



# ENGINEER'S REPORT

## Dunnigan 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

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# Dunnigan Fire Protection District

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- David Garrison, Fire Chief

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## Introduction

The Dunnigan Fire Protection District (“Dunnigan FPD,” “Fire District,” or “District”), was originally formed in 1927 and provides fire protection, fire prevention and emergency response services to the community of Dunnigan and the surrounding unincorporated areas in northeastern Yolo County. Dunnigan FPD is staffed with reserve and volunteer firefighters.

The Dunnigan 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 112 square miles and serves an approximate population of 1,400. The District operates out of one fire station in Dunnigan. Dunnigan FPD responds to over 500 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, Dunnigan 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. Dunnigan FPD is funded through a small portion of local property taxes and miscellaneous fees.

The cost of providing fire protection and emergency response services continues to rise each year due to increasing emergency calls, enhanced firefighter training requirements, the growing wildfire risk to the community, and substantial increases in operational costs, including fuel, utilities, equipment, insurance, and personnel over the last 25 years.

The Fire District is not funded by the State or County and has never received any funding from the now-suspended Cal Fire Prevention Fee. A new funding source will help the District staff fulltime career 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.

Dunnigan FPD seeks to achieve 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**

<b>Property Type</b>	<b>Proposed Rate</b>	<b>Unit</b>
Single Family	\$156.63	each
Multi-Family	\$64.98	res unit
Commercial/Industrial	\$1,164.54	acre
Office	\$307.00	acre
Storage	\$855.49	acre
Parking Lot	\$28.68	each
Vacant	\$20.97	each
Agriculture	\$3.98	acre
Range Land & Open Space	\$0.23	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 Dunnigan 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.

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### **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

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### **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.

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**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.

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**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.

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**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.

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**Compliance with Current Law**

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment; and the Services are benefits that are over and above general benefits conferred on real property located in Dunnigan FPD or to the public at large by other public entities that make up the membership of Dunnigan 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 Dunnigan FPD for preliminary approval, the Dunnigan 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 July 13, 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 \$156.63 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

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

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

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

The Dunnigan FPD fire station is located at 29145 Main St, Dunnigan, CA 95937

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.

<i>Final Level of Service</i>	=	<i>Current and Diminishing Baseline Level of Service</i>	+	<i>Proposed Enhanced Level of Service</i>
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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.

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### 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." Dunnigan 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 Dunnigan FPD’s ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. Dunnigan 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.

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### **Improved Maintenance and Replacement of Apparatus and Equipment**

Dunnigan 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 \$100,000 per year to the apparatus and equipment replacement fund. Table 2 below lists the replacement needs for apparatus and equipment, due to funding shortfalls the District has not been able to replace apparatus and equipment as industry standards recommend.

**Table 2 – Apparatus and Equipment Replacement Needs**

<b>FY Needing Replacement</b>	<b>Apparatus</b>	<b>Estimated Amount</b>
2023	Water Tender	\$350,000
2024	Type 2 Engine	\$468,563
2025	Type 1 Engine	\$944,843
2029	Command Unit	\$107,208
2044	Type 1 Engine	\$2,273,876
	Estimated Unfunded Total	\$4,144,490

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### **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 Dunnigan 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**

<b>Dunnigan Fire Protection District</b>	
<b>Estimate of Costs</b>	
<b>Fiscal Year 2023-24</b>	
Budget Item	Amount
Service, Appartus and Equipment Needs	
Firefighter Staffing and Training	\$320,245
Equipment and Apparatus Replacement	\$100,000
Capital Assets	\$0
Capital Repairs	\$30,000
Equipment Operation and Maintenance	\$30,000
Professional Services	\$33,750
Supplies and Materials	\$135,250
Utilities	\$12,000
Administration	\$30,000
Contingency and Contribution to General Reserve	\$30,737
<b>Total Service Needs (a)</b>	<b>\$721,982</b>
Less: Est. Dedicated Revenue from Property Taxes & Other Sources (b)	-\$229,127
Less: Contribution from the County	-\$201,146
<b>Est Total Revenue from Other Sources (General benefit contribution) (b+c) = (d)</b>	<b>-\$430,273</b>
<b>Net Cost of Servicing to Assessment District (a-d) = ('e)</b>	<b>\$291,709</b>
Allowance for County Collection (e * 1%) = (f)	\$2,917
<b>Total Fire Suppression and Protection Services Budget (e-f) =(g)</b>	<b>\$294,626</b>
<b>Total Proposed Assessment Budget (g)</b>	<b>\$294,626</b>
Effective Single Family Equivalent Benefit Units in Assessment District (h)	1,881.09
<b>Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (g/h)</b>	<b>\$156.63</b>

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 18% of the total cost of the Dunnigan 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 \$721,982 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 revenue and other sources exceed approximately 59.60%. (\$430,273/\$721,982) of the total cost of Dunnigan FPD Fire Services, far in excess of the above required 18% non-assessment general benefit funding requirements. The 59.60% funding is from property taxes 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 Dunnigan 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 Dunnigan 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 Dunnigan 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:

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### **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."<sup>1</sup>*

*"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."<sup>2</sup>*

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

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

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

This "2 in, 2 out" requirement places significant limitations on Dunnigan FPD's ability to respond to structure fires, particularly when second and third calls are made. The proposed assessment would allow Dunnigan 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 Dunnigan 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 Dunnigan FPD's boundaries enjoy a reduction to the possibility of a fire "jumping" from an adjacent structure (within the Dunnigan FPD boundaries) because Dunnigan FPD controls structure fires within its boundaries. Because Dunnigan 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 132 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:

*132 parcels outside Dunnigan FPD but proximate to the District Boundaries*

**944 parcels in the Assessment District.**

**Calculation:**

*General Benefit to Property Outside the Assessment District =*  
 $132 / (944+132) = 12.27\%: \sim \text{rounded to } 13.0\%$

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 13.0% 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, Dunnigan 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 Dunnigan FPD and to have an Dunnigan 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.

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## **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 Dunnigan 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 0.15% 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).

Dunnigan FPD is authorized to provide EMS in addition to its primary responsibility of fire prevention and suppression. In fact, a significant portion of Dunnigan FPD's emergency service calls are associated with providing EMS. Nonetheless, the largest portion by far of the costs associated with operating Dunnigan 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 Dunnigan 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 Dunnigan FPD's actual additional costs for non-fire/non-rescue emergency medical calls is shown in Table 4, below, and supports an adjustment of 4.0%.

**Table 4 – Emergency Medical Expenses Versus Overall Budget**

Emergency Medical Expenses	Annual Costs
EMS Fuel Cost	\$4,200.00
EMS Apparatus Operations and Maintenance Cost	\$10,500.00
EMS Supplies and Equipment	\$4,000.00
Annual EMS Training and Certification Costs	\$10,000.00
<b>Total EMS Cost (a)</b>	<b>\$28,700.00</b>
Total Budget from Table 4 (b)	<b>\$721,982.35</b>
Percentage of Total Budget on Emergency Medical (a/b)	<b>4.0%</b>

The proposed assessment, as indicated through this Report, will exclusively fund special benefits conferred upon the properties within Dunnigan FPD boundaries, while EMS is directly funded from Dunnigan 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 Dunnigan FPD's services are 4.0% general as a result of providing EMS services; The engineer is requiring a 4.0% 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 18% 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***

13.0% (1. Outside the Assessment District - Adjacent parcels)  
 + 0.0% (2. "Indirect and Derivative" Property within the Assessment District)  
 + 1.0% (3. Public at Large)  
 = 14.0% (Subtotal of General Benefit)  
  
 + 4.0% (Emergency Medical Adjustment)  
  
 =**18.0%** (Total of General Benefits)

The Assessment District's total budget for 2023-24 is \$721,982. Of this total assessment budget amount, the District will contribute at least \$430,273 which is more than 59% of the total budget from sources other than this proposed assessment including dedicated property taxes and the existing benefit assessment. This contribution constitutes significantly more than the 18% 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 Dunnigan 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 <sup>(1)</sup>	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.

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### **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 Dunnigan FPD.

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

**Table 8 – Fire Hazard Zone Risk Factors**

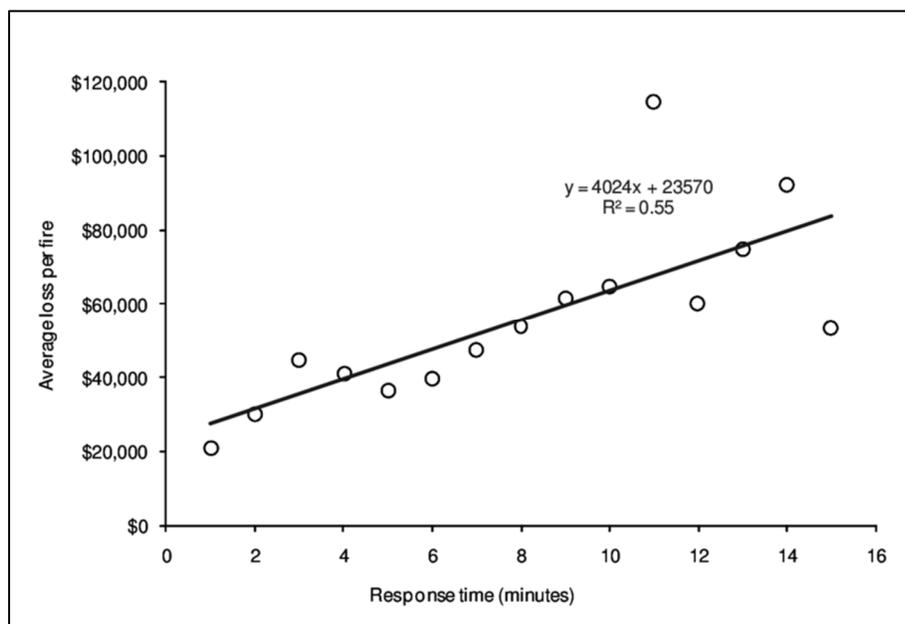
Fire Hazard Zone		Normalized Fire Hazard Zone	
Zone	Score	Impact Effect	Factor
Very High	2	120	1.20
High	1.2	112	1.12
Moderate	1	110	1.10
None	0	100	1

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 fire station 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 Dunnigan FPD.

Table 9 below shows the relative normalized value of travel time

**Table 9 – Travel Time Premium Factor**

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

### Assessments Calculation

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

#### Example Calculations

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

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

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

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

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

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

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

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

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

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

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

Annual Base SFE Rate = \$156.63 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 Dunnigan 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 Dunnigan 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 Dunnigan 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 Dunnigan Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the proposed levy of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIIIID of the California Constitution (the “Article”);

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

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

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

**Table 10– Summary Cost Estimate**

FISCAL YEAR 2023-24 BUDGET	
Total for Servicing	\$721,982
Contributions from Other Sources	(\$430,273)
Total Allowance for Collections	\$2,917
Total Fire Suppression & Protection Services Budget	\$294,626

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%.

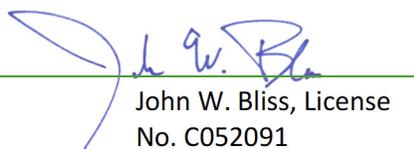
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Yolo County for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the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

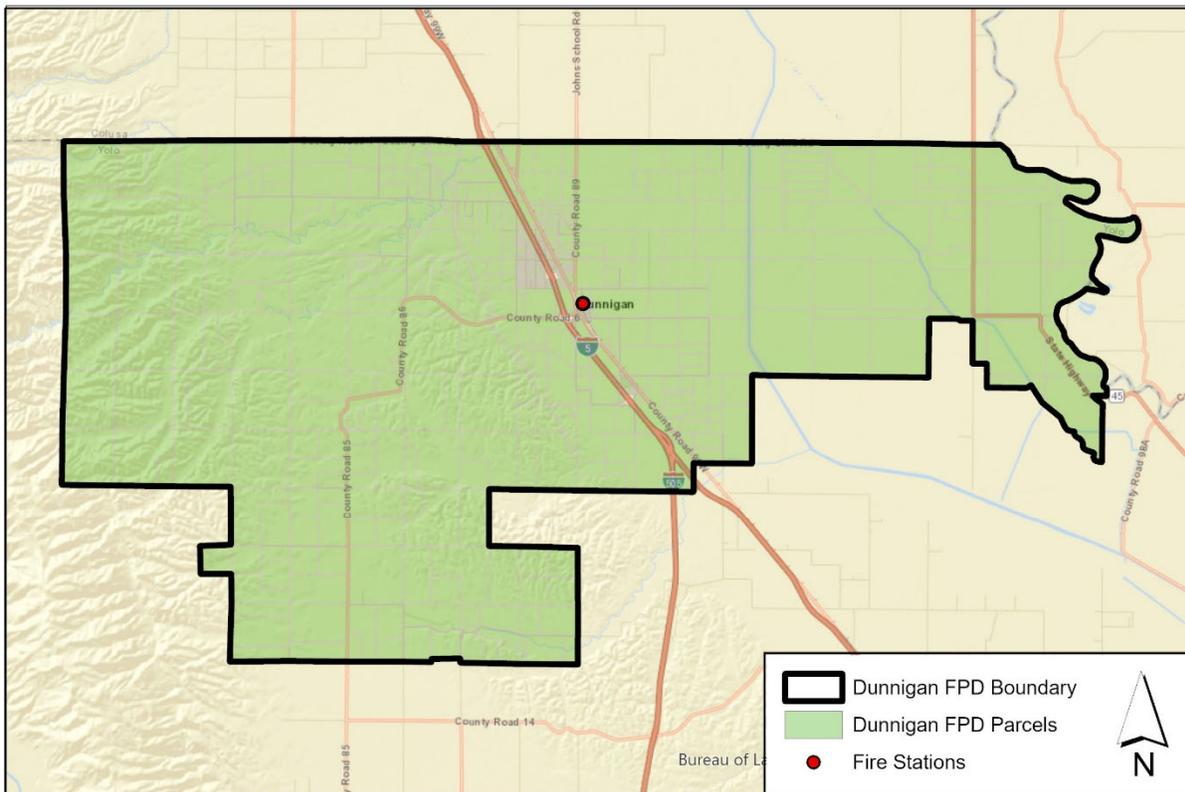
Engineer of Work



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 DUNNIGAN FIRE PROTECTION DISTRICT, COUNTY OF YOLO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

\_\_\_\_\_  
CLERK OF THE BOARD

RECORDED IN THE OFFICE OF THE FIRE CHIEF OF DUNNIGAN 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.

