



ENGINEER'S REPORT

Willow Oak 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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Introduction

The Willow Oak Fire Protection District (“Willow Oak FPD,” “Fire District,” or “District”), was originally formed in 1919 and provides fire protection, fire prevention and emergency response services to the communities of Willow Oak, Monument Hills and Wild Wings, as well as other portions of unincorporated Yolo County. Willow Oak FPD is primarily staffed with full-time career firefighters supplemented with reserve and volunteer firefighters.

The Willow Oak FPD is governed by Yolo County Board of Supervisors above 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 33.5 square miles and serves an approximate population of 4,500. The District operates out of two fire stations in rural Woodland and Yolo County. Willow Oak FPD responds to over 600 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, Willow Oak 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. Willow Oak FPD is funded through a small portion of local property taxes, miscellaneous fees, and a static \$35 per residences special assessment that has remained unchanged since 1997. This existing assessment does not include a cost-of-living index adjustment mechanism. 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 over the last 25 years.

Competitive wages in neighboring agencies have made it increasingly difficult for the Fire District to retain and attract 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. In addition, the lack of a cost-of-living adjustment in the property owner approved special assessment has left the District unable to keep pace economically with the increased costs of operations, of which staffing and personnel costs are the primary expenditure.

A new funding source will help address the wage disparity and, in turn, increase the retention of our locally trained firefighters. Adequate staffing also allows the Fire District to assemble the recommended number of personnel on the scene of an incident quicker, which is a factor for your Insurance Services Office (ISO) rating, affecting insurance rates. A negative change in ISO rating could result in higher costs with possibly lower coverage limits or the complete loss of homeowners insurance coverage

Willow Oak FPD seeks to maintain a high level of fire protection and emergency response service by maintaining appropriate staffing levels and providing improved apparatus replacement, maintenance of facilities, and increase in local firefighter wages.

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	\$169.02	each
Multi-Family	\$70.13	res unit
Commercial/Industrial	\$1,256.68	acre
Office	\$331.29	acre
Storage	\$923.17	acre
Parking Lot	\$30.95	each
Vacant	\$22.62	each
Agriculture	\$4.29	acre
Range Land & Open Space	\$0.25	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 Willow Oak 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 XIIC and XIID 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 Willow Oak FPD or to the public at large by other public entities that make up the membership of Willow Oak 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 Willow Oak FPD for preliminary approval, the Willow Oak 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 1, 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 \$169.02 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

Willow Oak 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 retention.)

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

The Willow Oak FPD fire stations are:

Station 6: 17535 County Road 97, Woodland, CA 95695

Station 7: 18111 County Road 94B, Woodland, CA 95695

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.” Willow Oak Fire 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.

Essentially the “2 in, 2 out” rule severely limits Willow Oak FPD’s ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. Willow Oak 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” staffing are included in the Table 3 Budget.

Improved Maintenance and Replacement of Apparatus and Equipment

Willow Oak 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 \$110,000 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
2023-24	Command Vehicle BC7	\$100,000
2023-24	Utility 7	\$75,000
2027-28	Command Vehicle 700	\$100,000
2029-30	Engine Type I	\$1,231,213
2030-31	Water Tender	\$450,620
2033-34	Engine Type III	\$598,619
2040-41	EMS 7	\$40,000
2044-45	Engine Type I	\$2,681,488
2045-46	Water Tender	\$936,798
	Estimated Unfunded Total	\$6,213,738

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 Willow Oak 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

Willow Oak Fire Protection District	
Estimate of Costs	
Fiscal Year 2023-24	
Budget Item	Amount
Service, Appartus and Equipment Needs	
Firefighter Staffing and Training	\$602,598
Equipment and Apparatus Maintenance and Replacement	\$110,000
Capital Repairs	\$4,000
Equipment Operation and Maintenance	\$35,000
Professional Services	\$8,700
Supplies and Materials	\$175,700
Utilities	\$16,000
Administration	\$15,000
Contingency	\$29,010
Total Service Needs (a)	\$996,008
Less: Est. Dedicated Revenue from Property Taxes & Other Sources (b)	-\$395,400
Less: Est. Dedicated Revenue from Current Benefit Assessment (c)	-\$58,000
Less: Contribution from the County	-\$178,933
Est Total Revenue from Other Sources (General benefit contribution) (b+c) = (d)	-\$632,333
Net Cost of Servicing to Assessment District (a-d) = ('e)	\$363,675
Allowance for County Collection (e * 1%) = (f)	\$3,637
Total Fire Suppression and Protection Services Budget (e-f) =(g)	\$367,311
Total Proposed Assessment Budget (g)	\$367,311
Effective Single Family Equivalent Benefit Units in Assessment District (h)	2,173.22
Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (g/h)	\$169.02

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 23% of the total cost of the Willow Oak 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 \$996,008 funded by the proposed assessment can be funded exclusively through the assessment levy as a special benefit since the current County contributions from its dedicated ad valorem property taxes, other sources and the existing benefit assessment revenue exceed approximately 63.49%. (\$632,333/\$996,008) of the total cost of Willow Oak FPD Fire Services, far in excess of the above required 23% non-assessment general benefit funding requirements. The 63.49% 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 Willow Oak 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 Willow Oak 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 Willow Oak 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 Willow Oak 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 OSHA's revised respiratory protection standard, 29 CFR 1910.134.)*

This "2 in, 2 out" requirement places significant limitations on Willow Oak FPD's ability to respond to structure fires, particularly when second and third calls are made. The proposed assessment would allow Willow Oak 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 Willow Oak 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 Willow Oak FPD's boundaries enjoy a reduction to the possibility of a fire "jumping" from an adjacent structure (within the Willow Oak FPD boundaries) because Willow Oak FPD controls structure fires within its boundaries. Because Willow Oak 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 266 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:

266 parcels outside Willow Oak FPD but proximate to the District Boundaries

***1,169** parcels in the Assessment District.*

Calculation:

General Benefit to Property Outside the Assessment District =

*$266 / (1,169 + 266) = 18.54\%$: ~ rounded to **19.0%***

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 19.0% 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, Willow Oak 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 Willow Oak FPD and to have a Willow Oak 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 Willow Oak 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 0.61% 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).

Willow Oak FPD is authorized to provide EMS in addition to its primary responsibility of fire prevention and suppression. In fact, a significant portion of Willow Oak FPD's emergency service calls are associated with providing EMS. Nonetheless, the largest portion by far of the costs associated with operating Willow Oak 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 Willow Oak 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 Willow Oak FPD's actual additional costs for non-fire/non-rescue emergency medical calls is shown in Table 4, below, and supports an adjustment of 2.6%. 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	\$14,949.32
EMS Apparatus Operations and Maintenance Cost	\$10,464.53
EMS Supplies and Equipment	\$300.00
Annual EMS Training and Certification Costs	\$500.00
Total EMS Cost (a)	\$26,213.85
<hr/>	
Total Budget from Table 4 (b)	\$996,008
Percentage of Total Budget on Emergency Medical (a/b)	2.6%

The proposed assessment, as indicated through this Report, will exclusively fund special benefits conferred upon the properties within Willow Oak FPD boundaries, while EMS is directly funded from Willow Oak 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 Willow Oak FPD's services are 2.6% 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 23% 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

19.0% (1. Outside the Assessment District - Adjacent parcels)
 + 0.0% (2. "Indirect and Derivative" Property within the Assessment District)
 + 1.0% (3. Public at Large)
 = 20.0% (Subtotal of General Benefit)

 + 3.0% (Emergency Medical Adjustment)

 =**23.0%** (Total of General Benefits)

The Assessment District's total budget for 2023-24 is \$996,008. Of this total assessment budget amount, the District will contribute at least \$632,333 which is more than 63.49% of the total budget from sources other than this proposed assessment including dedicated property taxes, County contributions and the existing benefit assessment. This contribution constitutes significantly more than the 23% 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 includes a patchwork of areas of 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.

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 Willow Oak 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 as well as areas that do not fall into any of these zones (“None”). 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 Willow Oak FPD.

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

Table 8 – Fire Hazard Zone Risk Factors

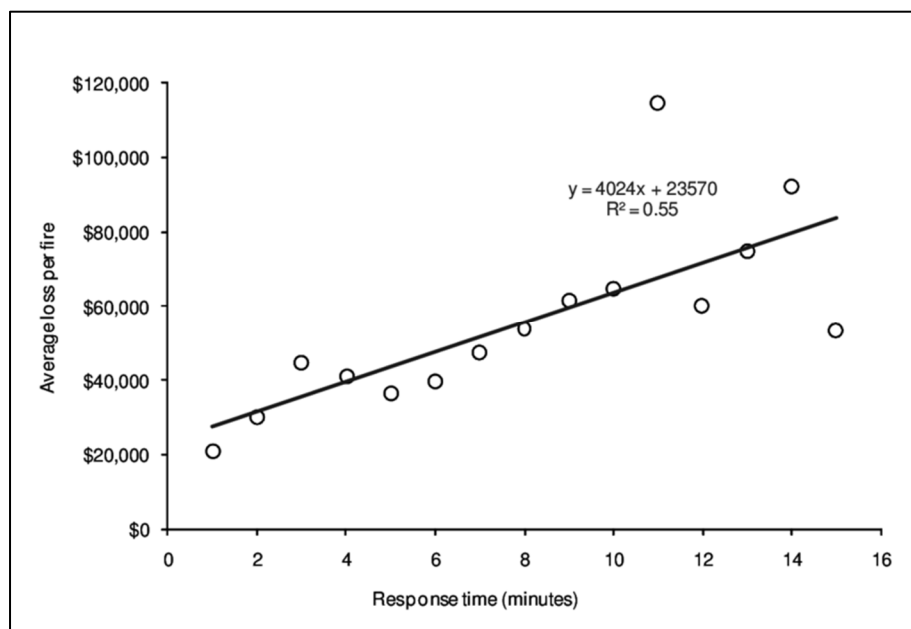
Fire Hazard Zone	Score	Impact Effect	Normalized Fire Hazard Zone Factor
Very High	2	120	1.20
High	1.2	112	1.12
Moderate	1	110	1.10
None	0	100	1

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 two 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 Willow Oak 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
<3	43,690	138	1.15
3 to 6	63,810	126	1.05
6 to 8	83,930	120	1.00
8 to 10	104,050	116	0.97
10+	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 3-6 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 10+ 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 3–6 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 <3 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 = \$169.02 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 Willow Oak 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 Willow Oak FPD Board of Directors; 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 Willow Oak 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 Directors of the Willow Oak 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 XIII D 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	\$996,008
Contributions from Other Sources	(\$632,333)
Total Allowance for Collections	\$3,637
Total Fire Suppression & Protection Services Budget	\$367,311

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%.

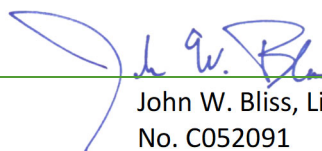
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Yolo County for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the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

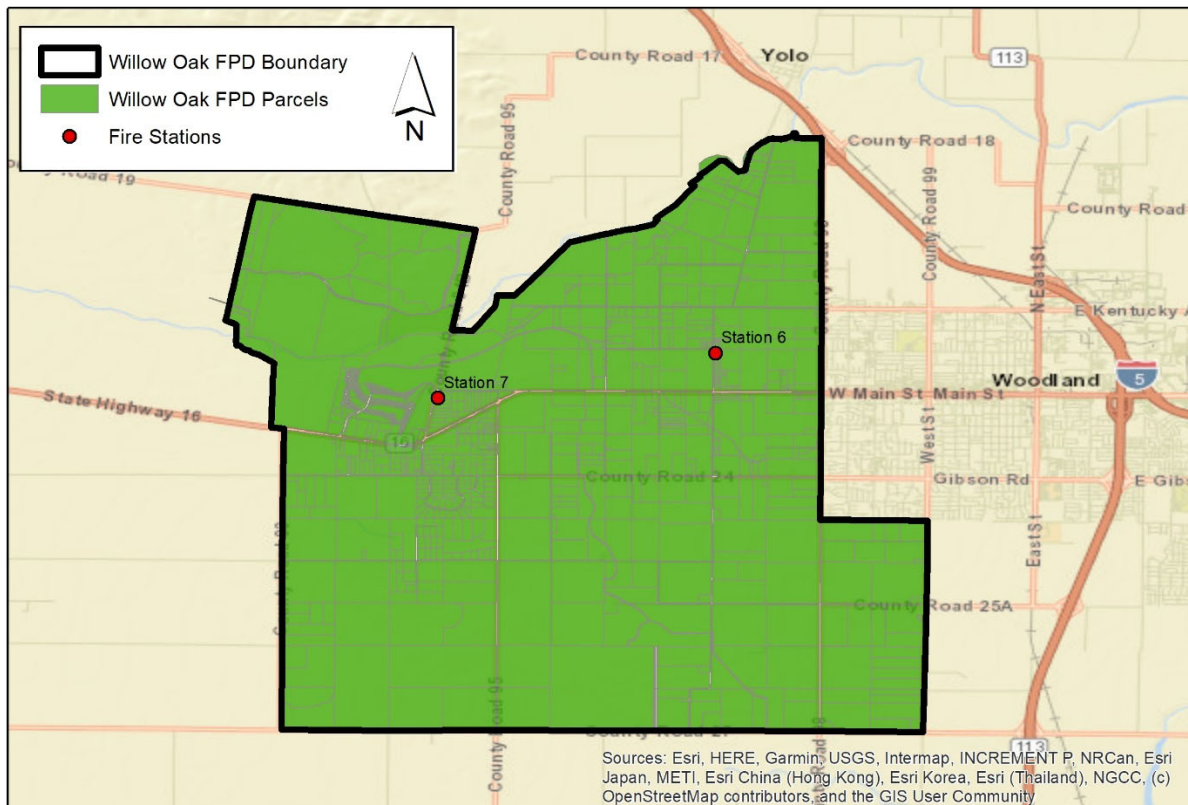
Engineer of Work



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 WILLOW OAK FIRE PROTECTION DISTRICT, COUNTY OF YOLO, CALIFORNIA, THIS _____ DAY OF _____, 2023.

CLERK OF THE BOARD

RECORDED IN THE OFFICE OF THE FIRE CHIEF OF WILLOW OAK 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 WILLOW OAK 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

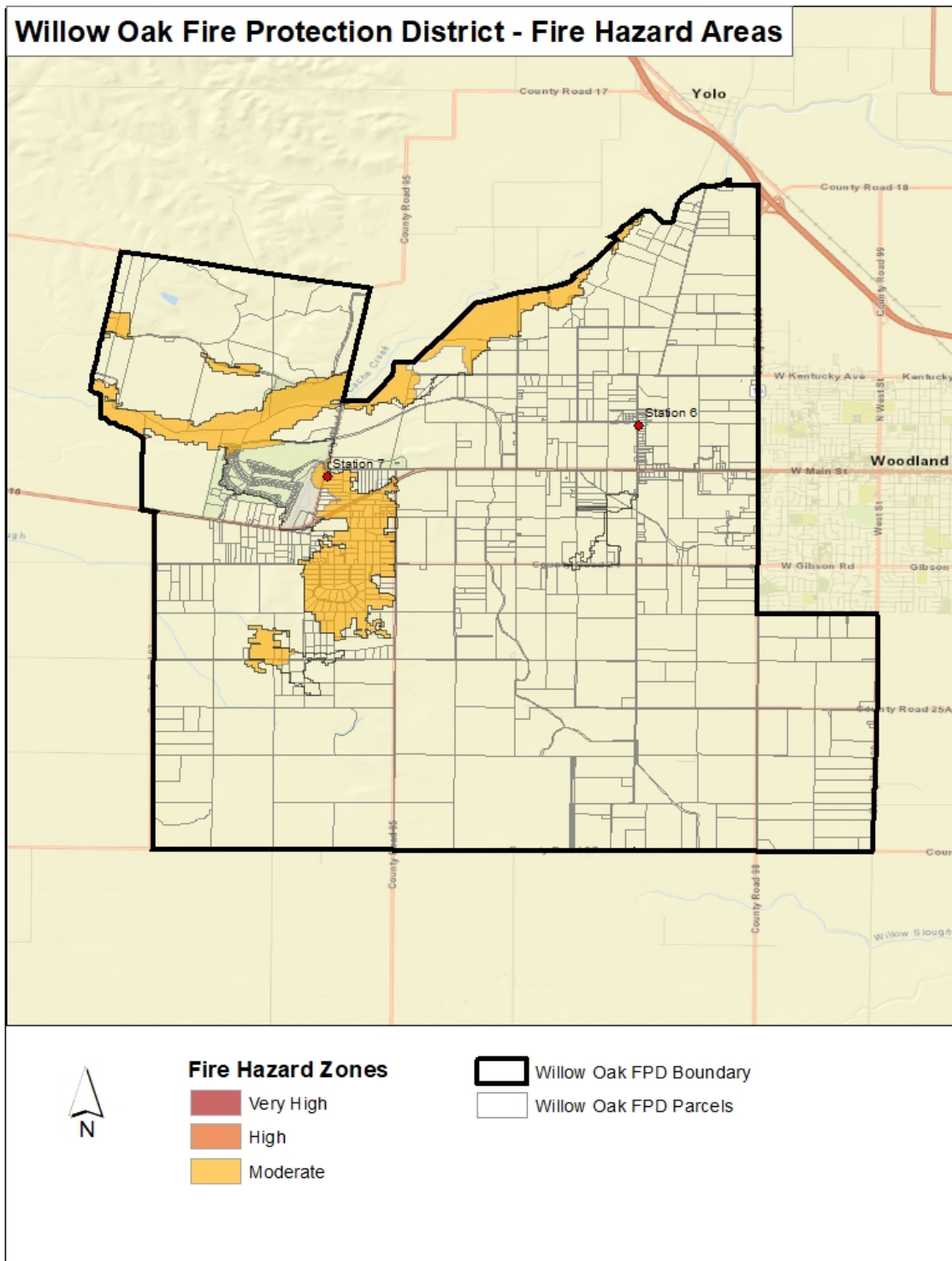
FILED THIS _____ DAY OF _____, 2023 AT THE HOUR OF _____ O'CLOCK ____M. IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF YOLO, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF WILLOW OAK FIRE PROTECTION DISTRICT.

