



ENGINEER'S REPORT

West Plainfield Fire Protection District

Fire Protection and Emergency Response Services
Assessment

Fiscal Year 2023-24

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

Engineer of Work:



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West Plainfield Fire Protection District

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Introduction

The West Plainfield Fire Protection District (“West Plainfield FPD,” “Fire District,” or “District”), was originally formed in 1928 by the residents of the District and provides fire protection, fire prevention and emergency response services in south/central area of unincorporated Yolo County between Davis and Winters. The Fire District is currently staffed with 1 career firefighter 24 hours per day 7 days per week, supported by a dwindling number of volunteer firefighters.

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

The Fire District covers approximately 33 square miles and serves an approximate population of 900. The District operates out of one fire station in rural Yolo County. West Plainfield FPD responds to almost 300 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, West Plainfield 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. West Plainfield 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, and substantial increases in operational costs, including fuel, utilities, equipment, insurance, and personnel.

Competitive wages in neighboring agencies have made it increasingly difficult for the Fire District to retain and attract firefighters. In addition, it is becoming more difficult to retain and attract volunteer firefighters due to increased training requirements and the additional time required to meet these training requirements. 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 address the wage disparity and, in turn, increase the number and retention of our locally trained firefighters. Adequate staffing also allows the Fire District to assemble the recommended number of personnel on the scene of an incident quicker, which is a factor for your Insurance Services Office (ISO) rating, affecting insurance rates. A negative change in ISO rating will result in higher costs with possibly lower coverage limits or the complete loss of homeowners insurance coverage.

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

This Engineer's Report supports a proposed new assessment to enhance existing funding sources, associated services and equipment, and fund these improved services and equipment, thus allowing the District to continue to provide services and enhance safety for its residents and their family members, business owners and their customers, and the firefighters, some of whom are volunteering their time to the District. The proposed rates for this proposed assessment are shown in Table 1, below.

Table 1 – Proposed Assessment Rates

Property Type	Proposed Rate	Unit
Single Family	\$219.66	each
Multi-Family	\$91.14	res unit
Commercial/Industrial	\$1,633.23	acre
Office	\$430.56	acre
Storage	\$1,199.79	acre
Parking Lot	\$40.22	each
Vacant	\$29.41	each
Agriculture	\$5.58	acre
Range Land & Open Space	\$0.33	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 West Plainfield Fire Protection District Assessment (the "Assessment District"), and
- Describe the method of apportionment to lots and parcels within the Assessment District.

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

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

Legal Analysis of Proposition 218

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

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

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

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

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

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

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

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

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

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

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

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

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

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment; and the Services are benefits that are over and above general benefits conferred on real property located in West Plainfield FPD or to the public at large by other public entities that make up the membership of West Plainfield 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 West Plainfield FPD for preliminary approval, the West Plainfield FPD Board of Commissioners (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 18, 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 \$219.66 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

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

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

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

The West Plainfield FPD fire station is located at 24901 County Road 95, Davis, CA 95616

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.

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." West Plainfield 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 West Plainfield FPD’s ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. West Plainfield FPD has determined that an increase in staffing would significantly increase its effectiveness, as well as compliance with OSHA requirements, and would benefit the property owners with heightened levels of property and human life protection.

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

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

Improved Maintenance and Replacement of Apparatus and Equipment

West Plainfield 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 \$75,000 per year to the apparatus and equipment replacement fund. Table 2 below lists the replacement plan for apparatus and equipment.