SCI Consulting Group  
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Fairfield, CA 94534  
707-430-4300

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF COMMISSIONERS OF DUNNIGAN 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

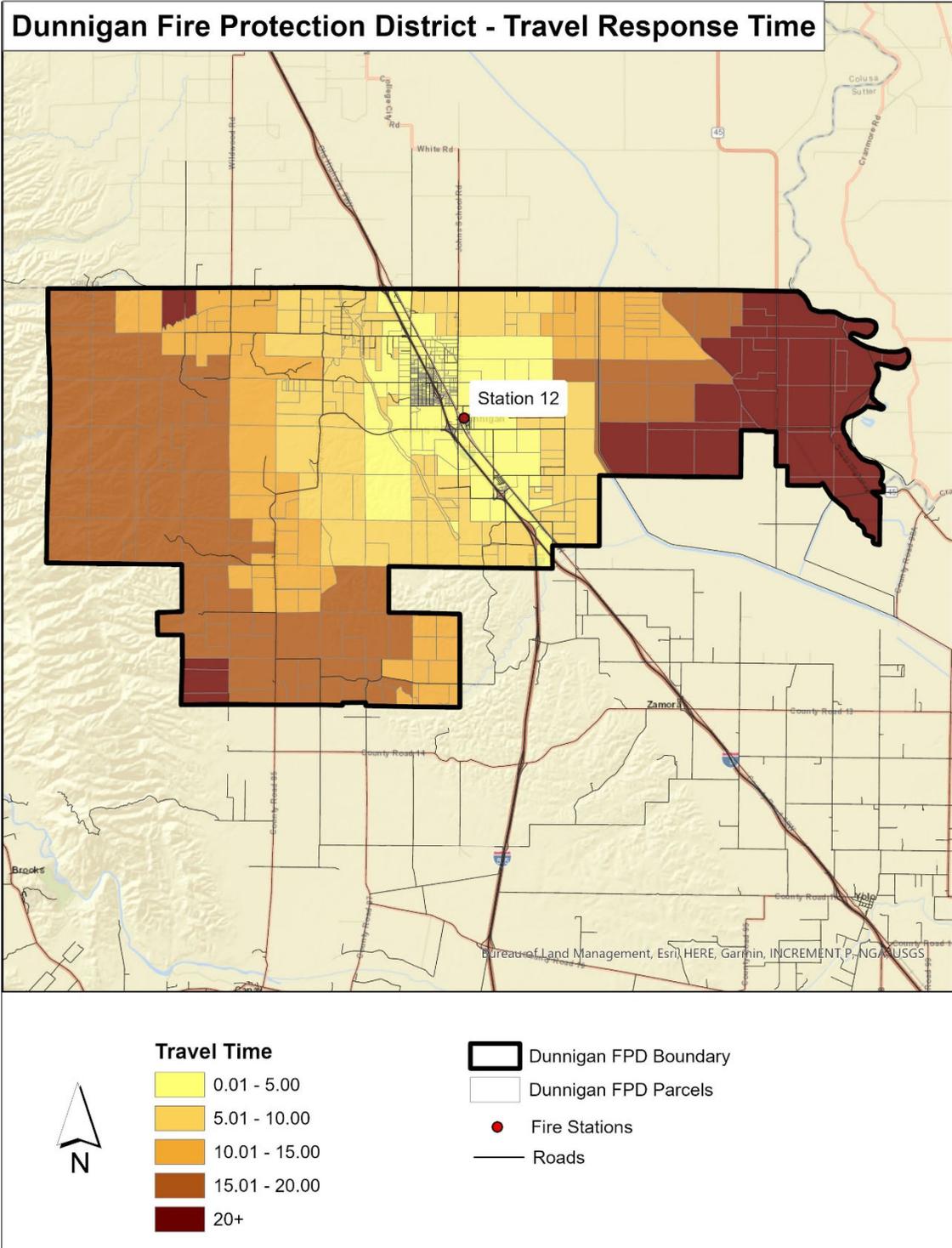
FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_M. IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF YOLO, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF DUNNIGAN FIRE PROTECTION DISTRICT.

\_\_\_\_\_  
COUNTY TAX COLLECTOR, COUNTY OF YOLO

## Dunnigan Fire Protection District Fire Protection and Emergency Services Assessment 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.

**Dunnigan 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	
051010001000	BURGER TRUST	26010 CR 2		3.8062	596.17
051010002000	VELASCO JANE	1926 ALEXANDER HILL LN		2.5534	399.94
051010004000	WENDELL & LUNDBERG FAM TRUST	26480 CR 2		2.6067	408.29
051010005000	APPERT FAM 2017 REV TRUST	1851 ALEXANDER HILL LN		1.5567	243.83
051010010000	HOWARD DANIEL W & DAVID F			0.0000	0.00
051010011000	JOHNSON 1999 REV TRUST			0.1406	22.02
051010012000	FRANK RUGGIERI LLC			2.3470	367.61
051010013000	FRANK RUGGIERI LLC			2.5383	397.57
051010014000	WALTON FAM LIV TRUST	27220 CR 1A		3.4236	536.24
051010015000	DRIVER GARY JR & JUELENE L	26997 CR 1A		1.1033	172.81
051010017000	WALTON FAMILY LIVING TRUST	27135 CR 1A		2.0101	314.84
051010018000	WALTON FAM LIV TRUST ETAL			1.3335	208.87
051010020000	WALTON FAMILY LIVING TRUST	27750 CR 2		0.7887	123.53
051010021000	CHAVEZ GUSTAVO & LORI A	1920 CR 88		1.3253	207.58
051010022000	DRIVER GARY JR & JUELENE L			0.4674	73.21
051010023000	JACKMAN DAWNOLD & BALDRIDGE LYN J	1640 CR 99W		1.7342	271.63
051010024000	FRANK RUGGIERI LLC			0.7069	110.72
051010025000	YOUNGMARK ROBERT & CARLEEN TRUST	1075 CR 99W		12.5626	1,967.68
051010026000	FRANK RUGGIERI LLC	1132 CR 99W		1.0925	171.12
051010027000	COELHO JAMES A & JEAN K			1.8987	297.39
051010028000	ARMSTRONG GARDNER T & VALARIE J	1580 CR 88		1.2376	193.85
051010029000	RODRIGUEZ MARIA E	1594 CR 88		2.3876	373.97
051010031000	INGMAN DAVID F & CYNTHIA M	1700 ALEXANDER HILL LN		1.5301	239.66
051010032000	PEART TRUST			1.3868	217.21
051010033000	PEART TRUST			2.2670	355.08
051010035000	DRIVER GARY JR ETAL			0.7201	112.79
051010036000	DRIVER GARY JR ETAL			1.4501	227.13
051010043000	HOWARD DANIEL W & DAVID F	26999 CR 1		3.1036	486.12
051010046000	U S A			0.0000	0.00
051010047000	DRIVER GARY JR & JUELENE L			0.0292	4.57
051010048000	DRIVER GARY JR & JUELENE L			1.9571	306.54
051010049000	SOARES STEPHEN J	1601 ALEXANDER HILL LN		1.2367	193.70
051010050000	VELAZQUEZ JUAN ARAMBULA	1671 ALEXANDER HILL LN		1.4501	227.13
051010051000	KIEFER 2021 REV LIV TRUST	1880 ALEXANDER HILL LN		1.5301	239.66
051010052000		26995 CR 1		0.0000	0.00
051010053000	TAKHAR BALRAJ S & BALBIR K	1450 ALEXANDER HILL LN		2.7302	427.63
051010054000	SETHI ARUN K			0.5601	87.73
051020001000	COOK LIV TRUST			0.1540	24.12
051020002000	SCHAAD SURV TRUST	28241 CR 1/1491 CR88 1035		3.1569	494.47
051020004000	SCHAAD BYPASS TRUST			2.1336	334.19
051020005000	SCHAAD SURV TRUST ETAL			2.0269	317.47
051020006000	SCHAAD REV LIV TRUST ETAL			0.1406	22.02
051020007000	SCHAAD DAVID & DANIELLE LIV TRUST	1530 CR 89		1.1300	176.99
051020008000	MARIANI-BONNER LLC	30265 CR 89		17.2555	2,702.73
051020009000	SCHAAD REV LIV TRUST			4.2405	664.19
051020010000	SCHAAD REV LIV TRUST			4.2062	658.82
051020011000	SCHAAD DARYL ETAL	28989 CR 1/ 1480 CR 89		2.1336	334.19
051030005000	SCHAAD BYPASS TRUST ETAL	31505 CR 1		6.6040	1,034.38
051030006000	SCHAAD BYPASS TRUST ETAL			1.8542	290.42
051030010000	MARIANI-BONNER LLC	30265 CR 1		5.3172	832.83
051030011000	MARIANI-BONNER LLC			4.2939	672.55
051030012000	MARIANI-BONNER LLC	30265 CR 1		1.0935	171.27
051030013000	MARIANI-BONNER LLC	30265 CR 1		1.0935	171.27
051030014000	MARIANI-BONNER LLC			4.2939	672.55
051030015000	MARIANI-BONNER LLC			2.0574	322.25
051030016000	MARIANI-BONNER LLC			2.0574	322.25
051030017000	MARIANI-BONNER LLC			2.0574	322.25

**Dunnigan 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	
051030018000	MARIANI-BONNER LLC		4.1148	644.50
051040004000	MARIANI-BONNER LLC		4.1402	648.48
051040005000	MARIANI-BONNER LLC		3.2512	509.24
051040006000	MARIANI-BONNER LLC		0.9398	147.20
051040013000	EMERALD FIELDS OF GRAIN LP		0.1478	23.15
051040015000	MOUNTANOS LIV TRUST		7.1204	1,115.27
051040017000	MOUNTANOS LIV TRUST		0.7638	119.63
051050001000	MARIANI-BONNER LLC		19.0449	2,983.00
051050002000	COTTER TRUST ETAL	2960 CR 89	3.4284	536.99
051050003000	STUCKER BRIAN D		7.3609	1,152.94
051050004000	MCARAVY JEFFREY E		4.7904	750.32
051050005000	APN BALBOA LLC		4.7904	750.32
051060002000	MAGALLON GUSTAVO & ANGELICA		0.1540	24.12
051060008000	MCARAVY JEFFREY		0.1461	22.88
051060009000	MCARAVY JEFFREY		0.5842	91.50
051070001000	BAINS RANDE S & SUKHDEEP K	2321 CR 88D	0.5550	86.93
051070003000	WALTON ROBERT & VONDIA TR		0.1540	24.12
051070008000	WALTON FAM LIV TRUST		0.3213	50.33
051070009000	WALTON ROBERT & VONDIA TR		0.1461	22.88
051070010000	WALTON ROBERT & VONDIA TR		0.1461	22.88
051070011000	WALTON ROBERT & VONDIA TR		0.0000	0.00
051070012000	WALTON ROBERT & VONDIA TR		0.0876	13.72
051070013000	BAINS RANDE S & SUKHDEEP K		0.2629	41.18
051070014000	BAINS RANDE S & SUKHDEEP K		0.3213	50.33
051070015000	BAINS RANDE S & SUKHDEEP K		0.0584	9.15
051070016000	WALTON ROBERT & VONDIA TR		0.3797	59.47
051070018000	MCARAVY JEFFREY		0.6426	100.65
051080001000	BAINS RANDE S & SUKHDEEP K		0.3797	59.47
051080002000	BAINS RANDE S & SUKHDEEP K		0.1753	27.46
051080003000	BAINS RANDE S & SUKHDEEP K		0.0876	13.72
051080004000	BAINS RANDE S & SUKHDEEP K	2445 CR 88D	3.5961	563.26
051080005000	WALTON ROBERT & VONDIA TR	2550 CR 89	1.6466	257.91
051080006000	WALTON ROBERT & VONDIA TR		0.0000	0.00
051080007000	WALTON ROBERT & VONDIA TR		0.1168	18.29
051080008000	WALTON ROBERT & VONDIA TR		0.8763	137.25
051080009000	BAINS RANDE S & SUKHDEEP K		0.1753	27.46
051080010000	BAINS RANDE S & SUKHDEEP K		0.4966	77.78
051090003000	LIEB JOAN E	2857 CR 88C	1.1792	184.70
051090004000	HERNANDEZ JERRY Z & TRACY & HERNANDEZ FAM	2889 CR 88C	1.1500	180.12
051090006000	LATHUM DENNIS	2931 CR 88C	0.1694	26.53
051090007000	LATHUM DENNIS	2923 CR 88C	1.1500	180.12
051090008000	BEHEREGARAY BERNARD	2949 CR 88C	1.1792	184.70
051090009000	MITCHELL JOYCE M	2966 CR 99W	0.1694	26.53
051090010000	BAINS FARMS LLC		0.1168	18.29
051090011000	710 FARMS INC		0.2337	36.60
051090013000	PAPPENHEIM JOHN J & SULLIVAN SUSAN M	2888 CR 89	1.3545	212.16
051090014000	710 FARMS INC	2750 CR 89	1.6466	257.91
051090015000	YOLO GROWERS LLC		0.1461	22.88
051090016000	BAINS FARMS LLC		0.0242	3.79
051090018000	URRUTIA ANA E & LEONEL SR		0.1694	26.53
051090019000	URRUTIA ANA E & LEONEL SR	2918 CR 99W	1.2971	203.16
051090022000	LEYVA LUIS A & MARIA B	2695 CR 88C	1.3293	208.21
051090023000	ROBLES MARICELA	2785 CR 88C	1.2971	203.16
051090024000	LATHUM DENNIS & WANDA	2797 CR 88C	1.2971	203.16
051090025000	LATHUM DENNIS & WANDA	2810 CR 99W	1.2971	203.16
051090026000	LATHUM DENNIS & WANDA	2858 CR 99W	1.2971	203.16
051090027000	RUBIO RAQUEL M		0.1168	18.29