COUNTY TAX COLLECTOR, COUNTY OF YOLO

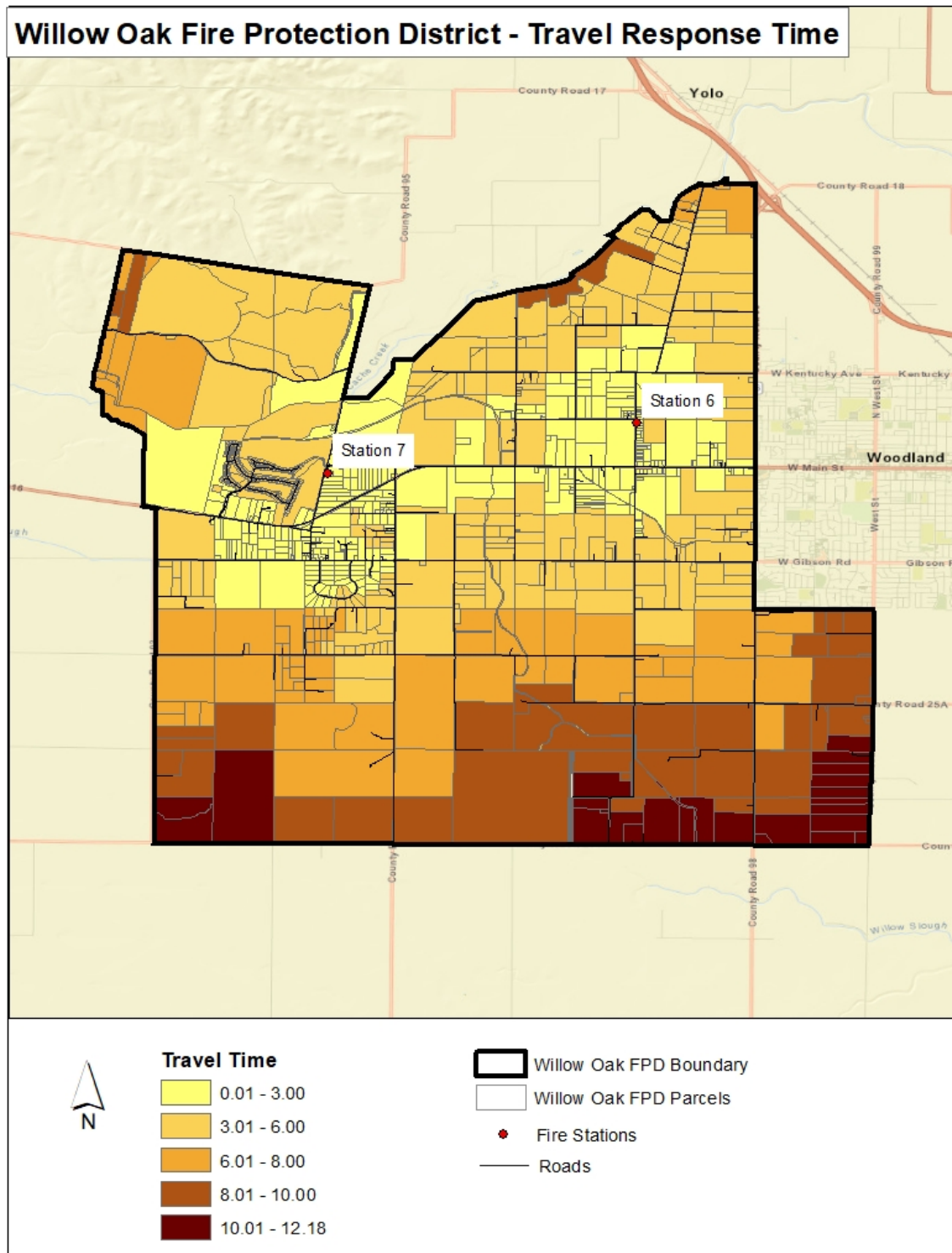
Willow Oak Fire Protection District Fire Protection and Emergency Services Assessment Diagram

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.

**Willow Oak 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	
025120006000	DKL WOODLAND LLC		1.0668	180.31
025120007000	LYONS ROSEANN C	35655 CR 20	1.8501	312.70
025120008000	STUART REV TRUST	35513 CR 20	1.2900	218.04
025120010000	YCFWCD		0.0000	0.00
025120011000	YCFWCD		0.0000	0.00
025120012000	YCFWCD		0.0000	0.00
025120013000	WINKENHOFER HELEN J FAM LTD	35391 CR 20	4.6754	790.24
025120016000	SCHWARZGRUBER JOHN C ETAL	17398 CR 96	1.7926	302.99
025120017000	HELEN J WINKENHOFER FAMILY LP		2.2200	375.22
025120018000	FROMMELT SURV TRUST	35502 HWY 16	1.2668	214.11
025120024000	DHIR CAPITAL LLC	17740 CR 96	0.1406	23.76
025120025000	YEATMAN & ASSOCIATES INC	35036 CR 22	0.2921	49.37
025120026000	YOLO COUNTY OF		0.0000	0.00
025120029000	HERNANDEZ & MARIN FAM 2012 REV TRUST	17450 CR 96	1.5005	253.61
025120030000	CHRISTENSEN REV TRUST	17490 CR 96	1.2668	214.11
025120032000	SHIFLER FAM TRUST		5.4273	917.32
025120033000	SHIFLER FAM TRUST		0.1547	26.15
025120035000	DHIR CAPITAL LLC		1.0668	180.31
025120036000	VALERO OSCAR & LORENA	17610 CR 96	1.1500	194.37
025120038000	DHIR CAPITAL LLC	17718 CR 96	1.0135	171.30
025120039000	TEICHERT LAND CO		8.6188	1,456.75
025120041000	YOLO COUNTY OF		0.1547	26.15
025130001000	WATSON FAM TRUST		2.2784	385.10
025130002000	KATS RANCH LLC	36560 HWY 16	2.2600	381.99
025130004000	SAELER LIV TRUST	36334 HWY 16	9.7005	1,639.58
025130005000	FAUVER TRACY L	36330 HWY 16	1.1792	199.31
025130008000	RESTATED MULLER TRUST	17347 CR 96	0.6401	108.19
025130012000	FERNANDEZ RESIDUAL FAM REV TRUST ETAL	17050 FERNANDEZ LN	1.1834	200.02
025130013000	BRECKENRIDGE FAMILY REV TRUST	36267 CR 20 & 36303	1.2172	205.73
025130014000	BRECKENRIDGE FAMILY REV TRUST		0.2921	49.37
025130016000	HOWARD MICHAEL E	36727 CR 20	1.7634	298.05
025130017000	SUMM WALTER J JR TR	17100 CR 97	1.7926	302.99
025130018000	WALKER FAM TRUST	17186 CR 97	1.4129	238.81
025130020000	BERNHEIM SUSAN L ETAL		0.4382	74.06
025130023000	JOHNSON FAM TRUST	36588 CR 21	1.4129	238.81
025130024000	BOURKE CAROL LOU TR ETAL	36530 CR 21	1.4129	238.81
025130025000	HILLEBY REV TRUST	17250 CR 96B	1.4421	243.74
025130026000	BARTH FAM TRUST	36380 CR 21	1.9971	337.55
025130027000	GOLDEN STATE RANCH PROPERTIES LLC	36459 CR 21	2.0263	342.49
025130028000	BRECKENRIDGE FAMILY REV TRUST		1.1392	192.55
025130029000	BRECKENRIDGE FAMILY REV TRUST	17170 CR 96B/17186	1.7050	288.18
025130030000	HILTON RONALD WARREN	17280 CR 97	1.1792	199.31
025130031000	ALCARAZ HELIO M	17222 CR 97	1.3837	233.87
025130034000	TIMOTHY RANDY ETAL	36052 CR 21	3.6837	622.62
025130035000	TIMOTHY KIM & A ELAINE	36200 CR 21	2.3292	393.68
025130043000	TORRES MARTIN & VERONIKA LYNN	17191 CR 96	1.0500	177.47
025130048000	BRECKENRIDGE FAMILY REV TRUST		0.2667	45.08
025130049000	HOLLOWELL 2019 REV TRUST	17179 CR 96	1.0500	177.47
025130051000	CONSTANT FAM TRUST	36135 CR 20	1.1300	190.99
025130055000	TAUZER JAMES MATTHEW & DIANE MARIE	17415 CR 96	2.3292	393.68
025130060000	YOUNGER 2007 REV TRUST	36587 CR 20	1.3248	223.92
025130061000	BELLINI FAM TRUST	17085 CR 96B & 17111 CR 96B	1.3253	224.00
025130063000	BEARD CONSTANCE L	17202 CR 96	1.0500	177.47
025130064000	BIERMAN FAM TRUST	17215 CR 96	1.0500	177.47
025130068000	HILDEBRAND SURVIVORS TRUST	17359 CR 96	1.2961	219.07
025130073000	DHIR CAPITAL LLC		2.0803	351.61
025130076000	HUFF BENNY	17104 CR 96	1.1567	195.51

**Willow Oak Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor			ESFE	
Parcel Number	Owner Name(s)	Site Address	Units	Assessment
025130077000	PERRY FAM TRUST	36085 CR 20	1.1567	195.51
025130078000	REYNOLDS TRUST ETAL	17355 CR 96	2.5337	428.25
025130080000	JOHNSON FAMILY TRUST	36672 CR 21	2.8550	482.55
025130081000	JOHNSON MARTY ALBERT & JULIE	36834 CR 21	1.4129	238.81
025130082000	FULLERTON RYAN M & ERIN T	17189 CR 96B	1.3253	224.00
025130083000	BKB AGRICULTURAL LLC		0.4674	79.00
025130084000	BKB AGRICULTURAL LLC	36444 HWY 16	2.7382	462.81
025160006000	VAZQUEZ MIGUEL HERNANDEZ	17950 CR 97E	1.4129	238.81
025160008000	BAKER TODD D	17780 CR 97E	1.4129	238.81
025160011000	VANCE JOHN H	17775 CR 97E	1.1500	194.37
025160012000	KLEINHANS 2019 REV TRUST	17743 CR 97E	1.1792	199.31
025160016000	KUHN RONALD E & RAE E TR	17891 CR 97	1.1500	194.37
025160017000	DOWELL TIMOTHY E	17873 CR 97	1.1500	194.37
025160018000	SIMMONS CHAD & JAMIE	17851 CR 97	1.1500	194.37
025160019000	GIANNINI JONATHAN D & REBECCA	17835 CR 97	0.9543	161.30
025160022000	SAMARRON ROBERT M	17775 CR 97	1.1792	199.31
025160025000	KUHN MARTIN L & AMANDA M	17899 CR 97	1.1500	194.37
025160026000	BUNN TRUST	17739 CR 97	1.1792	199.31
025160027000	HERNANDEZ RIGOBERTO H & MARIA G	17757 CR 97	1.2084	204.24
025160028000	NGUYEN TINH DINH & LE KIM VINH THI TR	37030 HWY 16	8.5505	1,445.21
025160030000	WOODLAND AERIE 2345 FOE INC	37664 HWY 16	8.5505	1,445.21
025160031000	WOODLAND AERIE 2345 FOE INC	37650 HWY 16	8.5505	1,445.21
025160034000	MATA SALVADOR TEJEDA ETAL	17949 CR 97E	1.3253	224.00
025160035000	SAWYER LIV TRUST	37110 HWY 16	1.1500	194.37
025160041000	OLSTAD RICHARD P	37696 HWY 16	1.4606	246.87
025160042000	KINSER ROY D & ANABEL G & KINSER 2005 REV	37720 HWY 16	1.1880	200.80
025160043000	LOPEZ RAUL	37070 HWY 16	1.2084	204.24
025160044000	TOVAR JOINT LIV TRUST	37062 HWY 16	1.3253	224.00
025160045000	HANNAH KYLE	17801 CR 97	1.1500	194.37
025160047000	HORST LESTER D & SALLIE M	17823 CR 97/17831	0.9543	161.30
025171003000	WILLS JOY W	33455 HWY 16	1.1792	199.31
025171006000	HARRISON FAM TRUST	33522 CR 24	1.1792	199.31
025171016000	HARRISON FAM TRUST	33558 CR 24	1.7819	301.18
025171018000	JAIMES FAM TRUST	33612 CR 24	1.2084	204.24
025171019000	HANNAGAN MICHAEL P & BARBARA A	33615 HWY 16	1.7050	288.18
025171023000	WILKINSON JAMES T TR	33863 HWY 16	1.2668	214.11
025171024000	PEREZ URIEL C & ANGELICIA M	33909 HWY 16	1.2668	214.11
025171029000	FLETES MARIA ELENA ETAL	33890 CR 24/33862	1.1003	185.97
025171030000	DENNIS STEPHEN J & SUSAN	33590 CR 24	1.2084	204.24
025171034000	MADUENO HECTOR & ROSARIO	33762 CR 24	1.2668	214.11
025171035000	RAMIREZ JOSE LUIS & ROSA		1.2673	214.20
025171036000	UPTON VERDIS E & PATRICIA A	33951 HWY 16	1.2376	209.18
025171037000	DAVIS REV LIV TRUST	33680 CR 24	1.3253	224.00
025171038510	PIKE TRUST	33644 CR 24	1.2084	204.24
025171038520	PIKE TRUST	33622 CR 24	1.2084	204.24
025171040000	SCHWIEGER JOEL M & DARIAN	33543 HWY 16	2.4461	413.44
025171041000	BRACY DARREL & STEPHANIE	33513 HWY 16	1.2961	219.07
025171043000	SINGH SANJIT & SONAM J	18635 LONE OAK LN	2.4168	408.49
025171044000	KOPPLE LISA	18757 LONE OAK LN	1.2668	214.11
025171045000	MARQUEZ LIV TRUST	33724 CR 24	1.2961	219.07
025171046000	NERI DANIEL J & CAROL L	18722 LONE OAK LN	1.2668	214.11
025171047000	BANUELOS GERARDO & FELIPE	18382 LONE OAK LN	1.2961	219.07
025171049000	WESTWIND FARMS INC	33033 HWY 16	4.1872	707.72
025171052000	RAMIREZ CAMILA A	33946 CR 24	2.4461	413.44
025171053000	NGUYEN CYNDI		0.1540	26.03
025182002000	HANAGAN FAM TRUST	34112 CR 24	1.1792	199.31
025182003000	GARCIA REYNALDO E	34134 CR 24	1.2084	204.24