Table 2 – Apparatus and Equipment Replacement Plan

Fiscal Year	Apparatus	EstimatedAmount
2028-29	Engine Type 1	\$1,350,000
2044-45	Engine Type 5	\$499,300
2046-47	Water Tender	\$812,800
	Estimated Unfunded Total	\$2,662,100

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 West Plainfield 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

West Plainfield Fire Protection District	
Estimate of Costs	
Fiscal Year 2023-24	
Budget Item	Amount
Service, Apparatus and Equipment Needs	
Firefighter Staffing and Training	\$430,104
Equipment and Apparatus Maintenance and Replacement	\$75,000
Facility Improvements	\$60,000
Capital Repairs	\$17,000
Equipment Operation and Maintenance	\$10,324
Professional Services	\$2,739
Supplies and Materials	\$182,639
Utilities	\$12,000
Administration	\$10,656
Contingency	\$20,000
Total Service Needs (a)	\$820,462
Less: Est. Dedicated Revenue from Property Taxes & Other Sources (b)	-\$462,009
Less: Contribution from the County	-\$127,810
Est Total Revenue from Other Sources (General benefit contribution) (b+c) = (d)	-\$589,819
Net Cost of Servicing to Assessment District (a-d) = ('e)	\$230,643
Allowance for County Collection (e * 1%) = (f)	\$2,306
Total Fire Suppression and Protection Services Budget (e-f) =(g)	\$232,949
Total Proposed Assessment Budget (g)	\$232,949
Effective Single Family Equivalent Benefit Units in Assessment District (h)	1,060.49
Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (g/h)	\$219.66

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 21% of the total cost of the West Plainfield 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 \$820,462 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 tax revenues and other sources exceed approximately 71.89%. (\$589,819/\$820,462) of the total cost of West Plainfield FPD Fire Services, far in excess of the above required 21% non-assessment general benefit funding requirements. The 71.89% 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 West Plainfield 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 West Plainfield 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 West Plainfield FPD and other agencies.

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

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

Description of Special Benefit From Fire Protection Services

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

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

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

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

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

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

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

The proposed improved fire suppression, prevention, protection, and emergency response services support this special benefit by providing West Plainfield 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 West Plainfield FPD’s ability to respond to structure fires, particularly when second and third calls are made. The proposed assessment would allow West Plainfield 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:

<i>Total Benefit</i>	=	<i>General Benefit</i>	+	<i>Special Benefit</i>
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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.

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

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 West Plainfield 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 West Plainfield FPD’s boundaries enjoy a reduction to the possibility of a fire “jumping” from an adjacent structure (within the West Plainfield FPD boundaries) because West Plainfield FPD controls structure fires within its boundaries. Because West Plainfield 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 84 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:

84 parcels outside West Plainfield FPD but proximate to the District Boundaries

423 parcels in the Assessment District.

Calculation:

General Benefit to Property Outside the Assessment District =

*$84 / (423+84) = 16.57\%$: ~ rounded to **17.0%***

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 17.0% 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, West Plainfield 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 West Plainfield FPD and to have a West Plainfield FPD resource promptly respond directly to the parcel and address the owner's or resident's service need.

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

3.) Benefit To The Public At Large

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

The public at large uses the public highways, and when traveling in and through the Assessment District the public may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within West Plainfield 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 1.17% of the land area in the Assessment District is covered by highways and throughway streets.

A 2.0% 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).

West Plainfield FPD is authorized to provide EMS in addition to its primary responsibility of fire prevention and suppression. In fact, a significant portion of West Plainfield FPD’s emergency service calls are associated with providing EMS. Nonetheless, the largest portion by far of the costs associated with operating West Plainfield 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 West Plainfield 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 West Plainfield FPD's actual additional costs for non-fire/non-rescue emergency medical calls is shown in Table 4, below, and supports an adjustment of 1.4%. This adjustment has generously been rounded up to 2%.

Table 4 – Emergency Medical Expenses Versus Overall Budget

Emergency Medical Expenses	Annual Costs
EMS Fuel Cost	\$5,035.71
EMS Apparatus Operations and Maintenance Cost	\$3,465.91
EMS Supplies and Equipment	\$1,000.00
Annual EMS Training and Certification Costs	\$2,000.00
Total EMS Cost (a)	\$11,501.63
Total Budget from Table 4 (b)	\$820,462.00
Percentage of Total Budget on Emergency Medical (a/b)	1.4%

The proposed assessment, as indicated through this Report, will exclusively fund special benefits conferred upon the properties within West Plainfield FPD boundaries, while EMS is directly funded from West Plainfield 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 West Plainfield FPD's services are 1.4% general as a result of providing EMS services; The engineer is requiring a 2% 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 21% 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