**Dunnigan Fire Protection District  
Fire Protection and Emergency Response Services Assessment  
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Assessment Number & Assessor			ESFE	Assessment
Parcel Number	Owner Name(s)	Site Address	Units	
051090028000	SOLORIZANO LUIS VARGAS		0.1540	24.12
051090029000	SOLORIZANO LUIS M VARGAS	28914 CR 4	1.2084	189.27
051090030000	NARANJO CAMERINO M	28880 CR 4	1.2084	189.27
051101003000	DMT 2018 TRUST		0.1540	24.12
051101009000	KANG RAJDEEP	28100 CR 4	1.1500	180.12
051101010000	HODGES SHAWN	2980 CR 88A	1.1500	180.12
051101013000	HERRERA JUAN M		0.1540	24.12
051101014000	KENDALL LIV TRUST	2700 CR 88A	1.1500	180.12
051101019000	RIDINO LISA M ETAL	2919 CR 88	1.1500	180.12
051101020000	TAUZER DOUG	2931 CR 88	1.1500	180.12
051101021000	POLK ROBERT E & GOMEZ ALICE	2900 CR 88A	1.1500	180.12
051101022000	BRAGG JEFFREY A & LORI A	2916 CR 88A	1.1500	180.12
051101023000	IDE DAVID LAWRENCE ESTATE OF	2947 CR 88	1.1500	180.12
051101024000	MARTINEZ JOSE ALFREDO CARDONA & SARA	2938 CR 88A	1.1500	180.12
051101025000	YELTON CHARLES W & ROSE M	2737 CR 88	1.1500	180.12
051101026000	TAPIA-LOPEZ RAUL	2743 CR 88	0.1540	24.12
051101027000	LEWIS GARTH W JR & MARIA G	2755 CR 88	1.1500	180.12
051101028000	MORENO SANTIAGO	2763 CR 88	0.1540	24.12
051101029000	MORENO SANTIAGO	2779 CR 88	1.1792	184.70
051101030000	ROMERO GUILLERMO	2787 CR 88	1.1500	180.12
051101031000	GONZALEZ ROGELIO MENDOZA	2754 CR 88A	1.1500	180.12
051101032000	TRUEBLOOD KIM D	2758 CR 88A	1.1500	180.12
051101033000	ORTEGA BENJAMIN & ESPERANZA	2762 CR 88A	1.1500	180.12
051101034000	LEDESMA ARMANDO	2768 CR 88A	1.1500	180.12
051101036000	FIGUEROA-ARSINIEGA EUGENIO	2963 CR 88	1.1500	180.12
051101037000	VERMILION RICHARD DEAN	28050 CR 4	0.1540	24.12
051101038000	MORENO SANTIAGO	2681 CR 88	2.3000	360.25
051101039000	JONES PECTON H	2680 CR 88A	1.1500	180.12
051102001000	THOMPSON WILLIE D		0.1540	24.12
051102002000	BULLOCK TRUST	2757 CR 88A	1.1500	180.12
051102003000	URBANO DAVID AGUIRRE	2781 CR 88A	1.1500	180.12
051102004000	GARCIA RAUL MONTOYA	2793 CR 88A	1.1500	180.12
051102007000	VILLALOBOS CECILIA	2905 CR 88A	1.1500	180.12
051102008000	DIMARCO EVELYN & EDWARD	2929 CR 88A	1.1500	180.12
051102009000	HORNBUCKLE & BURNHAM 2020 REV TRUST	2941 CR 88A	1.1792	184.70
051102010000	IRVIN LAKESHA R	28252 CR 4	1.1792	184.70
051102011000	MEDINA CARLOS E	28270 CR 4	1.1500	180.12
051102012000	WILLIAMS JARED & ERIN	2992 CR 88B	1.1500	180.12
051102013000	LEYVA LUIS A & MARIA B	2928 CR 88B	2.3292	364.82
051102016000	MATTHIS CLAUDIA A ETAL	2800 CR 88B	1.1500	180.12
051102017000	MATTHIS CLAUDIA A ETAL	2770 CR 88B	0.1540	24.12
051102019000	FAIRLEY IZELL & MARY	2965 CR 88B	1.1500	180.12
051102020000	FAIRLEY IZELL & MARY		0.1540	24.12
051102022000	STILL FAM TRUST	2814 CR 88B	1.1500	180.12
051102023000	VIDALES EDWARD & AURORA		0.1540	24.12
051102024000	VIDALES EDWARD JR ETAL		0.1540	24.12
051102025000	VIDALES EDWARD JR ETAL		0.1540	24.12
051102026000	VIDALES EDWARD JR ETAL		0.1540	24.12
051102027000	VIDALES EDWARD JR ETAL		0.1540	24.12
051102029000	WOLTMON PHILIP L & NANCY K	2819 CR 88A	1.1500	180.12
051102030000	HERNANDEZ ORMIDES	2823 CR 88A	1.1500	180.12
051102031000	HERNANDEZ JOSEPH DANIEL	2845 CR 88A	1.1500	180.12
051102033000	RODRIGUEZ BETZABETH	2868 CR 88B	1.1500	180.12
051102034000	MONDRAGON GUADALUPE J & BERTHA	2872 CR 88B	1.1500	180.12
051102035000	ALVAREZ MAYRA	2916 CR 88B	1.1500	180.12
051102036000	HERRERA JUAN & LETICIA	2869 CR 88A	1.1500	180.12
051102037000	BENNETT DAVID R & TINA A	2881 CR 88A	1.1500	180.12

**Dunnigan 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	
051102038000	TYLER NATHANIEL E		0.1540	24.12
051102039000	EXPOSE-SPENCER JUELEAH	2830 CR 88B	0.1540	24.12
051103001000	CARTER REV TRUST	28345 CR 2A	1.1792	184.70
051103007000	RICE JESSICA LYNN	2910 CR 88C	1.1500	180.12
051103008000	SOLORZANO FRANCISCO	2918 CR 88C	1.1500	180.12
051103016000	RODDY WESLEY W	2756 CR 88C	1.1792	184.70
051103018000	LOPEZ ALBERTO SOLORIO	2794 CR 88C	1.1792	184.70
051103019000	PAIZ JESUS A & ERIKA	2810 CR 88C	1.1500	180.12
051103020000	VASSAR EDWARD V & BRINDA D	2830 CR 88C	1.1500	180.12
051103021000	HUERTA ROBERTO & MICAELA	2850 CR 88C	1.1500	180.12
051103022000	SANDOVAL BENJAMIN JR	2860 CR 88C	1.1500	180.12
051103023000	QUIROZ JAVIER A	2870 CR 88C	1.1500	180.12
051103024000	MAYA JUAN JOSE		1.1500	180.12
051103027000	SOLORIO AUDELIO & ELIA	2766 CR 88C	1.1500	180.12
051103028000	VASQUEZ CESAR & EMMA E	2760 CR 88C	0.1540	24.12
051103029000	MAYA JUAN JOSE		0.1540	24.12
051103030000	MARQUEZ VICENTE & GUILLERMINA	28391 CR 2A	1.1792	184.70
051103031000	MAYA JUAN JOSE		0.1540	24.12
051110001000	JAUREGUI ALEJANDRO E & THERESA C ETAL	2445 CR 88	19.5694	3,065.16
051110002000	JAUREGUI ALEJANDRO E & THERESA C ETAL	2501 CR 88	8.7610	1,372.24
051110003000	JAUREGUI ALEJANDRO E & THERESA C ETAL		0.2106	32.99
051110004000	JAUREGUI ALEJANDRO E & THERESA C ETAL		0.0035	0.55
051110005000	JAUREGUI ALEJANDRO E & THERESA C ETAL	2533 CR 88	0.0035	0.55
051110007000	MEDINA ERNESTO A & BETSY D		0.1540	24.12
051110008000	POE LEANA ESTATE OF	2625 CR 88	1.2668	198.42
051110010000	JAUREGUI ALEJANDRO E & THERESA C		0.0876	13.72
051110011000	JAUREGUI ALEJANDRO E & THERESA C		0.1753	27.46
051110012000	JAUREGUI ALEJANDRO E & THERESA C		0.0292	4.57
051110013000	GUERRERO LIBRADO	28326 CR 2A	1.3253	207.58
051110014000	MORA ISIDRO PUENTES	28330 CR 2A	1.2961	203.01
051110015000	MORA ISIDRO PUENTES		0.1540	24.12
051110016000	TAPIA ALVARO	28400 CR 2A	2.3292	364.82
051110018000	MENENDEZ FAM TRUST	28344 CR 2A	1.1792	184.70
051110019000	VALENZUELA MARIA L	28342 CR 2A	0.1540	24.12
051110020000	JAUREGUI PABLO R & ISABEL	2514 CR 99W	0.1540	24.12
051110021000	CORRAL SAMANTHA	2474 CR 99W	1.2376	193.85
051110022000	BAINS RANDE S & FIRDOS SAIMA		0.2337	36.60
051110023000	BAINS RANDE S & FIRDOS SAIMA		0.0584	9.15
051110068000	HARDEN III JOHN W	2565 CR 88	1.1500	180.12
051110069000	MEDINA ERNESTO A & BETSY D	2581 CR 88	1.1500	180.12
051110070000	IBARRA MELINDA	2601 CR 88	1.1500	180.12
051110071000	CHAVEZ CRISTOBAL CORTES	2657 CR 88	0.1540	24.12
051110072000	RODRIGUEZ EDITH & GILBERTO		0.1540	24.12
051110074000	ALVAREZ ALVARO MARTINEZ	2582 CR 99W	1.1792	184.70
051110075000	ALVEREZ JUAN E G ETAL	2600 CR 99W	0.5060	79.25
051110076000	VIDALES ADRIAN & ROSA	28448 CR 2A	1.1792	184.70
051120001000	LINSE REV TRUST	2281 CR 88	0.8280	129.69
051120002000	LAWRENCE ROBYN		0.1540	24.12
051120003000	BAINS RANDE S & SUKHDEEP K	2401 CR 99W	0.2921	45.75
051120004000	BAINS RANDE S & SUKHDEEP K		1.1500	180.12
051120005000	BAINS RANDE S & SUKHDEEP K		0.1168	18.29
051120006000	BAINS RANDE S & SUKHDEEP K		0.1168	18.29
051130001000	CALIFORNIA STATE OF		0.0017	0.27
051130002000	LAWRENCE ROBYN		0.7887	123.53
051130003000	BAINS RANDE S & SUKHDEEP K		0.4382	68.64
051130005000	BAINS RANDE S & SUKHDEEP K		0.2045	32.03
051130006000	BAINS RANDE S & SUKHDEEP K		0.3505	54.90

**Dunnigan Fire Protection District  
Fire Protection and Emergency Response Services Assessment  
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Assessment Number & Assessor			ESFE	Assessment
Parcel Number	Owner Name(s)	Site Address	Units	
051130007000	BAINS RANDER S & SUKHDEEP K		0.2921	45.75
051140001000	COTTER TRUST ETAL		0.2304	36.09
051140002000	WEBER LIVING TRUST	26435 CR 2	1.2367	193.70
051140003000	YOLO COUNTY OF		0.0520	8.14
051140007000	RANGER REV TRUST	27035 CR 2	1.5567	243.83
051140009000	SALAS YAMIL	2002 CR 88	0.4674	73.21
051140010000	ESQUIVEL ADOLFO C & EMMA L	2210 CR 88	1.6758	262.48
051140011000	COTTER STACY	2300 CR 88	1.7342	271.63
051140012000	WALTON FAM LIV TRUST	2460 CR 88	1.7342	271.63
051140013000	HERNANDEZ MARIBEL	2530 CR 88	1.7342	271.63
051140014000	OLIVER WAYNE	2660 CR 88	1.7342	271.63
051140015000	GUILLORY ZELIA	2790 CR 88	2.8842	451.75
051140016000	SHAHAN KEVIN D & ROXANNE M	2960 CR 88	1.7342	271.63
051140019000	COULSTON TRUST	26715 CR 2	1.6101	252.19
051140020000	COULSTON TRUST		0.1067	16.71
051140021000	KEARNEY THOMAS E & MARIE L	2130 RAMIREZ LN	1.1033	172.81
051140022000	RAMIREZ DOMINGO FLORES		0.0000	0.00
051140023000	TWC MATERIALS INC	2070 RAMIREZ LN	0.1406	22.02
051140024000	COULSTON TRUST		0.0267	4.18
051140027000	DHILLON RANJIT S & SUKHWANT K	2998 CR 88	0.0126	1.97
051140030000	PRITCHARD HEIDI B TR	2380 RAMIREZ LN	2.1063	329.91
051140032000	U S A		0.0000	0.00
051140033000	CAZARES-MURRILLO JOSE R	27151 CR 2	0.9692	151.81
051140035000	NOR CAL NUT CO		7.3441	1,150.31
051140036000	NOR CAL NUT CO		2.9152	456.61
051140037000	NOR CAL NUT CO		0.1467	22.98
051140038000	NOR CAL NUT CO		0.2934	45.96
051140039000	NOR CAL NUT CO		0.7468	116.97
051140044000	DHILLON RANJIT S & SUKHWANT K	27663 CR 2	1.7342	271.63
051140045000	HARVEY JOHN T		0.0331	5.18
051140046000	WEBER JUSTIN ANDREW	2331 ROLLIN OAKS LN	1.0815	169.40
051140047000	GARCIA FAM TRUST	2425 ROLLIN OAKS LN	1.5834	248.01
051140048000	DHILLON RANJIT S & SUKHWANT K	27625 CR 2	1.6347	256.04
051140049000	DHILLON RANJIT S & SUKHWANT K		1.6269	254.82
051150009000	HAYES THOMAS E SR TRUST	3560 CR 88	5.4147	848.10
051150012000	U S A		0.0000	0.00
051150017000	HAYES CASSILIS J TRUST		0.9601	150.38
051150018000	ZHU CONG ETAL		0.3640	57.01
051150019000	HAYES CASSILIS J TRUST		0.0897	14.05
051150020000	ZHU CONG ETAL		0.0630	9.87
051150021000	ZHU CONG ETAL		0.0630	9.87
051150022000	ZHU CONG ETAL		0.0630	9.87
051150023000	ZHU CONG ETAL		0.3166	49.59
051150024000	ZHU CONG ETAL		0.3780	59.21
051150028000	HAYES CASSILIS J TRUST		1.1684	183.01
051150030000	HAYES CASSILIS J TRUST		1.1684	183.01
051150031000	HAYES CASSILIS J TRUST		0.0690	10.81
051150032000	HAYES CASSILIS J TRUST		0.0630	9.87
051160004000	KIM CHANG KIL	28700 CR 6	0.1540	24.12
051160005000	JOE & BO URBAN INVEST LLC		0.1540	24.12
051160007000	MUMMA THOMAS L & GLADYS L 1994 TRUST	3660 CR 99W	8.5505	1,339.26
051160008000	MUMMA THOMAS L & GLADYS L 1994 TRUST	3746 CR 89	1.1500	180.12
051160009000	ANKOOR FIN LLC	3930 CR 89	25.6514	4,017.78
051160010000	ABBASSI BOB B	3970 CR 89	8.5505	1,339.26
051160012000	ANKOOR FIN LLC		0.0000	0.00
051160013000	MUMMA 1994 TRUST	3600 CR 99W&3702-80 CR 89	3.8189	598.15
051160020000	COOK PLACE PARTNERS LLC	28470 CR 6	4.9657	777.78