**Willow Oak 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
025182004000	MARIN REV LIV TRUST	34150 CR 24	1.2084	204.24
025182005000	ROLON MIKE	34176 CR 24	1.4899	251.82
025182006000	SANTILLAN MARGARITO & REYNA & SANTILLAN	18780 CR 94B/18830 CR 94B	1.1295	190.91
025182007000	GONZALEZ MIGUEL JR & SUSAN E	34218 CR 24	1.2650	213.81
025182008000	HESELTIME JOE A & BEVERLY J & JA & BJ	18890 CR 94B	1.1500	194.37
025182009000	MIZE MICHAEL & ANNETTE ROJO	18894 CR 94B	1.1500	194.37
025182010000	OLSTAD ASHLEY	18898 CR 94B	1.1500	194.37
025182011000	BECVAR JOSEPH & AMANDA R	18932 CR 94B	1.2650	213.81
025182013000	CARR ALVIN W & DONNA J & CARR TRUST	34115 CR 23A	1.2084	204.24
025182014000	WATTS EXEMPTION TRUST ETAL		0.1540	26.03
025182015000	GARCIA FAMILY TRUST	34015 HWY 16	1.2668	214.11
025182017000	ZAPATA EDUARDO O	34050 CR 24	1.2668	214.11
025182018000	WATTS EXEMPTION TRUST ETAL		0.1540	26.03
025182019000	WATTS EXEMPTION TRUST ETAL		0.1540	26.03
025182020000	BARAJAS FAMILY TRUST	34209 CR 23A	1.2961	219.07
025182021000	ENOS SUE A	18720 CR 94B	1.2668	214.11
025183001000	VEGA GUILLERMO & LOURDES	18847 CR 94B	0.9543	161.30
025183002000	COLLAZO JOSE LUIS & ROSARIO L	18893 CR 94B/ 18901 CR 94B	2.3000	388.75
025183003000	OCHOA LIV TRUST	18915 CR 94B	1.0497	177.42
025183009000	ROSE LARUE D	34398 CR 24	0.1694	28.63
025183010000	LOPEZ DIANA S & JOSE ALFREDO	34376 CR 24	1.3935	235.53
025183013000	CANCHOLA MIGUEL ETAL	18799 CR 94B	1.4899	251.82
025183014000	AICHWALDER ALETHA E ETAL	18819 CR 94B	1.1500	194.37
025183015000	CASTILLO LIZETTE	18785 CR 94B	1.1792	199.31
025183016000	BERMUDEZ JESUS	18791 CR 94B	1.1500	194.37
025183017000	CANCHOLA JESUS & MARIA C	18795 CR 94B	0.1694	28.63
025183019000	RYAN EDWIN J	18850 POSSUM LN	1.2650	213.81
025183020000	BRYAN JOSEPH S	18888 POSSUM LN	1.2650	213.81
025183021000	RAMIREZ TERESA	18900 POSSUM LN	1.2650	213.81
025183022000	GOMEZ ALEJANDRO ABARCA	34530 CR 24	1.3614	230.10
025183023000	MORELAND ASHLEY	34566 CR 24	1.2650	213.81
025183025000	MURPHY MICHAEL J & SLOVER SUSAN C	34690 CR 24	1.2650	213.81
025183026000	JOHNSON FAM REV TRUST	34628 CR 24	1.4578	246.40
025183027000	DELATORRES LINDA	18855 POSSUM LN	0.1694	28.63
025183028000	GILLIS FAM TRUST	18801 POSSUM LN	1.3935	235.53
025183033000	HOBLIT CHAD S	18700 CR 95	1.2723	215.04
025183034000	LUSH YEAR 2001 REV LIV TRUST	18668 CR 95	1.2650	213.81
025183036000	GARCIA GUSTAVO	18600 CR 95	1.1792	199.31
025183037000	LAVORICO ROBERT G & MARY H TR	18620 CR 95	1.0500	177.47
025183038000	OLIVAREZ FAMILY TRUST	18616 CR 95	0.1540	26.03
025183039000	ESCOBAR JESSIE ESTATE	18612 CR 95	1.2650	213.81
025183040000	GARCIA BENEDICTO & ANITA G	18628 CR 95	1.2650	213.81
025183042000	BERLIN FAM TRUST	18716 CR 95	1.4190	239.84
025183043000	JACONETTI FRANK JR & LINDA C	18669 CR 94B	1.8112	306.13
025183044000	WEIR 2022 REV TRUST	18661 CR 94B	1.2376	209.18
025183045000	FREEMAN JACKIE W & WANDA V & FREEMAN FAM		0.0512	8.65
025183048000	TRONGO KENNETH A & ANGELIQUE	18758 CR 95	1.2723	215.04
025183049000	WALKER FAM TRUST	18814 CR 95	2.4273	410.26
025183051000	CARBONE FAM REV TRUST	18870 CR 95	1.3935	235.53
025183052000	CHEUK DENNY ETAL	34814 CR 24	2.6585	449.34
025183053000	KUYKENDALL DALE	34910 CR 24	2.6585	449.34
025183055000	BERLIN DENNIS D SR IRREV TRUST LE	34740 CR 24	1.5542	262.69
025183056000			0.0000	0.00
025183058000	FREEMAN JACKIE W & WANDA V & FREEMAN FAM		0.0000	0.00
025183059000	HUXSOLL 2021 LIV TRUST	34623 PAINTRIDGE RD	1.1619	196.38
025183060000	SHARP TIM & BARBARA & SHARP REV TRUST	34711 PAINTRIDGE RD	1.2726	215.09
025183061000	KORNBLATT 2011 REV TRUST	34757 PAINTRIDGE RD	1.3935	235.53

**Willow Oak Fire Protection District
Fire Protection and Emergency Response Services Assessment
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Parcel Number	Owner Name(s)	Site Address	Units	Assessment
025183062000	SINGH GANESHWAR & SHARAN	34843 PAINTRIDGE RD	1.2726	215.09
025183063000	SKAGGS DAVID W & MARGARET T	34875 PAINTRIDGE RD	1.3935	235.53
025183064000	BEERMANN TRUST	34937 PAINTRIDGE RD	1.2668	214.11
025183067000	SHELLHAMMER JEFFREY I & HELEN D	18720 CR 95	1.3017	220.01
025183069000	LEWIS LIV TRUST	34464 CR 24	1.3614	230.10
025183070000	MORALES-GOMEZ CHRISTIAN	34372 CR 24	1.3614	230.10
025183072000		18805 POSSUM LN	0.0000	0.00
025183076000	HODGE VERN & MATILDE	34304 CR 24	2.5300	427.62
025183079000	GABOR COX FAM TRUST	18658 CR 95	2.4567	415.23
025183080000	HOBLIT CHAD & RENE	18650 CR 95	2.4567	415.23
025183081000	BASSETT CHARLES & RONNI	34336 CR 24	1.2971	219.24
025183082000	BERLIN FAM TRUST		0.1547	26.15
025183083000	SANDERS FAM TRUST	34778 CR 24	1.3935	235.53
025183084000	JAIMES LIV TRUST	18790 POSSUM LN	2.7870	471.06
025184001000	DEROCK GERALD D & ZYLPHIA A	18469 CR 94B	1.2971	219.24
025191001000	KAELIN REV LIV TRUST	18415 CR 94B	1.3935	235.53
025191002000	CONNOLLY FAM TRUST	34550 HWY 16	1.5220	257.25
025191005000	MICHELTORENA FAM REV TRUST	34535 CR 22	1.1500	194.37
025191007000	ROMERO MANUEL	34743 CR 22	1.2668	214.11
025191008000	CRIST PAUL E	34771 CR 22	1.3935	235.53
025191011000	MATTHEWS DAVID & NADIA	18228 CR 95	1.4257	240.97
025191013000	MILLER JIM A & TOLSON-MILLER CAROL L	18398 CR 95	1.2650	213.81
025191014000	MILLER JIM A & TOLSON-MILLER CAROL L	18394 CR 95	1.2650	213.81
025191015000	DOUBLE A SARAGOZA TRUST & SARAGOZA		0.1694	28.63
025191016000	SARAGOZA JOHN & BAUDELIA	18420 CR 95	0.1694	28.63
025191018000	SARAGOZA JOHN M & BAUDELIA C	18440 CR 95	1.2650	213.81
025191019000	JUSTICE FAM LIV TRUST	18452 CR 95	1.2650	213.81
025191022000	SHANK-STOCK FAM REV LIV TRUST	34866 PAINTRIDGE RD	1.2650	213.81
025191023000	MITCHELL TRUST	34860 PAINTRIDGE RD	1.2650	213.81
025191026000	ARCEO JOSE DAVID FLETES	34565 HWY 16	1.2971	219.24
025191027000	JANATPOUR JALEH M	34511 HWY 16	1.4257	240.97
025191029000	FARNHAM JACK L & SHARAI L & FARNHAM REV	18104 CR 95	1.2650	213.81
025191030000	BURAU JAMES A & YVONNE	34810 PAINTRIDGE RD	1.3614	230.10
025191031000	BATTAGLIA CHARLES F & MITSUYO	34828 PAINTRIDGE RD	1.2650	213.81
025191033000	JIMENEZ FRANK S & JANE I	34720 PAINTRIDGE RD	1.1550	195.22
025191036000	CHRISS STEVEN T & BRENDA T	34660 PAINTRIDGE RD	1.1843	200.17
025191037000	LOUIE REV TRUST	34624 PAINTRIDGE RD	1.1550	195.22
025191042000	CHRISS STEVE & BRENDA	34621 HWY 16	0.1694	28.63
025191043000	PASCHKE JANIS R	34758 PAINTRIDGE RD	1.4257	240.97
025191045000	KEY JUDY GAIL	34680 HWY 16	2.6907	454.78
025191046000	IKIGAI PROPERTIES LLC	34602 HWY 16	2.6907	454.78
025191047000	LOZA JUAN CARLOS	18321 CR 94B	2.6585	449.34
025191048000	PEREZ LIV TRUST	34719 CR 22	1.2668	214.11
025191049000	PEREZ FAM TRUST	34681 CR 22	1.2668	214.11
025191055000	CURRAN LIV TRUST	18310 CR 95	1.4257	240.97
025191058000	VILLEGAS RICARDO A & ROSA M	34635 HWY 16	1.3935	235.53
025191059000	LOWELL MONIQUE	34803 HWY 16	1.4257	240.97
025191060000	BROWN DOMINIC	18352 CR 95	1.3940	235.61
025191062000	PIERCE STEVEN K ETAL	18135 CR 94B	2.6585	449.34
025191063000	DUPPONG TAMELA L & PAUL G	18187 CR 94B	1.3935	235.53
025191064000	THOMAS HARRY JR	18225 CR 94B	1.3935	235.53
025191066000	ROSENQUIST CHRISTY L	34942 PAINTRIDGE RD	1.2650	213.81
025191068000	GWALTNEY REV TRUST	18024 CR 95	1.4257	240.97
025191069000	IBARRA JUAN E & KARLA D	34841 CR 22	1.2668	214.11
025191070000	SPRY GREG	34829 CR 22	1.2668	214.11
025191071000	CODDE REV LIV TRUST	34799 CR 22	1.1569	195.54
025191072000	GOMEZ JOSE R & LAURA	18239 CR 94B	2.6585	449.34

**Willow Oak Fire Protection District
Fire Protection and Emergency Response Services Assessment
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Parcel Number	Owner Name(s)	Site Address	Units	Assessment
025191073000	JOHNSTON SURV TRUST	18301 CR 94B	1.4578	246.40
025191074000	ADAMS REV TRUST	34567 CR 22	1.3935	235.53
025191075000	BOREL REV TRUST	34577 CR 22	1.3935	235.53
025191076000	WATTS BRUCE & STACEY	34495 CR 22	1.4578	246.40
025191080000	WILLOW OAK FIRE DEPT	18111 CR 94B	18.8111	3,179.45
025191082000	NEVAREZ TRUST	18412 CR 95	1.2650	213.81
025191083000	VOORHEES MICHAEL & ELLEN	34904 PAINTRIDGE RD	1.2971	219.24
025191084000	VAN BROCKLIN REV TRUST	34657 CR 22	0.1694	28.63
025191085000	VAN BROCKLIN REV TRUST	34269 CR 22	2.6585	449.34
025200001000	MENDES LIV TRUST	18966 CR 96	1.5567	263.11
025200002000	SCHNEIDER 2010 TRUST	35715 CR 24	2.0901	353.27
025200008000	PIONEER HI-BRED INTL INC	18396 CR 96/18400	1.4402	243.42
025200009000	DELA TORRES REV TRUST	18578 CR 96	2.6067	440.58
025200010000	JOHNSON TANYA LYN	18680 CR 96	2.3400	395.51
025200012000	HERNANDEZ FAM TRUST A	18850 CR 96	1.2900	218.04
025200013000	CHRISS REV TRUST	18701 CR 95A	1.5567	263.11
025200014000	CHAHAL HARJINDER SINGH	18565 CR 95A	0.5334	90.16
025200015000	KNORR KEVIN & JENINE		0.2667	45.08
025200016000	YCFWCD		0.0000	0.00
025200017000	YCFWCD		0.0000	0.00
025200018000	WEST VALLEY CHURCH OF WDL	18045 CR 95	9.7005	1,639.58
025200021000	LAMSA REV TRUST		0.2134	36.07
025200022000	LAMSA REV TRUST	18798 CR 96	1.0767	181.98
025200024000	HATANAKA FAMILY TRUST	18445 CR 95	1.7417	294.38
025200027000	WOODLAND FARM LLC	18060 CR 96	1.7342	293.11
025200028000	WOODLAND FARM LLC	35637 HWY 16	2.0847	352.36
025200029000	GREWAL GURINDER S & JASVINDER K		3.3738	570.24
025200031000	PIONEER HI-BRED INTL INC	18285 CR 96	2.2492	380.16
025200032000	LILLARD CHARLES J & SHIRLEY A	35222 CR 24	3.8033	642.83
025200033000	THORBURN SCOTT DAVID & DEBORAH ARLENE	18946 CR 95A/35250 CR 24	3.1569	533.58
025210005000	ZUNIGA ANGELINA L & GUSTAVO	36170 CR 24	1.8501	312.70
025210006000	PEREYRA CARLOS & MARY ANN TR	18727 CR 96	1.5567	263.11
025210009000	KEENAN FAM 2001 TRUST	18199 CR 96	3.0303	512.18
025210010000	SIRA MARK & SELENA	36171 HWY 16	2.3292	393.68
025210011000	FARNHAM TIMOTHY N & KATHLEEN L	36267 HWY 16	1.2668	214.11
025210012000	GHOTRA FARMS LLC	36343 HWY 16	0.7595	128.37
025210013000	WARREN FAM TRUST	36395 HWY 16	1.2668	214.11
025210019000	MOSS GAIL A & WILLIAM C	18485 CR 96B	1.2900	218.04
025210021000	ADAMS REV 2017 TRUST	18291 CR 96B	1.4129	238.81
025210024000	OESTERLE JEFFERY S & KESHIA B	18158 CR 96B	1.2668	214.11
025210025000	YCFWCD		0.0000	0.00
025210026000	FARNHAM JACK L & SHARAI L & FARNHAM REV	18200 CR 96B	1.2668	214.11
025210027000	WROBEL RONALD J & JUDY A & WROBEL TRUST	18248 CR 96B	1.1500	194.37
025210030000	HUNT RONALD L & NANCY J	18335 CR 96B	1.2961	219.07
025210031000	FOSTER JR 2022 REV TRUST ETAL	18363 CR 96B	1.2961	219.07
025210033000	HARDER DORIS JEANNE	18435 CR 96B	1.2961	219.07
025210035000	GALL DAVID A	18222 CR 97	1.1500	194.37
025210036000	GHOTRA FARMS LLC		0.8471	143.18
025210037000	PIZANO ALFREDO	18280 CR 96B	1.1792	199.31
025210040000	HARDER DORIS JEANNE		0.1540	26.03
025210041000	GERBI THOMAS W & SHARON & GERBI FAM LIV	18407 CR 96B	1.1792	199.31
025210042000	FOSTER JOHN H JR ETAL		0.1540	26.03
025210048000	HEIDRICK FAM REV TRUST	36780 CR 24	1.1567	195.51
025210049000	MEZGER LIV TRUST		1.6002	270.47
025210051000	VAUGHN REV TRUST	36600 CR 24	2.6067	440.58
025210053000	MEZGER LIV TRUST	36320 CR 24	1.5567	263.11
025210054000	VAUGHN REV TRUST		1.6002	270.47

