training), and would therefore be incurred in any event in satisfying Capay Valley FPD's primary responsibility of fire protection and suppression.

Evaluation of the transportation associated with non-fire/non-rescue emergency medical calls for several similar fire districts in California indicates that typically around 2% of overall operating costs are for such calls. An analysis of Capay Valley FPD's actual additional costs for non-fire/non-rescue emergency medical calls is shown in Table 4, below, and supports an adjustment of 2.1%. This adjustment has generously been rounded up to 3%.

Table 4 – Emergency Medical Expenses Versus Overall Budget

Emergency Medical Expenses	Annual Costs
EMS Fuel Cost	\$2,409.93
EMS Apparatus Operations and Maintenance Cost	\$3,357.50
EMS Apparatus Depreciation Cost (From Audit)	\$0.00
EMS Supplies and Equipment	\$750.00
Annual EMS Training and Certification Costs	\$3,500.00
Total EMS Cost (a)	\$10,017.43
Total Budget from Table 4 (b)	\$475,311.98
Percentage of Total Budget on Emergency Medical (a/b)	2.1%

The proposed assessment, as indicated through this Report, will exclusively fund special benefits conferred upon the properties within Capay Valley FPD boundaries, while EMS is directly funded from Capay Valley FPD through non-assessment sources including property taxes. For purposes of this Report, EMS costs over and above those necessary for fire suppression have been treated as general benefits, and it is conceded that these general benefits may exist at the same percentage for the proposed Services as with the existing baseline services. Therefore, it can be concluded that Capay Valley FPD's services are 2.1% general as a result of providing EMS services; The engineer is requiring a 3% adjustment for this component.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 14% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and must therefore be funded by sources other than the assessment.

General Benefit Calculation

10.0% (1. Outside the Assessment District - Adjacent parcels)
 + 0.0% (2. "Indirect and Derivative" Property within the Assessment District)
 + 1.0% (3. Public at Large)
 = 11.0% (Subtotal of General Benefit)

 + 3.0% (Emergency Medical Adjustment)

 = **14.0%** (Total of General Benefits)

The Assessment District's total budget for 2023-24 is \$475,312. Of this total assessment budget amount, the District will contribute at least \$345,100 which is more than 72% of the total budget from sources other than this proposed assessment including dedicated property taxes and the existing benefit assessment. This contribution constitutes significantly more than the 14% general benefits estimated by the Assessment Engineer, which must be paid for by non-assessment sources.

Zones of Benefit

The Assessment District has been narrowly drawn. The assessments will fund improved fire protection services relatively uniformly throughout the Assessment District. Properties of similar type will receive essentially equivalent types of special benefit with reasonable, parcel-by-parcel adjustments for fire hazard zone and proximity to fire stations (as explained later in the Method of Assessment section), and no broad, widespread Zones of Benefit are needed. Instead, each parcel is subject to geographic factors, acting as effective individual mini-zones.

The Assessment Area is extremely rural, and is entirely very high, high and moderate fire risk. Further, travel by roadway throughout the Assessment Area is very limited, and travel times from stations to specific parcels vary greatly. Accordingly, in lieu of traditional Zones of Benefits, the specific benefit of each parcel is individually calculated and adjusted for both fire risk zone and response travel time.

The Yocha Dehe Wintun Nation tribal lands that are held in trust have been excluded from the Assessment Area because it maintains its' own fire protection operations including staffing, a station and apparatus. (The Capay Valley FPD does provide services to these tribal lands as a mutual aid responder.)

Assessment Apportionment

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative risk of fire by type of property, the relative fire hazard zone factor, the relative travel time factor, the relative size of the property, and the relative damage value (replacement cost) of fires by property type. This method is further described below.

Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE").

This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to the benefit received by a single family home on one parcel.

The relative benefit to properties from fire related services is:

Equation 1 – Relative Special Benefit to Properties

Special Benefit =

$\Sigma(\text{Fire Risk Factors}) * \Sigma(\text{Structure Replacement Factors}) * \Sigma(\text{Location/Topography Factors})$

Simply put, the special benefit conferred to property is the product of the fire risk, the structure replacement costs and the location and topographic factors.

Typically, the development of the rate methodology for fire assessments is based upon fire risk and structure value. However, in this case, due to the particular nature of Capay Valley FPD fire hazards and terrain, two additional factors (Fire Hazard Zone and Proximity (Travel Time) were added in support of a uniquely rigorous and detailed, parcel-by-parcel development of rate and assessment.

For example, by this formula, a hypothetical parcel used for a high fire risk operation (i.e., a fireworks factory), with high value structures, in a high fire hazard zone and very close to a fire station, receives a high amount of special benefit. Conversely, a vacant lot not in a high fire hazard area and a long way from a fire station would receive far less special benefit. It follows that the special benefit, and accordingly, the assessment amount, should be calculated and assigned consistent with this logic.

Overview of Approach

Each parcel is evaluated and the special benefit is calculated using 4 attribute criteria:

Risk and Replacement Factors:

- | | |
|---------------------------------|---------------|
| 1.) Fire Risk | (see Table 5) |
| 2.) Structure Replacement Value | (see Table 6) |

These factors are summarized in Table 7

Location and Topography Adjustments:

- | | |
|---|---------------|
| 3.) Location and Topography - Hazard Zone | (see Table 8) |
| 4.) Location and Topography - Proximity (Travel Time) | (see Table 9) |

Overview of Normalization in Adjustments in Multi-Attribute Analysis

One of the greatest engineering challenges in modeling and calculating special benefit on a specific parcel is the need to balance the effect of various attributes in a multi-attribute analysis. In this case, the special benefit method of apportionment is based upon four different attributes and each must be “weighted” to affect the overall special benefit calculation in a reasonable way, commensurate with their effect on the overall special benefit. The general approach taken is to adjust each attribute value towards a reasonable proportion of 1, such that it is consistent with the base unit of 1 Single Family Equivalent. See the “Area Adjustment Factor” used in Table 6 and the Impact Factor used in Tables 8 and 9.

1.) Fire Risk Factors

This fire risk is based upon the specific parcel type and use, including use of structure (e.g., used for cooking), type of structure (centralized heating), etc.

In 2021, the National Fire Protection Association (“NFPA”), one of the preeminent authorities on fire protection in the United States, published the Structure Fires by Occupancy 2015-2019 Annual Averages Report. This report comprehensively tabulates the number of fires for each classification of property type within the United States from 2015-2019, and serves as a reasonable and rational basis to determine fire risk.

The percent of fires for each property is then divided by the total number of that property type to determine un-normalized fire risk factors. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 5 below tabulates the Fire Risk Factors for each property type.

Table 5 – Normalized Fire Risk Factors

Property Type	Percentage of Study Units(a)	Percentage of Fires(b)	Risk Factor(b/a)	Normalized Risk Factor
Single Family	68.4%	52.5%	0.7674	1.0000
Multi-Family	13.1%	23.9%	1.8294	2.3839
Commercial/Industrial	3.4%	14.9%	4.3716	5.6967
Office	0.6%	0.7%	1.2228	1.5934
Storage	0.5%	4.9%	10.6702	13.9045
Parking Lot ⁽¹⁾	NA	NA	0.0000	0.2151
Vacant	11.7%	1.9%	0.1651	0.2151
Agriculture	1.7%	1.2%	0.6983	0.9099
Range Land & Open Space	0.8%	0.1%	0.0837	0.1090

Structure Fires by Occupancy 2015-2019 Annual Averages, NFPA, and an analysis of the percentage of properties by property type in the State of California by SCI

(1) This study did not provide sufficient analysis to develop risk factors for parking lots, so the vacant property type is used as a proxy.

The effect of installed fire sprinklers on the special benefit received from the proposed services must be tempered by the fact that many factors including fire type, weather, roofing material, building materials response time, defensible space, use of working smoke detectors, type of windows, maintenance of sprinkler system, etc. likely more significantly affect fire protection. These factors are incorporated into our analysis. Sprinklers have been required for commercial parcels for many years, so that element is already incorporated into our risk analysis. However, more recently, sprinklers for new and renovated residential structures have become required. Special cases will be considered as part of the standard appeals process described later in this Report.

2.) Structure Replacement Value Factors

The relative value of different property types was evaluated within the District to determine the Structure Replacement Value Factor according to the following formula:

Equation 2 – Structure Replacement Value Factors

Structure Replacement Value =

Normalized: [((Structure Weighting Factor * (Average Improved Value)) +

((Land Weighting Factor * (Average Land Value))] * Area Adjustment Factor

Where:

- “Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.
- “Average Improved Value” is average of value of all structures and improvements.
- “Normalized:[]” process is required to adjust the Structure Replacement Value factor as compared to a Single Family property type. The calculated structure replacement value for a specific property type is divided by the structure replacement value for a single family property type – and then it is multiplied by the area adjustment factor.
- Area Adjustment Factor adjusts for various average parcel size as compared to an average single family residence and only affects multi-family parcels for the service area. Hence, the adjustment factor is 0.42 for multi-family parcels and 1.0 (e.g. no effect) for all other property use types.
- “Land Weighting Factor” = 1
- “Average Land Value” is average of value of all land per property type

Table 6 on the next page is a tabulation of the structure replacement values for each property type as defined by Equation 2, on the previous page.

Table 6 – Structure Replacement Factors

Property Type	Average Improvement Values (a)	Average Land Values (b)	Adjusted, Weighted Normalized Replacement Value Factor	Unit
Single Family	\$285,614	\$160,715.91	1.0000	each
Multi-Family	\$120,073	\$48,350.58	0.1741	res unit
Commercial/Industrial	\$379,539	\$142,183.00	1.3052	acre
Office	\$351,315	\$197,932.00	1.2301	acre
Storage	\$110,620	\$78,883.00	0.3928	acre
Parking Lot	\$248,376	\$84,928.00	0.8514	acre
Vacant	\$32,533	\$124,063.00	0.6223	each
Agriculture	\$7,380	\$10,377.00	0.0279	acre
Range Land & Open Space	\$3,919	\$1,889.00	0.0136	acre

- (a) and (b) values derived from an analysis of the 2022 Yolo County Assessor records.

Summary of Risk and Replacement Factors

Per Equation 1, the relative special benefit for each property type (the “SFE” or “Single Family Equivalent” Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Replacement Value Factors. Table 7, below, summarizes the benefit for each property type.

Note that to derive an actual Assessment amount, each of these values needs to be then multiplied by the parcel specific Fire Hazard Zone Risk Factors and Proximity (Travel Time) Risk Factors in Tables 8 and 9, below.

Table 7 – Benefit Summary per Property Type

Property Type	Fire Risk Factors	Replacement Cost Factors	SFE Factors	Unit
Single Family	1.0000	1.0000	1.0000	each
Multi-Family	2.3839	0.1741	0.4149	res unit
Commercial/Industrial	5.6967	1.3052	7.4352	acre
Office	1.5934	1.2301	1.9601	acre
Storage	13.9045	0.3928	5.4620	acre
Parking Lot	0.2151	0.8514	0.1831	each
Vacant	0.2151	0.6223	0.1339	each
Agriculture	0.9099	0.0279	0.0254	acre
Range Land & Open Space	0.1090	0.0136	0.0015	acre

Residential Properties

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an “Agricultural/Rangeland” basis. Detached or attached houses, zero lot-line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined per Equation 1 to be 0.4149 SFEs per residential unit. This rate applies to condominiums as well.

Commercial/Industrial & Office Properties

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 7.4352 SFEs per acre. The relative benefit for office properties was determined per Equation 1 to be 1.9601 SFEs per acre.

Vacant and Undeveloped Properties

The relative benefit for vacant properties was determined per Equation 1 to be 0.1339 SFEs per parcel. The relative benefit for stand-alone parking lots was determined per Equation 1 to be 0.1831 SFEs per parcel.

Rangeland & Open Space Properties

The relative benefit for range land & open space properties was determined per Equation 1 to be 0.0015 SFEs per acre. (This group includes TPZ parcels.)

Agricultural Properties

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 *et seq* and the unique aspects of agricultural properties within the boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been analyzed for fire risk and replacement cost per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.0254 SFEs per acre.

Other Properties

Properties that do not fit within the major categories described above have been individually reviewed and the special benefit has been individually calculated. These properties are primarily mixed-use properties with the relative special benefit calculated from the relative proportion of each of the underlying property uses.

Article XIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, and right-of-way parcels typically do not have significant risk of fire damage. Moreover, for common area parcels, the fire benefits are assigned to the other improved parcels in the project that share common ownership of the common area. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0.

3.) Fire Hazard Zone Risk Factors

CAL FIRE works with local agencies to study various fire risk factors throughout rural California including terrain, vegetation, fuel load, wind, weather, etc. and designates specific geographic areas according to fire risk. Within the Assessment Area certain areas are designated as Very High, High, or Moderate. Accordingly, parcels receive higher special benefit from the fire protection and emergency response services if they are higher risk zones.

Refer to Appendix A for a diagram of the Fire Hazard Areas in Capay Valley FPD.

Table 8 shows the normalized Fire Hazard Risk Factor for each fire risk zone.

Table 8 – Fire Hazard Zone Risk Factors

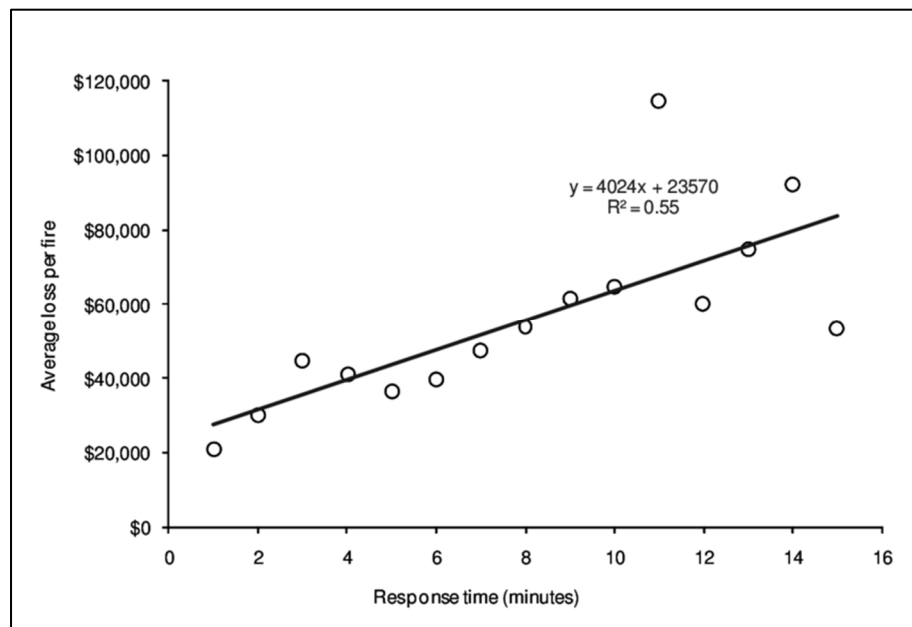
Fire Hazard Zone	Score	Impact Effect	Normalized Fire Hazard Zone Factor
Very High	2	120	1.20
High	1.2	112	1.12
Moderate	1	110	1.10
None	0	100	1

The Score is relative special benefit conferred for each risk zone. The Impact Factor is the relative weight for this risk factor on the overall special benefit calculation, and is the Score multiplied by 10 and added to the base value of 100.