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051160023000	BARTHEL'S MCCULLOUGH FAM REV TRUST	3535 CR 88	1.5589	244.17
051160024000	MCCULLOUGH MARITAL FAMILY REV TRUST ETAL	3775 CR 88	2.0847	326.53
051171001000	CONNES CHARLES ALLEN	3263 CR 88	1.1500	180.12
051171002000	CONNES CHARLES ALLEN		0.1540	24.12
051171003000	HROMADA FAM TRUST		0.1540	24.12
051171006000	HERNANDEZ ARNULFO	3377 CR 88	0.1540	24.12
051171007000	HEREDIA FAM LIV TRUST	3407 CR 88	1.1500	180.12
051171008000	HERRERA JESUS HERRERA	3425 CR 88	1.1500	180.12
051171009000	HERRERA JUAN M	3447 CR 88	1.1500	180.12
051171011000	MILLER BARRY B	3460 CR 88A	1.1792	184.70
051171013000	GUTIERREZ HUGO ACOSTA	3396 CR 88A	1.1500	180.12
051171015000	SIGUR FLORINDA	3302 CR 88A	1.1500	180.12
051171016000	MOORE ELVIN E & FRANCINE F	3280 CR 88A	1.1500	180.12
051171017000	CARRILLO DAVID & SALAZAR GUILLERMINA	3260 CR 88A	1.1500	180.12
051171018000	LOPEZ ALFREDO	3426 CR 88A	0.1540	24.12
051171019000	CHAVEZ JOSE	3404 CR 88A	1.1500	180.12
051171020000	NAVARRO JOSE S	3446 CR 88A	1.1500	180.12
051171022000	STITES PHILIP F & WENDY D	3465 CR 88	1.1792	184.70
051171023000	HARRIS OTTIE J & EDITH M		0.1540	24.12
051171024000	BUITRON SOCORRO	3325 CR 88	1.1792	184.70
051171025000	PADILLA JAVIER A	3336 CR 88A	1.1500	180.12
051171026000	JAIMES VERONICA DURAN	3352 CR 88A	0.1540	24.12
051171027000	JAIMES VERONICA DURAN	3388 CR 88A	0.4771	74.73
051171028000	SMITH GREGORY	3353 CR 88	1.1500	180.12
051171029000	SMITH GREGORY		0.1540	24.12
051172002000	WATSON JACQUES	3275 CR 88A	0.4771	74.73
051172004000	MELENDREZ EDELIA	3351 CR 88A	1.1500	180.12
051172011000	CANO VICTOR FAVIAN JR & CELINA	3340 CR 88B	1.1500	180.12
051172012000	GARCIA JOEL V & MARIA R	3330 CR 88B	1.1500	180.12
051172013000	ROMERO MARICELA & JUAN CARLOS	3312 CR 88B	0.1540	24.12
051172014000	GARCIA JOSE LUIS ETAL	3290 CR 88B	1.1500	180.12
051172015000	VIDRIO SAUL	3264 CR 88B	8.5505	1,339.26
051172016000	DURAN BENJAMIN DURAN	3301 CR 88A	1.1500	180.12
051172017000	MOHAMMED FAM TRUST	3313 CR 88A	1.1500	180.12
051172018000	TATUM RICKY D & ANITA C	3335 CR 88A	1.1500	180.12
051172019000	TIBBS ROBERT S & AIMEE C	3249 CR 88A	1.1792	184.70
051172021000	GARCIA JOSE LUIS	3455 CR 88A	0.1540	24.12
051172022000	SANCHEZ RODOLFO & ROSARIO	3467 CR 88A	0.5060	79.25
051172023000	SOLANO LILIANA CHAVEZ	28226 CR 5	1.1500	180.12
051172024000	TORRES EFREN		1.1500	180.12
051172025000	LWENYA ROSELYNN K	3429 CR 88A	1.1500	180.12
051172026000	GRUWELL ROBERT S & YOLANDA DVA	3378 CR 88B	2.3000	360.25
051172027000	LINTAMO LASHANNA INGRAHAM		0.1540	24.12
051172028000	MONDRAGON BLAS R & CIPRIANA	28266 CR 5	1.1792	184.70
051172029000	MONDRAGON ANTONIO	28300 CR 5	1.1500	180.12
051172030000	INGRAHAM FAM TRUST	3402 CR 88B	1.1500	180.12
051172031000	INGRAHAM FAM TRUST		0.1540	24.12
051172032000	GONZALEZ FAM TRUST		0.1540	24.12
051172033000	VALADEZ III FELIX	3369 CR 88A	0.4771	74.73
051172034000	VALDEZ J FELIX	3391 CR 88A	0.4771	74.73
051173001000	NAVARRO SANDRA	3267 CR 88B	0.1540	24.12
051173002000	ALEXANDER JOSEPH		0.1540	24.12
051173003000	CARABEO MIGUEL & GRISELDA	3331 CR 88B	1.1500	180.12
051173004000	HOUSTON MARCIA	3355 CR 88B	1.1500	180.12
051173005000	MURILLO JEANNETTE MARIE ETAL	3371 CR 88B	1.1500	180.12
051173006000	GARCIA ALEXANDRO & ELVIRA	3383 CR 88B	2.3000	360.25
051173007000	MCPEEK JONATHAN D & BRENDA H	3403 CR 88B	1.1500	180.12

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051173009000	GONZALEZ PAULA D & JESSY A	28430 CR 5	1.1500	180.12
051173010000	GUZMAN JUNIOR R & MIRIAM J	3470 CR 88C	0.4771	74.73
051173011000	WILDER FAM TRUST	3460 CR 88C	0.4771	74.73
051173012000	HAY SONJA R ETAL	3440 CR 88C	0.4771	74.73
051173013000	ROMERO PABLO		0.1540	24.12
051173014000	GUTIERREZ VICTOR & MARIA D	3400 CR 88C	1.1500	180.12
051173015000	HICKS STANLEY A		0.1540	24.12
051173016000	HICKS DESIREE M & JEFFREY D		0.1540	24.12
051173017000	CROCKETT CHERYLE J ETAL	3350 CR 88C	1.1500	180.12
051173018000	COUTEE BEVERLY ETAL	3326 CR 88C	0.4771	74.73
051173019000	GARCIA GUILLERMO JOSE	3308 CR 88C	1.1792	184.70
051173021000	COUTEE-GARCIA SARAH	3300 CR 88C	1.1500	180.12
051173023000	MAGALLON ANGELICA M & GUSTAVO	3427 CR 88B	1.1500	180.12
051173024000	JOHNSON ADELL	3276 CR 88C	1.1792	184.70
051173025000	JOHNSON ROBERT L & LANA J	3242 CR 88C	1.1500	180.12
051173026000	CASTENEDA HILDA	3443 CR 88B	2.3000	360.25
051173028000	STADELMAN MARY	28360 CR 5	1.1792	184.70
051173029000	CRUZ JUAN J		0.1540	24.12
051181001000	HICKS STANLEY A & JEFFREY D		0.1540	24.12
051181002000	BIVIESCAS JOSE C & GRACIELA	3061 CR 88	0.1540	24.12
051181003000	GRAJEDA VICTOR M ETAL	3089 CR 88	2.3000	360.25
051181004000	SANCHEZ HUGO	3109 CR 88	1.1500	180.12
051181005000	ROMERO GUILLERMO	3129 CR 88	0.1540	24.12
051181007000	ROOS EARL		0.1540	24.12
051181009000	SPICER JACK P	3217 CR 88	1.1500	180.12
051181010000	GRANADOS FELIPE & MA CONSUELO	3241 CR 88	0.1540	24.12
051181011000	RAMIRES MIGUEL A GARCIA ETAL	3240 CR 88A	2.3000	360.25
051181012000	SPICER JACK P	3216 CR 88A	1.1500	180.12
051181013000	LEON ROBERTO BARRIGA	3168 CR 88A	0.4771	74.73
051181016000	VALDOVINOS FRANCISCO CARABEZ	3086 CR 88A	0.4771	74.73
051181017000	NELSON ROBERT G	3076 CR 88A	1.1500	180.12
051181018000	DAVIS KAREN	3052 CR 88A	1.1500	180.12
051181019000	FERNANDEZ STEVE M & CAROLYNN	3030 CR 88A	1.1500	180.12
051181020000	DUARTE JOSE LUIS	28095 CR 4	1.1792	184.70
051181021000	JOHNSON STEVEN W & PATRICIA A	3145 CR 88	1.1500	180.12
051181022000	SANCHEZ REYNA ETAL	3163 CR 88	1.1500	180.12
051181023000	NAVARRO JUAN PABLO	3150 CR 88A	0.1540	24.12
051181024000	NAVARRO JUAN PABLO	3154 CR 88A	0.1540	24.12
051181025000	GRANADOS FELIPE & MA CONSUELO	3203 CR 88	1.1500	180.12
051181026000	ESTRELLA FRANCISCO J	3202 CR 88A	0.1540	24.12
051181030000	MORELAND ASHLEY	3104 CR 88A	1.1500	180.12
051181031000	MORELAND ASHLEY	3136 CR 88A	1.1500	180.12
051182001000	LEVVA LUIS A & MARIA B	3015 CR 88A	1.2084	189.27
051182002000	MANGINO WILLIAM J & JULIA R	3047 CR 88A	1.1500	180.12
051182004000	WILLIAMS RANDOLPH & NANCY B	3105 CR 88A	1.1500	180.12
051182005000	LEMUS JOSE MANUEL	3127 CR 88A	1.1500	180.12
051182006000	LOWE LEE ETTA	3141 CR 88A	0.4771	74.73
051182007000	HERNANDEZ ROSENDO FIERROS	3165 CR 88A	0.1540	24.12
051182008000	ROBLES CARLOS MURATALLA	3179 CR 88A	1.1500	180.12
051182011000	LEACH GARY B	3226 CR 88B	1.1500	180.12
051182013000	BROWN ALTA MAE REV LIV TRUST	3112 CR 88B	1.1792	184.70
051182014000	SPEARS PATRICK SHAY		0.1540	24.12
051182015000	FIXZYN INC	3070 CR 88B	0.4771	74.73
051182016000	FREGOSO REV TRUST		0.1540	24.12
051182020000	YODICE THOMAS & ROSEMARIE	28255 CR 4/3012 CR 88B	1.1500	180.12
051182021000	FREGOSO VERONICA	3012 CR 88B	0.1540	24.12
051182023000	SCHMOYER BRIAN D & RHONDA K	3200 CR 88B	1.1500	180.12