17.0% (1. Outside the Assessment District - Adjacent parcels)
 + 0.0% (2. "Indirect and Derivative" Property within the Assessment District)
 + 2.0% (3. Public at Large)
 = 19.0% (Subtotal of General Benefit)

 + 2.0% (Emergency Medical Adjustment)

 =**21.0%** (Total of General Benefits)

The Assessment District's total budget for 2023-24 is \$820,462. Of this total assessment budget amount, the District will contribute at least \$589,819 which is more than 71% 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 21% 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 West Plainfield FPD fire hazards and terrain, two additional factors (Fire Hazard Zone and Proximity Travel Time) were added in support of a uniquely rigorous and detailed, parcel-by-parcel development of rate and assessment.

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

Overview of Approach

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

Risk and Replacement Factors:

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

These factors are summarized in Table 7

Location and Topography Adjustments:

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

Overview of Normalization in Adjustments in Multi-Attribute Analysis

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

1.) Fire Risk Factors

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

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

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

Table 5 – Normalized Fire Risk Factors

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

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

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

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

2.) Structure Replacement Value Factors

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

Equation 2 – Structure Replacement Value Factors

Structure Replacement Value =

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

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

Where:

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

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

Table 6 – Structure Replacement Factors

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

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

Summary of Risk and Replacement Factors

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

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

Table 7 – Benefit Summary per Property Type

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

Residential Properties

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

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

Commercial/Industrial & Office Properties

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

Vacant and Undeveloped Properties

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

Rangeland & Open Space Properties

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

Agricultural Properties

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

Other Properties

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

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

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

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

3.) Fire Hazard Zone Risk Factors

CAL FIRE works with local agencies to study various fire risk factors throughout rural California including terrain, vegetation, fuel load, wind, weather, etc. and designates specific geographic areas according to fire risk. Within the Assessment Area certain areas are designated as Very High, High, or Moderate as well as areas that do not fall into any of these zones (“None”). Accordingly, parcels receive higher special benefit from the fire protection and emergency response services if they are higher risk zones.

Refer to Appendix A for a diagram of the Fire Hazard Areas in West Plainfield FPD.

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

Table 8 – Fire Hazard Zone Risk Factors

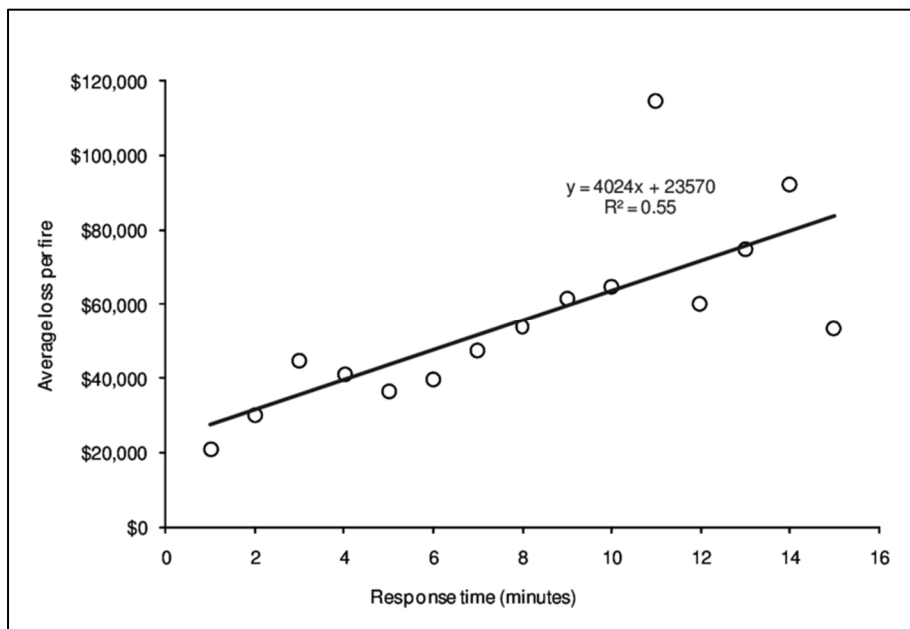
Fire Hazard Zone	Score	Impact Effect	Normalized Fire Hazard Zone Factor
Very High	2	120	1.20
High	1.2	112	1.12
Moderate	1	110	1.10
None	0	100	1