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025210058000	POOLE 2017 REV TRUST	36605 HWY 16	2.5045	423.31
025210059000	WOLTMON FAM LIV TRUST	36651 HWY 16	1.3253	224.00
025210060000	GHAFFAR ABDUL	36719 HWY 16	1.3253	224.00
025210062000	DICKSON STEPHEN & ELIZABETH	18521 CR 96	1.0500	177.47
025210063000	MACHADO MARITAL TRUST		0.7734	130.72
025210064000	MENDES LIV TRUST	18671 CR 96	1.0500	177.47
025210066000	ADAMS FAM REV TRUST	18227 CR 96B/18223	1.4129	238.81
025210068000	HEIDRICK 2012 EXEMPTION TRUST ETAL	18320 CR 97	1.2961	219.07
025210070000		18204 CR 96B	0.0000	0.00
025210072000	HEIDRICK 2012 EXEMPT TRUST ETAL	36902 CR 24	2.8636	484.01
025210073000	HEIDRICK FAM REV TRUST	36826 CR 24	0.1067	18.03
025210074000	HEIDRICK TRUST & HEIDRICK 2012 EXEMPT TRUST	18280 CR 97	1.7050	288.18
025210075000	HEIDRICK 2012 EXEMPT TRUST ETAL	18480 CR 97	0.4089	69.11
025210077000	GILLETTE DAWN R REV TRUST	36791 HWY 16	2.8550	482.55
025210078000	TOP HAT FARMS LLC	18115 CR 96B	1.4129	238.81
025210079000	GRUENHAGEN LIV TRUST		0.1540	26.03
025210080000	PIONEER OVERSEAS CORP	18285 CR 96	133.6784	22,594.32
025210082000	JM JACOBS TRUST	18044 CR 96B	1.2668	214.11
025320001000	REYNOLDS SARGENT T & LYNN J	15390 CR 97A	1.3556	229.12
025320004000	BARKER KATHLEEN I & JASON W	15090 CR 97A	1.3048	220.54
025320005000	TIMOTHY FAM TRUST	37687 CR 18	2.3397	395.46
025320007000	PERANI FAM TRUST	15285 CR 97A	2.4200	409.03
025320008000	BIEBER-REYNOLDS FAM TRUST	15377 CR 97A	1.4234	240.58
025320009000	SODEN KATHRYN RAE & RYAN	15475 CR 97A	1.3700	231.56
025320010000	HUFF MARITAL FAM TRUST	15095 CR 97A	3.8956	658.43
025320011000	YOLO COUNTY OF		0.0000	0.00
025320012000	DOSSA MICHAEL N	15250 CR 97A	1.1033	186.48
025320014000	SMITH MICHAEL L JR & CINDY H	15200 CR 97A	1.2032	203.36
025330003000	KARRER REV TRUST	16190 CR 97A/16200	0.6668	112.70
025330004000	HARRISON TRUST	15830 CR 97A	0.0267	4.51
025330005000	FRANKE REV TRUST	15790 CR 97A	1.6101	272.14
025330006000	BOURKE FAMILY TRUST ETAL	37179 CR 18B	1.2900	218.04
025330007000	CARRION LISA O & LONNY R	37090 CR 18B	1.1567	195.51
025330008000	OLIVER SCOTT	37086 CR 18B	1.4375	242.97
025330009000	KRAUSE LIV TRUST		0.2667	45.08
025330011000	STEWART FAM TRUST	15530 CR 97A	0.1406	23.76
025330012000	STEWART FAM TRUST	15610 CR 97A	0.1406	23.76
025330013000	ANAYA JAVIER	15532 CR 98	1.0000	169.02
025330014000	HEIDRICK FAM REV TRUST	15730 CR 98	5.2905	894.20
025330016000	HEIDRICK FAM REV TRUST		2.1336	360.62
025330018000	GOETTE FARMS INC		0.5334	90.16
025330019000	EDWARDS MARLIN D	37460 CR 19A	1.5034	254.10
025330020000	HEIDRICK FAM REV TRUST	37648 CR 19A	1.2802	216.38
025330024000	HARRISON TRUST		2.6990	456.18
025330025000	HARRISON TRUST	16170 CR 97A	4.3021	727.14
025330026000	AGNEW THOMAS J & ANITA E	15450 CR 97A	1.2100	204.51
025330027000	KRAUSE LIV TRUST	37250 CR 18B	1.3434	227.06
025340001000	STORZ TRUST	16750 CR 96B	3.1569	533.58
025340002000	RUDI LIV TRUST	36436 CR 19B	1.1300	190.99
025340005000	GILLIS 1990 TRUST - SURVRS TRUST	36470 CR 19B	1.0767	181.98
025340008000	SEMICHY ALISON	36560 CR 19B	2.1818	368.77
025340010000	KARRER REV TRUST		1.0401	175.80
025340011000	JENNESS RICHARD & REBECCA TR	36681 CR 19B	0.5334	90.16
025340012000	PERRY RICHARD	36600 CR 20	2.2016	372.11
025340013000	HAWK SURV TRUST	36690 CR 20	1.2376	209.18
025340016000	DEBO FAMILY LTD PTNSHP		0.9347	157.98
025340019000	FRANKE CARL W & ANN P TRUST ETAL	37607 CR 19A	1.0935	184.82

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025340020000	FRANKE LIV TRUST		0.9601	162.28
025340024000	WALL STEPHAN AUSTIN	36912 CR 19B	1.7168	290.17
025340025000	DUMARS LIV TRUST	36600 CR 19B	2.4102	407.37
025340026000	DEBO FAMILY LTD PTNSHP		1.7526	296.22
025340027000	DEBO FAM LP	37530 CR 20	3.7170	628.25
025340029000	DINSDALE GEORGE III	36880 CR 20	1.7342	293.11
025340030000	LEVERS STANLEY W & JANET & LEVERS 2006 REV	36750 CR 20	1.7342	293.11
025340032000	FRANKE FAM TRUST	16720 CR 97A	2.8734	485.66
025340033000	JENNESS RICHARD & REBECCA TR		1.0668	180.31
025340036000	YOLO COUNTY OF		0.0592	10.01
025340037000	SANDHU FAM REV TRUST		1.1148	188.42
025340038000	SANDHU FAM REV TRUST	36440 CR 19B	1.1567	195.51
025340039000	CORRELL RICHARD B & LAURA M	36452 CR 19B	1.1567	195.51
025340043000	OCHOA MARK A & NICOLE	16645 CR 97A	1.1500	194.37
025340044000	OLIVER ENTERPRISES LP		0.0000	0.00
025340047000	OLIVER GEORGE & SALLY L E	16634 CR 98	2.1701	366.79
025340049000	OCHOA MARK A & NICOLE		2.0901	353.27
025340050000	OCHOA MARK A & NICOLE		1.2084	204.24
025350013000	YCFWCD		0.0000	0.00
025350014000	WINTHER CLIFFORD H & WANDA TR	16726 CR 96	1.7124	289.43
025350015000	MULLER REV TRUST ETAL	36140 CR 20	2.0901	353.27
025350016000	GRIFFITH OWEN H JR TR ETAL	16900 CR 96	2.0901	353.27
025350017000	NEVIS MICHAEL ALAN	35620 CR 20	1.6537	279.51
025350018000	TEICHERT LAND CO		0.0880	14.87
025350022000	RODGERS REV LIV TRUST	16685 CR 96	1.1834	200.02
025350025000	YOLO COUNTY OF		0.0432	7.30
025350026000	RODGERS SANDRA & ANDREW A	16587 CR 96	3.1499	532.40
025350037000	TEICHERT LAND CO	35460 CR 20	8.7800	1,484.00
025350038000	TRIANGLE PROPERTIES INC	16550 CR 96	0.2304	38.94
025360001000	YCFWCD		0.0000	0.00
025360013000	FONG CLIFFORD	32681 CR 20	1.0338	174.73
025360014000	YCFWCD		0.0000	0.00
025360016000	SHELTON L JOE & CATHY MURATA	15891 CR 92C	1.7366	293.52
025360024000	CAL AG PROPERTIES LLC		0.0533	9.01
025360029000	YCFWCD		0.0000	0.00
025360030000	YCFWCD		0.0000	0.00
025360031000	YCFWCD		0.0000	0.00
025360032000	YCFWCD		0.0000	0.00
025360033000	YCFWCD		0.0000	0.00
025360034000	YCFWCD		0.0000	0.00
025360035000	FONG CLIFFORD		0.0165	2.79
025360036000	BORGES ALBERT M ETAL	16333 CR 92C	1.5819	267.37
025360038000	YCFWCD		0.0314	5.31
025360044000	FONG DONALD FAMILY PTN I	33379 CR 20	10.7114	1,810.44
025360054000	CAL AG PROPERTIES LLC		11.5588	1,953.67
025360061000	TEICHERT LAND CO		0.4349	73.51
025360062000	YOLO COUNTY OF		0.0225	3.80
025360063000	TEICHERT LAND CO		0.1406	23.76
025360064000	YOLO COUNTY OF	34199 CR 20	0.2106	35.60
025360066000	CAL AG PROPERTIES LLC		1.6261	274.84
025360067000	BRUNSON LOIS	32853 CR 20	2.8882	488.16
025360068000	CAL AG PROPERTIES LLC		2.1603	365.13
025360069000	MULLER REV TRUST ETAL		1.8669	315.54
025360071000	CAL AG PROPERTIES LLC		3.2004	540.93
025360073000	MULLER REV TRUST ETAL		1.8315	309.56
025360077000	CAL AG PROPERTIES LLC		1.7069	288.50
025360079000	CAL AG PROPERTIES LLC		6.7182	1,135.51

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025360083000	TAYLOR 1973 REV TRUST	33520 CR 20	1.9471	329.10
025360084000	ROBBINS DAREN C		0.0970	16.39
025360085000	ROBBINS DAREN C	34270 CR 20	1.3495	228.09
025380005000	GEO AOKI FARMS INC		0.5842	98.74
025380006000	GEO AOKI FARMS INC	17260 CR 98	0.5334	90.16
025380007000	GEO AOKI FARMS INC	17380 CR 98	1.0668	180.31
025380009000	CRENSHAW & FRANICH FAM TRUST	17720 CR 97E	2.2892	386.92
025380015000	STALIE DALE G JR & PATRICIA A	17405 CR 97	1.1500	194.37
025380017000	WILLOW OAK FIRE DEPT	17511 CR 97	0.1540	26.03
025380020000	DELA TORRES REV TRUST	17569 CR 97	1.1500	194.37
025380021000	VAN ZEE DAVID & NORMA C LE	17591 CR 97	1.1792	199.31
025380023000	TIMKO FAM TRUST	17653 CR 97	1.1500	194.37
025380026000	OREGEL JAIME	17381 CR 97	1.1500	194.37
025380027000	TIDWELL JAMES W & EMILY B	17393 CR 97	1.1500	194.37
025380028000	TIMKO FAM TRUST		0.1540	26.03
025380029000	COOPER FAM TRUST	17621 CR 97	1.1500	194.37
025380030000	CORONA REV TRUST	17425 CR 97	1.1500	194.37
025380031000	STALIE DALE G JR & PATRICIA A	17417 CR 97	1.1500	194.37
025380033000	DEBO FAMILY LTD PTNSHP		2.3368	394.97
025380035000	WEST WOODLAND LLC	17550 CR 98	1.7869	302.02
025380038000	PANTOJA OSCAR & MARIA ESTHER		0.1540	26.03
025380039000	SUMM WALLY J JR		0.9639	162.92
025380040000	RAMOS JOSE IGNACIO MOLINA	17227 CR 97	1.9387	327.68
025380042000	YBARRA FAM 2011 REV TRUST	17451 CR 97	1.4501	245.10
025380043000	JOHNSON PATTI	17457 CR 97	1.1500	194.37
025380044000	YBARRA FAM 2011 REV TRUST	17479 CR 97	1.1500	194.37
025380045000	MORENO ELIAS L & ELIDIA L	37470 HWY 16	1.1792	199.31
025380046000	PANTOJA OSCAR & MARIA ESTHER	37450 HWY 16	1.1500	194.37
025380048000	WEST WOODLAND LLC		0.3505	59.24
025380049000	SCHOENINGH WM & A REV TRUST ETAL	37240 HWY 16	2.2784	385.10
025380050000	AOKI TRUST	17030 CR 98	1.1033	186.48
025380051000	GEORGE AOKI FARMS INC		2.0803	351.61
025380052000	GILLETTE DAWN R REV TRUST		0.8268	139.75
025380053000	JOHNSON RE & NA FAM TRUST	17687 CR 97	1.1792	199.31
025380054000	FROMMELT FAM TRUST	17701 CR 97	1.1792	199.31
025380056000	GILLETTE TRUST		0.4382	74.06
025380057000	GILLETTE TRUST		0.0584	9.87
025380058000	GILLETTE TRUST	37166 HWY 16	0.0584	9.87
025380059000	GILLETTE TRUST		0.0584	9.87
025380060000	GILLETTE TRUST	37210 HWY 16	2.3292	393.68
025380061000	WILLOW OAK FIRE DEPT	17535 CR 97	8.5505	1,445.21
025420001000	HORNBUCKLE FAMILY LIVING TRUS	17400 CR 97	1.2376	209.18
025420002000	DUFOUR & FONG FAM TRUST	36868 CR 21	1.1792	199.31
025420003000	CARY PATRICIA ANN	17442 WILLOW OAK WAY	1.1500	194.37
025420004000	BOYD CAREY ETAL	17417 WILLOW OAK WAY	1.1500	194.37
025420005000	MALLERY CARL F & RACHEL E	17449 WILLOW OAK WAY	1.1500	194.37
025420006000	DEPAEPE RYAN C & DIANA M	36936 CR 21	1.1500	194.37
025420007000	HERNANDEZ PABLO L & NANCY LYNN	17472 CR 97	1.1792	199.31
025420008000	MILLER REV SURVIVORS TRUST	17448 CR 97	1.1500	194.37
025420009000	SWASEY FAMILY TRUST	17424 CR 97	1.1500	194.37
025420010000	TIMOTHY TRUST	17470 WILLOW OAK WAY	1.1500	194.37
025420011000	SCOTT TRUST	17420 WILLOW OAK WAY	1.1500	194.37
025430001000	SHIFLER FAM TRUST	35030 CR 20	0.1309	22.12
025430002000	SHIFLER FAM TRUST		5.9764	1,010.13
025430003000	YEATMAN & ASSOCIATES INC	25036 CR 22	0.0607	10.26
025430005000	MULLER REV TRUST ETAL		0.0259	4.38
025430006000	DAVIS WILLIAM R & BROOK ANN	17600 CR 94B	1.1500	194.37