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051182024000	RAMOS DANNY S	3220 CR 88B	1.1500	180.12
051182026000	ZIMMERMAN RALPH L & SHIRLEY K	3186 CR 88B	2.3000	360.25
051182028000	SIGUR FLORINDA	3079 CR 88A	1.1500	180.12
051182029000	SIGUR FLORINDA	3091 CR 88A	1.1500	180.12
051182030000	ARELLANO FRANCISCO & MARGARITA	3162 CR 88B	1.1500	180.12
051182031000	MEYER WILLIAM E & CATHRENE L	3130 CR 88B	1.1500	180.12
051182032000	HERNANDEZ OMayra L	3215 CR 88A	1.1500	180.12
051182033000	MELENDREZ FRANCISCO J	3209 CR 88A	1.1500	180.12
051183001000	STANDFILL HERSHELL W JR		0.1540	24.12
051183002000	HILLEGAS KATHERINE SUE	3141 CR 88B	0.5647	88.45
051183003000	HERRERA TERESA	3107 CR 88B	0.1540	24.12
051183004000	TAPIA FERNANDO		0.1540	24.12
051183006000	DURAN MA DE LOURDES ZARZA	3000 CR 88C	1.1792	184.70
051183007000	MELENDREZ JUAN		0.1540	24.12
051183009000	MOONEY 2019 REV TRUST		0.1540	24.12
051183010000	LOPEZ JOSE G	3130 CR 88C	0.1540	24.12
051183011000	LOPEZ JOSE G & EVANGELINA	3142 CR 88C	0.4771	74.73
051183012000	JOHNSON RUTHIE L	3160 CR 88C	1.1500	180.12
051183013000	VERA REV TRUST	3180 CR 88C	1.1500	180.12
051183014000	HATHAWAY LES PAUL & MICHELLE R	3198 CR 88C	0.4771	74.73
051183015000	MARTINEZ RAMON & NORMA A	3222 CR 88C	1.1500	180.12
051183016000	CAMACHO FAM TRUST	3234 CR 88C	1.1500	180.12
051183017000	SERRATOS MARIO	3053 CR 88B	0.1540	24.12
051183018000	JAIMES RAYMUNDO DURAN	3075 CR 88B	1.1500	180.12
051183019000	MELENDREZ JUAN A	3070 CR 88C	1.1500	180.12
051183020000	RAMIREZ RUBEN	3088 CR 88C	1.1500	180.12
051190001000	GARCIA GUERRERO & SANDRA	28531 CR 4	1.2376	193.85
051190002000	BENNETT MYRTLE D		0.1694	26.53
051190003000	GARCIA GUERRERO & SANDRA	3040 LARA LN	0.5248	82.20
051190004000	LEYVA LUIS A & MARIA B		0.1694	26.53
051190005000	LEYVA LUIS A & LEYVA MARIA B	3064 LARA LN	1.1500	180.12
051190007000	LARA HARRY	3160 LARA LN	0.1540	24.12
051190008000	RODRIGUEZ MIGUEL		0.1540	24.12
051190009000	RODRIGUEZ MIGUEL		0.1540	24.12
051190010000	RABEY DAVID M	3248 CR 99W	1.1500	180.12
051190011000	OLVERA PLACIDA	3252 CR 99W	0.5566	87.18
051190012000	CURTIS REV TRUST	3232 CR 99W	1.2971	203.16
051190013000	VELAZQUEZ ALEXANDER	3216 CR 99W	0.1540	24.12
051190014000	GRANT JANDA	3198 CR 99W	1.2971	203.16
051190015000	DMT 2018 TRUST		0.1694	26.53
051190016000	RIVAS TED S III & KATHRYN J	3123 CR 99W	1.2971	203.16
051190017000	BRAY JIMMY		0.1694	26.53
051190018000	GILBERTSON CHARLES	3051 LARA LN	0.5895	92.33
051190019000	DMT 2018 TRUST	28785 CR 4	0.1694	26.53
051190020000	HICKS-BIRESAW SCARLETT C ETAL		0.1694	26.53
051190021000	COGBILL JAMES M REV TRUST ETAL	28847 CR 4	0.1694	26.53
051190022000	PONCE LORENZO & CANDIDA L E	3240 CR 89	0.7173	112.35
051190024000	URLAUB WILLIAM M & KRISTEN	28899 CR 4	1.2668	198.42
051190025000	MURILLO FAM TRUST	28965 CR 4	1.4257	223.31
051190026000	AVILA ANDREA AYALA	3080 LARA LN	1.1500	180.12
051190027000	LARA BRUNO RUBIO	3100 LARA LN	0.1540	24.12
051190028000	LARA BRUNO RUBIO	3120 LARA LN	1.1500	180.12
051190029000	LOPEZ ALFRED		0.1694	26.53
051190030000	LOPEZ ALFRED		0.1694	26.53
051190031000	LOPEZ ALFRED		0.1694	26.53
051190032000	LOPEZ ALFRED		0.1694	26.53
051190033000	LOPEZ ALFRED		0.1694	26.53

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051190034000	LOPEZ ALFRED		0.1694	26.53
051190035000	LOPEZ ALFRED		0.1540	24.12
051190036000	LOPEZ ALFRED		0.1694	26.53
051190037000	LOPEZ ALFRED		0.1694	26.53
051190038000	LOPEZ ALFRED		0.1694	26.53
051190039000	LOPEZ ALFRED		0.1694	26.53
051190040000	LOPEZ ALFRED	3102 CR 89	0.1694	26.53
051201002000	ALCARAZ JOSE LUIS CORONA	3351 CR 88C	0.4771	74.73
051201003000	MENDEZ ALEJANDRO M ETAL	3373 CR 88C	1.1500	180.12
051201004000	TREVINO ARNOLD	3385 CR 88C	1.1792	184.70
051201006000	FRANCIS EMMA MAE LE ESTATE OF	3421 CR 88C	1.1500	180.12
051201007000	EDWARDS KERMIT & CHARLENE TR		0.1540	24.12
051201008000	GUZMAN JUNIOR R	28588 CR 5	1.2084	189.27
051201009000	OLMEDO JUNIOR RAMSES GUZMAN		0.1540	24.12
051201010000	FRANCIS EMMA MAE LE ESTATE OF		0.1540	24.12
051201014000	MENDEZ ALEJANDRO M ETAL		0.1540	24.12
051201015000	ROBERTS KELLY M	3401 CR 88C	0.5060	79.25
051202002000	DELFI PROPERTIES LLC	28710 CR 5	1.2961	203.01
051202004000	TSATOURYAN VOSKI		0.1540	24.12
051202005000	TSATOURYAN VOSKI	3380 CR 99W	17.1010	2,678.53
051202006000	TSATOURYAN VOSKI		0.1540	24.12
051202007000	BACKHAUS SPENCER	3324 CR 99W	1.1500	180.12
051202011000	BACKAUS SPENCER	3344 CR 99W	1.1792	184.70
051202012000	BACKAUS SPENCER	3388 CR 99W	1.1792	184.70
051202013000	TSATOURYAN VOSKI	3400 CR 99W	17.1010	2,678.53
051202014000	MEJIA TEODORO & ANGELICA	28828 CR 5	1.1792	184.70
051202015000	SCHOFIELD EDWARD RAY	28850 CR 5/3492 CR 99W	1.2084	189.27
051202017000	QUIRARTE ISELA FIGUEROA	3210 CR 99W	1.1792	184.70
051202018000	CONTRERAS GILBERTO ETAL	3300 CR 99W	1.1500	180.12
051202021000	GUTIERREZ OLEGARIO	28818 CR 5	0.1540	24.12
051202022000	GONZALES JESSE	28812 CR 5	1.2084	189.27
051203001000	BKMK LLC	3340 CR 89	1.6174	253.33
051210001000	DOHERTY SEAN V	3590 CR 89A	1.4421	225.88
051210002000	MAZZONCINI REV TRUST	3575 CR 89A	1.5882	248.76
051210003000	UNION CHURCH OF DUNNIGAN	3615 CR 89A	8.5505	1,339.26
051221001000	YOLO COUNTY OF	3640 CR 89A	0.0292	4.57
051221014000	LONG REV TRUST	29082 MAIN ST	0.9543	149.47
051221015000	WHITE JOEL E & SUSAN J	3682 CR 89A	1.1500	180.12
051222001000	PARREN MARK A	29120 MAIN ST	1.1792	184.70
051222002000	MILLER FAM TRUST	29150 MAIN ST	1.1500	180.12
051222003000	MAY MATTHEW E & COLLEEN M & MAY FAM TRUST		0.1540	24.12
051222004000	MAY 2003 FAM TRUST	29220 MAIN ST	1.1792	184.70
051222005000	MYERS BRUCE J	29270 MAIN ST	0.1540	24.12
051223001000	PULIDO JUAN LUIS	3733 1ST ST	1.1500	180.12
051223002000	BOSSE VALERIE & BRYAN D	29245 MAIN ST	1.1500	180.12
051223003000	MUMMA SIDNEY T TR	3710 2ND ST	1.1500	180.12
051224001000	U S A		0.1540	24.12
051224002000	THOMAS ERVIL R JR & DEBRA L	3755 1ST ST	1.1500	180.12
051225001000	MYERS BRUCE J		0.1540	24.12
051231001000	LONG REV TRUST		0.1540	24.12
051231006000	DUNNIGAN FIRE DISTRICT	29145 MAIN ST	8.5505	1,339.26
051232001000	LONG REV TRUST		0.1540	24.12
051232002000	LONG REV TRUST	3770 1ST ST	1.1500	180.12
051233002000	MERRITT STATION LLC	3757 CR 99W	6.2813	983.84
051234001000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051234002000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051241001000	DYER STEVEN W & MARY L	3815 2ND ST	1.1500	180.12

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051241002000	TERRELL & PESHETTE 2011 AB REV TRUST	3833 2ND ST	1.1500	180.12
051241006000	STRONG-CARNEY FAM TRUST	3921 2ND ST	1.1500	180.12
051241007000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051241008000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051241009000	SCHAAD GARRETT B & HOLLY	3869 2ND ST	1.1500	180.12
051242001000	U S A		1.1792	184.70
051242002000	U S A		0.1540	24.12
051242003000	LONG REV TRUST	3850 2ND ST	5.7256	896.80
051242004000	LONG REV TRUST	29240 WHEELER ST	0.9543	149.47
051242005000	LONG REV TRUST		0.1540	24.12
051243001000	LONG REV TRUST	29119 HAYES ST	1.1500	180.12
051243002000	LONG REV TRUST	3870 1ST ST	1.1500	180.12
051244001000	WALTON FAM LIV TRUST	3915 RAILROAD ST	1.1500	180.12
051244002000	PRESTON WILLIAM RAY	3933 RAILROAD ST	1.1500	180.12
051244003000	CRUZ LAURA	3950 2ND ST	1.2084	189.27
051244004000	ROC LAND HOLDINGS LLC		0.1540	24.12
051245001000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051245002000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051245003000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051245004000	NAGI JIMMY S	29020 CR 6	8.5505	1,339.26
051245005000	WINTON WILLIAM SCOTT & SHANNON L	3980 CR 99W	1.1500	180.12
051245006000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051245007000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051245008000	STRONG-CARNEY FAM TRUST		0.1540	24.12
051250001000	COTTER TRUST ETAL		4.8197	754.91
051250003000	SZABO LIV TRUST ETAL	29740 CR 5	3.0671	480.40
051250004000	MCARAVY JEFFREY E LE	30130 CR 5	5.9112	925.87
051250006000	MYERS THOMAS K ETAL		8.7922	1,377.12
051250007000	MYERS THOMAS K ETAL	3675 2ND ST	0.4089	64.05
051250008000	DRIVER GARY W JR & JULENE	29732 CR 5	2.5813	404.31
051250009000	GLASER RICHARD J & LYNETTE S	29680 CR 5	1.2961	203.01
051260001000	APN BALBOA LLC	30566 CR 5	8.2772	1,296.46
051260005000	COTTER TRUST		0.2520	39.47
051260006000	APN GOODMAN LLC	30293 CR 5	6.3405	993.11
051260012000	EMERALD FIELDS OF GRAIN LP		0.2217	34.72
051260014000	MOUNTANOS LIV TRUST		11.0681	1,733.60
051260015000	MOUNTANOS LIV TRUST		1.5276	239.27
052010004000	CIRCLE D FARMS INC		0.8573	134.28
052010005000	U S A		0.0000	0.00
052010006000	CIRCLE D FARMS INC		0.1811	28.37
052010007000	HAYES THOMAS E SR TRUST		0.0052	0.81
052010010000	PLENTEOUS HARVEST LLC		1.0222	160.11
052020003000	LOPEZ ELVIRA	4070 CR 89	8.5505	1,339.26
052020004000	KANG HARWANT KAUR	4040 CR 89	8.5505	1,339.26
052020005000	LOPEZ ELVIRA		0.0000	0.00
052020010000	U S A		0.0000	0.00
052020011000	DOHERTY SEAN V		2.3368	366.01
052020023000	DOHERTY SEAN V & MELISSA HELENE EHRKE		4.0602	635.95
052020024000	DOHERTY P TIMOTHY		2.3368	366.01
052020025000	DOHERTY P TIMOTHY		0.1055	16.52
052020026000	DOHERTY SEAN V & MELISSA HELENE EHRKE		0.0345	5.40
052020028000	DOHERTY P TIMOTHY		0.3734	58.49
052020029000	DOHERTY P TIMOTHY		0.0961	15.05
052020030000	DOHERTY SEAN V & MELISSA HELENE EHRKE		3.9141	613.07
052030002000	PRIESTLEY ROBERT JOHN	29313 CR 6	0.1540	24.12
052030004000	SOARES STEVE J & JULIE		0.0293	4.59
052030007000	CIRCLE D FARMS INC		2.2784	356.87