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

4.) Proximity (Travel Time) Risk Factors

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

Travel Time versus Property Loss



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

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

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

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

Table 9 – Travel Time Premium Factor

Travel Time	Score (\$)	Impact Effect	Normalized Travel Time Factor
<3	43,690	138	1.15
3 to 6	63,810	126	1.05
6 to 8	83,930	120	1.00
8 to 10	104,050	116	0.97
10+	124,170	114	0.95

Assessments Calculation

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

Example Calculations

Case #1: Single Family Residence in High Very Hazard Zone with a 3-6 minute Travel Time

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

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

Case #2: Single Family Residence in Moderate Hazard Zone with an 10+ minute Travel Time

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

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

Case #3: Commercial Property on 2 Acres in High Very Hazard Zone with a 3–6 minute Travel Time

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

Case #4: Vacant Lot in a Moderate Hazard Zone with a <3 minute Travel Time

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

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

Annual Base SFE Rate = \$219.66 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 West Plainfield 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 West Plainfield 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 West Plainfield FPD Fire requires funding from the Assessment for improved fire protection and suppression services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Board approves an annually updated budget and rate for the Assessment. In addition, the Board must hold an annual public hearing to continue the Assessment.

Assessment

WHEREAS, the Board of Commissioners of the West Plainfield 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	\$820,462	
	Contribution from County Fire	(\$589,819)	
	Total Allowance for Collections	\$2,306	
	Total Fire Suppression & Protection Services Budget	\$232,949	

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%.

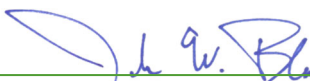
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Yolo County for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the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