4.) Proximity (Travel Time) Risk Factors

Timely response is a critical factor in responding to emergency calls to ensure the safety of people and protection of property. Numerous studies have confirmed this well-established understanding and the results of one such study is included with this Report. The graph below shows the linear function relationship ranking between response time and loss in dollars. Accordingly, parcels that are closer to a fire station require a shorter travel time for response, and receive a higher level of special benefit than parcels with a longer travel time.

Travel Time versus Property Loss



Source: Neil Challands "The Relationships Between Fire Service Response Time and Fire Outcomes," Fire Technology, July 2010.

Travel time from the closest of the three fire stations to each parcel was calculated and analyzed using Geographical Information Systems.

Refer to Appendix B for a diagram of the Response Areas Travel Time in Capay Valley FPD.

Table 9 below shows the relative normalized value of travel time.

Table 9 – Travel Time Premium Factor

Travel Time	Score (\$)	Impact Effect	Normalized Travel Time Factor
<5	43,690	138	1.15
5 to 10	63,810	126	1.05
11-15	83,930	120	1.00
16-20	104,050	116	0.97
20+	124,170	114	0.95

Assessments Calculation

Each parcel's assessment is calculated by multiplying the assessment rate by the SFE benefit factor (Table 7), fire hazard zone factor (Table 8) and travel time premium factor (Table 9):

Example Calculations

Case #1: Single Family Residence in High Very Hazard Zone with a 5-10 minute Travel Time

Assessment Rate = Annual Base SFE Rate * 1.000 (from table 7) * 1.20 (from table 8)

* 1.05 (from table 9) = 1.26 * Annual Base SFE Rate

Case #2: Single Family Residence in Moderate Hazard Zone with an 20+ minute Travel Time

Assessment Rate = Annual Base SFE Rate * 1.000 (from table 7) * 1.10 (from table 8)

* 0.95 (from table 9) = 1.045 * Annual Base SFE Rate

Case #3: Commercial Property on 2 Acres in High Very Hazard Zone with a 5–10 minute Travel Time

Assessment Rate = Annual Base SFE Rate * 7.4352 (from table 7) * 2 acres * 1.20 (from table 8) * 1.05 (from table 9) = 18.7367 * Annual Base SFE Rate

Case #4: Vacant Lot in a Moderate Hazard Zone with a <5 minute Travel Time

Assessment Rate = Annual Base SFE Rate * .1339 (from table 7) * 1.10 (from table 8)

* 1.15 (from table 9) = 0.1694 * Annual Base SFE Rate

Annual Base SFE Rate = \$118.22 for 2023-24

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the Capay Valley FPD Fire Chief, or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the Chief, or his or her designee, will promptly review the appeal and any information provided by the property owner. If the Chief, or his or her designee, finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Chief, or his or her designee, is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief, or his or her designee, shall be referred to the Capay Valley FPD Board of Commissioners; the decision of the Board shall be final.

Additional Background on Relative Benefit

When property owners decide how to cast their ballot for a proposed assessment, each property owner should weigh the perceived value of the Services proposed to them and their property against the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower “utility” or value to their property relative to owners of other property types. One can also infer from these hypothetical ballot results, that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.

Criteria and Policies

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report, or to establish additional criteria or policies that do not conflict with this Report.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2023-24 and continued every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and Capay Valley FPD Fire requires funding from the Assessment for improved fire protection and suppression services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Board approves an annually updated budget and rate for the Assessment. In addition, the Board must hold an annual public hearing to continue the Assessment.

Assessment

WHEREAS, the Board of Commissioners of the Capay Valley Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the proposed levy of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIIIID of the California Constitution (the “Article”);

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an allocation of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned hereby recommends the following assessment to cover the estimated cost of said Services, including incidental costs.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2023-24 is generally as follows:

Table 10– Summary Cost Estimate

FISCAL YEAR 2023-24 BUDGET	
Total for Servicing	\$475,312
Contribution from Other Sources	(\$345,100)
Total Allowance for Collections	\$1,302
Total Fire Suppression & Protection Services Budget	\$131,514

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for San Francisco-Oakland-Hayward as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%.

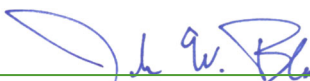
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Yolo County for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Yolo County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the said Assessment District.

Dated: May 31, 2023

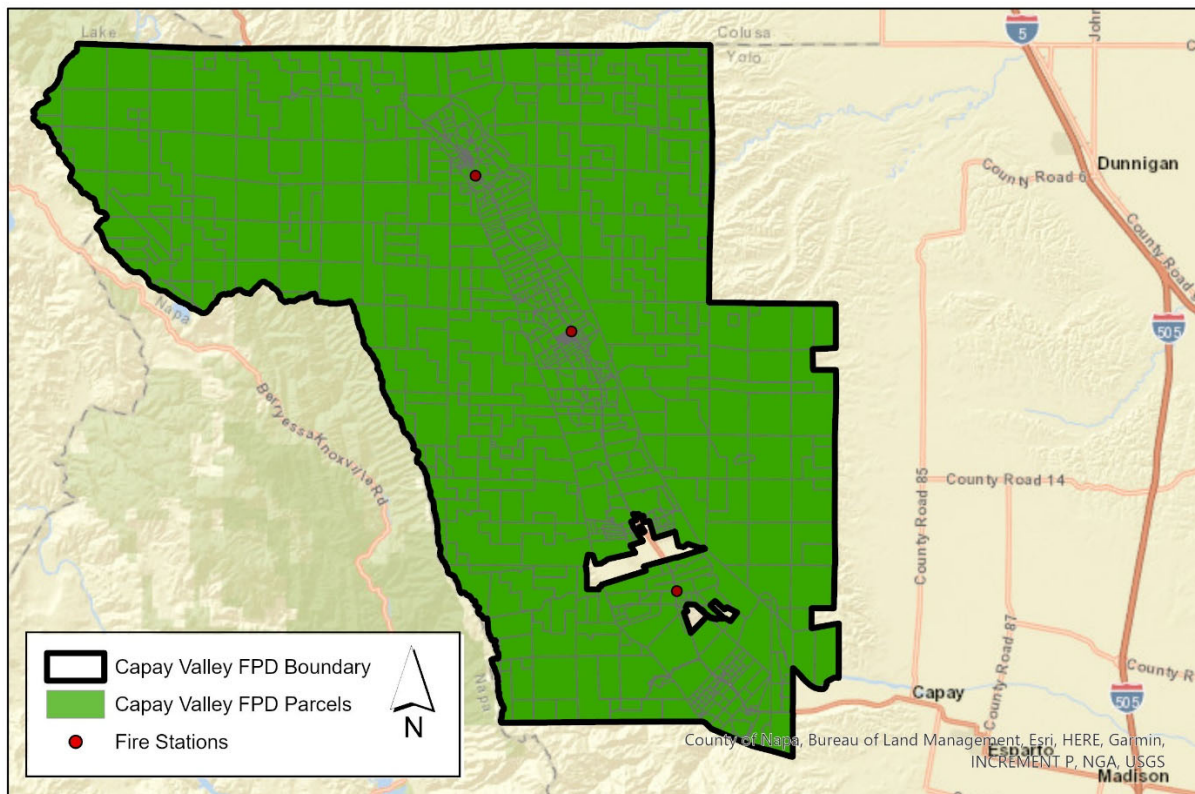
Engineer of Work



By  _____
John W. Bliss, License
No. C052091

Assessment Diagram

The Assessment District includes all properties within the boundaries of the Fire Protection and Emergency Response Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Yolo County, and are incorporated herein by reference, and made a part of this Diagram and this Report.



FILED IN THE OFFICE OF THE FIRE CHIEF OF THE
 CAPAY VALLEY FIRE PROTECTION DISTRICT,
 COUNTY OF YOLO,
 CALIFORNIA, THIS _____ DAY OF _____, 2023.

 CLERK OF THE BOARD

RECORDED IN THE OFFICE OF THE FIRE CHIEF OF
 CAPAY VALLEY FIRE PROTECTION DISTRICT,
 COUNTY OF YOLO, CALIFORNIA
 THIS _____ DAY OF _____, 2023.

 CLERK OF THE BOARD

Note:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF
 RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY
 OF YOLO FOR A DETAILED DESCRIPTION OF
 THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN
 HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS
 CONCERNING THE LINES AND DIMENSIONS OF SUCH
 PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY
 ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE
 BOARD OF COMMISSIONERS OF CAPAY VALLEY FIRE
 PROTECTION DISTRICT, COUNTY OF YOLO,
 ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS
 ASSESSMENT DIAGRAM ON THE _____ DAY
 OF _____, 2023 FOR THE
 FISCAL YEAR 2023-24 AND SAID ASSESSMENT DIAGRAM
 AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE
 FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE
 COUNTY OF YOLO ON THE _____ DAY OF
 _____, 2023. REFERENCE IS HEREBY MADE TO
 SAID RECORDED ASSESSMENT ROLL FOR THE EXACT
 AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH
 PARCEL OF LAND.

 CLERK OF THE BOARD

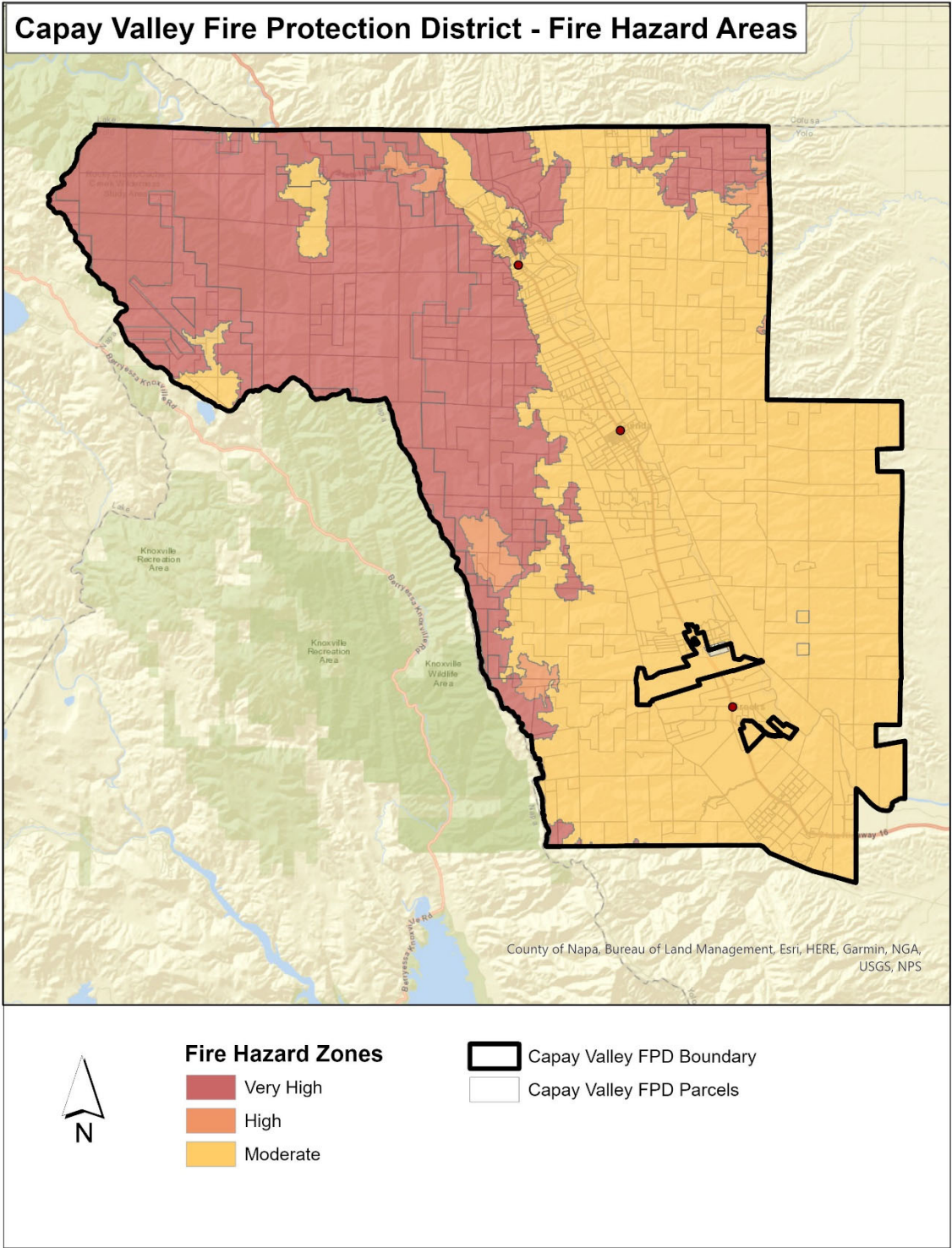
FILED THIS _____ DAY OF _____, 2023 AT THE
 HOUR OF _____ O'CLOCK ____M. IN THE OFFICE OF THE
 COUNTY TAX COLLECTOR OF THE COUNTY OF
 YOLO, STATE OF CALIFORNIA, AT THE REQUEST OF THE
 BOARD OF CAPAY VALLEY FIRE PROTECTION DISTRICT.