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025430007000	TRAN-MITCHELL CHINH NGOC	17636 CR 94B	1.1500	194.37
025430008000	TEICHERT LAND CO		0.2374	40.13
025430009000	YCFWCD		0.0000	0.00
025440005000	GUTIERREZ ARACELY VELASQUEZ	33680 HWY 16	1.5297	258.55
025440006000	LOPEZ RUDY & ELIZABETH P & LOPEZ REV TRUST	33780 HWY 16	1.4129	238.81
025440007000	BECKWITH JERRY A	33758 HWY 16	1.1500	194.37
025440008000	MORRISON PHILIP E	33820 HWY 16	1.1792	199.31
025440010000	FENAROLI RICHARD J ETAL	33990 HWY 16	4.5200	763.97
025440011000	WATTS EXEMPTION TRUST ETAL		0.1540	26.03
025440015000	YCFWCD	34274 HWY 16	17.1010	2,890.41
025440018000	YOLO FLIERS CLUB		0.1600	27.04
025440028000	YOLO FLIERS CLUB		0.2134	36.07
025440030000	YOLO FLIERS CLUB		0.2934	49.59
025440042000	YOLO FLIERS CLUB	17980 CR 94B	20.7251	3,502.96
025440044000	WATTS SURV REV TRUST	33486 CANVAS BACK ST	1.0500	177.47
025440046000	NICKELL TRUST	33860 HWY 16	0.1540	26.03
025440047000	NICKELL TRUST	33900 HWY 16	1.2668	214.11
025440048000	MARI-PETROWSKY REV LIV TRUST	33880 HWY 16	1.3545	228.94
025440049000	MORGAN JAMES W & IRMA R LE	33840 HWY 16	1.2961	219.07
025440052000	YCFWCD		0.0000	0.00
025440054000	YOLO COUNTY OF		0.0312	5.27
025440061000	YOLO COUNTY OF	18530 WILD WINGS DR	0.1406	23.76
025440062000	WILD WINGS COUNTY SERVICE AREA	18540 WILD WINGS DR/185 DR	0.0876	14.81
025440064000	WILD WINGS OWNERS ASSN		0.0000	0.00
025440065000	WILD WINGS OWNERS ASSN	18503 WILD WINGS DR	0.0000	0.00
025440066000	WILD WINGS COUNTY SERVICE AREA		0.3734	63.11
025440068000	WILD WINGS OWNERS ASSN		0.0000	0.00
025440069000	WILD WINGS COUNTY SERVICE AREA		0.5334	90.16
025440071000	WILD WINGS OWNERS ASSN		0.0000	0.00
025440072000	YOLO COUNTY OF	34705 PINTAIL ST	0.1406	23.76
025440075000	OROZCO SALVADOR P & MARIA	33602 HWY 16	1.5297	258.55
025440076000	WILD WINGS COUNTY SERVICE AREA		0.9318	157.49
025440077000	WILD WINGS COUNTY SERVICE AREA		0.4089	69.11
025440081000	YOLO FLIERS CLUB		0.1547	26.15
025440086000	PAI HAWK CREEK RANCH LLC		10.8603	1,835.61
025440087000	WATTS EXEMPTION TRUST ETAL		0.1540	26.03
025440088000	WATTS EXEMPTION TRUST ETAL	18228 COUNTY ROAD 94B	0.2106	35.60
025440090000	WATTS EXEMPTION TRUST ETAL	17986 COUNTY ROAD 94B	0.2115	35.75
025450007000	YCFWCD		0.0825	13.94
025470001000	HEIDRICK 2012 EXEMPT TRUST ETAL	18185 CR 97	3.1947	539.97
025470002000	FONG KERRY L	18117 CR 97	1.1500	194.37
025470003000	WEISS TRUST	37205 MERLOT PL	0.1540	26.03
025470006000	GEORGE ROY T & JETTE TR	37207 HWY 16	1.1500	194.37
025470013000	FHS WOODLAND LLC ETAL	37719 HWY 16	8.5505	1,445.21
025470016000	FHS WOODLAND LLC ETAL	37763 HWY 16	6.2813	1,061.67
025470019000	BAYER RESEARCH & DEVELOPMENT SERVICES LLC		0.7201	121.71
025470020000	YCFWCD		0.0000	0.00
025470023000	FHS WOODLAND LLC ETAL		8.5505	1,445.21
025470024000	TADLOCK TRUST ETAL	37795 HWY 16	12.5626	2,123.33
025470026000	SAHOTA TRUST	37899 HWY 16	17.1010	2,890.41
025470028000	BAYER RESEARCH & DEVELOPMENT SERVICES LLC		1.1392	192.55
025470029000	YOUNGER WILLIAM R JR LE	37179 HWY 16	1.1792	199.31
025470030000	DHANDA KULJIT & AMARJIT KAUR	37193 HWY 16	1.1792	199.31
025470031000	GEORGE ROY T & JETTE & GEORGE 2008 REV		0.1540	26.03
025470035000	PETOSEED CO INC	37323 HWY 16	0.9347	157.98
025470037000	OWENS CHARLES M & CLAUDIA J & OWENS REV	18488 CR 98	1.2100	204.51
025470038000	BAYER RESEARCH & DEVELOPMENT SERVICES LLC	37437 HWY 16	220.8352	37,325.57

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025470040000	HERRERA MARIAELENA & JOSE	37050 MERLOT PL	1.1792	199.31
025470041000	SANGHERA HARJEET SINGH & SEEMA	37074 MERLOT PL	0.1540	26.03
025470042000	GONZALEZ RAUL BARRAGAN		0.1540	26.03
025470043000	AGUILAR FAM TRUST	37172 MERLOT PL	1.1792	199.31
025470048000	KOEBEL TRUST	37277 HWY 16	1.2961	219.07
025470049000	LEKOS FAM TRUST ETAL		17.1010	2,890.41
025480001000	FIGUEROA BLANCA & JOSE L	37018 CR 24	1.0767	181.98
025480002000	BEEMAN REV TRUST	37150 CR 24	2.0368	344.26
025480004000	FLOREZ REV LIV TRUST	18715 CR 97	1.1792	199.31
025480005000	GARCIA REV TRUST	18687 CR 97	1.1792	199.31
025480006000	GUERRERO KATHLEEN K	18659 CR 97	1.1792	199.31
025480007000	MADIGAN REV TRUST	18595 CR 97	1.2084	204.24
025480010000	MARKS TRUST	18739 CR 97	2.6597	449.54
025480011000	HEIDRICK FAM REV TRUST	18630 CR 98	3.1935	539.77
025480013000	CORDOZA THOMAS CLARK		1.6367	276.64
025480014000	HOFFMAN BRANDY	18600 CR 98	1.0767	181.98
025480020000	JOE HEIDRICK ENTERPRISES INC	37955 KNAUER PL/18810 CR PL	1.0767	181.98
025480024000	KOEBEL TRUST	37450 CR 24	1.2900	218.04
025480025000	URBANO FAM TRUST	37370 CR 24	1.1834	200.02
025480026000	BEEMAN REV TRUST	37350 CR 24	1.1567	195.51
025480027000	ARELLANO JESUS & FRANCISCA	37230 CR 24	2.4467	413.54
025480028000	BEEMAN DONALD W	37210 CR 24	1.0500	177.47
025480035000	SIMS DECLARATION OF TRUST & BRECKENRIDGE	18646 CR 98	1.7168	290.17
025480039000	HEIDRICK TIMOTHY	18910 HEIDRICK LN	4.5270	765.15
025480045000	DE PUE WAREHOUSE CO		0.1067	18.03
025480047000	DE PUE WAREHOUSE CO	18746 CR 98	1.3434	227.06
025480048000	DE PUE WAREHOUSE CO	18650 CR 98	17.2053	2,908.04
025480050000	DENSMORE REV TRUST	18503 CR 97	3.5376	597.93
025480051000	CHRISP REV TRUST	18535 CR 97	1.1500	194.37
025491001000	COBB TRUST	33546 CANVAS BACK ST	1.0500	177.47
025491002000	FAMILIA LIV TRUST	33564 CANVAS BACK ST	1.0500	177.47
025491003000	SALAS AYNA	33582 CANVAS BACK ST	1.0500	177.47
025491004000	GALINDO MATTHEW & GRETA	33590 CANVAS BACK ST	1.0500	177.47
025491005000	SCHULER FAM TRUST	34000 CANVAS BACK ST	1.0500	177.47
025491006000	JOHNSON FELICIA LINSTROT & DELON ANTHONY	34070 CANVAS BACK ST	1.0500	177.47
025491007000	FULKOSKI CHRISTOPHER	34150 CANVAS BACK ST	1.0500	177.47
025491008000	QUERNER BRIAN & HEATHER	34200 CANVAS BACK ST	1.0500	177.47
025491009000	STEPHENS LIV TRUST	34250 CANVAS BACK ST	1.0500	177.47
025492001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025493001000	SCHREIBER SEBASTIAN	33546 WILD WINGS DR	1.0500	177.47
025493002000	HORVATH FAM TRUST	33558 WILD WINGS DR	1.0500	177.47
025493003000	ULLRICH MARCUS E	33576 WILD WINGS DR	1.0500	177.47
025494001000	HIXENBAUGH & LEAL FAM TRUST	33547 WILD WINGS DR	1.0500	177.47
025494002000	STEIN CHRISTOPHER S & MELANIE A	33565 WILD WINGS DR	1.0500	177.47
025494003000	LIS JULIAN	33581 WILD WINGS DR	1.0500	177.47
025494004000	TETRAULT KURT	34035 CANVAS BACK ST	1.0500	177.47
025494005000	GEACH GREG S & COLLEEN J	34069 CANVAS BACK ST	1.0500	177.47
025494006000	BARTZ STEVE E & BONNIE J	34149 CANVAS BACK ST	1.0500	177.47
025494007000	GARISIDE MARK & SUNSHINE	34199 CANVAS BACK ST	1.0500	177.47
025494008000	STROSKI DANIEL J & VIRGINIA K	34249 CANVAS BACK ST	1.0500	177.47
025501001000	SHAFFER TRUST	33502 CANVAS BACK ST	1.0500	177.47
025501002000	LOCATELLI FAM TRUST	33520 CANVAS BACK ST	1.0500	177.47
025501003000	PERLMAN REV TRUST	33538 CANVAS BACK ST	1.0500	177.47
025502001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025503001000	MACPHERSON REV TRUST	18040 RUDDY ST	1.0500	177.47
025503002000	SANTONI FAM TRUST	18030 RUDDY ST	1.0500	177.47
025503003000	BORCHARD JAMES	18010 RUDDY ST	1.0500	177.47

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025503004000	RUANTO MARK & JILL	17990 RUDDY ST	1.0500	177.47
025503005000	RATAJCZAK AUDREY & LESZEK	33397 CANVAS BACK ST	1.0500	177.47
025503006000	PEYTON JAMES T & TARA L	33371 CANVAS BACK ST	1.0500	177.47
025503007000	FUIZZOTTI MICHAEL A	33353 CANVAS BACK ST	1.0500	177.47
025503008000	ROTT 2007 TRUST	33335 CANVAS BACK ST	1.0500	177.47
025503009000	KAY DAVID G & DAWN C	33354 CANVAS BACK ST	1.0500	177.47
025503010000	SLAVEN JOHN D & ELEANOR D	33372 CANVAS BACK ST	1.0500	177.47
025503011000	TOMMERAASON TODD CHRISTOPHER	33390 CANVAS BACK ST	1.0500	177.47
025503012000	SOUZA KEITH A & TERESA L	33426 CANVAS BACK ST	1.0500	177.47
025503013000	TAKHAR BHARPUR	33444 CANVAS BACK ST	1.0500	177.47
025503014000	STAMEY & JEFFERS-STAMEY 2006 REV TRUST	33462 CANVAS BACK ST	1.0500	177.47
025504001000	BUTLER TRUST	33441 WILD WINGS DR	1.0500	177.47
025504002000	DICKINSON ELLIOTT	33477 WILD WINGS DR	1.0500	177.47
025504003000	MATA MICHAEL M	33483 WILD WINGS DR	1.0500	177.47
025504004000	PENA CARLOS J & KRISTEEN A	33501 WILD WINGS DR	1.0500	177.47
025504005000	MARTIN JOHN M & LUZANNE C	33521 WILD WINGS DR	1.0500	177.47
025504006000	ANDERSON-PEARSON CAROL L	33539 WILD WINGS DR	1.0500	177.47
025505001000	MATA JAIME & AUREY JIMENEZ	33522 WILD WINGS DR	1.0500	177.47
025505002000	FAWNS MARC R & MALLORY B	33500 WILD WINGS DR	1.0500	177.47
025505003000	DALEY SCOTT	33482 WILD WINGS DR	1.0500	177.47
025505004000	ANDERSON FAM TRUST	33464 WILD WINGS DR	1.0500	177.47
025505005000	ARJAN PARTAP INC	18043 RUDDY ST	1.0500	177.47
025505006000	MURRAY FAM TRUST	18021 RUDDY ST	1.0500	177.47
025505007000	ROTT ERIK E & KATIE LYNN O	17985 RUDDY ST	1.0500	177.47
025505008000	HAMZY ERIK T & BARBRA L	33463 CANVAS BACK ST	1.0500	177.47
025505009000	COMAN FAM 2014 REV TRUST	33481 CANVAS BACK ST	1.0500	177.47
025505010000	BOYD MATTHEW LEE & KATHRYN ELIZABETH	33499 CANVAS BACK ST	1.0500	177.47
025505011000	BRANDON CRAIG	33503 CANVAS BACK ST	1.0500	177.47
025505012000	COCHRAN CLAYTON MICHAEL	33519 CANVAS BACK ST	1.0500	177.47
025505013000	BELTRANO MICHAEL & MICHELLE	33544 WILD WINGS DR	1.0500	177.47
025511001000	RYAN JOAN J	34320 CANVAS BACK ST	1.0500	177.47
025511002000	ACEVEDO TOLEDO LUIS RAFAEL	34400 CANVAS BACK ST	1.0500	177.47
025511003000	NEWSOM KELLY REY & JON	34510 CANVAS BACK ST	1.0500	177.47
025511004000	SALLING FAM TRUST	34600 CANVAS BACK ST	1.0500	177.47
025511005000	RUFF GARY NOLAN & DIANE ALICE	34676 CANVAS BACK ST	1.0500	177.47
025511006000	JOHNSON FAM TRUST	34750 CANVAS BACK ST	1.0500	177.47
025511007000	MCVEY TODD J	34890 CANVAS BACK ST	1.0500	177.47
025512001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025513001000	PINKSTON MATTHEW & DANIELLE	34319 CANVAS BACK ST	1.0500	177.47
025513002000	KIRKBRIDE REV TRUST	34321 CANVAS BACK ST	1.0500	177.47
025513003000	HAYS JAMES & DEANNA	34401 CANVAS BACK ST	1.0500	177.47
025513004000	KRONENBERG MARGARET A	18036 BLUE WINGED CT	1.0500	177.47
025513005000	GUDINO ANA MICHELLE & JOSE LUIS	18040 BLUE WINGED CT	1.0500	177.47
025513006000	HERRERA FAMILY TRUST	18045 BLUE WINGED CT	1.0500	177.47
025513007000	RAMIREZ GREGORY & RACHEL	18041 BLUE WINGED CT	1.0500	177.47
025513008000	WILLIAMS DOUGLAS W	18039 BLUE WINGED CT	1.0500	177.47
025513009000	LILLARD JOSEPH J	34751 CANVAS BACK ST	1.0500	177.47
025513010000	WEBB ANDREW W & JULIE L	34865 CANVAS BACK ST	1.0500	177.47
025513011000	COLE MELANIE & MARK	34901 CANVAS BACK ST	1.0500	177.47
025513012000	DOWDY CHRISTOPHER ERIC	34953 CANVAS BACK ST	1.0500	177.47
025513013000	NEAL DANIEL PAUL & RENEE CHRISTINE	34967 CANVAS BACK ST	1.0500	177.47
025513014000	MORLEY MATTHEW G & SHERRY L	34999 CANVAS BACK ST	1.0500	177.47
025513015000	YOLO COUNTY OF	34980 CANVAS BACK ST	0.1406	23.76
025513016000	YOLO COUNTY OF		0.0000	0.00
025521001000	STARKWEATHER MICHAEL & DANIELLE	18072 WOOD DUCK ST	1.1550	195.22
025521002000	SCARLATA CAROLYN S	18056 WOOD DUCK ST	1.1550	195.22
025521003000	TALESFORE GARY A & SHARON L	18034 WOOD DUCK ST	1.1550	195.22