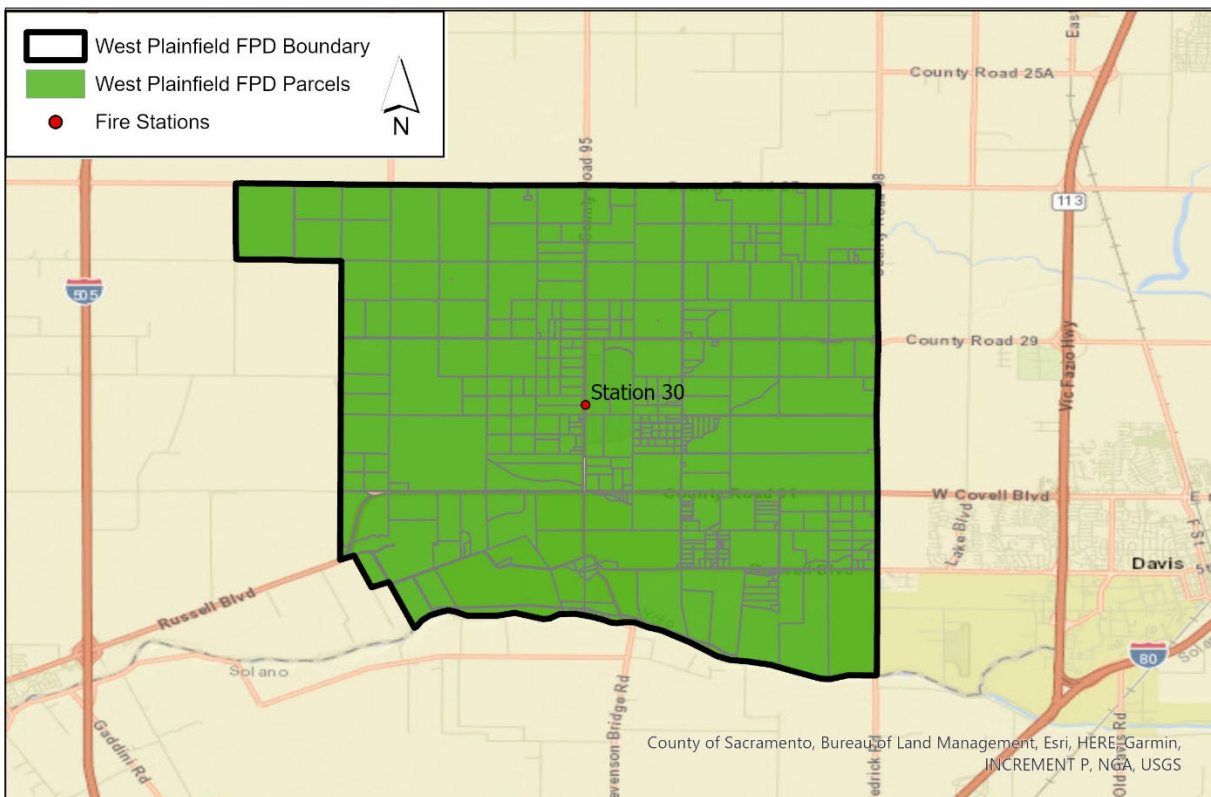
Engineer of Work



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 WEST PLAINFIELD FIRE PROTECTION DISTRICT, COUNTY OF YOLO, CALIFORNIA, THIS _____ DAY OF _____, 2023.

CLERK OF THE BOARD

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

CLERK OF THE BOARD

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

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF COMMISSIONERS OF WEST PLAINFIELD 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

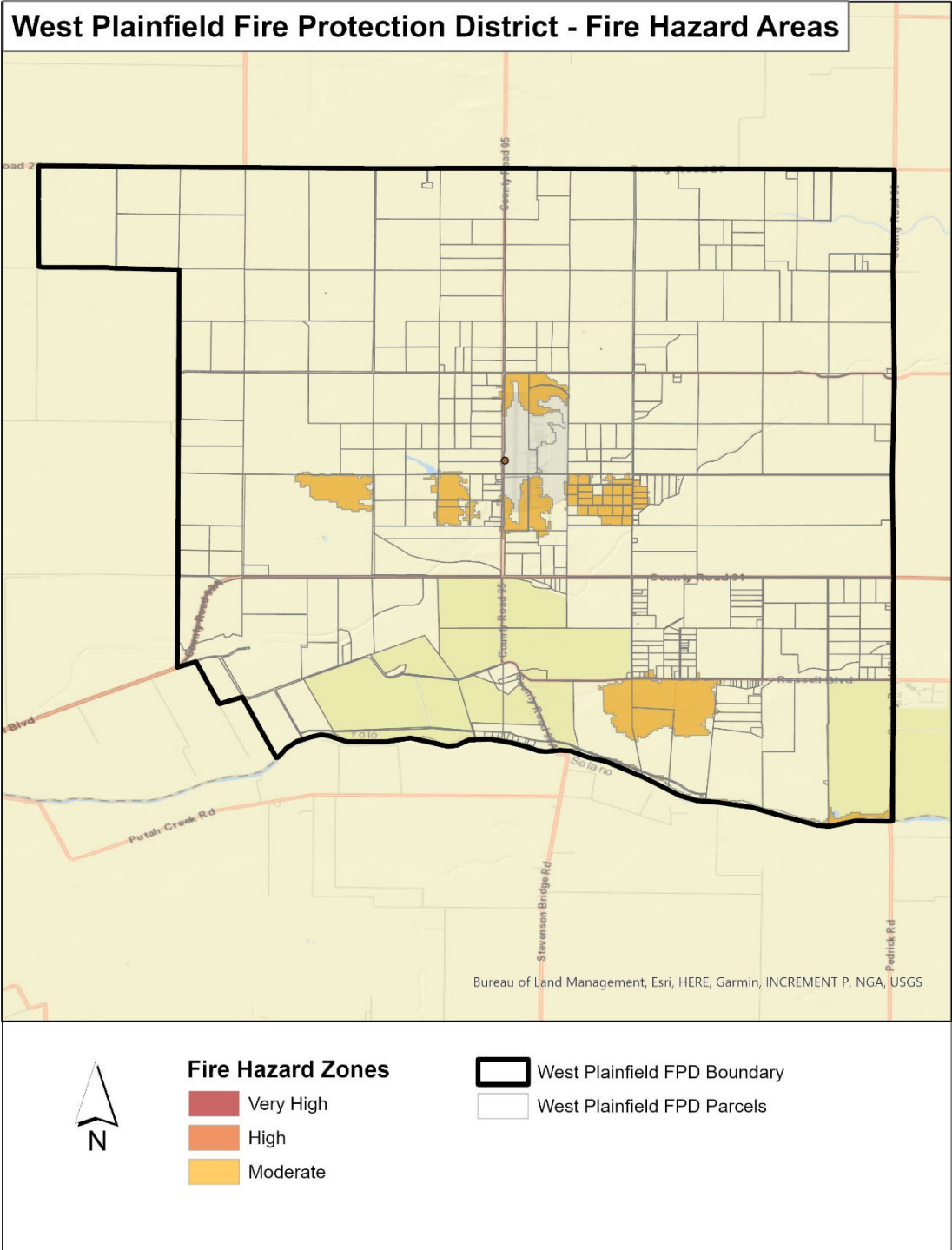
FILED THIS _____ DAY OF _____, 2023 AT THE HOUR OF _____ O'CLOCK ____M. IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF YOLO, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF WEST PLAINFIELD FIRE PROTECTION DISTRICT.