 COUNTY TAX COLLECTOR, COUNTY OF YOLO

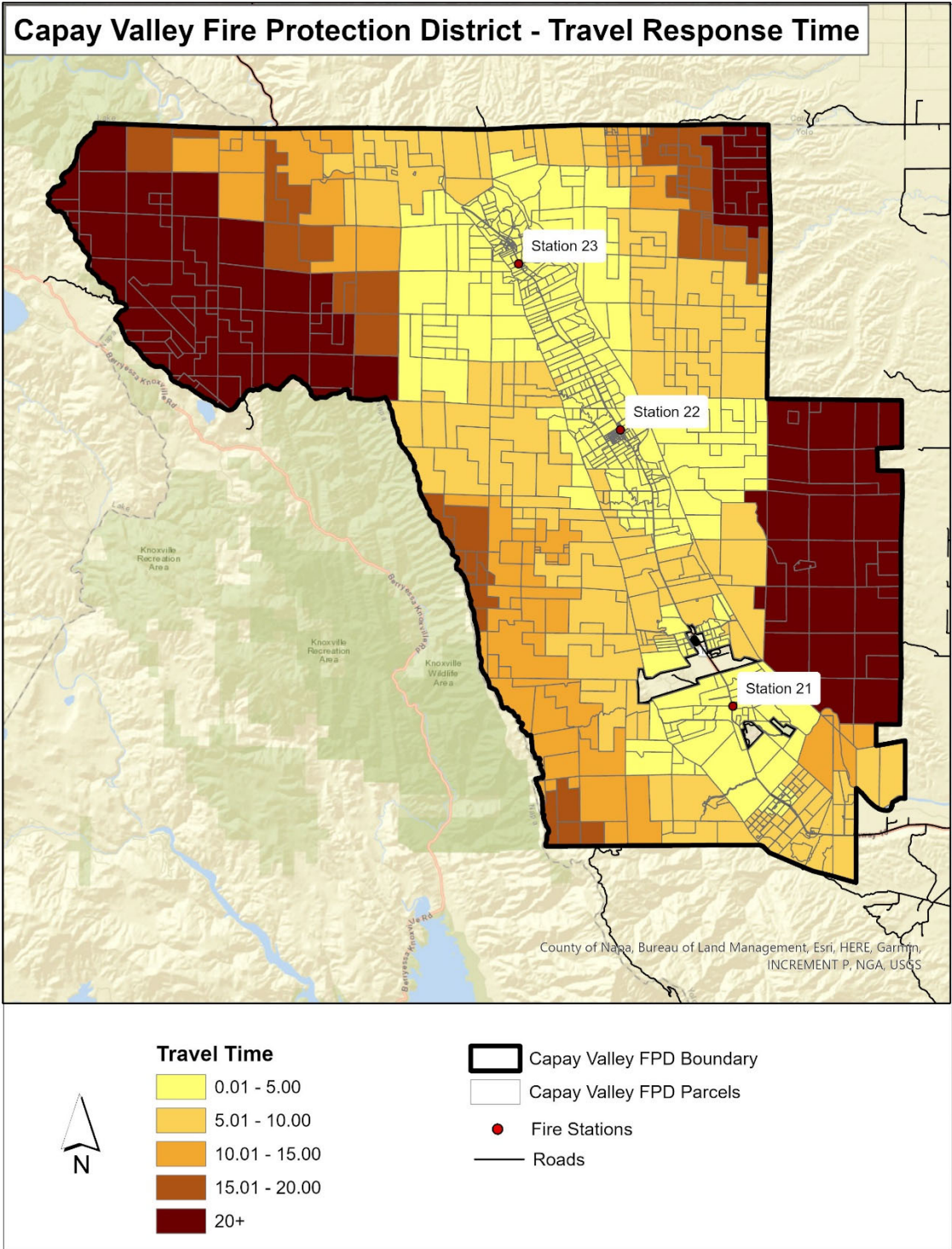
Capay Valley Fire Protection District Fire Protection and Emergency Services Assessment Diagram

SCI Consulting Group
 4745 Mangels Blvd
 Fairfield, CA 94534
 707-430-4300

Appendix A – Fire Hazard Areas Diagram



Appendix B – Response Areas Travel Time Diagram



Appendix C – Assessment Roll, Fiscal Year 2023-24

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots of parcels.

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor			ESFE	Assessment
Parcel Number	Owner Name(s)	Site Address	Units	
018110001000	TINDELL GRACE ASTER ESTATE OF ETAL		0.1387	16.40
018110002000	TINDELL GRACE ASTER ESTATE OF		0.4907	58.01
018110003000	LLOYD CHESTER G & ELEONORA PIANTINO		0.2484	29.37
018110004000	TINDELL GRACE ASTER ESTATE OF		0.3995	47.23
018110005000	ANDRES-BERRELLEZA REV TRUST		0.0352	4.16
018110006000	MULLER FAMILY PROPERTIES GP		0.0518	6.12
018110007000	JOHNSON D MAE	14535 CR 42	3.4481	407.63
018140001000	TINDELL GRACE ASTER		0.5589	66.07
018140003000	DE MARIA ANTHONY & CHRISTINE & DE MARIA 2002		0.2911	34.41
018140010000	HARGER & JOY FAMILY TRUST		0.0756	8.94
018140025000	HARGER & JOY FAMILY TRUST		0.1512	17.87
018140028000	DEMARIA 2002 REV TRUST		0.1512	17.87
018140030000	QUINTANA CARLOS J TR		0.3312	39.15
018140031000	QUINTANA CARLOS J TR		0.3664	43.32
018140032000	DEMARIA 2002 REV TRUST		0.1512	17.87
018140033000	DEMARIA 2002 REV TRUST	6470 HWY 16	7.2768	860.26
018140035000	QUINTANA CARLOS & JUDITH TR		0.1848	21.85
018140036000	HARGER & JOY FAMILY TRUST	7082 CR 49	1.4925	176.44
018140037000	ROAD 49 INC		5.1325	606.76
018260002000	U S A		1.2096	143.00
018260003000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.5027	59.43
018260005000	YOCOLANO GIRL SCOUT COUNCIL		0.0132	1.56
018260006000	U S A		0.3572	42.23
018260009000	U S A		0.4968	58.73
018260010000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.5122	60.55
018260011000	YOLO COUNTY OF		0.1512	17.87
018260014000	YOLO COUNTY OF	1999 HWY 16	0.1848	21.85
018260017000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.9752	115.29
018260018000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS	2105 CR 41	0.5065	59.88
018260020000	LLOYD TRUST		0.0952	11.25
018260021000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.3289	38.88
018260024000	WEBSTER KELLY ALAN		0.0083	0.98
018260025000	OWEN LIVING TRUST ESTATE		0.3229	38.17
018260026000	SYNAP HOLDINGS & INVEST INC		0.1739	20.56
018260032000	U S A		0.3175	37.53
018260033000	U S A		0.1512	17.87
018260034000	YOLO COUNTY OF		0.0756	8.94
018260035000	YOLO COUNTY OF		0.0756	8.94
018260036000	YOLO COUNTY OF		1.0130	119.76
018270001000	BELLONZI SUSAN F		0.2052	24.26
018270003000	U S A		1.1394	134.70
018270004000	YOLO COUNTY OF	1475 HWY 16	1.0854	128.32
018270005000	U S A		0.6984	82.56
018270006000	U S A		0.4889	57.80
018270007000	J & D MOTOR SPORTS LLC	1460 HWY 16	0.2970	35.11
018270008000	U S A		0.3978	47.03
018270011000	U S A		0.3024	35.75
018270012000	U S A		0.7848	92.78
018270013000	BELLONZI SUSAN F		0.0720	8.51
018270014000	BELLONZI SUSAN F		0.0774	9.15
018270015000	U S A	2005 CR 40/ 2112 CR 40	0.9234	109.16
018270016000	YOLO COUNTY OF		0.1188	14.04
018270019000	CALIFORNIA STATE OF	1899 HWY 16	0.3326	39.32
018270020000	CALIFORNIA STATE OF		0.1607	19.00
018280001000	U S A		1.0927	129.18
018280002000	U S A		0.8208	97.03
018280003000	HOMESTAKE MINING CO OF CA		0.2736	32.34

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor				ESFE Units	Assessment
Parcel Number	Owner Name(s)	Site Address			
018280004000	U S A			0.9079	107.33
018280005000	U S A			1.0944	129.38
018280006000	U S A			0.6286	74.31
018280007000	U S A			0.7200	85.12
018280008000	U S A			0.4788	56.60
018280009000	U S A			0.0684	8.09
018280010000	U S A			0.3492	41.28
018280011000	U S A			0.2095	24.77
018290001000	U S A			1.1520	136.19
018290002000	U S A			1.1174	132.10
018290003000	U S A			1.3248	156.62
018290004000	U S A			1.1592	137.04
018290005000	LOWREY TRUST			0.1656	19.58
018290006000	U S A			0.3312	39.15
018290007000	C & E LLOYD TRUST			0.3395	40.14
018290008000	U S A			0.7452	88.10
018290009000	STONE SUMNER			0.0725	8.57
018290010000	KOST FAM TRUST			0.1511	17.86
018290011000	TINDELL GRACE ASTER ESTATE OF ETAL			0.1656	19.58
018290012000	TINDELL GRACE ASTER ESTATE OF ETAL			0.1656	19.58
018290013000	LLOYD CHESTER G & ELEONORA PIANTINO			0.0828	9.79
018290014000	TINDELL GRACE ASTER ESTATE OF			0.4968	58.73
018300001000	U S A			1.1174	132.10
018300003000	U S A			0.9936	117.46
018300006000	U S A			0.1512	17.87
018300010000	DE MARIA ANTHONY & CHRISTINE & DE MARIA 2002			0.6048	71.50
018300012000	U S A			0.0828	9.79
018300016000	TINDELL GRACE ASTER ESTATE OF			0.9108	107.67
018300019000	TINDELL GRACE ASTER ESTATE OF			0.0828	9.79
018300020000	BLOOM AGREEMENT TRUST			0.0828	9.79
018300021000	BLOOM AGREEMENT TRUST			0.2484	29.37
018300022000	FOSTER 2001 REV LIV TRUST			0.2484	29.37
018300023000	LOWREY TRUST			0.1656	19.58
018300024000	LOWREY TRUST			0.3312	39.15
018300025000	LOWREY KATHERINE A TRUST ETAL			1.1592	137.04
018300026000	LOWREY REV TRUST			0.1656	19.58
018300027000	U S A			1.1081	131.00
018300028000	CALIFORNIA STATE OF			0.0034	0.40
018310001000	HOMESTAKE MINING CO OF CA			0.2736	32.34
018310007000	U S A			1.0944	129.38
018310009000	U S A			0.0684	8.09
018310010000	U S A			0.2052	24.26
018310011000	U S A			0.6156	72.78
018310013000	U S A			0.2052	24.26
018310021000	HOMESTAKE MINING CO OF CA			0.4019	47.51
018310022000	U S A			0.4104	48.52
018310023000	HOMESTAKE MINING CO OF CA			0.5233	61.86
018310024000	HOMESTAKE MINING CO OF CA			0.3386	40.03
018310025000	HOMESTAKE MINING CO OF CA			0.0282	3.33
018310026000	U S A			0.2052	24.26
018310027000	HOMESTAKE MINING CO OF CA			0.0154	1.82
018310028000	U S A			0.7131	84.30
018310029000	CALIFORNIA STATE OF			0.0068	0.80
018310030000	U S A			0.8208	97.03
018310031000	CALIFORNIA STATE OF			0.1778	21.02
018320001000	U S A			0.9508	112.40
018320002000	U S A			1.0944	129.38

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor			ESFE	Assessment
Parcel Number	Owner Name(s)	Site Address	Units	
018320003000	U S A		1.1209	132.51
018320004000	U S A		0.8892	105.12
018320006000	U S A		0.2811	33.23
018320007000	U S A		0.8640	102.14
018320008000	U S A		1.0944	129.38
018320010000	U S A		0.3711	43.87
018320011000	GRAUF FAM TRUST		0.1556	18.40
018320012000	HOMESTAKE MINING CO OF CA		0.0684	8.09
018320013000	HOMESTAKE MINING CO OF CA		0.0684	8.09
018320014000	HOMESTAKE MINING CO OF CA		0.0684	8.09
018330002000	U S A		0.4925	58.22
018330003000	U S A		1.0260	121.29
018330004000	U S A		0.7285	86.12
018330006000	HOMESTAKE MINING CO OF CA		0.0684	8.09
018330008000	HOMESTAKE MINING CO OF CA		0.5472	64.69
018330010000	U S A		0.1334	15.77
018330011000	U S A		0.8892	105.12
018330016000	GRAUF EDWARD O		0.0120	1.42
018330020000	HOMESTAKE MINING CO OF CA		0.8858	104.72
018330021000	HOMESTAKE MINING CO OF CA		0.1026	12.13
018330023000	U S A		0.9593	113.41
018330026000	LARQUE TYLER RIVERA		0.0667	7.89
018330027000	LARQUE TYLER RIVERA		0.0462	5.46
018330028000	SITZENSTATTER ERIC D & STIZENSTATTER JR		0.1009	11.93
018340001000	U S A		0.6481	76.62
018340002000	HOMESTAKE MINING CO OF CA		0.0992	11.73
018340003000	U S A		0.2001	23.66
018340004000	HARRISON VINCE L ET AL	6475 BERRYESSA KNOXVILLE RD	0.1864	22.04
018340006000	HARRISON VINCE L ET AL		0.1625	19.21
018340007000	U S A		0.0941	11.12
018340009000	HOMESTAKE MINING CO OF CA		0.0770	9.10
018340014000	HOMESTAKE MINING CO OF CA		0.0925	10.94
018340017000	HOMESTAKE MINING CO OF CA		0.3506	41.45
018340019000	HOMESTAKE MINING CO OF CA		0.0342	4.04
018340021000	HOMESTAKE MINING CO OF CA		0.6190	73.18
018340022000	HOMESTAKE MINING CO OF CA		0.1348	15.94
018340023000	HOMESTAKE MINING CO OF CA		0.0239	2.83
018340024000	HOMESTAKE MINING CO OF CA		0.0846	10.00
018340029000	HOMESTAKE MINING CO OF CA		0.3506	41.45
018340030000	REGENTS OF UNIV OF CALIFORNIA		0.0684	8.09
018420001000	YOCHA DEHE WINTUN NATION		0.1531	18.10
018420005000	YOCHA DEHE WINTUN NATION		0.0756	8.94
018420013000	YOCHA DEHE WINTUN NATION		1.1397	134.74
018420017000	BALALA CREDIT SHELTER TRUST	15960 FOREST AVE	0.3024	35.75
018420018000	BALALA CREDIT SHELTER TRUST	15904 FOREST AVE	0.2919	34.51
018420019000	YOCHA DEHE WINTUN NATION		0.6804	80.44
018420020000	YOCHA DEHE WINTUN NATION		0.2463	29.12
018420026000	YOCHA DEHE WINTUN NATION		0.6086	71.95
018420027000	YOCHA DEHE WINTUN NATION		0.6804	80.44
018420038000	HANSEN LAUREL G	7086 CR 49	3.4820	411.64
018420039000	HATANAKA TERRY	7090 CR 49	0.1884	22.27
018420044000	ZANDER FRANKLIN LIV TRUST	16382 CR 63	0.4575	54.09
018430002000	YOCHA DEHE WINTUN NATION		0.0018	0.21
018430003000	ELDRED LIV TRUST		0.2862	33.83
018430006000	BARRAZA GUADALUPE FELIX		0.0756	8.94
018430008000	SING TRUST ETAL		0.1134	13.41
018430009000	GNOSS PTP NO 1 GEN PTP		0.1800	21.28