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025521004000	SILVEIRA ROBERT & CONNIE	18016 WOOD DUCK ST	1.1550	195.22
025521005000	COWING FAM TRUST	17992 WOOD DUCK ST	1.1550	195.22
025521006000	DECONTREAU MARC & ROUMELIA	17978 WOOD DUCK ST	1.1550	195.22
025521007000	PRONSOLINO DANIEL & ERIN	17966 WOOD DUCK ST	1.1550	195.22
025521008000	WILD WINGS OWNERS ASSN		0.0000	0.00
025521009000	PUTMAN WENDY & MICHAEL	33328 GOLDENEYE ST	1.1550	195.22
025521010000	GIRIMONTE SURV TRUST	33346 GOLDENEYE ST	1.1550	195.22
025521011000	RODRIGUEZ JULIO C & STACIE M	33364 GOLDENEYE ST	1.1550	195.22
025521012000	STEVENS JANE ELLEN	33382 GOLDENEYE ST	1.1550	195.22
025521013000	BACHMAN LIV TRUST	33390 GOLDENEYE ST	1.1550	195.22
025521014000	BUTTERFIELD REV TRUST	17971 MALLARD ST	1.1550	195.22
025521015000	ROTTEFEEL FAM REV TRUST & ROTTEVEEL NEAL A	17987 MALLARD ST	1.1550	195.22
025521016000	DIMAPASOC FERDINAND M	17995 MALLARD ST	1.1550	195.22
025521017000	CRITTENDEN JERRY & ANA	18013 MALLARD ST	1.1550	195.22
025521018000	SCHULZE GREGORY & DEBRA	18031 MALLARD ST	1.1550	195.22
025521019000	BERNARD FAM TRUST	18049 MALLARD ST	1.1550	195.22
025521020000	LINK JEFFREY J & VERONICA L	18065 MALLARD ST	1.1550	195.22
025522001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025523001000	BLAKE 2000 REV TRUST	18085 WOOD DUCK ST	1.1550	195.22
025523002000	VERESCHAGIN CAROL M	18067 WOOD DUCK ST	1.1550	195.22
025523003000	VIDRIO JOSE	18043 WOOD DUCK ST	1.1550	195.22
025523004000	BACHMAN LIV TRUST	18029 WOOD DUCK ST	1.1550	195.22
025523005000	HERNANDEZ MYRIAM L	18001 WOOD DUCK ST	1.1550	195.22
025523006000	IQBAL AHSAN M	33335 GOLDENEYE ST	1.1550	195.22
025523007000	KANE LIV TRUST	33357 GOLDENEYE ST	1.1550	195.22
025523008000	PICANSO TRUST	33373 GOLDENEYE ST	1.1550	195.22
025523009000	PEMBERTON MARK & JESSICA	18008 MALLARD ST	1.1550	195.22
025523010000	DANIELS COURTNEY	18022 MALLARD ST	1.1550	195.22
025523011000	YOUNGMARK MICHAEL DOUGLAS	18040 MALLARD ST	1.1550	195.22
025523012000	COLIN PATRICK F & TRUDY E	18058 MALLARD ST	1.1550	195.22
025523013000	WILLIAMS REV TRUST	18076 MALLARD ST	1.0500	177.47
025531001000	ZHU JOANN F	18094 WOOD DUCK ST	1.1550	195.22
025531002000	VERGHESE PHILIP C & NANCY R	18116 WOOD DUCK ST	1.1550	195.22
025531003000	MOTT FAM TRUST	18128 WOOD DUCK ST	1.1550	195.22
025532001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025533001000	PUTMAN EMILY M	18101 WOOD DUCK ST	1.1550	195.22
025533002000	LEONARDI TRUST	18123 WOOD DUCK ST	1.1550	195.22
025533003000	MALTESE FAM TRUST	18131 WOOD DUCK ST	1.1550	195.22
025533004000	RAMIREZ BRYAN F & KIMBERLY R	18135 WOOD DUCK ST	1.0500	177.47
025533005000	OLSON ROBIN & ALLISON	18134 GADWALL ST	1.0500	177.47
025533006000	TAMAYO MARCO A & MARTHA E	18126 GADWALL ST	1.0500	177.47
025533007000	ERICKSON FAM TRUST	18120 GADWALL ST	1.0500	177.47
025533008000	LUNDQUIST SUSAN & RICHARD	18118 MALLARD ST	1.0500	177.47
025533009000	SMITH LIV TRUST	18104 MALLARD ST	1.0500	177.47
025533010000	SEABERT FAM TRUST	18088 MALLARD ST	1.0500	177.47
025534001000	KURISU JON	18081 MALLARD ST	1.0500	177.47
025534002000	RESTATED SUHARIK TRUST	18095 MALLARD ST	1.0500	177.47
025534003000	RICHARDS 2014 LIV TRUST	18111 MALLARD ST	1.0500	177.47
025534004000	HALL RYAN WILLIAM & KARLA PATRICIA	18133 MALLARD ST	1.0500	177.47
025534005000	ROSSI CATHERINE & SERGIO	18139 MALLARD ST	1.0500	177.47
025534006000	CHILES HEYS TRUST	18147 MALLARD ST	1.0500	177.47
025534007000	HARGREAVES KELLY & GROSSO MARTIN J	18155 MALLARD ST	1.0500	177.47
025534008000	WILD WINGS OWNERS ASSN		0.0000	0.00
025535001000	PUENTE REV TRUST	18151 GADWALL ST	1.0500	177.47
025535002000	DRIVON ROBYN B TRUITT & STEPHEN	18137 GADWALL ST	1.0500	177.47
025535003000	PYKETT CRAIG & KARA E	18129 GADWALL ST	1.0500	177.47
025535004000	CERVANTES SANTOS & ALICIA	18121 GADWALL ST	1.0500	177.47

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025535005000	FIGUEROA BLANCA E	18150 MALLARD ST	1.0500	177.47
025535006000	WILD WINGS COUNTY SERVICE AREA		0.0267	4.51
025536001000	DENISON BEDOIAN LIV TRUST	18140 GADWALL ST	1.0500	177.47
025536002000	LINDSTROM RICHARD R & DOLLIE	18148 GADWALL ST	1.0500	177.47
025541001000	BAILEY SAMUEL & KRISTIN	18160 GADWALL ST	1.0500	177.47
025541002000	LEONARDI ROSEMARIE & ALDO	18172 GADWALL ST	1.0500	177.47
025541003000	DANIELS FAM TRUST	18176 GADWALL ST	1.0500	177.47
025541004000	SINOR FAM TRUST	18188 GADWALL ST	1.0500	177.47
025541005000	SITTS 2014 LIV TRUST	18202 GADWALL ST	1.0500	177.47
025541006000	ATEKWANA ESTELLA & ELIOT	18210 GADWALL ST	1.0500	177.47
025541007000	KOERBER FAM TRUST	18222 GADWALL ST	1.0500	177.47
025541008000	GORDON LIV TRUST	18234 GADWALL ST	1.0500	177.47
025542001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025543001000	LARA JORGE & ANNA	18165 GADWALL ST	1.0500	177.47
025543002000	MANSELL SCOTT A & DEBRA J	18181 GADWALL ST	1.0500	177.47
025543003000	DRAKAKAKI GEORGIA	18199 GADWALL ST	1.0500	177.47
025543004000	GARDNER JACK LEE	18207 GADWALL ST	1.0500	177.47
025543005000	SANTANA IMELDA	18215 GADWALL ST	1.0500	177.47
025543006000	MILLIGAN REV TRUST	18231 GADWALL ST	1.0500	177.47
025543007000	WILD WINGS COUNTY SERVICE AREA		0.1067	18.03
025543008000	PIERI TRUST	18210 MALLARD ST	1.0500	177.47
025543009000	CERVANTES JOSE & MARTHA	18204 MALLARD ST	1.0500	177.47
025543010000	COCHRAN FAM TRUST	18198 MALLARD ST	1.0500	177.47
025543011000	FERNANDEZ BONNIE I	18190 MALLARD ST	1.0500	177.47
025543012000	QUESADA FAM TRUST	18182 MALLARD ST	1.0500	177.47
025543013000	MAHINDROO SURESH	18174 MALLARD ST	1.0500	177.47
025543014000	GILL ROBERT L & CYNTHIA A	18166 MALLARD ST	1.0500	177.47
025543015000	SANGHERA JASBIR S & GURMEET K	18158 MALLARD ST	1.0500	177.47
025544001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025545001000	GIBSON FAM TRUST	18163 MALLARD ST	1.0500	177.47
025545002000	JETT DAN T & REGINA H	18171 MALLARD ST	1.0500	177.47
025545003000	CHANG 2004 TRUST	18179 MALLARD ST	1.0500	177.47
025545004000	MORUCCI VALERIO	18187 MALLARD ST	1.0500	177.47
025545005000	SHERIDAN TRUST	18195 MALLARD ST	1.0500	177.47
025545006000	BUTLER FAM TRUST	18201 MALLARD ST	1.0500	177.47
025545007000	KWONG FAM TRUST	18207 MALLARD ST	1.0500	177.47
025545008000	KINGERY ROBERT L & JOAN E	18213 MALLARD ST	1.0500	177.47
025545009000	WILD WINGS OWNERS ASSN		0.0000	0.00
025551001000	ARCHIBALD CARL C & KATHERINE	18242 GADWALL ST	1.0500	177.47
025551002000	HAYLES CARL II & JENNIFER	18246 GADWALL ST	1.0500	177.47
025551003000	RYLEY ANTHONY	33326 REDHEAD CT	1.0500	177.47
025551004000	BOLIVAR FAM TRUST	33320 REDHEAD CT	1.0500	177.47
025551005000	REUTER MICHAEL G	33314 REDHEAD CT	1.0500	177.47
025551006000	CAMPOS TRUST	33317 REDHEAD CT	1.0500	177.47
025551007000	PAPPA DONALD W & GABRIELLE	33319 REDHEAD CT	1.0500	177.47
025551008000	JUREWICZ RODEGERDTS FAM TRUST	18252 GADWALL ST	1.0500	177.47
025551009000	MNNK 2021 LLC	18260 GADWALL ST	1.0500	177.47
025551010000	DENNIS FAM TRUST	18268 GADWALL ST	1.0500	177.47
025551011000	PARSONS BRADLEY E & MARCELIA M	33324 MERGANSER CT	1.0500	177.47
025551012000	WETHERBEE FRED III T	33318 MERGANSER CT	1.0500	177.47
025551013000	MAKINANO REV TRUST	33323 MERGANSER CT	1.0500	177.47
025551014000	NASSER HUMAYUN & NAAZNEEN	33329 MERGANSER CT	1.0500	177.47
025551015000	VARGAS TRUST	18306 GADWALL ST	1.0500	177.47
025551016000	ODELL CHRISTOPHER & LAUREN	18344 GADWALL ST	1.0500	177.47
025552001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025553001000	TULI HARVANDANA	18237 GADWALL ST	1.0500	177.47
025553002000	SPITZEN JAY M	18249 GADWALL ST	1.0500	177.47

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025553003000	MCKNIGHT AURORA MENDOZA & ROBERT LYNN	18257 GADWALL ST	1.0500	177.47
025553004000	DALTON JOHN E	18265 GADWALL ST	1.0500	177.47
025553005000	JARNAGIN JOYCE	18271 GADWALL ST	1.0500	177.47
025553006000	KRANZ ROBERT	18275 GADWALL ST	1.0500	177.47
025553007000	HANAGAN FAM TRUST	18279 GADWALL ST	1.0500	177.47
025553008000	EVERSOLE PAUL D & NORMANDIE K	18297 GADWALL ST	1.0500	177.47
025553009000	TOYAMA FAMILY TRUST	18325 GADWALL ST	1.0500	177.47
025561001000	WILD WINGS COUNTY SERVICE AREA		0.1600	27.04
025561002000	MANZER FAM TRUST	18216 MALLARD ST	1.0500	177.47
025561003000	MOIRANO REV LIV TRUST	18222 MALLARD ST	1.0500	177.47
025561004000	LEE FAM TRUST	18228 MALLARD ST	1.0500	177.47
025561005000	FULWILER DAVE A & GITA K	18234 MALLARD ST	1.0500	177.47
025561006000	MARCHESCHI TRUST	18240 MALLARD ST	1.0500	177.47
025562001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025563001000	BRUNS JENNIFER & CHARLES	18219 MALLARD ST	1.0500	177.47
025563002000	MEZGER ELIZABETH A	18225 MALLARD ST	1.0500	177.47
025563003000	SIRARD LIV TRUST	18231 MALLARD ST	1.0500	177.47
025563004000	SIRARD BARRY & GEORGIA	18237 MALLARD ST	1.0500	177.47
025563005000	WILD WINGS OWNERS ASSN		0.0000	0.00
025571001000	GILL FAM TRUST	18355 GADWALL ST	1.0500	177.47
025571002000	WALKER FAM REV TRUST	18383 GADWALL ST	1.0500	177.47
025571003000	KIM REV LIV TRUST	18401 GADWALL ST	1.0500	177.47
025571004000	WILD WINGS COUNTY SERVICE AREA		0.0800	13.52
025572001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025573001000	DELORME QUALIFIED PERSONAL RESIDENCE	18368 GADWALL ST	1.0500	177.47
025573002000	SANGHERA JASBIR S ETAL	18390 GADWALL ST	1.0500	177.47
025574001000	BALTEZORE LAWRENCE A & ANGELA	33203 PINTAIL ST	1.0500	177.47
025574002000	FIALA FAM REV TRUST	33245 PINTAIL ST	1.0500	177.47
025574003000	SINGH AMRIK	33287 PINTAIL ST	1.0500	177.47
025574004000	CROSS TYLER K & ANGELA MARIE	33329 PINTAIL ST	1.0500	177.47
025574005000	DOUGLAS SMITH FAM TRUST	33381 PINTAIL ST	1.0500	177.47
025575001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025576001000	BRANDEBERRY REV TRUST	33238 PINTAIL ST	1.0500	177.47
025576002000	PRITCHARD & JOHE REV TRUST	33250 PINTAIL ST	1.0500	177.47
025576003000	FROELICH WAYNE & KRISTIN	33292 PINTAIL ST	1.0500	177.47
025576004000	AGNEW BONITA Z	33376 PINTAIL ST	1.0500	177.47
025581001000	MCCALL FAM TRUST	33388 PINTAIL ST	1.0500	177.47
025581002000	SALVEMINI MELIKA A & ANTHONY C	33400 PINTAIL ST	1.0500	177.47
025581003000	HORAN FAM TRUST	33510 PINTAIL ST	1.0500	177.47
025581004000	GROOMS ODELL & BRENDA CREFT	33586 PINTAIL ST	1.0500	177.47
025581005000	DIEHL GARRETT JAMES & JENNIFER LYNN	33620 PINTAIL ST	1.0500	177.47
025581006000	RUNGAITIS LIV TRUST	33752 PINTAIL ST	1.0500	177.47
025581007000	WOOLF SCOTT	33800 PINTAIL ST	1.0500	177.47
025581008000	TAMAYO ALBERTO J & LORI ELIZABETH	33922 PINTAIL ST	1.0500	177.47
025581009000	THOMA REV TRUST	33988 PINTAIL ST	1.0500	177.47
025581010000	PETTIT OTIS L & BERNICE	34004 PINTAIL ST	1.0500	177.47
025581011000	COSTANZA RUSSELL P & CONNIE S	34146 PINTAIL ST	1.0500	177.47
025582001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025583001000	ROCHA YEVHENIYA & ALONSO	33399 PINTAIL ST	1.0500	177.47
025583002000	ORR RICHARD	33485 PINTAIL ST	1.0500	177.47
025583003000	TANG MANAGEMENT TRUST	33517 PINTAIL ST	1.0500	177.47
025583004000	LICHTNER ALEXANDER O	33593 PINTAIL ST	1.0500	177.47
025583005000	HEFNER TRUST	33705 PINTAIL ST	1.0500	177.47
025583006000	MCQUITTY & SCHMITT-MCQUITT TRUST	33781 PINTAIL ST	1.0500	177.47
025583007000	MCCLAREN JENNIFER LYNN & RYAN ROBERT	33877 PINTAIL ST	1.0500	177.47
025583008000	MIRANDA 2011 REV TRUST ETAL	33959 PINTAIL ST	1.0500	177.47
025583009000	WONG MARTIN & LE QUYEN	34021 PINTAIL ST	1.0500	177.47