COUNTY TAX COLLECTOR, COUNTY OF YOLO

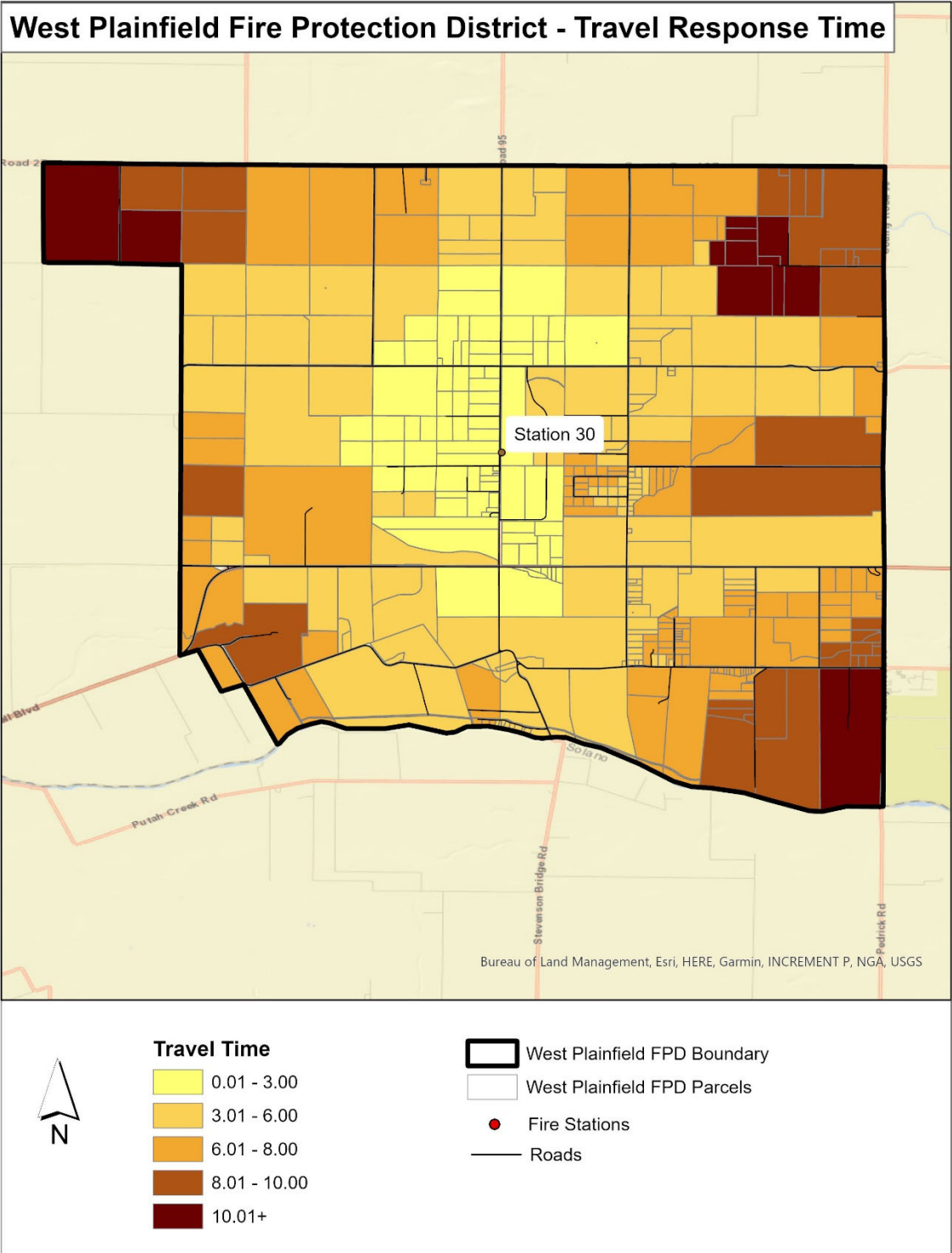
West Plainfield Fire Protection District Fire Protection and Emergency Services Assessment Diagram