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052030008000	RIVERBANK VILLAS WEST SAC APTS LLC	4930 CR 99W & 4890 CR 99W	8.5505	1,339.26
052030009000	HUNT DAVID J & SUSAN K	4660 CR 89B	1.5005	235.02
052030010000	HORNBUCKLE FAM REV LIV TRUST	4530 CR 89B	1.4129	221.30
052030011000	BUSCH NEIL H & CATHY L	29579 CR 6	3.3115	518.68
052030012000	MAZZONCINI REV TRUST		1.6358	256.22
052030013000	MUZZI FAM REV TRUST		4.6736	732.03
052030014000	MCCULLOUGH EXEMPT FAMILY REV TRUST		4.7612	745.75
052030015000	MURPHY SUSAN C IRREV TRUST ETAL	30450 CR 7	9.1135	1,427.45
052030016000	VANN BROTHERS GP		0.0500	7.83
052030017000	CALIFORNIA STATE OF		0.0155	2.43
052030020000	RAMOS W KENT & KYLE D		0.1540	24.12
052030022000	COOK PLACE PARTNERS LLC		1.2560	196.73
052030023000	SINGH SARBJOT	29029 CR 6	0.1461	22.88
052030024000	COOK PLACE PARTNERS LLC		0.1121	17.56
052030025000	VANN BROTHERS GP		0.0362	5.67
052040001000	KHAN MOHAMMAD SADDIQ		3.9205	614.07
052040002000	MUMMA JAMES D		1.5735	246.46
052040003000	DEL MAS REV TRUST	4758 CR 91A	2.5969	406.75
052040004000	LAMBERT JEFFREY P & KATHLEEN	30750 CR 7/30750 CR 7	2.3134	362.35
052040005000	LONG REV TRUST ETAL		1.3335	208.87
052040021000	MOUNTANOS TRUST		14.0551	2,201.45
052060005000	MUMMA JIM & KEN		1.3437	210.46
052060008000	K & D PARTNERSHIP	29770 CR 8	17.1010	2,678.53
052060010000	U S A		0.0016	0.25
052060011000	AULMAN LLC	29163 CR 8	0.1725	27.02
052060012000	DOHERTY BROTHERS ETAL	29275 CR 8	0.2346	36.75
052060014000	DOHERTY P TIMOTHY		1.0668	167.09
052060016000	DOHERTY P TIMOTHY		6.3741	998.38
052060017000	VANN BROTHERS GP		0.0614	9.62
052060018000	VANN BROTHERS GP	29320 CR 7A	0.2432	38.09
052070005000	STONE IRREV LIV TRUST #1		0.1559	24.42
052070006000	DOHERTY P TIMOTHY		0.0803	12.58
052070008000	U S A		0.0000	0.00
052070009000	DOHERTY P TIMOTHY	28660 CR 7A	4.2672	668.37
052070013000	DOHERTY P TIMOTHY		0.0709	11.11
052070015000	DOHERTY P TIMOTHY	28833 CR 7A	2.0901	327.37
052070017000	DOHERTY P TIMOTHY		0.1323	20.72
052070019000	DOHERTY P TIMOTHY		0.1512	23.68
052070020000	DOHERTY P TIMOTHY		0.5601	87.73
052080001000	STONE IRREV LIV TRUST ETAL		0.6773	106.09
052080002000	STONE IRREV LIV TRUST #1		0.2646	41.44
052080003000	STONE IRREV LIV TRUST #1		1.0937	171.31
052090002000	STONE IRREV LIV TRUST #1	27500 CR 7A	0.7560	118.41
052090003000	MCCULLOUGH EXEMPT FAMILY REV TRUST		0.2520	39.47
052090004000	COTTER TRUST ETAL		0.1638	25.66
052090005000	MCCULLOUGH EXEMPT FAMILY REV TRUST		0.7907	123.85
052100001000	STONE IRREV LIV TRUST #1		0.3308	51.81
052100003000	DOHERTY P TIMOTHY		0.0431	6.75
052100004000	DOHERTY P TIMOTHY		0.6017	94.24
052100005000	U S A		0.0000	0.00
052110001000	DOHERTY P TIMOTHY		0.1260	19.74
052110005000	BUTLER 1995 REV TRUST ETAL		10.5907	1,658.82
052110006000	BUTLER 1995 REV TRUST ETAL	6500 CR 90	5.2905	828.65
052110007000	MCDANIEL FAM TRUST		0.0224	3.51
052110008000	BUTLER 1995 REV TRUST ETAL		0.2252	35.27
052110009000	BUTLER 1995 REV TRUST ETAL		1.2002	187.99
052110010000	BUTLER 1995 REV TRUST ETAL		1.4135	221.40

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052110013000	REE LIV TRUST		2.8918	452.94
052120001000	CARLETON & CO		0.1540	24.12
052120002000	CARLETON & CO		0.1346	21.08
052120003000	ALEXANDER WILLIAM L	6470 CR 99W	1.1033	172.81
052120008000	RIOLO FAM TRUST	6415 CR 91B	8.7744	1,374.33
052120009000	GIUTERE VINEYARD PARTNERSHIP		1.8136	284.06
052120010000	GIUTERE VINEYARD PARTNERSHIP		2.0536	321.66
052120011000	GIUTERE VINEYARD PARTNERSHIP		0.7734	121.14
052130001000	YOLO CO HOUSING AUTHORITY		0.1540	24.12
052130002000	GRANT PARK DEVELOPMENT INC	5130 CR 99W	82.5064	12,922.98
052130003000	GRANT PARK DEVELOPMENT INC	5160 CR 99W	8.5505	1,339.26
052130005000	DUNNIGAN CO BRANDS INC	30003 CR 8	8.5505	1,339.26
052130006000	PILOT CORPORATION	30035 CR 8 & 5360 CR 99W	17.3115	2,711.50
052130007000	RITCHIE BROS PROPERTIES INC	5400 CR 99W	25.6514	4,017.78
052130008000	YOLO COUNTY OF		0.0000	0.00
052130009000	CALIFORNIA-AMERICAN WATER CO	5011 CR 7	1.1684	183.01
052130010000	MURPHY SUSAN C IRREV TRUST ETAL		2.9794	466.66
052130011000	GALEA LIV TRUST		1.1976	187.58
052130012000	LONG REV TRUST ETAL		1.0668	167.09
052130013000	C & H ORCHARDS III FARMING VENTURE LP		2.6403	413.55
052130014000	GALEA PETER & JENNY R		1.6269	254.82
052130015000	GALEA LIV TRUST	30721 CR 7	1.4129	221.30
052130016000	LONG REV TRUST ETAL		0.2667	41.77
052130017000	DUNN FAM LIV TRUST		1.7818	279.08
052130018000	GIUTERE VINEYARD PARTNERSHIP		1.6002	250.64
052130019000	GIUTERE VINEYARD PARTNERSHIP		1.8669	292.41
052130020000	MOUNTANOS TRUST	31299 CR 7	2.2936	359.25
052130021000	GIUTERE VINEYARD PARTNERSHIP		0.9335	146.21
052130022000	GIUTERE VINEYARD PARTNERSHIP		0.9335	146.21
052130023000	MOUNTANOS TRUST		4.3205	676.72
052130024000	GOLDEN STATE CO BRANDS INC		17.1010	2,678.53
052130025000	GOLDEN STATE CO BRANDS INC		8.5505	1,339.26
052130026000	GOLDEN STATE CO BRANDS INC		8.5505	1,339.26
052130027000	GOLDEN STATE CO BRANDS INC		8.5505	1,339.26
052130028000	GOLDEN STATE CO BRANDS INC		0.1540	24.12
052130029000	GOLDEN STATE CO BRANDS INC		0.1540	24.12
052130030000	GOLDEN STATE CO BRANDS INC		8.5505	1,339.26
053010002000	GRIMM FAM CREDIT SHELTER TR		2.0320	318.27
053010003000	GRIMM FAM CREDIT SHELTER TR		2.0828	326.23
053010004000	GRIMM FAM CREDIT SHELTER TR		2.0828	326.23
053010005000	VOELZ SB & JL TRUST		2.0828	326.23
053010006510	MENGALI FARMS LLC		1.0414	163.11
053010006520	DURST REV TRUST ETAL		1.0414	163.11
053010007510	MENGALI FARMS LLC		1.0414	163.11
053010007520	DURST REV TRUST ETAL		1.0414	163.11
053010008000	ELLIS FAM TRUST		4.8260	755.90
053010009000	PAI RIVER BEND RANCHES LLC		7.4160	1,161.57
053010010000	PAI RIVER BEND RANCHES LLC		0.1016	15.91
053010011000	PAI RIVER BEND RANCHES LLC		0.2710	42.45
053010012000	HAYES THOMAS E SR TRUST		6.7310	1,054.28
053020001000	PAI RIVER BEND RANCHES LLC		11.8755	1,860.06
053020002000	PAI RIVER BEND RANCHES LLC		1.4783	231.55
053020003000	PAI RIVER BEND RANCHES LLC		4.7536	744.56
053020004000	PAI RIVER BEND RANCHES LLC		3.8125	597.15
053020005000	PAI RIVER BEND RANCHES LLC		1.4783	231.55
053020011000	ELLIS TRUST		1.9304	302.36
053030001000	PAI RIVER BEND RANCHES LLC		8.4938	1,330.38

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053030009000	ELLIS FAM TRUST		8.1801	1,281.25
053030010000	WESTERVELT ECOLOGICAL SERVICES LLC		2.8956	453.54
053040001000	RRG GARDEN PROPERTIES LLC		2.8956	453.54
053040002000	RRG GARDEN PROPERTIES LLC	2001 CR 97	10.3035	1,613.84
053040003000	RRG GARDEN PROPERTIES LLC		1.7374	272.13
053050002000	RRG GARDEN PROPERTIES LLC		1.9063	298.58
053050004000	RRG GARDEN PROPERTIES LLC		3.7160	582.04
053050005000	RRG GARDEN PROPERTIES LLC		15.4432	2,418.87
053050008000	DARBY POINT LLC		5.5258	865.51
053050009000	DARBY POINT LLC		5.9601	933.53
053060003000	PACIFIC FLYWAY LANDS TRUST		9.2710	1,452.12
053060004000	GEER REV TRUST		13.3538	2,091.61
053060008000	DARBY POINT LLC ETAL		8.3490	1,307.70
053070001000	HAYES CASSILIS J TRUST		6.3246	990.62
053070002000	PACIFIC FLYWAY LANDS TRUST		4.0640	636.54
053070008000	EMERALD FIELDS OF GRAIN LP		8.0566	1,261.91
053080006000	EMERALD FIELDS OF GRAIN LP		13.4523	2,107.03
053090001000	LEONARD REV TRUST		13.0089	2,037.58
053090002000	LEONARD REV TRUST		12.5717	1,969.11
053090003000	RECLAMATION DISTRICT # 108		0.0000	0.00
053100002000	PACIFIC FLYWAY LANDS TRUST	3970 CR 95B	8.3731	1,311.48
053100003000	LEONARD JOHN		1.3513	211.65
053100004000	RECLAMATION DISTRICT # 108		0.0000	0.00
053100005000	RRG GARDEN PROPERTIES LLC		3.5230	551.81
053100006000	RRG GARDEN PROPERTIES LLC		14.2126	2,226.12
053100007000	RRG GARDEN PROPERTIES LLC		1.0617	166.29
053110001000	RRG GARDEN PROPERTIES LLC		0.4826	75.59
053110003000	SACRAMENTO & SAN JOAQUIN DRAINAGE DISTRICT		0.0000	0.00
053110004000	RRG GARDEN PROPERTIES LLC	37060 CR 6	8.1054	1,269.55
053110005000	SACRAMENTO & SAN JOAQUIN DRAINAGE DISTRICT		0.0000	0.00
053120003000	RRG GARDEN PROPERTIES LLC		2.8232	442.20
053120004000	RRG GARDEN PROPERTIES LLC		15.3226	2,399.98
053120005000	RRG GARDEN PROPERTIES LLC		0.2172	34.02
053120006000	PEREZ REV TRUST	4795 HWY 45	7.2561	1,136.52
053130001000	RECLAMATION DISTRICT # 108		15.4432	2,418.87
053130003000	RRG GARDEN PROPERTIES LLC		3.1852	498.90
053140002000	RECLAMATION DISTRICT # 108		15.4432	2,418.87
053140003000	REHMAN FAM LIV TRUST		17.6149	2,759.02
053170001000	RRG GARDEN PROPERTIES LLC		3.3782	529.13
053170002000	PEREZ REV TRUST		1.3995	219.20
053170005000	RRG GARDEN PROPERTIES LLC		12.2339	1,916.20
054040004000	MCCULLOUGH EXEMPT FAMILY REV TRUST		0.4641	72.69
054040007000	COTTER TRUST ETAL		0.1605	25.14
054040009000	MCCULLOUGH EXEMPT FAMILY REV TRUST		0.7406	116.00
054050001000	DUNNIGAN HILLS		7.3421	1,149.99
054050002000	PAMUNKEY YOLO VINEYARD LLC		3.9667	621.30
054050003000	BUTLER 1995 REV TRUST ETAL		0.6984	109.39
054050004000	BUTLER 1995 REV TRUST ETAL		0.4656	72.93
054060001000	BUTLER 1995 REV TRUST ETAL		0.2400	37.59
054060002000	BUTLER 1995 REV TRUST ETAL		0.2400	37.59
054060006000	PAMUNKEY YOLO VINEYARD LLC		4.0640	636.54
054060007000	PAMUNKEY YOLO VINEYARD LLC		0.2400	37.59
054110002000	PAMUNKEY YOLO VINEYARD LLC		0.0000	0.00
054110010000	PAMUNKEY YOLO VINEYARD LLC		5.0038	783.75
054110011000	PAMUNKEY YOLO VINEYARD LLC		5.4102	847.40
054110012000	PAMUNKEY YOLO VINEYARD LLC		2.7432	429.67
054110013000	PAMUNKEY YOLO VINEYARD LLC		0.6858	107.42