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025583010000	KOOTSTRA MARK & KATE	34195 PINTAIL ST	1.0500	177.47
025591001000	CHAMBERS BRYAN C & LISA D	18247 MANDARIN ST	1.0500	177.47
025591002000	KLAIR SUKHVINDER & KULWANT	18285 MANDARIN ST	1.0500	177.47
025591003000	MONTEFORTE RONALD L & MICHELLE R	18291 MANDARIN ST	1.0500	177.47
025591004000	UHLIG JOHN W & LOIS A	18367 MANDARIN ST	1.0500	177.47
025591005000	WATTS REV TRUST-EXEMPTION TRUST	18379 MANDARIN ST	1.0500	177.47
025591006000	CABBAT FAM TRUST	18385 MANDARIN ST	1.0500	177.47
025591007000	ROGELSTAD BENJAMIN D & JENNIFER M	18393 MANDARIN ST	1.0500	177.47
025592001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025593001000	RUBIO TODD & MARSHA	34490 PINTAIL ST	1.0500	177.47
025593002000	SMITH JUSTIN & HARPER GRACE	34504 PINTAIL ST	1.0500	177.47
025593003000	NELSON TIMOTHY & ELISHA	34610 PINTAIL ST	1.0500	177.47
025593004000	SETTLES MATTHEW L & KARIN	34758 PINTAIL ST	1.0500	177.47
025593005000	BRADFORD SCOTT ALAN & SIMONE GAUTIER	34866 PINTAIL ST	1.0500	177.47
025593006000	DEE-HOSKINS CRISTINA	18422 MANDARIN ST	1.0500	177.47
025593007000	AHMAD RIAZ ETAL	18400 MANDARIN ST	1.0500	177.47
025593008000	JOHNSON REV TRUST	18390 MANDARIN ST	1.0500	177.47
025593009000	GHOMAN PROPERTIES LLC	18384 MANDARIN ST	1.0500	177.47
025593010000	REYNA STANISLAS & KAREN	18372 MANDARIN ST	1.0500	177.47
025593011000	OWENS JEFFREY & TAMARA	18300 MANDARIN ST	1.0500	177.47
025593012000	HAND PATRICIA C	18288 MANDARIN ST	1.0500	177.47
025593013000	BOYD FAM TRUST	18250 MANDARIN ST	1.0500	177.47
025594001000	HALE CHARLENE	18380 RING-NECKED CT	1.0500	177.47
025594002000	BRUTON KELLIE G	18368 RING-NECKED CT	1.0500	177.47
025594003000	JHCR ROTTEVEEL RANCH LLC	18362 RING-NECKED CT	1.0500	177.47
025594004000	SIMPSON ERIC D & DEBRA C	18359 RING-NECKED CT	1.0500	177.47
025594005000	KEATS JEFFREY BRIAN & MICHELLE ANN	18365 RING-NECKED CT	1.0500	177.47
025594006000	BLOOM FAM TRUST	18373 RING-NECKED CT	1.0500	177.47
025595001000	KALFSBEEK HENRY H & RENEE C	34243 PINTAIL ST	1.0500	177.47
025595002000	RADCLIFF FAM TRUST	34259 PINTAIL ST	1.0500	177.47
025595003000	PAVLOSKI DANIEL C & KATHY L	34387 PINTAIL ST	1.0500	177.47
025596001000	GILL RAJMINDER & HARPREET	34499 PINTAIL ST	1.0500	177.47
025596002000	MALONEY BRIAN P & LORI J	34511 PINTAIL ST	1.0500	177.47
025601001000	KENDALL JACK W & ANGELA R	32102 MALLARD ST	1.0500	177.47
025601002000	MANUEL FAM REV TRUST	32126 MALLARD ST	1.0500	177.47
025601003000	LEGASPI EDUARDO M & ROSIE L	33254 MALLARD ST	1.0500	177.47
025601004000	STINSON FAM TRUST	33378 MALLARD ST	1.0500	177.47
025601005000	ADAMS FAM TRUST	33492 MALLARD ST	1.0500	177.47
025601006000	WALKER REV TRUST	33510 MALLARD ST	1.0500	177.47
025601007000	GEDATUS ANTHONY J & VERONICA J	33590 MALLARD ST	1.0500	177.47
025601008000	BUDDE BOBBY MYRON & SONIA MIRK	33688 MALLARD ST	1.0500	177.47
025601009000	BETTENCOURT MARK	33756 MALLARD ST	1.0500	177.47
025601010000	AHMAD RIAZ & FAUZIA	33820 MALLARD ST	1.0500	177.47
025601011000	NGUYEN HUONG	33912 MALLARD ST	1.0500	177.47
025601012000	LARA RAFAEL	33998 MALLARD ST	1.0500	177.47
025601013000	VO LA MINH TRI ETAL	34002 MALLARD ST	1.0500	177.47
025601014000	MARLER TRUST	34016 MALLARD ST	1.0500	177.47
025602001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025603001000	AGNEW TAMBRIA B & MORGAN G	18204 HARLEQUIN CT	1.0500	177.47
025603002000	KETELSEN JOHN T	18210 HARLEQUIN CT	1.0500	177.47
025603003000	DEKREEK CANNON-DEKREEK FAM TRUST	18216 HARLEQUIN CT	1.0500	177.47
025604001000	VENABLES REV TRUST	18201 HARLEQUIN CT	1.0500	177.47
025604002000	SINGH SURJIT	18207 HARLEQUIN CT	1.0500	177.47
025604003000	GRAY CHRIS E & JENNIFER	33483 MALLARD ST	1.0500	177.47
025604004000	ZHENG XIANGYANG	33501 MALLARD ST	1.0500	177.47
025604005000	DONG JINZHOU ETAL	33581 MALLARD ST	1.0500	177.47
025604006000	RUDOLPH MICHAEL AARON & TAMMIE LYNN	33613 MALLARD ST	1.0500	177.47

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025604007000	VYE REV LIV TRUST	33749 MALLARD ST	1.0500	177.47
025604008000	NAVARRO EMMANUEL ALEJANDRO & AIRALITH	33795 MALLARD ST	1.0500	177.47
025604009000	DAOUD HANNA N REV TRUST	33887 MALLARD ST	1.0500	177.47
025604010000	CRERAR PETER & JENNIFER	33971 MALLARD ST	1.0500	177.47
025604011000	ANDERSON FAM TRUST	34009 MALLARD ST	1.0500	177.47
025604012000	TATUM SEAN E	34023 MALLARD ST	1.0500	177.47
025611001000	OROZCO ROGELIO & MARISSA	18194 MANDARIN ST	1.0500	177.47
025611002000	MOREL JUAN R JR & CRISTINA	18186 MANDARIN ST	1.0500	177.47
025611003000	GARCIA EDUARDO & ANA	18178 MANDARIN ST	1.0500	177.47
025611004000	MOORE CRAIG A	18170 MANDARIN ST	1.0500	177.47
025611005000	JOHNSON REV LIV TRUST	18175 MANDARIN ST	1.0500	177.47
025611006000	ADE CARL T	18181 MANDARIN ST	1.0500	177.47
025611007000	WIGERI VAN EDEMA JAMES M & DAWN	18189 MANDARIN ST	1.0500	177.47
025611008000	SOLTERO ALBERTO & CLARA	18199 MANDARIN ST	1.0500	177.47
025611009000	ZAVATSON HEATHER & CHRISTOPHER	18203 MANDARIN ST	1.0500	177.47
025611010000	KINTER DENICE L	18213 MANDARIN ST	1.0500	177.47
025611011000	ROCHA CARLOS & ROSALIA	18225 MANDARIN ST	1.0500	177.47
025611012000	KALOTIA SUKHDEV	18239 MANDARIN ST	1.0500	177.47
025612001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025613001000	DWYER REV LIV TRUST	34128 MALLARD ST	1.0500	177.47
025613002000	PERKINS ROBERT III & STEPHANIE	34140 MALLARD ST	1.0500	177.47
025613003000	JARADAT JERRY	34258 MALLARD ST	1.0500	177.47
025613004000	FETTIG CHRISTOPHER J & LISA N	34360 MALLARD ST	1.0500	177.47
025613005000	KETELSEN ROSEMARIE	34488 MALLARD ST	1.0500	177.47
025613006000	ALEXANDER LORON W	34500 MALLARD ST	1.0500	177.47
025613007000	LERCH FAM TRUST	34612 MALLARD ST	1.0500	177.47
025613008000	HUFFINE FAM REV TRUST	34750 MALLARD ST	1.0500	177.47
025613009000	GRAVES FAM TRUST	34800 MALLARD ST	1.0500	177.47
025614001000	DAVIS PATRICIA G	34135 MALLARD ST	1.0500	177.47
025614002000	BIRKLE FAM TRUST	34147 MALLARD ST	1.0500	177.47
025614003000	BRAMLETT REV TRUST	34263 MALLARD ST	1.0500	177.47
025614004000	JOHNSON JON A	34369 MALLARD ST	1.0500	177.47
025614005000	GARDNER DESTI JO	34495 MALLARD ST	1.0500	177.47
025614006000	PAL SATINDER	34507 MALLARD ST	1.0500	177.47
025614007000	STARKWEATHER MICHAEL	34679 MALLARD ST	1.0500	177.47
025614008000	ZHANG HONGXIA	34761 MALLARD ST	1.0500	177.47
025614009000	LOPEZ PAUL R	34845 MALLARD ST	1.0500	177.47
025615001000	OQUELLEY JOSEPH ARTHUR JR & ROSEANNA E	18208 MANDARIN ST	1.0500	177.47
025615002000	SCHWARZ TRUST	18220 MANDARIN ST	1.0500	177.47
025615003000	LEE MICHELLE F & WESLEY J	18232 MANDARIN ST	1.0500	177.47
025615004000	WILKS MICHELLE NICOLE	18244 MANDARIN ST	1.0500	177.47
025621001000	WILD WINGS OWNERS ASSN		0.0000	0.00
025622001000	TWISS ERIC JASON	18417 MANDARIN ST	1.0500	177.47
025622002000	LOWELL MATTHEW DUDDLEY & SHANNON-LOWELL	18429 MANDARIN ST	1.0500	177.47
025622003000	WHITE LARRY WAYNE JR & TASHA K	18435 MANDARIN ST	1.0500	177.47
025622004000	TAHIR MOHAMMAD & JAVERIA	18447 MANDARIN ST	1.0500	177.47
025622005000	BRANDWAJN ELISE S	18459 MANDARIN ST	1.0500	177.47
025622006000	LINDER FAM REV TRUST	18463 MANDARIN ST	1.0500	177.47
025622007000	PEGANY AJAY	18471 MANDARIN ST	1.0500	177.47
025622008000	BECK FAM TRUST	18485 MANDARIN ST	1.0500	177.47
025622009000	WILD WINGS OWNERS ASSN		0.0000	0.00
039030003000	JENNESS FAM TRUST		0.9855	166.57
039030007000	HARRISON REV TRUST	19984 CR 99	1.0193	172.28
039030012000	BORCHARD JAMES A & ELIZABETH & BORCHARD		1.4783	249.86
039030013000	HEATON TRUST		1.1580	195.73
039030014000	HEATON & CHENGAEVA TRUST		1.9558	330.57
039030015000	HEATON TRUST		1.2446	210.36

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039030016000	HARLAN TRUST		0.4188	70.79
039030017000	HARLAN TRUST		0.5913	99.94
040010005000	VALERO OSCAR R & BLANCA L	19405 CR 93	0.5601	94.67
040010006510	BEEMAN KEVAN LOUISE		3.3274	562.40
040010006520	BEEMAN DONALD W		0.7874	133.09
040010008000	RAINBOW ORCHARDS IX LLC	33782 CR 25	4.4145	746.14
040010009000	GREGORY KENNETH C & MAUREEN	33770 CR 25	1.0508	177.61
040010010000	VALOV FRED F	34030 CR 25	1.2118	204.82
040010015000	NICKERSON REGINA L	33015 CR 24	0.8001	135.23
040010023000	PEARCE REV TRUST	33245 CR 24	1.5567	263.11
040010024000	VAN ZEE STANLEY & BARBARA	33073 CR 24	1.1567	195.51
040010026000	REFSLAND LEONARD S & CESSNA D	19451 CR 93	1.5834	267.63
040010027000	ANAGNOSTOU BYPASS TRUST ETAL	34186 CR 25	3.6529	617.41
040010031000	HUXSOLL LIV TRUST	33373 CR 24	1.7968	303.70
040010032000	BOURKE FAM TRUST	33425 CR 24	1.5567	263.11
040010034000	MILLENNIUM FARMS LLC		3.5344	597.38
040010035000	MARCONI & EASTERN LLC	33927 CR 24	3.8879	657.13
040010038000	CONRAD 2009 REV LIVING TRUST	34070 CR 25	1.2118	204.82
040010039000	VANRIPER CHARLES III & SANDRA		0.0264	4.46
040010040000	KNIGHT LORETTA ETAL	33201 CR 24	1.2900	218.04
040010041000	SWAN DAVID R	33189 CR 24	1.2900	218.04
040021001000	LONEY FAM TRUST	34260 CR 24	1.3935	235.53
040021002000	HARRIS FAM TRUST	19080 HILLCREST DR	1.3935	235.53
040021003000	SILVA MARTIN	19124 HILLCREST DR	1.3935	235.53
040021004000	STEPHENS SEPARATE PROPERTY TRUST	19178 HILLCREST DR	1.3935	235.53
040022001000	BUCKENDORF CHRISTIAN	19033 HILLCREST DR	1.3935	235.53
040022002000	RAY JOHN & CASSIE	19941 HILLCREST DR	1.3935	235.53
040022003000	PLAMONDON SCOTT M & MEGAN	19899 HILLCREST DR	1.3935	235.53
040022004000	JOHNSON REV LIV TRUST	19857 HILLCREST DR	1.3935	235.53
040022005000	REYES 2014 REV TRUST	19823 HILLCREST DR	1.3935	235.53
040022006000	MCELHANEY PUGET REV TRUST	19785 HILLCREST DR	1.3935	235.53
040022007000	HIGHFILL LIV TRUST	19217 HILLCREST DR	1.3935	235.53
040022008000	DIFUNTORUM RUDOLPH W JR	19179 HILLCREST DR	1.3935	235.53
040022009000	DEANDA FAM TRUST	19125 HILLCREST DR	1.3935	235.53
040022010000	HORN RICHARD J & SUSAN C	19081 HILLCREST DR	1.3935	235.53
040023001000	TURMAN FAM REV TRUST	34681 CR 24	1.3935	235.53
040023002000	BURTON TANDY & JOEL	19900 HILLCREST DR	1.3614	230.10
040023003000	FALVEY LIV TRUST	19858 HILLCREST DR	1.3614	230.10
040023004000	FLYNN CHRISTOPHER J & TERESA G	19796 HILLCREST DR	1.3614	230.10
040031001000	ABARCA LIV TRUST TR	19293 HILLCREST DR	1.3935	235.53
040031002000	CORVO REV TRUST	19415 HILLCREST DR	1.3935	235.53
040031003000	CRAMER JACK L & EDNA J	19481 HILLCREST DR	1.3935	235.53
040031004000	FULLER JAMES R & JOANNE F	19557 HILLCREST DR	1.2723	215.04
040031005000	CLINE WYATT S	19605 HILLCREST DR	1.2723	215.04
040031006000	SNYDER JOSHUA D & HOLLIE KATHRYN	19719 HILLCREST DR	1.3935	235.53
040032001000	ROMERO ANTHONY & MEGAN ASHLEY	19748 HILLCREST DR	1.3614	230.10
040032002000	BRANDT DANIEL D	19696 HILLCREST DR	1.3614	230.10
040032003000	ELFRINK SURV TRUST	19642 HILLCREST DR	1.2723	215.04
040032004000	FROST FAMILY REV TRUST	19606 HILLCREST DR	1.2723	215.04
040032005000	OATES FAM TRUST	19590 HILLCREST DR	1.2723	215.04
040032006000	RAWLINGS GARY W & CAROL	19548 HILLCREST DR	1.2430	210.09
040032007000	NAVARO HUGO J & GABRIELA	19492 HILLCREST DR	1.2723	215.04
040032008000	PASCHKE JAMES R & LORENE R	19440 HILLCREST DR	1.3614	230.10
040032009000	BLATTLER FAM TRUST	19406 HILLCREST DR	1.3935	235.53
040032010000	LEACOX TRUST	19368 HILLCREST DR	1.3935	235.53
040032011000	TARARA ROSS PETER & ERNA RAE	19344 HILLCREST DR	1.3935	235.53
040032012000	GRUNERT & LARSON FAM TRUST	19292 HILLCREST DR	1.3935	235.53