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor			ESFE	Assessment
Parcel Number	Owner Name(s)	Site Address	Units	
018430011000	MANHART FRED		0.0090	1.06
018430014000	GNOSS PARTNERSHIP NO 1		0.2160	25.54
018430016000	YOCHA DEHE WINTUN NATION		0.0756	8.94
018430018000	VINCES PARTNERS		0.2268	26.81
018430027000	FERNANDO MARTIN		0.0180	2.13
018430028000	BALDO CHRISTOPHER M		0.0720	8.51
018430029000	GNOSS PARTNERSHIP NO 1		0.1512	17.87
018430031000	U S A		0.1440	17.02
018430033000	U S A		0.0090	1.06
018430035000	GNOSS PARTNERSHIP NO 1		0.1440	17.02
018430036000	U S A		0.0090	1.06
018430059000	BALDO CHRISTOPHER M		0.0495	5.85
018430060000	MURPHY TRUST		0.0165	1.95
018430063000	YOCHA DEHE WINTUN NATION	9946 CR 53	1.7760	209.96
018430064000	YOCHA DEHE WINTUN NATION		0.3780	44.69
018430065000	VINCES PARTNERS		0.0756	8.94
018430066000	MARTE LIV TRUST		0.4590	54.26
018430071000	MURPHY TRUST		1.0074	119.09
018430074000	MURPHY TRUST		0.6369	75.29
018430081000	FARIS REV TRUST		0.0471	5.57
018430082000	YOCHA DEHE WINTUN NATION		0.4248	50.22
018430083000	MURPHY TRUST		0.2873	33.96
018430084000	MURPHY TRUST		0.4347	51.39
018450001000	U S A		0.2968	35.09
018450002000	U S A		0.2095	24.77
018450005000	YOCHA DEHE WINTUN NATION		0.2880	34.05
018450006000	GNOSS PARTNERSHIP NO 1		0.0660	7.80
018450010000	U S A		0.1260	14.90
018450011000	U S A		0.0720	8.51
018450012000	KINTER LELAND & TACKETT PAULA LORENZO	14834 CR 78	0.3300	39.01
018450014000	KINTER LELAND & TACKETT PAULA LORENZO		0.1980	23.41
018450016000	GNOSS 1997 TRUST ETAL		0.3600	42.56
018450017000	TACKETT JERRY & PAULA LORENZO		0.4320	51.07
018450019000	TACKETT JERRY & PAULA LORENZO		0.5544	65.54
018450023000	TACKETT JERRY & PAULA LORENZO		0.1386	16.39
018450024000	FARNHAM REV TRUST ETAL		1.1053	130.67
018450025000	MURPHY TRUST		0.3257	38.50
018450028000	MURPHY TRUST	17070 CR 70	1.2693	150.06
018450034000	FOSTER 2001 REV LIV TRUST		0.3024	35.75
018450035000	CALIFORNIA STATE OF		0.1800	21.28
018450036000	BARSOTTI FAM TRUST		1.4994	177.26
018450038000	MURPHY TRUST		0.0693	8.19
018450039000	MURPHY TRUST		1.2096	143.00
018600010000	U S A		0.7371	87.14
018600012000	U S A		0.7050	83.35
018600014000	YOCHA DEHE WINTUN NATION		0.7579	89.60
018600019000	YOCHA DEHE WINTUN NATION		1.0584	125.12
018600020000	YOCHA DEHE WINTUN NATION		0.7560	89.37
018600021000	YOCHA DEHE WINTUN NATION		0.6067	71.72
018610004000	THOMPSON PAUL B ETAL		0.1397	16.52
018610007000	U S A		0.3632	42.94
018610009000	U S A		0.1868	22.08
018610011000	YOCHA DEHE WINTUN NATION		0.2880	34.05
018610012000	YOCHA DEHE WINTUN NATION		16.5677	1,958.63
018610013000	FARIS REV TRUST		0.1205	14.25
018610015000	YOCHA DEHE WINTUN NATION		0.0815	9.63
047010001000	MARTIN LINDA JEANNE		0.6714	79.37

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
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Assessment Number & Assessor			ESFE	
Parcel Number	Owner Name(s)	Site Address	Units	Assessment
047010003000	FARNHAM REV TRUST ETAL		0.2304	27.24
047010004000	CAPAY RANCH INVESTORS PTN		0.4453	52.64
047010005000	MARTIN FAM TRUST		0.6624	78.31
047010006000	CAPAY RANCH INVESTORS PTN		0.3881	45.88
047010007000	MARTIN FAM TRUST		0.2079	24.58
047010008000	MARTIN FAM TRUST		0.6462	76.39
047010009000	CAPAY RANCH INVESTORS PTN		0.4851	57.35
047010010000	CAPAY RANCH INVESTORS PTN		0.8151	96.36
047010011000	BARSOTTI FAM TRUST		0.3456	40.86
047010012000	CAPAY RANCH INVESTORS PTN		0.7110	84.05
047020002000	CAPAY RANCH INVESTORS PTN		0.2391	28.27
047020003000	CAPAY RANCH INVESTORS PTN		0.1490	17.61
047020004000	CAPAY RANCH INVESTORS PTN		0.1646	19.46
047020005000	CAPAY RANCH INVESTORS PTN		0.2562	30.29
047020006000	KAY FAM TRUST		0.3055	36.12
047020007000	RUMSEY INDIAN RANCHERIA		0.5977	70.66
047020008000	RUMSEY INDIAN RANCHERIA		0.0759	8.97
047020009000	FITZGERALD FAM REV TRUST-EXEMPTION TRUST		0.1708	20.19
047020010000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		0.0474	5.60
047030001000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		0.5544	65.54
047030002000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		0.9356	110.61
047030004000	PELAYO FERNANDO & ILIANA		0.3520	41.61
047030007000	YOCHA DEHE WINTUN NATION	19610 CR 79	0.4089	48.34
047030010000	WELLS MARY LOU		0.4816	56.93
047030011000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		0.1386	16.39
047030012000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		0.0745	8.81
047030016000	FITZGERALD JANE FAM REV TRUST-EXEMPTION		1.0080	119.17
047030022000	PELAYO FERNANDO & ILIANA	19065 CR 78A	2.3872	282.21
047030023000	PELAYO FERNANDO & ILIANA		5.1633	610.41
047040001000	MARTIN FAM TRUST		0.1073	12.69
047040002000	HARGER TRENT		0.0660	7.80
047040003000	CAPAY RANCH INVESTORS PTN		0.0660	7.80
047040004000	CAPAY RANCH INVESTORS PTN		1.0560	124.84
047040005000	WIRTH RB FAM TRUST ETAL		0.2640	31.21
047040008000	KNEPPERS FAM TRUST		0.2794	33.03
047040010510	FOSTER 2001 REV LIV TRUST		0.1397	16.52
047040010520	FOSTER 2001 REV LIV TRUST		0.1397	16.52
047040011000	KNEPPERS FAM TRUST		0.3492	41.28
047040012000	KNEPPERS FAM TRUST		0.4889	57.80
048010001000	YOCHA DEHE WINTUN NATION		0.3207	37.91
048010005000	RUMSEY INDIAN RANCHERIA		0.0474	5.60
048010006000	RUMSEY INDIAN RANCHERIA		0.1309	15.48
048010012000	JARVIS REV TRUST		0.0569	6.73
048010014000	JARVIS REV TRUST		0.0493	5.83
048010016000	JARVIS REV TRUST	17915 CR 78/ 18255 CR 78	0.0398	4.71
048010017000	JARVIS REV TRUST		0.0398	4.71
048010025000	PILLARD REV TRUST		1.3978	165.25
048010026000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS	18301 CR 78	1.4453	170.86
048010027000	RUMSEY INDIAN RANCHERIA	13630 HWY 16	14.2350	1,682.86
048020001000	GORDON REV TRUST	19341 CR 76	4.9922	590.18
048020002000	GORDON FAM TRUST		0.2220	26.24
048020003000	FAVRO 2008 TRUST		2.8918	341.87
048020004000	FAVRO 2008 TRUST	19768 RANCH RD	4.6388	548.40
048020005000	CAPAY FAMILY RANCH LLC		0.8937	105.65
048020009000	SHELDON TRUST	13567 HWY 16	1.5863	187.53
048020010000	CAPAY VALLEY FIRE PROTECTION DISTRICT	13635 HWY 16	9.4055	1,111.92
048020014000	FAVRO CONSTRUCTION INC	13455 HWY 16	4.6185	546.00

**Capay Valley Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

**Assessment Number
& Assessor**

Parcel Number	Owner Name(s)	Site Address	ESFE Units	Assessment
048020018000	RUMSEY INDIAN RANCHERIA		3.2452	383.65
048020021000	WELCH PAMELA S TR	13757 HWY 16	2.5824	305.29
048020022000	WELCH PAMELA S TR	13943 HWY 16	1.5542	183.74
048020023000	WELCH PAMELA S TR	19558 RANCH RD	3.8197	451.56
048020024000	WELCH PAMELA S TR		0.0436	5.15
048020025000	WELCH PAMELA S TR		0.0512	6.05
048030004000	GORDON REV TRUST		11.3863	1,346.09
048030006000	RUMSEY INDIAN RANCHERIA	18935 CR 78	12.0170	1,420.65
048030008000	RUMSEY INDIAN RANCHERIA	19640 CR 78A	17.6399	2,085.39
048040002000	CALIFORNIA STATE OF	14007 HWY 16	9.4055	1,111.92
048040005000	PELAYO GREGORIO ETAL	20679 RANCH RD	6.3857	754.92
048040009000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS	14757 HWY 16	0.4080	48.23
048040012000	RUMSEY INDIAN RANCHERIA		0.3534	41.78
048040014000	RUMSEY INDIAN RANCHERIA	14197 GOLF COURSE DR/142 DR	2.0564	243.11
048040015000	RUMSEY INDIAN RANCHERIA	14373 GOLF COURSE DR/145 DR	1.4138	167.14
048040017000	PELAYO FERNANDO ETAL	14981 HWY 16	1.7944	212.13
048050001000	PELAYO LUIS F & LLIANA	15665 HWY 16	0.2235	26.42
048050003000	PEDROZA MARY ANN		0.1594	18.84
048050004000	DURI FAM TRUST	15607 CR 82	1.7124	202.44
048050007000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.1490	17.61
048050008000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.9240	109.24
048050009000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS	14500 CR 82	1.2568	148.58
048050010000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.0330	3.90
048050011000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		0.1238	14.64
048050013000	HATANAKA TRUST		0.2409	28.48
048050014000	HATANAKA TRUST		0.6133	72.50
048050016000	ARELLANO ABRAHAM & MYRELLA	15855 HWY 16	0.1733	20.49
048050017000	JOHNSTONE REV LIV TRUST	15875 HWY 16	1.2260	144.94
048050018000	DURI FAM TRUST	14965 CR 82	3.5020	414.01
048060002000	WOOD 1998 REV TRUST		1.2650	149.55
048060004000	GENHO GRANT L	20500 CR 79	1.5542	183.74
048060005000	OSORIO OSCAR A & LAIRD JAMES A TR	20580 CR 79	0.8801	104.05
048060006000	SIMAS CHRISTOPHER & BONNIE	20948 CR 79	1.8884	223.25
048060007000	HICKS LIV TRUST		0.0347	4.10
048060008000	WALKER 2019 REV TRUST	20910 CR 79B	2.2698	268.34
048060009000	SPORE TRUST	20898 CR 79B	1.1879	140.43
048060011000	SPORE TRUST	20565 CR 79	0.3213	37.98
048060012000	BROWN WILLIAM THOMAS & GENOVEVA MEDRANO	20690 CR 79B	1.5542	183.74
048060013000	TELLERIA STEVEN JOHN	20585 CR 79B	1.6184	191.33
048060015000	RILEY FAM LIV TRUST	20687 CR 79B	1.2916	152.69
048060016000	CISNEROS FRANCISCO		0.0173	2.05
048060017000	CISNEROS FRANCISCO	20875 CR 79B	0.0173	2.05
048060018000	JENSEN JOHN L & TRACY S	20820 CR 79B	1.4190	167.75
048060019000	BOTTER MARLENE S	20659 CR 79	1.4190	167.75
048060020000			0.0000	0.00
048060023000	LEE THEODORE	15595 STATE HIGHWAY 16	1.4578	172.34
048060028000	WOOD 1998 REV TRUST	20470 CR 79	0.6748	79.77
048060029000	WOOD 1998 REV TRUST		0.1694	20.03
048070004000	BRECKENRIDGE ROBIN M	20235 CR 79	0.1694	20.03
048070005000	GWERDER TRACY J & JOSEPH P		1.2650	149.55
048070006000	GWERDER TRACY J & JOSEPH P	20275 CR 79	1.2650	149.55
048070007000	GWERDER TRACY J & JOSEPH P		0.0000	0.00
048070018000	CALIFORNIA STATE OF	20341 CR 79	0.1694	20.03
048070019000	BORG HARRY G & ROSANNA F		0.7069	83.57
048080003000	SHIPLEY MICHAEL & LISA	20218 CR 79	2.8834	340.88
048080005000	DULECK HARRY J & MICHELLE R	20172 CR 79A	1.4190	167.75
048080007000	MCDONALD FAM REV TRUST	20179 CR 79A	1.9764	233.65