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054110014000	PAMUNKEY YOLO VINEYARD LLC		0.0210	3.29
054110015000	BAINS AMANJOT S	28815 CR 12A	2.3876	373.97
054120001000	PAMUNKEY YOLO VINEYARD LLC	26800 CR 12A	70.8471	11,096.78
054120003000	PAMUNKEY YOLO VINEYARD LLC		4.5974	720.09
054120004000	PAMUNKEY YOLO VINEYARD LLC		0.0073	1.14
054120008000	PAMUNKEY YOLO VINEYARD LLC		4.6566	729.36
054120009000	PAMUNKEY YOLO VINEYARD LLC		4.4595	698.49
054120010000	PAMUNKEY YOLO VINEYARD LLC		0.1208	18.92
054120011000	PAMUNKEY YOLO VINEYARD LLC		0.3942	61.74
054120012000	PAMUNKEY YOLO VINEYARD LLC	27647 CR 12A	3.3352	522.39
054120013000	PAMUNKEY YOLO VINEYARD LLC		0.1005	15.74
054120014000	PAMUNKEY YOLO VINEYARD LLC		1.9710	308.72
054120015000	PAMUNKEY YOLO VINEYARD LLC		2.9566	463.09
054120016000	PAMUNKEY YOLO VINEYARD LLC		0.3203	50.17
061010001000	COTTER TRUST ETAL		0.4935	77.30
061010003000	RANDHIR SINGH FARMS LLC		0.3960	62.03
061010005000	LOPEZ HOWARD & BONNIE		0.2400	37.59
061010006000	MAST REV TRUST	7985 CR 85	0.2400	37.59
061010007000	ALLIANCE AGRICULTURE LLC		4.4983	704.57
061010008000	ALLIANCE AGRICULTURE LLC		4.3363	679.19
061010009000	ALLIANCE AGRICULTURE LLC		2.3470	367.61
061020003000	ROBBEN LAND CO LLC ETAL		0.6658	104.28
061020005000	NEVILLE 2004 REV TRUST		0.3841	60.16
061020006000	MAST REV TRUST ETAL	23985 CR 11	0.1280	20.05
061050001000	REIFF FAM TRUST 2008	22835 CR 11	0.2561	40.11
061050004000	AMARAL OAK HILLS RANCH LLC		0.3841	60.16
061050005000	REIFF FAM TRUST		0.2561	40.11
061050006000	REIFF FAM TRUST 2008		0.2561	40.11
061060001000	HUNGRY HOLLOW FARMS INC		0.2561	40.11
061060002000	HAYES LAURIE A ETAL	8470 CR 85/ 8500 CR 85	1.3215	206.99
061060003000	DUNNIGAN HILLS	25490 CR 12	15.0538	2,357.88
061060004000	MONTERO FAM TRUST		0.5106	79.98
061070004000	AOKI HEIDI		0.3393	53.14
061070005000	MONTERO FAM TRUST	9410 CR 85	1.7472	273.66
061070010000	D CAMPOS PROPERTIES LLC		2.9319	459.22
061070014000	KAJLEY FARMS	9050 CR 86	5.4048	846.55
061070015000	OAK CREEK RANCH INC		6.4502	1,010.29
061070016000	OAK CREEK RANCH INC		2.1681	339.59
061080002000	AMARAL OAK HILLS RANCH LLC		0.2508	39.28
061080003000	DURST FREDERICK J ETAL	23710 CR 13	1.5450	241.99
061080004000	DURST FREDERICK J		4.2469	665.19
062010001000	MEZGER KERRY E	24871 CR 1/1035 CR 84	8.2484	1,291.95
062010002000	PEART TRUST	25445 CR 1	5.1572	807.77
062010003000	PEART TRUST		0.1859	29.12
062010004000	PETERSON CYNTHIA	1265 CR 85A	1.0668	167.09
062010005000	BURGER TRUST		1.0935	171.27
062010006000	PETERSON CYNTHIA		1.0935	171.27
062010007000	DHILLON RANJIT S & SUKHWANT K	25644 CR 2	3.5313	553.11
062010008000	PETERSON CYNTHIA		4.3205	676.72
062010009000	BUCKEYE CREEK FARMS INC		9.4234	1,475.99
062020005000	VANN BROTHERS A CA GP		8.7051	1,363.48
062020012000	CL5	23855 CR 1	7.1071	1,113.19
062020013000	U S A		0.0000	0.00
062020015000	DUDLEY REV TRUST	23700 CR 2	2.5249	395.48
062020017000	SIRAJ SHABANA	23320 CR 2	2.6367	412.99
062020019000	GULLATT FAM REV TRUST	23530 CR 2	1.7985	281.70
062020021000	YOLO COUNTY LINE ROAD ARBUCKLE CA LTD PT		6.5296	1,022.73

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Parcel Number	Owner Name(s)	Site Address	Units	
062020022000	YOLO COUNTY LINE ROAD ARBUCKLE CA LTD PT		1.7043	266.94
062020023000	APN WILDWOOD LLC		2.8219	441.99
062020024000	COTTER TRUST ETAL		1.6485	258.20
062020025000	COTTER TRUST ETAL	23245 CR 1	2.7074	424.06
062030001000	360 RANCH CORP	20189 CR 1	0.8363	130.99
062030002000	360 RANCH CORP		0.4123	64.58
062030003000	VANN BROTHERS		0.5191	81.31
062030004000	T&P FARMS GP		0.0961	15.05
062030005000	T&P FARMS GP		0.1809	28.33
062040001000	T&P FARMS GP		1.0136	158.76
062040002000	T&P FARMS GP		1.0429	163.35
062050001000	YOLO COUNTY LINE ROAD ARBUCKLE CA LTD PT	2490 CR 83	5.5425	868.12
062050002000	YOLO COUNTY LINE ROAD ARBUCKLE CA LTD PT		2.1514	336.97
062050003000	SCOFIELD REV TRUST	2170 CR 84	8.5320	1,336.37
062050004000	BEDART TRUST ETAL	2580 CR 84	8.2761	1,296.29
062050005000	T&P FARMS GP	2775 CR 83	1.4464	226.55
062050006000	T&P FARMS GP	2750 CR 83 & 2680 CR 83	0.7458	116.81
062060001000	GROSS REV TRUST	2171 CR 84	3.0480	477.41
062060004000	COTTER TRUST ETAL		0.6930	108.54
062060011000	BAINS RAMINDER S & AMANDEEP K	24545 CR 2	21.2344	3,325.94
062070001000	DURST HOME RANCH LLC		1.0560	165.40
062070003000	BAINS RAMINDER S & AMANDEEP K		0.0189	2.96
062070004000	REYES JOHN ANTHONY & CATHERINE		0.1867	29.24
062070005000	REYES JOHN ANTHONY & CATHERINE	25335 CR 4	1.5567	243.83
062070006000	REYES JOHN ANTHONY & CATHERINE		0.5334	83.55
062070007000	LEVERENZ HAROLD L	25565 CR 4	1.5567	243.83
062070011000	GOOCH REV TRUST	3260 CR 86	1.4264	223.42
062070012000	HIDDEN VALLEY LLC		4.0538	634.95
062070014000	BAINS RAMINDER S & AMANDEEP K		2.7470	430.26
062070015000	CAMPOS RODNEY D	3151 CR 86	0.0945	14.80
062080001000	T&P FARMS GP		0.5122	80.23
062080003000	DURST HOME RANCH LLC		0.2561	40.11
062080004000	DURST HOME RANCH LLC		0.2561	40.11
062080006000	T&P FARMS GP		0.1429	22.38
062080008000	T & P FARMS ETAL		0.0336	5.26
062080010000	T&P FARMS GP		0.9843	154.17
062090001000	T&P FARMS GP		1.0038	157.23
062090002000	T&P FARMS GP		1.1174	175.02
062100001000	TSAKOPOULOS INVESTMENTS LLC		1.0616	166.28
062100002000	TSAKOPOULOS INVESTMENTS LLC		1.1174	175.02
062110001000	DURST HOME RANCH LLC		0.1280	20.05
062110002000	TSAKOPOULOS INVESTMENTS LLC		0.5587	87.51
062110003000	DURST HOME RANCH LLC		0.3201	50.14
062110004000	DURST HOME RANCH LLC		1.0243	160.44
062110005000	DURST HOME RANCH LLC		0.0640	10.02
062120001000	DURST HOME RANCH LLC		1.0560	165.40
062120002000	HIDDEN VALLEY LLC	4770 CR 86	16.4386	2,574.78
062120004000	MORETTO LIV TRUST	4774 CR 86	1.0736	168.16
062130001000	STONE IRREV LIV TRUST ETAL		0.1418	22.21
062130002000	HIDDEN VALLEY LLC		3.4544	541.06
062130003000	DURST HOME RANCH LLC	24790 CR 8	0.5280	82.70
062130007000	STONE IRREV LIV TRUST ETAL	25835 CR 8	0.3638	56.98
062130012000	ROBBEN HAROLD E JR & ELIZABETH M		0.1304	20.42
062130013000	ROBBEN HAROLD E JR & ELIZABETH M		0.2195	34.38
062130014000	ROBBEN ELIZABETH M & HAROLD E JR		0.4917	77.01
062140001000	TSAKOPOULOS INVESTMENTS LLC		0.2561	40.11
062140002000	ROBBEN LAND CO LLC ETAL		0.7682	120.32

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062140003000	ROBBEN LAND CO LLC ETAL		1.0243	160.44
062150001000	TSAKOPOULOS INVESTMENTS LLC		1.0493	164.35
062150002000	TSAKOPOULOS INVESTMENTS LLC		1.1174	175.02
062160001000	TSAKOPOULOS INVESTMENTS LLC	20400 CR 10	0.9491	148.66
062160002000	TSAKOPOULOS INVESTMENTS LLC		0.8963	140.39
062160003000	ROBBEN LAND CO LLC ETAL		0.1280	20.05
062170001000	ROBBEN LAND CO LLC ETAL		1.0243	160.44
062170002000	ROBBEN LAND CO LLC ETAL		1.0243	160.44
062180002000	HERMLE FAM REV TRUST		0.2624	41.10
062180004000	COTTER TRUST ETAL		0.4800	75.18
062180007000	ROBBEN ELIZABETH M & HAROLD E JR		0.2561	40.11
062180010000	ROBBEN ELIZABETH M & HAROLD E JR		0.3841	60.16
062180011000	ROBBEN ELIZABETH M & HAROLD E JR	6800 CR 85	1.2320	192.97
062180013000	ROBBEN HAROLD E JR & ELIZABETH M		0.1320	20.68
062180014000	ROBBEN HAROLD E JR & ELIZABETH M		0.2640	41.35
062180016000	ROBBEN HAROLD E JR & ELIZABETH M		0.1353	21.19
905001159000	CALIFORNIA RESOURCES PRODUCTION CORP		0.0000	0.00
905001160000	CALIFORNIA RESOURCES PRODUCTION CORP		0.0000	0.00
905001164000	CALIFORNIA RESOURCES PRODUCTION CORP		0.0000	0.00
910001289000	AMEZOLA GUILLERMO & ROSARIO	3336 CR 88A	0.0000	0.00
910001290000	DURANTE JAN	5130 CR 99W #89	0.0000	0.00
910001291000	FRANDSEN KIM THERESE	5130 CR 99W #81	0.0000	0.00
910001292000	WILLARD RUEBEN P JR	5130 CR 99W #119	0.0000	0.00
910001293000	SHEETS DAVID SR	5130 CR 99W #142	0.0000	0.00
910001294000	GARZA OFELIA L	5130 CR 99W #101	0.0000	0.00
910001295000	BAKER MARK DOUGLAS & THERESA K L	5130 CR 99W #124	0.0000	0.00
910001296000	STONE JERRY STEVE	5130 CR 99W #144	0.0000	0.00
910001297000	PRICE KAMOLRAT	5130 CR 99W #97	0.0000	0.00
910001361000	MORQUECHO JETHRO	2445 CR 88 #31	0.0000	0.00
910001362000	OROZCO NORMA	2445 CR 88 #3	0.0000	0.00
910001363000	PARTLOW DENNIS L SR & PATRICIA	5130 CR 99W #94	0.0000	0.00
910001364000	BILLINGTON BILL E	5130 CR 99W #21	0.0000	0.00
910001365000	KUZNIK RENEE	5130 CR 99W #78	0.0000	0.00
910001366000	WIGGINS CHARLES	5130 CR 99W #95	0.0000	0.00
910001367000	DUNCAN DAVID L & PHYLLIS M	5130 CR 99W #85	0.0000	0.00
910001368000	SPYRES STEVEN EUGENE	5130 CR 99W #96	0.0000	0.00
910001372000	BOWIE BETTY J	5130 CR 99W #117	0.0000	0.00
910001376000	SELF FAM TRUST	5130 CR 99W #155	0.0000	0.00
910001377000	MARTIN RUTH	5130 CR 99W #136	0.0000	0.00
910001378000	CUE STEPHEN P & CHRISTI D	5130 CR 99W #30	0.0000	0.00
910001379000	FISHER STEVEN & JUDITH	5130 CR 99W #31	0.0000	0.00
910001380000	EBANKS DENNIS & MAMMIE	5130 CR 99W #33	0.0000	0.00
910001381000	FORD SHEFFIELD F JR & JANET C	5130 CR 99W #26	0.0000	0.00
910001382000	EDWARDS LANCE	5130 CR 99W #150	0.0000	0.00
910001384000	MARTIN CARRIE S	5130 CR 99W #152	0.0000	0.00
910001385000	THOMPSON BARBARA	5130 CR 99W #130	0.0000	0.00
910001386000	CABLE DENNIS W & LAURA LEE	5130 CR 99W #148	0.0000	0.00
910001387000	PUSICH DONALD & LEILA & PUSICH BELVEDERE P	5130 CR 99W #149	0.0000	0.00
910001388000	SOTO JESUS	5130 CR 99W #145	0.0000	0.00
910001389000	SCHUELKE CHARLES W	5130 CR 99W #173	0.0000	0.00
910001390000	RUTHERFORD FAM TRUST 111003	5130 CR 99W #37	0.0000	0.00
910001391000	LEWIS JAMES N	5130 CR 99W #159	0.0000	0.00
910001392000	SOLORIO ANTONIO PIMENTEL	5130 CR 99W #171	0.0000	0.00
910001393000	HORGAN ANDREA LOREEN	5130 CR 99W #48	0.0000	0.00
910001395000	MCGEE LARRY E	5130 CR 99W #47	0.0000	0.00
910001396000	ALEXANDER GEORGE W	5130 CR 99W #34	0.0000	0.00
910001398000	MEDINA ANDREW SCOTT	5130 CR 99W #162	0.0000	0.00