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040032013000	STORZ DEBRA A	19244 HILLCREST DR	1.3935	235.53
040040009000	FROMAN LIV TRUST	35630 CR 24	2.6334	445.10
040040010000	WRIGHT FAM TRUST	19151 CR 95A	1.5834	267.63
040040013000	FROMMELT LIV TRUST	19335 CR 95A	1.2900	218.04
040040015000	ESPINOZA FAM TRUST	19533 CR 95A	1.1567	195.51
040040016000	DECLARATION OF TRUST	19947 CR 95A	4.6416	784.52
040040017000	GRAY DON I TR ETAL	35837 CR 24	1.2900	218.04
040040020000	GARCIA PROPERTY SOLUTIONS LLC	19800 PLUM HOLLOW LN	3.4478	582.75
040040021000	BROWN LINCOLN T & DARCY	35235 CR 24	1.0767	181.98
040040022000	KELLY LINDSAY NICOLE ETAL		1.8288	309.10
040040023000	SMITH REBECCA R A & CHARLES M	36245 CR 24	1.0500	177.47
040040024000	SAHOTA TRUST	19274 FRICKE LN	2.0901	353.27
040040025000	SAHOTA TRUST		0.9335	157.78
040040026000	MENDES CHRISTINE A & DERRICK W	19106 FRICKE LN	1.1834	200.02
040040027000	PARKER MICHAEL L & JAIME A	19491 CR 95A	1.0500	177.47
040040028000	B L M FIFE TRUST & FIFE LES D & BETH H	19405 CR 95A	1.5834	267.63
040040029000	PACINI FAM TRUST	19450 CR 95	1.7124	289.43
040040033000	BOONE BRUCE L & SHERI A	19910 CR 95	1.1567	195.51
040040034000	ACOSTA JOANNE E	34790 CR 25	1.1567	195.51
040040035000	MOORE KATHIE	34858 CR 25	1.1567	195.51
040040036000	BROWN GERALDINE A MEYERS & BRENT B	34890 CR 25	1.1834	200.02
040040037000	MAXWELL & BRICE TRUST	34490 CR 25	1.1834	200.02
040040038000	TURNER GEORGE K & KYLE I	34624 CR 25	1.1567	195.51
040040039000	LESTER JAMES B	34670 CR 25	1.1567	195.51
040040041000	FERRENDELLI SURV TRUST	19500 CR 95	1.4912	252.04
040040042000	HARTMAN FAM TRUST	19504 CR 95	1.5662	264.72
040040043000	VANHOUTEN & VONLEDEN REV LIV TRUST	19508 CR 95	1.5657	264.63
040040044000	RAMIREZ C KENNETH		0.1547	26.15
040040045000	LEGENDARY NUT FARMS 150 LLC	19435 CR 95	6.3939	1,080.70
040040046000	BLICKLE LIV TRUST	19680 CR 95A	6.3672	1,076.18
040040050000	GRAY DON I TR ETAL	35943 CR 24	2.0368	344.26
040040051000	FROMMELT LIV TRUST		0.9068	153.27
040040054000	COOPER CHRISTOPHER JAMES	34893 CR 24	1.4257	240.97
040040055000	MARTINEZ FRANK M & DOROTHY TR	19100 CR 95	1.3935	235.53
040040056000	WINN FAM REV TRUST	19150 CR 95	1.1567	195.51
040040057000	SPURLOCK FAM TRUST	19210 CR 95	1.1567	195.51
040040059000	SINGH SANJIT & RANJINI	19018 WOODBRIDGE DR	1.4257	240.97
040040060000	GARRISON 2019 REV TRUST	19051 WOODBRIDGE DR	1.3935	235.53
040040061000	KINTER ANGELA	19137 WOODBRIDGE DR	1.3935	235.53
040040062000	SCHEMBRI FAM TRUST	19208 WOODBRIDGE DR	1.3935	235.53
040040063000		19344 CR 95	0.0000	0.00
040040065000	POOL STEVEN & SARAH	19723 CR 94A	1.1016	186.19
040040066000	FALK DANIEL & VIBEKA	19739 CR 94A	1.1016	186.19
040040068000	OATMAN REV TRUST	34350 CR 25	1.1016	186.19
040040069000	JIMENEZ FAM TRUST	34406 CR 25	1.1567	195.51
040040070000	EVAN MILOS & JIRINA	19747 CR 94A	1.1270	190.49
040040071000	CLAVELLI MARK T & CHARLENE F	19731 CR 94A	1.1016	186.19
040040072000	HEXTER KOLLMEIER REV TRUST	19715 CR 94A	1.2397	209.53
040040073000	NEWKIRK FAM TRUST	19699 CR 94A	1.2118	204.82
040040074000	VALENZUELA ESTEBAN & AIDA B	19755 CR 94A	1.1524	194.78
040040075000	BAKER CHRIS & JEAN YOLO		0.1339	22.63
040040076000	SHARP FAM REV TRUST	19531 CR 94A	1.2397	209.53
040040077000	SHARP FAM REV TRUST	19351 CR 94B	0.1547	26.15
040040078000	HEFFERNAN TRUST	19147 CR 94A	1.3017	220.01
040040079000	HARRIS ALLAN R & KELSEY G	34910 LOUISE LN	1.2723	215.04
040040080000	PEDROIA BRETT PHILLIP & HEATHER SUE	34833 LOUISE LN	1.2723	215.04
040040081000	HASLAM AMNA HAWATKY & ALEXANDER ISAAC	34777 LOUISE LN	0.1694	28.63

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040040082000	SVENPLADSEN ERIC & ALICE R	34892 LOUISE LN	1.1567	195.51
040040083000	YCFWCD		0.0000	0.00
040040084000	SHUGART MATTHEW & MERRY	34474 CR 25	1.2100	204.51
040040085000	MCINTYRE ISA MARIE LYNN	19709 CR 94A	1.1270	190.49
040040086000	SINGH TARSEM		0.6454	109.09
040040087000	DDD PARTNERSHIP ETAL		1.1441	193.38
040040089000	EBERLEIN 2014 REV TRUST	19303 CR 95A	0.1406	23.76
040040090000	EBERLEIN 2014 REV TRUST	19275 CR 95A	1.1300	190.99
040050001000	SAHOTA TRUST		0.4801	81.15
040050004000	SAHOTA TRUST		0.8268	139.75
040050005000	MERRY MEADOWS FARM LLC	36320 CR 25	4.9812	841.92
040050006000	HARLAN FAMILY RANCH		3.5560	601.04
040050007510	BRANNAN FAMILY REV LIVING TRUST		0.5334	90.16
040050007520	SCHULER TRUST		0.5334	90.16
040050010000	HATANAKA T JASON ETAL	19118 CR 97	2.3568	398.35
040050011000	FROMAN DENNIS J & VALERIE A	37227 CR 24	2.1168	357.78
040050012000	TSUTSUI ENTERPRISES INC	19321 CR 97	1.9568	330.74
040050013000	MARTIN KRISTINA ALICE	19435 CR 97	1.1567	195.51
040050014000	NOVAVINE INC	19501 CR 97	3.3071	558.97
040050015000	NICHOLS LIV TRUST	19985 CR 97	1.9652	332.16
040050016000	HARLAN TRUST	20033 CR 97	1.8128	306.40
040050017000	JUDSON 1998 FAM TRUST		0.8382	141.67
040050018000	HEATON 2006 TRUST	19820 CR 98	4.0640	686.90
040050020000	BEEMAN REV TRUST	37359 CR 24	2.1168	357.78
040050021000	SIRARD 1992 REV TRUST		1.0401	175.80
040050022000	HENDRICKSON FAM TRUST	37477 CR 24	1.0767	181.98
040050023000	SIRARD 1992 REV TRUST		1.0135	171.30
040050024000	HEIDRICK FAM REV TRUST ETAL		0.4267	72.12
040050026000	HEIDRICK FAM REV TRUST ETAL	19020 CR 98	1.6901	285.66
040050027000	MCGINNIS MARITAL TRUST		1.1201	189.32
040050028000	HEIDRICK & MCGINNIS PROPTY LP	19380 CR 98	2.1435	362.29
040050033000	HATANAKA T JASON ETAL		1.3335	225.39
040050035000	SAHOTA TRUST		0.8268	139.75
040050036000	OLSWANG THOMAS & SHERRIN	36495 CR 24	1.0767	181.98
040060004000	RAINBOW ORCHARDS IX LLC		4.0640	686.90
040060005000	JJR FARMS LLC ETAL		4.4704	755.59
040060006000	LEWIS FAM TRUST	20505 CR 93	1.4826	250.59
040060007000	NICHOLS LLOYD R & MARTHA A	20643 CR 93	1.4826	250.59
040060008000	BECERRA RAMIRO		0.5334	90.16
040060009000	GUDINO TRINIDAD JR		0.5334	90.16
040060012000	RAINBOW ORCHARDS IX		3.9421	666.29
040060015000	MELENDEZ JUAN M & FRANCES Y	20751 CR 93	2.9009	490.31
040060016000	GUDINO TRINIDAD JR		1.0102	170.74
040070005000	NORTHERN CALIFORNIA LAND & INVESTMENT LLC	20402 CR 94A	1.5080	254.88
040070006000	NICKELL KEITH C	20215 CR 94A	1.9906	336.45
040070008000	SIDDIQUI JAVED T ETAL		0.1260	21.30
040070009000	SIDDIQUI JAVED T ETAL		0.1276	21.57
040070011000	BEEMAN DONALD W		8.1534	1,378.09
040070013000	YCFWCD		0.0000	0.00
040070014000	HAINES BARBARA ETAL	34105 CR 25	1.2286	207.66
040070015000	BALL FAM TRUST	20200 CR 94A	1.2286	207.66
040070018000	PIERI TRUST ETAL		4.0894	691.19
040070019000	BEEMAN DONALD W		3.9667	670.45
040070020000	CRAWFORD WARD FAM REV TRUST	34093 CR 25	1.2118	204.82
040070024000	STRICKLAND BILL F & LINDA R	34035 CR 25	1.4912	252.04
040070025000	RAINBOW ORCHARDS IX		4.8514	819.98
040070026000	AGUILAR FAM TRUST	20900 CR 95	4.3020	727.12

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040070027000	HEIDRICK FAM REV TRUST	20285 CR 94A	1.4826	250.59
040070028000	HEIDRICK TIM	20413 CR 94A	0.5334	90.16
040070030000	CARRERE RYAN TIMOTHY	20300 CR 94A	1.1020	186.26
040070031000	MORA DANIEL P	34077 CR 25	1.3556	229.12
040080001000	PASCHKE REV TRUST	36047 CR 25	2.2954	387.97
040080002000	FISHER & BURNS LIV TRUST ETAL		1.2700	214.66
040080003000	TOOTIE LAND CO LLC	36060 CR25A/ 20510 CR 96B	2.6700	451.28
040080004000	MCGINNIS JOHN		3.8608	652.55
040080005000	PLAINFIELD SCHOOL	20450 CR 97	22.3056	3,770.09
040080006000	BEEMAN FARMING CORP		7.5639	1,278.45
040080008000	HARLAN FAMILY RANCH ETAL		3.9174	662.12
040080009000	CALLAGHAN A D SEP PROP TRUST ETAL	37965 CR 25A	7.7728	1,313.76
040080010000	YCFWCD		0.0000	0.00
040080012000	HARLAN FAMILY RANCH		4.0640	686.90
040080013000	HARLAN FAMILY RANCH		2.4384	412.14
040090005000	CHAMBERLAIN REV TRUST	33430 CR 27/33380	2.1958	371.13
040090006000	KAHN HERMAN ETAL	21601 CR 93	2.4943	421.59
040090007000	ASLEWIS HOLDINGS LLC	21265 CR 93	2.9812	503.88
040090008000	93 PALMS LLC	21225 CR 93	1.9309	326.36
040100001000	BEEMAN DONALD W		4.0640	686.90
040100002000	BEEMAN DONALD W	35390 CR 27	3.9421	666.29
040100003000	KROGH KATHERINE ANNE TR ETAL		15.6698	2,648.51
040110001000	TOOTIE LAND CO LLC		1.8725	316.49
040110002000	TOOTIE LAND CO LLC		1.8580	314.04
040110003000	CAMPOS FAM TRUST	21530 CR 97	1.4809	250.30
040110004000	LINDBO JOHN & LESLIE	21636 CR 97	0.9741	164.64
040110005000	BULLSEYE RANCHES LLC		1.8098	305.89
040110006000	SAMBUCETTI TRUST	37060 CR 27	1.5050	254.38
040110007000	STEVENS FAM TRUST	21715 CR 97	2.9376	496.51
040110008000	SHIMADA FAM REV 2007 TRUST	21491 CR 97	1.5860	268.07
040110010000	LYONS ROSEANN C		0.7963	134.59
040110011000	HARLAN TRUST		1.4478	244.71
040110012000	SCHOENINGH WM & A REV TRUST ETAL	21672 CR 98	1.8098	305.89
040110013000	SHAW JERRY L	21580 CR 98	1.7831	301.38
040110014000	YCFWCD		0.0000	0.00
040110016000	YCFWCD		0.0000	0.00
040110017000	ENGLUND 2009 TRUST	21290 CR 97	1.1178	188.93
040110020000	HARLAN FAMILY RANCH	37320 CR 27	3.1700	535.79
040110021000	HARLAN SEP PROP TRUST ETAL	37370 HARLAN LN	4.8874	826.07
040110022000	HARLAN SEP PROP TRUST ETAL	37531 HARLAN LN	6.9014	1,166.47
040210001000	LUCCHESI BY-PASS TRUST	33946 CR 27	8.6475	1,461.60
040210002000	BEEMAN & PELICAN TRUST	21000 CR 95	9.1026	1,538.52
040210003000	CROLL DAVID L & RAYLEEN D TR	34498 CR 27	4.8874	826.07
040210004000	PENDERGAST 2014 FAM TRUST		3.9421	666.29
041010001000	BAYS REV TRUST		3.8862	656.85
041010007000	MATHEWS SCOTT	38601 CR 25A	0.9946	168.11
041010008000	STONE SUZANNE & S STONE REV TRUST	20650 STONE LN	1.9062	322.19
041010009000	KIMURA FAM TRUST	38459 CR 25A	2.8179	476.28
041010010000	SUMERU DEVELOPMENT INC		1.9304	326.28
041010011000	RAMMING ROBERT E	20872 CR 99	1.8911	319.63
041010012000	GRAY FAM REV TRUST ETAL		3.7696	637.14
041010014000	BROWARD PROPERTIES LLC	20416 CR 99/38886-90 CR 25A	2.1125	357.05
041010023000	BORCHARD FAM TRUST		2.8671	484.60
041010024000	BORCHARD FAM TRUST	20650 CR 99	0.9700	163.95
041010025000	BROWARD JACOB D & JAMEE L	20624 CR 99	0.9946	168.11
041030002000	HEIDRICK & MCGINNIS PROPTY LP	21042 CR 99	1.9152	323.71
041030003000	HEIDRICK FAM TRUST	21170 CR 99	0.9411	159.06

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041030004000	HEIDRICK FAM REV TRUST		0.9411	159.06
041030005000	HEIDRICK FAM REV TRUST	21440 CR 99	2.8893	488.35
041030007000	LONG & ABERNATHY 2018 TRUST	21600 CR 99	1.6980	287.00
041030008510	DRIVER TRUST ETAL		1.4237	240.63
041030008520	KRAMER JOHN & ELAINE	21692 CR 99	1.9000	321.14
041030009000	HOUSTON REV TRUST	21868 CR 99/ 38908 CR 27	0.9657	163.22
041030010000	AOKI REV TRUST	38766 CR 27	0.8687	146.83
041030011000	CLEVELAND FAM TRUST ETAL	38120 CR 27/21945-49 CR 98	2.1172	357.85
041030012000	BEEMAN REV TRUST		2.1717	367.06
041030013000	SYNGENTA SEEDS LLC		1.2812	216.55
041030016000	SHEEHY FAM TRUST	21538 CR 99	1.4085	238.06
041030017000	SYNGENTA SEEDS INC	21435 CR 98	61.1957	10,343.30
910001350000	WEST VALLEY BAPTIST CHURCH	18041 CR 95	0.0000	0.00
910004760000	LOPEZ DIANA S	34376 CR 24	0.0000	0.00
910004762000	ZIELESCH FRED & EVELYN	18701 CR 95A	0.0000	0.00
910004763000	FARNHAM DAVID H	18204 CR 96B	0.0000	0.00
910004764000	WARREN BRUCE & INGRID L	36399 HWY 16	0.0000	0.00
910004765000	MADIGAN HYLDA N ESTATE OF	18595 CR 97	0.0000	0.00
TOTALS:			2,174.4153	\$367,519.00

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