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048080008000	MORRIS ROBERT M & JUDITH L	15644 HWY 16	1.9398	229.32
048080009000	PERKINS FAM TRUST	20021 CR 79	1.4190	167.75
048080010000	FORBES DOUGLAS J	20171 CR 79	1.5863	187.53
048080011000	WONG KIM HUNG	20194 CR 79A	1.3017	153.89
048080012000	WRIGHT LIV TRUST	20310 CR 79	1.4257	168.55
048080013000	LEE MATTHEW R	15410 HWY 16	2.1818	257.93
048090002000	BURTON VAN DE WATER FAM TRUST	19670 CR 79	1.3897	164.29
048090003000	BURTON VAN DE WATER FAM TRUST		0.3227	38.15
048090006000	GARCIA URIEL	20010 CR 79A	1.1550	136.54
048090007000	FLOOD TIMOTHY J	20115 CR 79A	1.8298	216.32
048090008000	MCCLOSKEY REV TRUST	19890 CR 79A	0.0398	4.71
048090009000	MCCLOSKEY REV TRUST		0.0052	0.61
048090010000	HVIDT CHERYL M	19747 CR 79	2.5740	304.30
048090011000	MUNSON BRIAN COLE & SHANNON LEANNE	19871 CR 79	1.4190	167.75
048090013000	BLACKARD FAM REV TRUST TR	19730 CR 79	1.4190	167.75
048090014000	HEITMAN LIV TRUST	19880 CR 79	1.4190	167.75
048090015000	GODDEN RANDALL L	19820 CR 79	1.4190	167.75
048090016000	DZWONIAREK 2013 FAM TRUST	20070 CR 79A	1.4190	167.75
048090017000	LAMBERT REV LIV TRUST	19946 CR 79A	1.4190	167.75
048100001000	CALIFORNIA STATE OF	15721 HWY 16	0.1694	20.03
048100004000	JONES TRUST	20454 CR 80	1.8298	216.32
048100009000	CAPAY RANCH 1680 INCORPORATED	20707 CR 80	3.1499	372.38
048100010000	LIN JUDY	21100 HWY 16	1.1550	136.54
048100011000	DUTTON JODY LYN & BYRON JAMES	21120 HWY 16	1.1550	136.54
048100012000	DUTTON JODY LYN & BYRON JAMES		0.1547	18.29
048100013000	TABER LAURENCE MUNROE	21085 TABERS CORNERS	1.3310	157.35
048100019000	HOOPER HELEN V	20265 CR 80	0.0710	8.39
048100023000	BULL SEP PROP INHERITANCE TRUST	20425 CR 80	2.3578	278.74
048100029000	MCCLOSKEY HELEN H		1.2028	142.20
048100030000	MENDEZ EBERARDO G	20430 CR 80	2.5338	299.55
048100033000	WENDLAND TRUST	15720 HWY 16	2.3285	275.28
048100044000	ARMSTRONG REV TRUST	16628 CR 81	19.5809	2,314.85
048100045000	TABER FAM TRUST ETAL		2.3470	277.46
048100048000	TABER FAM TRUST		2.3176	273.99
048100049000	TABER FAM TRUST	20943 TABERS CORNER	2.6914	318.18
048100050000	TABER FAM TRUST		1.2430	146.95
048110002000	MULLY THADDEUS	21587 HWY 16	10.1321	1,197.82
048110027000	STEELE 1994 FAM TRUST		4.5179	534.11
048110028000	STEELE 1994 FAM TRUST	17007 CR 81	3.4726	410.53
048120001000	GARRISON DAN E	21470 HWY 16	3.7953	448.68
048120002000	TABER FAM TRUST	15870 CR 82	1.1550	136.54
048120003000	TABER FAM TRUST	15900 CR 82	1.1550	136.54
048120004000	TABER FAM TRUST	15830 CR 82	3.1097	367.63
048120013000	OVERHOUSE 2004 FAM TRUST	16133 CR 82	2.7099	320.36
048120017000	STEELE 1994 FAM TRUST	15681 CR 82	2.8565	337.70
048140001000	CAPAY 1314 LLC	15500 CR 85	0.7225	85.41
048150001000	CAPAY FAMILY RANCH LLC		0.1646	19.46
048150002000	EL ROBLAR LLC		0.7869	93.03
048150003000	EL ROBLAR LLC		1.0032	118.60
048150008000	EL ROBLAR LLC		0.0974	11.51
048150009000	EL ROBLAR LLC		0.2459	29.07
048230002000	YOCHA DEHE WINTUN NATION	13400 HWY 16	8.1934	968.62
048230003000	YOCHA DEHE WINTUN NATION		4.4983	531.79
048230004000	YOCHA DEHE WINTUN NATION	19035 CR 76	1.2531	148.14
059010001000	360 RANCH CORP		0.0701	8.29
059010002000	360 RANCH CORP		0.1402	16.57
059010003000	360 RANCH CORP		0.2753	32.55

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059010004000	360 RANCH CORP		0.0684	8.09
059010005000	360 RANCH CORP		0.2736	32.34
059010006000	360 RANCH CORP		0.2736	32.34
059010007000	360 RANCH CORP		0.2736	32.34
059010008000	360 RANCH CORP		0.6338	74.93
059010009000	360 RANCH CORP		0.2095	24.77
059020001000	STEIDLMEYER LIV TRUST		0.2824	33.39
059020002000	360 RANCH CORP		0.0660	7.80
059020003000	360 RANCH CORP		0.0660	7.80
059020004000	360 RANCH CORP		0.0330	3.90
059020005000	360 RANCH CORP		0.0720	8.51
059020006000	360 RANCH CORP		0.2772	32.77
059020007000	360 RANCH CORP		0.0720	8.51
059020008000	360 RANCH CORP		0.1080	12.77
059020009000	STEIDLMEYER LIV TRUST		0.0693	8.19
059020010000	360 RANCH CORP		0.0330	3.90
059020011000	360 RANCH CORP		0.0165	1.95
059020012000	STONEBERGER ANNE C		0.0176	2.08
059020013000	TERRIBERRY TIMOTHY L		0.0320	3.78
059020014000	360 RANCH CORP		0.1320	15.61
059020015000	360 RANCH CORP		0.6321	74.73
059020016000	BOYETTE IDA B		0.0349	4.13
059020017000	360 RANCH CORP		0.0698	8.25
059020018000	360 RANCH CORP		0.0720	8.51
059030001000	STEIDLMEYER LIV TRUST		0.0611	7.22
059030002000	STEIDLMEYER LIV TRUST		0.0165	1.95
059030003000	STEIDLMEYER LIV TRUST		0.0231	2.73
059030004000	ALMADA ELDORA V ESTATE		0.0083	0.98
059030005000	PARLIN ROSEMARY JEAN HENLE		0.0050	0.59
059030006000	WOODWARD FRANKLIN G & TANIA & YAKOVETZ		0.0017	0.20
059030007000	CROSS TRUST		0.1473	17.41
059030008000	STEIDLMEYER LIV TRUST		0.0017	0.20
059030009000	ALMADA JON F		0.0099	1.17
059030010000	HARRIS MERELE D ETAL		0.0165	1.95
059040001000	FARNHAM FAM REV TRUST		0.5051	59.71
059040002000	STEIDLMEYER LIV TRUST		0.6596	77.98
059040003000	STEIDLMEYER LIV TRUST		0.1569	18.55
059040004000	STEIDLMEYER LIV TRUST		0.3062	36.20
059040005000	STEIDLMEYER LIV TRUST		0.9148	108.15
059050001000	360 RANCH CORP		0.1656	19.58
059050002000	360 RANCH CORP		0.1656	19.58
059050003000	360 RANCH CORP		0.1518	17.95
059050013000	ZERMENO-MARON 2018 LIV TRUST		0.7514	88.83
059050016000	ZERMENO-MARON 2018 LIV TRUST		0.2153	25.45
059050017000	FARNHAM FAM REV TRUST		0.7286	86.14
059060001000	360 RANCH CORP		0.8311	98.25
059060002000	360 RANCH CORP		0.0988	11.68
059060003000	360 RANCH CORP		0.0988	11.68
059060004000	360 RANCH CORP		0.0359	4.24
059060006000	360 RANCH CORP		0.1397	16.52
059060007000	360 RANCH CORP		0.9288	109.80
059060008000	STEIDLMEYER LIV TRUST		0.0087	1.03
059060009000	360 RANCH CORP		0.1320	15.61
059070001000	360 RANCH CORP		0.0698	8.25
059070002000	360 RANCH CORP		0.2794	33.03
059070003000	PINE FAM TRUST ETAL		0.0698	8.25
059070004000	360 RANCH CORP		0.2736	32.34

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059070005000	360 RANCH CORP		0.0349	4.13
059070006000	360 RANCH CORP		0.0349	4.13
059070007000	360 RANCH CORP		0.2794	33.03
059070008000	PINE FAM TRUST ETAL		0.0667	7.89
059070009000	FARMERS & MERCH. BANK TR ETAL		0.2052	24.26
059070010000	LOGAN LILLIAN E TR ETAL		0.4104	48.52
059070011000	360 RANCH CORP		0.2554	30.19
059070012000	360 RANCH CORP		0.0627	7.41
059070013000	360 RANCH CORP		0.0638	7.54
059080001000	360 RANCH CORP		0.0160	1.89
059080002000	360 RANCH CORP		0.0160	1.89
059080003000	360 RANCH CORP		0.3830	45.28
059080004000	MORADI ALI AKBAR		0.2607	30.82
059080005000	360 RANCH CORP		0.2241	26.49
059080006000	360 RANCH CORP		0.5587	66.05
059080007000	360 RANCH CORP		0.3201	37.84
059080008000	360 RANCH CORP		0.2607	30.82
059080009000	360 RANCH CORP		0.2607	30.82
059090001000	TOMPKINS FAM REV TRUST		0.6831	80.76
059090002000	TOMPKINS FAM REV TRUST		0.1518	17.95
059090004000	360 RANCH CORP		0.6670	78.85
059090006000	HAYES GEORGE DOUGLAS		0.0693	8.19
059090007000	HAYES THOMAS ETAL		0.1819	21.50
059090009000	BREMER FAM 2003 REV TRUST ETAL		0.5007	59.19
059100004000	ZERMENO-MARON 2018 LIV TRUST		0.5796	68.52
059100005000	ZERMENO-MARON 2018 LIV TRUST		0.5589	66.07
059110001000	TOMPKINS FAM REV TRUST		0.2144	25.35
059110002000	TOMPKINS FAM REV TRUST		1.0626	125.62
059110003000	TOMPKINS FAM REV TRUST		0.1518	17.95
059110004000	360 RANCH CORP		0.2079	24.58
059110005000	360 RANCH CORP	20475 CR 57	3.0013	354.81
059110006000	TOMPKINS FAM REV TRUST		0.1386	16.39
059110007000	TOMPKINS FAM REV TRUST		0.0693	8.19
059120001000	360 RANCH CORP		0.0693	8.19
059120002000	360 RANCH CORP		0.0693	8.19
059120003000	360 RANCH CORP		0.6930	81.93
059120004000	360 RANCH CORP		0.0693	8.19
059120005000	360 RANCH CORP		0.9702	114.70
059120006000	HUTCHINSON QTIP TRUST ETAL		0.0693	8.19
059120007000	LIGGINS EDWARD A JR		0.0693	8.19
059130001000	HACKETT WILLIAM		0.0693	8.19
059130002000	GREGORY SUSAN M		0.1386	16.39
059130003000	TSAKOPOULOS INVESTMENTS LLC		0.8467	100.10
059130004000	TSAKOPOULOS INVESTMENTS LLC		0.0706	8.35
059130005000	360 RANCH CORP		0.7623	90.12
059130006000	TSAKOPOULOS INVESTMENTS LLC		0.1386	16.39
059130007000	ANDERSON DONALD R ETAL		0.1386	16.39
059140001000	TOMPKINS FAM REV TRUST		0.3188	37.69
059140002000	YOCHA DEHE WINTUN NATION		0.6167	72.91
059140003000	TOMPKINS FAM REV TRUST		0.0693	8.19
059140004000	360 RANCH CORP		0.2772	32.77
059140005000	TOMPKINS FAM REV TRUST		0.1386	16.39
059140006000	360 RANCH CORP		0.0693	8.19
059140007000	TOMPKINS FAM REV TRUST		0.5301	62.67
059150001000	TOMPKINS FAM REV TRUST		0.1708	20.19
059150002000	TOMPKINS FAM REV TRUST		0.8836	104.46
059150003000	TOMPKINS FAM REV TRUST		0.1386	16.39