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910001399000	THOMPSON JAMES R	5130 CR 99W #157	0.0000	0.00
910001401000	FITZSIMMONS MICHAEL R & CLAUDIA L	5130 CR 99W #181	0.0000	0.00
910001402000	WALL LINDA R	5130 CR 99W #45	0.0000	0.00
910001403000	TAYLOR CAROLE S	5130 CR 99W #42	0.0000	0.00
910001405000	MORRIS PETER L & EARLENE H	5130 CR 99W #46	0.0000	0.00
910001406000	PETERSEN JENNIFER LAVON	5130 CR 99W #176	0.0000	0.00
910001407000	SMITH MELVIN L	5130 CR 99W #177	0.0000	0.00
910001408000	SOUCIE ROBERT D & JANET L	5130 CR 99W #35	0.0000	0.00
910001410000	STAPLETON DARRIN R & MARIA W	5130 CR 99W #169	0.0000	0.00
910001522000	RONQUILLO JUAN CARLOS M	5130 CR 99W #1	0.0000	0.00
910001523000	MORRIS JOE D & MARY LOU	5130 CR 99W #141	0.0000	0.00
910001524000	COITO BURTON J & NANCY R	5130 CR 99W #140	0.0000	0.00
910001525000	ZHOU JINGHONG	5130 CR 99W #93	0.0000	0.00
910001526000	ROGERS L C	5130 CR 99W #121	0.0000	0.00
910001527000	LINDBERG LEONARD J	5130 CR 99W #92	0.0000	0.00
910001528000	HEANEY PAUL DANIEL	5130 CR 99W #7	0.0000	0.00
910001529000	ALLEN JEFFREY LELAND	5130 CR 99W #109	0.0000	0.00
910001531000	GORDON GARY NEAL	5130 CR 99W #123	0.0000	0.00
910001532000	SEO KI BAEK	5130 CR 99W #113	0.0000	0.00
910001534000	DOWNEY FLORENCE M & JOHN R *PTP	5130 CR 99W #108	0.0000	0.00
910001599000	MADDERRA TRUST	2445 CR 88 #38	0.0000	0.00
910001600000	STARK WILLIAM C	5130 CR 99W #86	0.0000	0.00
910001601000	CUSICK DOLORES	5130 CR 99W #3	0.0000	0.00
910001602000	BIRCHMAN STEPHANIE	5130 CR 99W #118	0.0000	0.00
910001604000	LOVELL REBA	5130 CR 99W #80	0.0000	0.00
910001605000	MINUT SAMANTHA	5130 CR 99W #83	0.0000	0.00
910001606000	HILLARD SARAH	5130 CR 99W #115	0.0000	0.00
910001607000	WEST LEANN	5130 CR 99W #82	0.0000	0.00
910001608000	HOBSON DANIEL D & WANDA J	5130 CR 99W #116	0.0000	0.00
910001610000	BRAVO TAMMY MARIE	5130 CR 99W #84	0.0000	0.00
910001612000	GRAF SCOTT & MICHELLE	5130 CR 99W #13	0.0000	0.00
910001613000	GOMES PAULINE	5130 CR 99W #16	0.0000	0.00
910001614000	PAULLINE FAM TRUST	5130 CR 99W #91	0.0000	0.00
910001615000	LOWE JAMES W	5130 CR 99W #28	0.0000	0.00
910001617000	DABRITZ HAYDEE A	5130 CR 99W #137	0.0000	0.00
910001618000	DAHRINGER HOMER ALLEN	5130 CR 99W #147	0.0000	0.00
910001619000	BAILEY DANIEL EDWARD	5130 CR 99W #151	0.0000	0.00
910001620000	ARNOLD ALBERT W & JANICE M	5130 CR 99W #25	0.0000	0.00
910001621000	DUQUETTE DAVID ALAN	5130 CR 99W #156	0.0000	0.00
910001622000	LOPEZ LOUIE A & DEANNA J	5130 CR 99W #24	0.0000	0.00
910001623000	MCMAHAND DONALD & PATRICIA L	5130 CR 99W #146	0.0000	0.00
910001624000	LICARI FAM TRUST	5130 CR 99W #32	0.0000	0.00
910001625000	WEBER PHYLLIS H	5130 CR 99W #27	0.0000	0.00
910001626000	STEIN LADONNA A	5130 CR 99W #131	0.0000	0.00
910001627000	GROVES JIM W & MARJORIE A	5130 CR 99W #154	0.0000	0.00
910001628000	SIMONS ROBERT E	5130 CR 99W #129	0.0000	0.00
910001630000	SUMNER JAMES D & JOYCE	5130 CR 99W #135	0.0000	0.00
910001632000	ZARAGOZA ELVIRA	5130 CR 99W #134	0.0000	0.00
910001633000	PRATT HECTOR & MARIANNE	5130 CR 99W #126	0.0000	0.00
910001635000	HASMA TONY LEE	5130 CR 99W #184	0.0000	0.00
910001636000	WOOD MICHAEL T & MELISSA K	5130 CR 99W #41	0.0000	0.00
910001637000	CARTER ROBERT A	5130 CR 99W #167	0.0000	0.00
910001639000	BUCKMASTER MARY KATHRYN	5130 CR 99W #165	0.0000	0.00
910001640000	ADAMS ADAM W	5130 CR 99W #10	0.0000	0.00
910001642000	LIATY EDWARD R & THEA H	5130 CR 99W #158	0.0000	0.00
910001643000	WHITE RICHARD C & SANDRA S	5130 CR 99W #175	0.0000	0.00
910001645000	PASLEY CHRISTINE L	5130 CR 99W #163	0.0000	0.00

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910004868000	HOWARD DAVID D & CHERYL	26995 CR 1	0.0000	0.00
910004869000	LUPIAN ELIA	2445 CR 88 #1	0.0000	0.00
910004870000	PEREZ RAUL	2445 CR 88 #22	0.0000	0.00
910004871000	PALOMARES RICARDO	2445 CR 88 #4	0.0000	0.00
910004872000	MENDEZ HUGO ALONSO M	2445 CR 88 #23	0.0000	0.00
910004873000	GARCIA DAVID	2445 CR 88 #34	0.0000	0.00
910004874000	GONZALEZ CHRISTIAN PAOLA & MONDRAGON	2445 CR 88 #11	0.0000	0.00
910004875000	WILDMAN ZACHARY S	2445 CR 88 #29	0.0000	0.00
910004876000	VALVERDE DAVID & FONDA	2445 CR 88 #13	0.0000	0.00
910004877000	MADDERRA WILLIAM RAY	2445 CR 88 #38	0.0000	0.00
910004878000	MADDEN OMER R & JUDY A	2445 CR 88 #9	0.0000	0.00
910004879000	MARTINEZ RIGOBERTO	2445 CR 88 #19	0.0000	0.00
910004880000	MENDOZA SILVIA & DIAZ JUAN	2445 CR 88 #25	0.0000	0.00
910004881000	VIRAMONTES MARIA AVILA	2445 CR 88 #16	0.0000	0.00
910004882000	SADLER HORTENSIA A	2445 CR 88 #12	0.0000	0.00
910004883000	DIAZ FRANCISCO & PRADO ROSA A	2445 CR 88 #30	0.0000	0.00
910004884000	GAMEZ DIANA C	2445 CR 88 #32	0.0000	0.00
910004885000	LOPEZ JUAN	2445 CR 88 #17	0.0000	0.00
910004886000	COOPER ALVIN R JR & ANGELA M	2445 CR 88 #7	0.0000	0.00
910004887000	ESPINOZA MARTHA LETICIA	5130 CR 99W #69	0.0000	0.00
910004888000	FREY CHARLES R	5130 CR 99W #2	0.0000	0.00
910004889000	PENNINGTON CURTIS & TERESA	5130 CR 99W #71	0.0000	0.00
910004890000	GARCIA PEDRO V	5130 CR 99W #103	0.0000	0.00
910004891000	SOLORIO VERONICA	5130 CR 99W #70	0.0000	0.00
910004892000	TUTER SHIRLEY	5130 CR 99W #73	0.0000	0.00
910004894000	WALKER MARY CARLA	5130 CR 99W #72	0.0000	0.00
910004895000	BURBEY DAVID L & JOHNNIE S TR	5130 CR 99W #74	0.0000	0.00
910004896000	BALDENEA JORGE ADAN GARCIA	5130 CR 99W #98	0.0000	0.00
910004897000	COONEY EDMOND & PATRICIA	5130 CR 99W #102	0.0000	0.00
910004898000	SMAYSTRLA EDMOND J & BARBARA J	5130 CR 99W #5	0.0000	0.00
910004900000	ACOSTA RAFAEL LEON	5130 CR 99W #99	0.0000	0.00
910004901000	MENDEZ URITH LOPEZ	5130 CR 99W #76	0.0000	0.00
910004902000	HERNANDEZ JOSE TRINIDAD P	5130 CR 99W #112	0.0000	0.00
910004903000	OWEN MARIAN	5130 CR 99W #64	0.0000	0.00
910004905000	SWEZEY FRANK A & ROBERTA E	5130 CR 99W #67	0.0000	0.00
910004906000	WARD TRISH Z	5130 CR 99W #79	0.0000	0.00
910004907000	BENNETT ARTHUR A & SARAH	5130 CR 99W #9	0.0000	0.00
910004908000	BENEZE LEO & LENORE	5130 CR 99W #75	0.0000	0.00
910004909000	KEETON KATHIE J	5130 CR 99W #100	0.0000	0.00
910004910000	WEIR ROBERT L SR	5130 CR 99W #105	0.0000	0.00
910004911000	WEGENER MAHALA O'BRIEN	5130 CR 99W #143	0.0000	0.00
910004912000	CANCHOLA MARIA TRINIDAD	5130 CR 99W #11	0.0000	0.00
910004913000	FRAZIER PATRICIA P	5130 CR 99W #65	0.0000	0.00
910004914000	LANE MADALENE V	5130 CR 99W #14	0.0000	0.00
910004915000	CAMES BRYAN & KATHLEEN	5130 CR 99W #107	0.0000	0.00
910004916000	FIGUEROA SANTIAGO MENDOZA JR & SOCORRO	5130 CR 99W #23	0.0000	0.00
910004917000	BRADLEY BETTY LOU	5130 CR 99W #17	0.0000	0.00
910004918000	RASMUSSEN SANDRA	5130 CR 99W #114	0.0000	0.00
910004919000	LUDDEN RICHARD J	5130 CR 99W #104	0.0000	0.00
910004920000	RODRIGUEZ MARK VICTOR	5130 CR 99W #77	0.0000	0.00
910004921000	CORCORAN SIMONE	5130 CR 99W #111	0.0000	0.00
910004922000	JUAREZ OSCAR R GONZALEZ	5130 CR 99W #68	0.0000	0.00
910004923000	SMITH MEL	5160 CR 99W #137	0.0000	0.00
910011295000	GUERRERO JUAN JOSE HERNANDEZ	2445 CR 88 #5	0.0000	0.00
910011328000	MORGAN DARLENE	5130 CR 99W #179	0.0000	0.00
910011434000	MONTOYA OTONIEL	2445 CR 88 #28	0.0000	0.00
910011456000	VARGAS LUIS	2445 CR 88 #35	0.0000	0.00

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910011477000	PEREZ MIRIAM	2445 CR 88 #2	0.0000	0.00
910011484000	JAIMES MARIANA DURAN	2445 CR 88 #18	0.0000	0.00
910011506000	ADRIAN AVILA V	2445 CR 88 #10	0.0000	0.00
910011648000	BRADFORD PATTI L	5130 CR 99W #138	0.0000	0.00
910011657000	COLLIGNON WILLIAM	5130 CR 99W #110	0.0000	0.00
910011700000	MORA JUAN MANUEL SOLORZANO	5130 CR 99W #36	0.0000	0.00
910011710000	NUNES ALICE ANN & RALPH JR	5130 CR 99W #49	0.0000	0.00
910011713000	CHEN JASON TSU HSIN & LINDA KAYE	5130 CR 99W #161	0.0000	0.00
910011715000	ROCHA ANTONIO	5130 CR 99W #166	0.0000	0.00
910011716000	PIMENTEL GABRIEL	5130 CR 99W #20	0.0000	0.00
910011721000	RINCON HECTOR LOPEZ	5160 CR 99W #128	0.0000	0.00
910011722000	JILL MCCALL ROYER FAM TRUST	5130 CR 99W #54	0.0000	0.00
910011723000	ADAMS SARA	5130 CR 99W #18	0.0000	0.00
910011727000	BARRETTO RAFAEL RIVERA	5130 CR 99W #29	0.0000	0.00
910011728000	SLATER ROBERT	5130 CR 99W #40	0.0000	0.00
910011729000	CALDWELL RUSSELL T JR	5130 CR 99W #22	0.0000	0.00
910011733000	FITZSIMMONS THOMAS	5130 CR 99W #108	0.0000	0.00
910011736000	TOWNER RICHARD V	5130 CR 99W #180	0.0000	0.00
910011752000	BOLES MARY ANNE	5130 CR 99W #53	0.0000	0.00
910011783000	GILDEA DANIEL J	5130 CR 99W #168	0.0000	0.00
910011784000	MANSON WILLIAM H IV	5130 CR 99W #101	0.0000	0.00
910011791000	MELENDEZ EDWARD JESSE	5130 CR 99W #122	0.0000	0.00
910011795000	RODRIQUEZ ALEJANDRIO SOLORIO	5130 CR 99W #164	0.0000	0.00
910011796000	OMEARA JANE	5130 CR 99W #5	0.0000	0.00
910011799000			0.0000	0.00
910011801000	SWIFT LUZMINDA ANN	5130 CR 99W #182	0.0000	0.00
910011807000	RAMIREZ JOSE LUIS BERBER	5130 CR 99W #6	0.0000	0.00
910011808000	DELGADO SERINA MARIE	5130 CR 99W #19	0.0000	0.00
910011811000	FITZSIMMONS CHRISTOPHER DREW	5130 CR 99W #51	0.0000	0.00
910011812000	MARTINEZ FRANCISCO J PINON	5130 CR 99W #3	0.0000	0.00
910011813000	CRUZ BERTHA	5130 CR 99W #52	0.0000	0.00
910011818000	TILLOTSON CREIG ALLEN	5130 CR 99W #4	0.0000	0.00
910011819000	AMEZCUA GABRIEL MAGALLON	5130 CR 99W #90	0.0000	0.00
910011824000	ZAVALA OSWALDO CORONA	5130 CR 99W #183	0.0000	0.00
<b>TOTALS:</b>			<b>1,881.0910</b>	<b>\$294,634.00</b>

## End Notes

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

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

<sup>3</sup> *ibid.*, p.2