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059150004000	HAYES DOUGLAS M & DIANE E		0.0693	8.19
059160002000	TSAKOPOULOS INVESTMENTS LLC		0.4851	57.35
059160003000	TSAKOPOULOS INVESTMENTS LLC		1.1088	131.08
059160004000	WRIGHT JAMES ETAL		0.2772	32.77
059160005000	MOLSON JEANNETTE L ETAL		0.0693	8.19
059160008000	ANDERSON DONALD R ETAL		0.2772	32.77
059170001000	TOMPKINS FAM REV TRUST	17550 CR 57	2.3712	280.32
059180001000	MOLSON JEANNETTE L ETAL		0.3814	45.09
059180002000	HICKEY REV LIV TRUST ETAL		0.3055	36.12
059180003000	MOLSON JEANNETTE L ETAL		0.2277	26.92
059180004000	TSAKOPOULOS INVESTMENTS LLC		0.2296	27.14
059180005000	HICKEY REV LIV TRUST ETAL		0.2296	27.14
059180006000	HICKEY REV LIV TRUST ETAL		0.1537	18.17
059180007000	HICKEY REV LIV TRUST ETAL		0.3036	35.89
059180008000	RODRIGUEZ DAVID ETAL		0.3036	35.89
059190001000	EVERHART DOUGLAS D ETAL		0.0323	3.82
059190002000	RODRIGUEZ DAVID ETAL		0.0759	8.97
059190003000	RODRIGUEZ DAVID ETAL	17411 CR 57	1.0341	122.25
059190004000	RODRIGUEZ DAVID ETAL		0.8804	104.08
059190005000	RODRIGUEZ DAVID ETAL		0.3966	46.89
059190006000	STEWART LINDA ETAL		0.1518	17.95
059200001000	STEWART LINDA ETAL		0.2822	33.36
059200002000	RODRIGUEZ DAVID ETAL		0.2334	27.59
059200003000	RODRIGUEZ DAVID ETAL		0.5730	67.74
059200004000	CASSIL FAM TRUST		0.4099	48.46
059200005000	CASSIL FAM TRUST		0.7173	84.80
059210001000	CASSIL FAM TRUST		1.0620	125.55
059210002000	CASSIL FAM TRUST		0.3552	41.99
059210003000	CASSIL FAM TRUST		0.0866	10.24
059220001000	CASSIL FAM TRUST		0.1254	14.82
059220002000	CASSIL FAM TRUST		2.0576	243.25
060011001000	BURNS BRANDY & MARK	18415 CR 70	1.3293	157.15
060012001000	BURNS BRANDY & MARK	18426 1ST ST	1.2971	153.34
060020001000	YOCHA DEHE WINTUN NATION		0.4725	55.86
060020003000	HOLLAND STANLEY & LELA		0.0000	0.00
060020004000	FARNHAM TYLER FRANCIS		0.0520	6.15
060020005000	FARNHAM REV TRUST ETAL		0.0191	2.26
060020006000	WARNER ANNE E & CLIFFORD R TRUST	17353 CR 70	0.0347	4.10
060020007000	GIBSON TRUST	17245 CR 70	1.1879	140.43
060020008000	FARNHAM REV TRUST ETAL		0.0693	8.19
060020010000	HOLLAND STANLEY & LELA		0.0417	4.93
060020012000	ELDON JAMES R & ROSE JULIE ETAL		0.2249	26.59
060020013000	BLEDSON LEWIS J & CAROLINE S & BLEDSON FAM	18080 CR 70	1.5542	183.74
060020014000	U S A IN TRUST FOR THE		0.1928	22.79
060020015000	ELDON JAMES R & ROSE JULIE ETAL	18265 CR 70	1.5542	183.74
060020016000	YOCHA DEHE WINTUN NATION		0.0417	4.93
060020017000	ELDON JAMES R & ROSE JULIE ETAL		0.5784	68.38
060020021000	HOLLAND STANLEY & LELA	11640 HWY 16	5.0243	593.97
060020022000	FARNHAM STEVEN DANIEL	17925 CR 70	0.0260	3.07
060020023000	FARNHAM STEVEN DANIEL		0.0417	4.93
060020024000	REYES CARLOS M & SUSAN EILEEN	18063 CR 70	1.3048	154.25
060020025000	FARNHAM SHARON L	18075 CR 70	1.3048	154.25
060020026000	PEDIGO CHESTER & CLAUDIA		0.0417	4.93
060030002000	FARNHAM FAM TRUST	18516 CR 71	1.4899	176.14
060030003000	KNOLLE MELINDA & JESS	18580 CR 71	1.4257	168.55
060030004000	GADOW LIV TRUST	18670 CR 71	1.8112	214.12
060030011000	WALLACE JOHN F REV LIV TRUST	18871 CR 72	1.6827	198.93

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060030012000	COWDEN KELLY J SR & SHERRI LYNN	19051 CR 72	1.8434	217.93
060030013000	CASSIL FAM TRUST	19189 CR 72	0.0247	2.92
060030014000	CASSIL FAM TRUST	19473 CR 72 & 19375 CR 72	6.0728	717.93
060030021000	STALLARD THOMAS W & MARGARET & STALLARD		0.0416	4.92
060030023000	STALLARD THOMAS W & MARGARET & STALLARD		0.0247	2.92
060030024000	CLUGSTON 2008 TRUST	18800 CR 71	1.3086	154.70
060030026000	ARMSTRONG AARON & DAWN	19040 CR 72	1.3030	154.04
060030030000	YOCHA DEHE WINTUN NATION		1.4257	168.55
060030031000	YOCHA DEHE WINTUN NATION		0.1928	22.79
060030032000	YOCHA DEHE WINTUN NATION		0.3213	37.98
060030033000	YOCHA DEHE WINTUN NATION		0.3534	41.78
060030034000	YOCHA DEHE WINTUN NATION		0.3213	37.98
060030035000	YOCHA DEHE WINTUN NATION		0.3213	37.98
060040001000	DAVIS RESEARCH INSTITUTE LLC	17255 CR 68	1.4565	172.19
060040002000	TAHIR LIANA	10918 HWY 16	2.7685	327.29
060040003000	RAVEN MARTA ELLEN ETAL	11190 HWY 16	3.0326	358.51
060040005000	DEW J LAWRENCE	11600 HWY 16	3.2250	381.26
060040006000	RUMSEY INDIAN RANCHERIA	11585 HWY 16	7.3049	863.59
060040007000	JANUSHKOWSKY LELA	19288 CR 72	0.1518	17.95
060040008000	JANUSHKOWSKY LELA	19292 CR 72	0.0835	9.87
060040009000	RUMSEY INDIAN RANCHERIA	11581 HWY 16	1.1843	140.01
060040010000	ORR TIMOTHY T	11095 HWY 16	8.3426	986.26
060040012000	JANUSHKOWSKY LELA	19296 CR 72	0.0173	2.05
060040013000	HOLLAND STANLEY & LELA	11680 HWY 16	0.5440	64.31
060040014000	DI RUOCCO JOHN		1.6722	197.69
060040015000	DI RUOCCO JOHN		0.4401	52.03
060050006000	GORDON RASMUSSEN BYPASS TRUST		0.0095	1.12
060050007000	GORDON RASMUSSEN BYPASS TRUST		0.3586	42.39
060050008000	GORDON RASMUSSEN BYPASS TRUST	10150 HWY 16	1.2878	152.24
060050009000	PAINTER 2001 TRUST	17430 CR 68	1.4772	174.63
060050012000	CASSIL FAM TRUST		0.1404	16.60
060050013000	ANDROMEDA FARM LLC	9833 HWY 16	1.3174	155.74
060050016000	CASSIL FAM TRUST		0.1143	13.51
060050020000	GORDON RASMUSSEN BYPASS TRUST		0.2339	27.65
060050024000	CHAN DANNY H ETAL	16925 SHADOW VALLEY RD	1.3143	155.38
060050026000	FOX FAM TRUST	16933 SHADOW VALLEY RD	1.3637	161.22
060050027000	FOX FAM TRUST	17465 SHADOW VALLEY RD	0.0968	11.44
060050028000	FOX FAM TRUST		1.8957	224.11
060050033000	CASSIL FAM TRUST	10671 HWY 16	5.9478	703.15
060050034000	HASS F JOSEPH & HOLLY N	10679 HWY 16	3.2271	381.51
060050035000	GORDON REV TRUST		3.7258	440.46
060050037000	GORDON REV TRUST	10141 HWY 16	5.7312	677.54
060060001000	RODRIGUEZ DAVID ETAL		0.0721	8.52
060060002000	PELAYO ABRAHAM	8609 HWY 16	1.8755	221.72
060060003000	HACKETT WILLIAM ETAL		0.2570	30.38
060060004000	DAVIS FAMILY TRUST	8521 HWY 16	1.4899	176.14
060060005000	STANTON ANGELO N SR	8605 HWY 16	1.3935	164.74
060060006000	HUNT TRUST	8631 HWY 16	2.7228	321.89
060060008000	STEINBERG ERIC M	8717 HWY 16	2.5502	301.48
060060009000	STUMM CYNTHIA R		0.3213	37.98
060060010000	STUMM CYNTHIA R	17551 CR 61	1.2840	151.79
060060011000	ROAD 61 FARM LLC	17635 CR 61	3.0322	358.47
060060012000	RODRIGUEZ DAVID ETAL		0.2220	26.24
060060013000	CYR DUANE	9375 HWY 16	2.1325	252.10
060060014000	BECKWITH BRENDA ETAL	9595 HWY 16	2.5502	301.48
060060015000	OSORIO INTERVIVOS TRUST ETAL	8364 CR 53	4.7048	556.20
060060016000	KERSTEN FAM TRUST	8475 CR 49	1.2531	148.14

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060060017000	DENISON FAM TRUST	8645 CR 49	2.2492	265.90
060060018000	LEONARD LISA L	8686 HWY 16	5.1207	605.37
060060019000	LAVENTURIER FAM SURV TRUST ESTATE	8360 HWY 16	1.3238	156.50
060060020000	CRAVEN JAMES WILLIAM LYSLE II	17190 CR 59	1.3935	164.74
060060021000	BLOSSOM BELLY FARM LLC	17255 CR 59	2.7430	324.28
060060022000	A&M ASSET HOLDINGS LLC	17207 CR 59	0.5462	64.57
060060023000	A&M ASSET HOLDINGS LLC	16881 CR 59	2.5181	297.69
060060024000	PEREZ MICHAEL R & LINDA S	16471 CR 59	0.6161	72.84
060060025000	BUTLER FAM TRUST	16453 CR 59	1.8298	216.32
060060026000	KASA RACHEL	16530 CR 63	1.8004	212.84
060060029000	STINNETT SAMUEL & JOANN L	17110 CR 63	2.1647	255.91
060060030000	LIU RENG FENG	17378 CR 63	1.9076	225.52
060060031000	KNOLLE FAM LIV TRUST	17405 CR 63	2.8834	340.88
060060032000	STEINMETZ ROBB L & STACY J	17227 CR 63	2.2932	271.10
060060033000	CESTRA JEFFREY CHARLES	16957 CR 63	2.3575	278.70
060060034000	MIHAN FAM TRUST	16957 CR 63	0.9975	117.92
060060036000	KYBER DAKOTA HARLAN	16690 CR 63	1.3637	161.22
060060037000	SIMONIS ALAN P	16605 CR 59	2.6145	309.09
060060045000	STANTON ANGELO		0.3213	37.98
060060046000	STANTON ANGELO		1.6184	191.33
060070001000	HAYES DONALD W	7718 HWY 16	1.3935	164.74
060070003000	HILDEBRAND CHRISTINE	7938 CR 49	1.2935	152.92
060070004000	FLYING COW LLC		0.6105	72.17
060070006000	DURAN FAM TRUST	8020 HWY 16	1.2840	151.79
060070008000	CAMPOS TRUST	8240 HWY 16	1.5220	179.93
060070010000	D CAMPOS PROPERTIES LLC		0.6426	75.97
060070011000	MULLER RYE RIVERS & REBECCA VON TRAPP	7880 HWY 16	2.5509	301.57
060070012000	DURAN FAM TRUST		0.0493	5.83
060070013000	D CAMPOS PROPERTIES LLC	9190 CR 49	1.9398	229.32
060070014000	BLACK MARLIN LLC		0.1694	20.03
060070016000	DAVIS ASTRID L		1.2971	153.34
060080001000	SEHNERT CALEB D	16320 FOREST AVE	1.3011	153.82
060080002000	MUELLER TIMOTHY & CAMPBELL KATHERINE	7587 CR 49	1.9279	227.92
060080003000	LABOS-SIMPAO 1994 REV INTERVIVOS TRUST	16150 FOREST AVE	1.6387	193.73
060080004000	LUCE JOE P & CHERYL A	7791 CR 49	1.3614	160.94
060080005000	SHAFFER JACK L & DEBORAH L	7833 CR 49	1.6506	195.13
060080006000	LEONARD TRUST	7917 CR 49	1.7148	202.72
060080007000	PAPPALARDO-HATANAKA FAM TRUST		0.0550	6.50
060080008000	COLLENTINE FAM LIV TRUST	8035 CR 49	0.9753	115.30
060080009000	BATEMAN DAVID & PAMELA J	8151 CR 49	2.1968	259.71
060080010000	LOMA WEST LLC	16520 CR 56	1.8755	221.72
060080011000	CONSOL PAUL & KIM	16250 CR 56	1.8755	221.72
060080012000	ROSCHEN ERIC C & RINKA JANE E	16407 CR 56	1.7470	206.53
060080013000	JOHNSON FRANK GLENN & BLAIR	16151 FOREST AVE	1.8755	221.72
060080014000	YOCHA DEHE WINTUN NATION	16001 FOREST AVE	1.3048	154.25
060090001000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS	7014 HWY 16	0.6426	75.97
060090002000	RUMSEY INDIAN RANCHERIA OF WINTUN INDIANS		1.4138	167.14
060090003000	BERG JAMES M & CYNTHIA W	7270 CR 49	1.9719	233.12
060090004000	LANGTON DANIEL	7100 CR 49	2.0683	244.51
060090006000	ALEMAYA FARM LLC	7261 CR 49	1.4035	165.92
060090007000	CAPITANIO TRUST ETAL	7385 CR 49	3.6867	435.84
060090008000	HARDEN BRUCE N & LOUANA J DVA	15850 CR 50	1.3935	164.74
060090010000	MUELLER TIMOTHY	7090 HWY 16	2.8073	331.88
060090011000	SMITH BRUCE FARLEY	7150 HWY 16	1.2650	149.55
060090012000	THOMPSON FAM TRUST	15930 CR 50	1.7470	206.53
060090014000	TOOR FAM TRUST	7095 CR 49	2.0361	240.71
060100001000	DONG LIV TRUST		1.0925	129.16

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060100002000	DONG LIV TRUST	17000 CR 52	2.4860	293.89
060100003000	COLLINS BARBARA K		0.0000	0.00
060100004000	TOMPKINS FAM REV TRUST		0.0930	10.99
060100005000	WEISENBERG BENJAMIN C & LINDSAY V	16967 CR 52	2.1968	259.71
060100006000	MARSHALL JAMES C & ANNEMARIE G	17110 FOREST AVE	2.1647	255.91
060100007000	SELF MELVIN L	17151 FOREST AVE/ 17205 AVE	2.5181	297.69
060100008000	CANAVAN SEAN R	17047 FOREST AVE	1.5220	179.93
060100010000	JACOBO NEREIDA GUADALUPE	16760 CLEVELAND ST	1.2650	149.55
060100013000	BARGAGLIOTTI REV TRUST	17070 CR 57	1.4899	176.14
060100014000	ENGELSKIRCHEN GWENAEL A	17007 FOREST AVE	1.3293	157.15
060100015000	CAMPOS TRUST	16465 CR 50	1.6066	189.93
060100016000		17500 CR 57	0.0000	0.00
060110001000	KNOLLE JESSICA L	7337 WOODBINE ST	1.2650	149.55
060110002000	RODRIGUEZ NANCY M	7365 WOODBINE ST	1.2650	149.55
060110003000	MARSHALL TRUST	7377 WOODBINE ST	1.2650	149.55
060110004000	SPIVA WANDA N	7430 WOODBINE ST	1.2650	149.55
060110005000	STANTON RODNEY	7449 WOODBINE ST	1.2650	149.55
060110006000	WITT MARK ALEXANDER	7475 WOODBINE ST	1.2650	149.55
060110009000	SLAUGHTER JOHNNIE & WILLIE TR		0.1694	20.03
060110010000	SLAUGHTER J S & W TRUST ESTATE OF	16870 FOREST AVE	9.4055	1,111.92
060110011000	CAPAY VALLEY FIRE PROTECTION DISTRICT	7447 HWY 16	9.4055	1,111.92
060110012000	BECHTEL ROMINE & SANDRA	16747 LAMONT ST	1.2650	149.55
060110013000	ROHR WILLIAM RICHARD	7372 WOODBINE ST	1.2650	149.55
060110014000	ROBERTSON ELIZABETH	7380 WOODBINE ST	1.2650	149.55
060120004000	MCCLOSKEY INTER VIVOS TRUST	16925 FOREST AVE	1.3293	157.15
060120006000	MITCHELL EVERETT & ASHLEY	17058 CR 57	1.4899	176.14
060120007000	NICHOLS MARK & LYNDA		0.2316	27.38
060120008000	STEEL ROSE TRUST	7653 HWY 16	1.2650	149.55
060120011000	BURRUEL ELIZABETH MARIE	17022 CR 57	1.2971	153.34
060131001000	MURRAY JAMES A		0.1694	20.03
060131002000	MURRAY JAMES A & ROBERTA M	7426 HWY 16	1.2650	149.55
060131004000	CLINE DEC TRUST	7500 HWY 16	0.1694	20.03
060131005000	CLINE DEC TRUST		0.1694	20.03
060131006000	CLINE TRUST		0.1694	20.03
060131007000	CARSON FAM TRUST	7450 HWY 16	1.2650	149.55
060132005000	HERRERA ROBERTO		0.1694	20.03
060132006000	HERRERA ROBERTO	16800 FOREST AVE	0.1694	20.03
060132007000	SHERA STEVE & TRACI		0.1694	20.03
060132008000	SHERA STEVEN A & TRACI L	16760 FOREST AVE	1.2650	149.55
060132011000	USSERY WILFRED T	7537 FOLSOM ST	1.2650	149.55
060132012000	MENDIBLEZ 2011 LIV TRUST	7515 FOLSOM ST	1.2971	153.34
060133001000	HARDEN LOUANA J ETAL	7480 FOLSOM ST	0.1694	20.03
060133002000	HARDEN LOUANA J ETAL		0.1694	20.03
060133003000	TURLEY KEITH & SUSAN K		0.1694	20.03
060133004000	CHAMISA RIDGE LLC	16689 CLEVELAND ST	0.1694	20.03
060133005000	TURLEY RAYMOND KEITH & SUSAN KATHLEEN		0.1694	20.03
060133006000	TURLEY RAYMOND KEITH & SUSAN KATHLEEN	7535 WEBSTER ST	1.2650	149.55
060134002000	CHAMISA RIDGE LLC	16670 THURMAN ST	1.2650	149.55
060134003000	DUNLAP JOSEPH & SOPHIA	7549 WEBSTER ST	2.5300	299.10
060134005000	CHAMISA RIDGE LLC		0.1694	20.03
060134006000	TURLEY KEITH & SUSAN K		0.1694	20.03
060134007000	HARDEN LOUANA J ETAL		0.1694	20.03
060134008000	BUCHER SHANDRA HACKETT & TERRY D	16698 THURMAN ST	0.1694	20.03
060136001000	PRETTI JAMESON R & LARA	16720 FOREST AVE	1.2650	149.55
060136002000	CARABEZ AGUSTIN & ANGELA	16690 FOREST AVE	1.2650	149.55
060136003000	ETTERS JAMES L	7585 WEBSTER ST	1.2650	149.55
060136004000	QUIROZ RAFAEL		0.1694	20.03

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060136005000	QUIROZ RAFAEL		0.1694	20.03
060136006000	MANN THOMAS N JR & CHARLESETT		0.1694	20.03
060141001000	GUINDA PUBLIC HALL LLC	7530 HWY 16	1.2650	149.55
060141002000	CHILDRESS ANDREW	7570 HWY 16	1.2650	149.55
060141003000	DEGNAN NICHOLAS & BROOKE MEREDITH	7588 HWY 16	1.2650	149.55
060141004000	CASA ROSA FARMS LLC	7600 HWY 16	9.4055	1,111.92
060142001000	WESTERN YOLO GRANGE NO 423		0.1694	20.03
060142002000	WESTERN YOLO GRANGE NO 423	16787 FOREST AVE	9.4055	1,111.92
060142005000	MENDOZA SALLY PATRICIA	7649 FOLSOM ST	2.5621	302.89
060142006000	TOWNLEY REV TRUST	16803 FORREST AVE	1.2971	153.34
060143001000	NEWSOME TRUST	7625 FOLSOM ST	1.2650	149.55
060143002000	CAPITANIO JESSE	7655 FOLSOM ST	1.2650	149.55
060144010000	AYERS-LEE MAURICE B & ROBIN		0.1694	20.03
060144011000	BURRUEL MARCOS & ELIZABETH	270 FOREST AVE	0.1694	20.03
060144012000	BURRUEL MARCOS & ELIZABETH	16735 FOREST AVE	1.2650	149.55
060144013000	WALLACE MICHAEL	7586 FOLSOM ST	1.2650	149.55
060144018000	AYERS-LEE MAURICE B & ROBIN	7677 WEBSTER ST	1.2971	153.34
060144019000	NEGI RAJEEV & HOLLY MARIE	7630 FOLSOM ST	0.5566	65.80
060144020000	ZAHAR NORMAN J & TINA M	7725 WEBSTER ST	1.0816	127.87
060144021000	WEBSTER MICHAEL PAUL & KRISTEN MARIE	7690 FOLSOM ST	1.2971	153.34
060150003000	HAYES DONALD W		0.1694	20.03
060150004000	DUNCAN MARC E & KERRY L	16835 HARRISON ST	1.4257	168.55
060150005000	MCLELLAN CARMEN L TRUST ESTATE	7660 HWY 16	0.2316	27.38
060161002000	WILCOX REV TRUST	16567 CLEVELAND ST	1.2971	153.34
060161003000	CHAVEZ FERNANDO JACOBO	16555 CLEVELAND ST	0.5248	62.04
060162001000	BECKER TIMOTHY & ROBIN	16596 THURMAN ST	1.2971	153.34
060163002000	SHEPPARD MARSHA A	16591 THURMAN ST	1.2650	149.55
060163003000	MACKENZIE TASSA	7580 WEBSTER ST	1.2650	149.55
060164001000	MONTGOMERY JORDYN MARIE & NATHAN DALE	16658 FOREST AVE	1.2650	149.55
060164002000	RECOB DEREK R & CARRIE D	16598 FOREST AVE	1.2650	149.55
060165005000	HARLEY BRENDA J	7676 CR 49	1.2650	149.55
060165006000	TABERAZ FAM REV LIV TRUST	16586 FOREST AVE	1.2650	149.55
060165007000	WILLIAMS TRUST		0.1694	20.03
060165008000	WILLIAMS TRUST	7668 CR 49	1.2650	149.55
060165009000	IBARRA PAULA J	16497 CLEVELAND ST/165 ST	1.2650	149.55
060165010000	JACOBO DOROTEO & JESUS C	16475 CLEVELAND ST	2.5300	299.10
060171001000	GUINDA COMMUNITY METHODIST	16671 FOREST AVE	9.4055	1,111.92
060174001000	MORGAN GLENN W		0.1694	20.03
060174002000	MORGAN GLENN W	7720 WEBSTER ST	1.2650	149.55
060174003000	FLOOD MATTHEW & CARRIE A		0.1694	20.03
060174004000	FLOOD MATTHEW & CARRIE A	16740 HARRISON ST	1.2650	149.55
060175002000	BAKER RANDY LEE		0.1694	20.03
060175004000	SHERA FAM TRUST		1.5863	187.53
060180001000	SCHAR-JOHNSON FAM TRUST	7840 CR 49	1.5542	183.74
060190001000	YOLO COUNTY OF	17150 CR 57	0.0436	5.15
060190002000	TOMPKINS FAM REV TRUST		0.3055	36.12
060190003000	MITCHELL MICHAEL	17151 CR 57	1.2971	153.34
060190004000	MITCHELL MICHAEL		0.3213	37.98
060190007000	YOLO COUNTY OF		0.0057	0.67
060190008000	NICHOLS FRANK E & MARIAN L	7909 HWY 16	1.2971	153.34
060190011000	FITZGERALD & PICKERING LIV TRUST	8359 HWY 16	1.7470	206.53
060190012000	HACKETT WILLIAM ETAL	8363 HWY 16	1.7148	202.72
060190013000	NICHOLS TRUST	8025 HWY 16	1.4257	168.55
060190015000	VANNUCCI LIV TRUST	8095 HWY 16	1.4257	168.55
060190017000	PITTS SEPARATE PROPERTY TRUST	7885 HWY 16	1.5863	187.53
060190018000	PITTS SEPARATE PROPERTY TRUST	7889 HWY 16	1.4899	176.14
060200001000	VAN HOOK FAM LIV TRUST	5961 HWY 16	1.4453	170.86

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060200002000	BARGAGLIOTTI RAYMOND REV TRUST	6331 HWY 16	3.2690	386.46
060200004000	HIGSON RICHARD	6571 HWY 16	1.0925	129.16
060200005000	HIGSON RICHARD	6535 HWY 16	2.2611	267.31
060200006000	DOYAL TRUST	6549 CR 47	1.5542	183.74
060200007000	EASON ROBERT M & PATRICIA A	6671 CR 47	2.0040	236.91
060200011000	CONSIGLIO DUTRA LIV TRUST	6767 CR 47	2.6788	316.69
060200012000	HEATHER CREEK RANCH LLC		0.3534	41.78
060200013000	EASON ROBERT M & PATRICIA A		0.1928	22.79
060200014000	HEATHER CREEK RANCH LLC	16454 CR 46	2.0361	240.71
060200015000	HEATHER CREEK RANCH LLC		1.0603	125.35
060200016000	HEATHER CREEK RANCH LLC	16557 CR 46	1.5863	187.53
060200017000	OWENS JERI & CAROL	16455 CR 46	1.5542	183.74
060200018000	VAN HOOK FAM LIV TRUST		1.9921	235.51
060200019000	VAN HOOK FAM LIV TRUST	6352 HWY 16	0.1176	13.90
060200020000	YE ZHU LIANG	15950 CR 44	2.5502	301.48
060200021000	NICHOLS MARK & LYNDA	15650 CR 44	1.3030	154.04
060200023000	IRBY FAMILY LIVING TR ETAL	6540 HWY 16	1.5542	183.74
060200024000	GASKIN PAUL L & DEIRDRE M	15802 CR 45	1.3675	161.67
060200025000	DEMARIA 2002 REV TRUST		0.0000	0.00
060200028000	ENC FARM LLC	15600 CR 45	2.8513	337.08
060200029000	DOWIAT RODNEY	15611 CR 45	1.5542	183.74
060200030000	HCR RANCH MANAGEMENT GP	6890 HWY 16	2.1004	248.31
060200031000	TILL LAND LLC	15891 CR 45	2.1968	259.71
060200032000	GRANGAARD 2019 REV TRUST	15655 CR 45	1.3371	158.07
060200033000	GRANGAARD 2019 REV TRUST		0.6426	75.97
060200034000	RUMSEY INDIAN RANCHERIA	15700 J W HAMBLETON ST ST	1.5744	186.13
060200035000	WIREMAN JAMES P & ELAINE	16401 JW HAMBLETON ST	2.0683	244.51
060200036000	YOCHA DEHE WINTUN NATION		0.1285	15.19
060200040000	DENG XIAOHUI	16150 CR 45	1.6506	195.13
060200041510	COX JONATHAN D	15930 CR 45	1.3935	164.74
060200041520	HEHNER-SCHROEDER REV TRUST	15910 CR 45	1.3935	164.74
060200043000	EASON ROBERT M & PATRICIA A		0.7390	87.36
060200044000	EASON ROBERT M & PATRICIA A		0.3213	37.98
060200045000	EASON ROBERT M & PATRICIA A		0.0964	11.40
060200046000	EASON ROBERT M & PATRICIA A		0.0964	11.40
060200051000	JACKSON DEREK & GLORIOUS	15454 CR 44	0.7069	83.57
060200052000	DEMARIA 2002 REV TRUST	15417 CR 44	0.6454	76.30
060200053000	GASKIN PAUL L	15691 CR 44	0.6748	79.77
060200054000	BALUYOT RIC ETAL	15777 CR 44	0.0398	4.71
060200055000	BENNETT VINCENT A	15875 CR 44	1.9398	229.32
060200056000	GRAY REV TRUST	15650 CR 45	0.3534	41.78
060200057000	PARISI LINDA	15730 CR 45	1.2840	151.79
060200060000	CROWE JASON & BETH		2.8192	333.29
060200061000	CROWE JASON & BETH	15940 CR 45	0.3213	37.98
060200062000	YOCHA DEHE WINTUN NATION		0.0000	0.00
060200063000	YOCHA DEHE WINTUN NATION		0.0000	0.00
060200064000	YOCHA DEHE WINTUN NATION		0.3985	47.11
060200065000	HEATHER CREEK RANCH LLC		0.0588	6.95
060210001000	FACCIUTO VICTORIA L	4815 HWY 16	4.6506	549.79
060210002000	GRACE RICHARD S & REBECCA L	5151 HWY 16	1.3333	157.62
060210003000	TOMPKINS FAM REV TRUST		0.0474	5.60
060210004000	BRAIT REV TRUST	5225 HWY 16	3.8355	453.43
060210006000	RIVERS-MULLER LIV TRUST		0.0702	8.30
060210007000	TOMPKINS FAM REV TRUST		0.1252	14.80
060210008000	RIVERS-MULLER LIV TRUST	15730 CR 43	4.2329	500.41
060210009000	RIVERS-MULLER LIV TRUST ETAL	16090 CR 43	3.8355	453.43
060210010000	MULLER RYE RIVERS & REBECCA VON TRAPP	5805 HWY 16	2.6788	316.69

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060210011000	RIVERS-MULLER LIV TRUST ETAL	16151 CR 43	0.7711	91.16
060210012000	MB REALTY INC ETAL	15839 CR 43	1.3011	153.82
060210013000	KINNEE TRUST ESTATE		0.3856	45.59
060210014000	GASKIN STEPHEN T & JOYCE E	5020 HWY 16	4.4074	521.04
060210015000	LLOYD CHESTER GEORGE & ELEONORA PIANTINO	5160 HWY 16	2.3264	275.03
060210016000	TORRES JUAN ANTONIO & ROGELIA	5270 HWY 16	2.2212	262.59
060210017000	OBENOUR MILLER FAM TRUST		0.6426	75.97
060210018000	TORRES JUAN ANTONIO & ROGELIA		0.0964	11.40
060210019000	DRAKE PATRICIA J	5300 HWY 16	1.2650	149.55
060210022000	TINDELL GRACE ASTER ESTATE OF		0.0083	0.98
060210023000	MULLER FAM TRUST ETAL	5510 HWY 16	2.2784	269.35
060210025000	BONNER FAM TRUST	5756 VINE AVE	0.0398	4.71
060210027000	QUINTANA CARLOS J TR		0.0062	0.73
060210028000	KARLONAS JOHN & JULIE	5454 HWY 16	4.2322	500.33
060210029000	CLARKE PRESTON	5770 HWY 16	4.1491	490.51
060210030000	KLINGLER LEWIS ALLEN & MARY K	5960 STATE HIGHWAY 16 5966	4.2651	504.22
060220001000	SAENZ 2014 TRUST	14760 CR 41A	2.1161	250.17
060220002000	ZERMENO-MARON 2018 LIV TRUST		0.1694	20.03
060220003000	ZERMENO-MARON 2018 LIV TRUST		2.5062	296.28
060220004000	THEISS BRIGHT FAM TRUST	14691 CR 41A	2.2212	262.59
060220005000	LESTER BOYD G	14851 CR 41A	0.7361	87.02
060220006000	ESSERT FRANK P & VICTORIA TR	15099 CR 41A	2.5824	305.29
060220007000	TOMPKINS FAM REV TRUST		0.0531	6.28
060220008000	ZERMENO-MARON 2018 LIV TRUST	15200 CR 41A	0.0626	7.40
060220010000	ZERMENO-MARON 2018 LIV TRUST		0.0380	4.49
060220011000	SCHEURING SURV FAM REV TRUST		0.0304	3.59
060220013000	FORD PATRICIA A	15185 CR 42	1.8755	221.72
060220014000	MORGAN REV TRUST	14935 CR 42	0.9639	113.95
060220016000	CEFARATTI FAM TRUST	4151 HWY 16	1.5542	183.74
060220017000	TAYS CHARLES F ETAL		0.1694	20.03
060220018000	TAYS CHARLES F ETAL	4015 HWY 16	1.5542	183.74
060220019000	BROWN TRUST		0.1694	20.03
060220020000	PISAHN JOHN J & MELINDA K	3899 HWY 16	1.2971	153.34
060220021000	STONE REMINGTON JS & REMINGTON PS	3881 HWY 16	1.2650	149.55
060220024000	PEDERSEN SCOTT DANIEL	3657 HWY 16	1.3935	164.74
060220025000	FAIRY LANTERN FARM LLC	3635 HWY 16	0.4557	53.87
060220026000	DITTMAR FAM TRUST	3570 O LEARY LN	1.4151	167.29
060220027000	HOOPER & MCCLOSKEY LIV TRUST		0.0000	0.00
060220028000	SELF LENORA L	3490 O LEARY LN	1.4151	167.29
060220029000	RUPCHIS BENJAMIN A	3571 HWY 16	1.4501	171.43
060220030000	VELILLA JANVIER MARIE	3568 MADRONE ST	1.6604	196.29
060220031000	ALEGRE REV TRUST	3588 HWY 16	1.6254	192.15
060220032510	TINDELL GRACE ASTER ETAL		0.7711	91.16
060220032520	TINDELL GRACE ASTER ETAL		0.0701	8.29
060220033000	FAIRY LANTERN FARM LLC	3680 HWY 16	1.6184	191.33
060220035000	ANDRES-BERRELLEZA REV TRUST	3880 HWY 16	1.6827	198.93
060220036000	BROWN TRUST		0.1694	20.03
060220037000	MULLER FAMILY PROPERTIES GP		0.8033	94.97
060220038000	KRINGEN GREG W	4050 HWY 16	1.4257	168.55
060220039000	JOHNSON D MAE		0.0964	11.40
060220040000	JOHNSON D MAE	14702 CR 42	2.0109	237.73
060220041000	FLORA JONATHAN P	4160 HWY 16	1.5542	183.74
060220042000	BAKER REV TRUST	14909 CR 42/14845 CR 42	1.6506	195.13
060220043000	GILLHAM DONALD E & MAY E & GILLHAM FAM REV	4360 HWY 16	1.3293	157.15
060220044000	GILLHAM FAM REV TRUST		0.3534	41.78
060220045000	JOHNSON D MAE	14711 CR 42	1.6506	195.13
060220046000	LLOYD REXELL A & CHESTER R		0.0269	3.18

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060220047000	MULLER FAMILY PROPERTIES GEN PTP	14850 CR 42B	1.1217	132.61
060220048000	MAREGA ALDO	4420 HWY 16	1.2971	153.34
060220049000	MULLER FAMILY PROPERTIES GP	14665 CR 42B	2.5017	295.75
060220050000	FERREIRA FRANK TR ETAL	15205 CR 42B	0.6426	75.97
060220051000	FERREIRA FRANK TR ETAL		3.0846	364.66
060220052000	MORGAN REV TRUST	15220 CR 42B	4.8113	568.79
060220053000	SCHEURING REV TRUST	15270 CR 42	2.8394	335.67
060220054000	SCHEURING REV TRUST	15274 CR 42	1.4780	174.73
060220055000	ESSERT FRANK & VICTORIA TR	15095 CR 41A	2.4316	287.46
060220056000	ZERMENO-MARON 2018 LIV TRUST		1.4459	170.93
060220058000	HAMMERSMITH GEN-SKIP TRUST	3750 HWY 16	1.8707	221.15
060220059000	CAPAY VALLEY FIRE PROTECTION DISTRICT	3794 HWY 16	0.0321	3.79
060220060000	TAYLOR ALAN R & VALENTINE	3833 HWY 16	1.3614	160.94
060230002000	LEVY ISAAC ETAL	14690 CR 41A	0.6660	78.73
060230003000	LLOYD TRUST	14530 CR 41A	2.1862	258.45
060230004000	LLOYD FAM REV LIV TRUST		0.3505	41.44
060230005000	LOWREY KATHERINE A TRUST ETAL		0.0000	0.00
060230006000	LLOYD TRUST ETAL & LLOYD FAM REV LIV TRUST		0.1694	20.03
060230007000	LOWREY KATHERINE A TRUST ETAL		0.0000	0.00
060230009000	FACCIUTO VINCENT R & VICTORIA S		0.2570	30.38
060230010000	BLACKSTONE DANIEL L	3350 MADRONE ST	1.6827	198.93
060230011000	KOST FAM TRUST	3358 MADRONE ST	0.1402	16.57
060230012000	KOST FAM TRUST		0.4907	58.01
060230013000	TINDELL GRACE ASTER ESTATE OF ETAL		0.5258	62.16
060230014000	JOHNSON MICHAEL ERVEN & LESLEY DYANNE	3488 O LEARY LN	1.3800	163.14
060230015000	SPILLER CLARENCE I & BARBARA		0.0000	0.00
060230016000	ADAM FAM REV LIV TRUST	14462 CR 41A	2.7786	328.49
060230017000	HOOPER & MCCLOSKEY LIV TRUST		0.7711	91.16
060241001000	HAYES DONALD WILLIAM ETAL		0.1848	21.85
060241002000	HAYES DONALD WILLIAM ETAL	14411 MANZANITA AVE	0.1848	21.85
060241003000	MCCLOSKEY REV TRUST		0.1848	21.85
060241004000	HOOPER & MCCLOSKEY JR TR		0.1848	21.85
060241005000	CASSANI JAMES ALAN & MARY C & CASSANI FAM LIV	14460 OAK ST	1.3800	163.14
060242001000	HAZELTON GREGORY M	14355 MANZANITA AVE	0.1848	21.85
060243001000	JUBENVILLE SUZANNE MARIE & JEFFREY DEAN	3423 MADRONE ST	1.3293	157.15
060243002000	EUBANK CLAY R	3422 RAILROAD PL	1.2650	149.55
060243003000	JUBENVILLE SUZANNE MARIE & JEFFREY DEAN	3451 MADRONE ST	0.1694	20.03
060244001000	BENNETT MICA KARA HARTMAN	3475 MADRONE ST	1.3293	157.15
060245001000	BOYCE BRIAN P	14281 MANZANITA AVE	1.2650	149.55
060246001000	TESTA ROBIN LUTZ & SERGIO LUIS	3520 MADRONE ST	1.2971	153.34
060247001000	FACCIUTO VINCENT R & VICTORIA S		0.1694	20.03
060248001000	OPPER CHARLES M	3430 MADRONE ST	1.2971	153.34
060251001000	LLOYD TRUST ETAL & LLOYD FAM REV LIV TRUST		0.1694	20.03
060252004000	RUMSEY DIST ALMOND GRWRS ASSO		0.1848	21.85
060252005000	NIOUS WILLIE V	3365 O LEARY LN	1.3800	163.14
060252012000	STOCKMYER GLORIA A	14301 CR 41	1.3800	163.14
060252017000	RUMSEY IMPROVEMENT ASSOC	14380 MAZANITA	10.2606	1,213.01
060252018000	AKRIE COSTELL N & DIANNE L	14416 MANZANITA AVE	1.4501	171.43
060253006000	MCCLOSKEY REV TRUST	3336 RAILROAD PL	1.3293	157.15
060254001000	KOST FAM TRUST	3420 CR 41	1.2650	149.55
060260001000	RAWLINS FAM TRUST	2627 CR 41	1.4794	174.89
060260002000	ADAM FAM REV LIV TRUST ETAL	14450 CR 41A	1.4442	170.73
060260003000	RAWLINS FAM TRUST	2700 CR 41	1.8227	215.48
060260004000	LOWREY KATHERINE A TRUST ETAL		0.9318	110.16
060260005000	KARLONAS JOHN & JULIE	3038 CR 41	2.2914	270.89
060260006000	LOWREY TRUST ETAL		0.5784	68.38
060260007000	STONE SUMNER		1.0925	129.16

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060270001000	HUTCHENS JOHN G	2189 CR 41	1.5202	179.72
060270002000	OBERMEIER CLOWERS REV TRUST	2559 RUMSEY CANYON RD	2.1325	252.10
060270003000	GONSALVES FAM TRUST	2555 RUMSEY CANYON RD	2.0361	240.71
060270004000	SYNAP HOLDINGS & INVEST INC		0.0247	2.92
060270005000	FARNHAM FAM REV TRUST	2455 CR 41	4.1842	494.66
060270006000	SUEMATSU CATHERINE M ETAL	2563 RUMSEY CANYON RD	1.8755	221.72
060270007000	GONSALVES FAM TRUST	2756 RUMSEY CANYON RD	2.2784	269.35
060270008000	CETERAS REV TRUST	2739 RUMSEY CANYON RD	1.8755	221.72
060270009000	BRAIT REV TRUST	2815 RUMSEY CANYON RD	2.1004	248.31
060270014000	STONE SUMNER	3050 HWY 16	0.1694	20.03
060270015000	SEAVER DOUGLAS L & KELLIE J	2996 RUMSEY CANYON RD	1.2971	153.34
060270018000	WEST FAM TRUST		0.9114	107.75
060270019000	C & E LLOYD TRUST	2980 HWY 16	1.5542	183.74
060270020000	DEVOIL DANIEL	2988 RUMSEY CANYON RD	1.2971	153.34
060270021000	LOWREY KATHERINE A TRUST ETAL		0.1285	15.19
060270022000	LOWREY TRUST	2991 RUMSEY CANYON RD	1.4257	168.55
061020001000	AMARAL OAK HILLS RANCH LLC		0.5173	61.16
061020002000	ROBBEN LAND CO LLC ETAL		0.5141	60.78
061030001000	AMARAL OAK HILLS RANCH LLC		0.0705	8.33
061030002000	AMARAL OAK HILLS RANCH LLC		0.0627	7.41
061030003000	AMARAL OAK HILLS RANCH LLC		0.8809	104.14
061030004000	AMARAL OAK HILLS RANCH LLC		0.9640	113.96
061040001000	AMARAL OAK HILLS RANCH LLC		0.7007	82.84
061040002000	AMARAL OAK HILLS RANCH LLC		0.7524	88.95
061040003000	STEWART LINDA ETAL		0.4844	57.27
061050002000	AMARAL OAK HILLS RANCH LLC		0.6270	74.12
061050003000	DURST FREDERICK J ETAL		0.1254	14.82
061080001000	DURST FREDERICK J ETAL		1.0032	118.60
061090001000	STEWART LINDA ETAL		0.9154	108.22
061090002000	STEWART LINDA ETAL		1.0032	118.60
061100003000	CASSIL FAM TRUST		0.2524	29.84
061100004000	STEWART LINDA ETAL		0.6098	72.09
061100006000	STEWART LINDA ETAL		0.9860	116.56
061100009000	DRIVER REMAINDER TRUST	21065 CR 13	15.6070	1,845.06
061110001000	STEWART LINDA ETAL		0.3762	44.47
061110002000	DURST FREDERICK J ETAL		0.1254	14.82
061110003000	KAY FAM TRUST		0.2508	29.65
061110008000	HAMMERNES VIRGINIA GIANNINI TRUST		0.2508	29.65
061140002000	CAPAY FAMILY RANCH LLC		0.8778	103.77
061140007000	HAMMERNES VIRGINIA GIANNINI TRUST		0.1254	14.82
061150001000	CASSIL FAM TRUST		0.3260	38.54
061150002000	CAPAY FAMILY RANCH LLC		0.6113	72.27
061150003000	CAPAY FAMILY RANCH LLC		1.0032	118.60
061160001000	CAPAY FAMILY RANCH LLC		0.8637	102.11
061160002000	CAPAY FAMILY RANCH LLC		1.0032	118.60
061170001000	CAPAY FAMILY RANCH LLC		0.6270	74.12
061170005000	WILLIAMS GARY L TR		0.3762	44.47
910004828000	GARRISON DAN	21470 HWY 16	0.0000	0.00

End Notes

¹ Insurance Services Offices Inc. <http://www.rockwall.com/documents/fire/ISO.pdf>

² Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage," <http://www.ibhs.org/publications/view.asp?id=125>

³ *ibid.*, p.2