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

Appendix A – Fire Hazard Areas Diagram



Appendix B – Response Areas Travel Time Diagram



Appendix C – Assessment Roll, Fiscal Year 2023-24

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

**West Plainfield 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	
037010002000	YOLO COUNTY OF		0.2316	50.87
037010003000	YOLO COUNTY OF		9.6086	2,110.63
037010012000	LOGAN KELLY E	25539 CR 95	1.9076	419.02
037010013000	BRUKNIS REV 2007 TRUST	35376 CR 31	1.7342	380.93
037010015000	CROSS FAM TRUST	25535 CR 95	1.9076	419.02
037010017000	CAMARRA DANIELA A	25703 CR 95	1.1845	260.19
037010021000	FABER FAM 2014 REV TRUST	25851 CR 95	1.7926	393.76
037010022000	HASELTINE 1989 REV TRUST	35270 CR 31	1.1845	260.19
037010025000	BEOSHANZ FAM TRUST	25635 CR 96	1.0500	230.64
037010028000	CARTER LORI A	25540 CR 96	4.2405	931.47
037010032000	JIANG LIV TRUST	35490 CR 31	1.5589	342.43
037010033000	VEGA JORGE EDUARDO		1.2668	278.27
037010034000	MEEK JOHN H JR ETAL		2.0803	456.96
037010035000	BEOSHANZ FAM TRUST ETAL	25599 CR 96	4.2069	924.09
037020017000	ROTH CHESTER G REV TRUST		0.0587	12.89
037020018000	BAR-OR 2021 REV TRUST	35570 YELLOWSTONE AVE	1.2397	272.31
037020024000	LANTZ FAM TRUST	35760 YOSEMITE AVE	1.2723	279.47
037020025000	FLINT FAM TRUST	35900 YOSEMITE AVE	2.4273	533.18
037020026000	PHILLIPS ALASKA TRUST	25372 CR 96	1.1619	255.22
037020027000	KETCHUM 2019 LIV TRUST	35867 YOSEMITE AVE	1.2723	279.47
037020028000	ROGERS JOHN A	35815 YOSEMITE AVE	1.3310	292.37
037020030000	NEEL RYAN & KARINA	25070 CR 96	1.2118	266.18
037020031000	CRAWFORD MARILYN C REV TRUST	25026 CR 96	1.1016	241.98
037020032000	CAMPANELLI FAM TRUST	25280 CARLSBAD AVE	1.2118	266.18
037020033000	2018 ST ANDRE REV TRUST	25130 CARLSBAD AVE	1.2118	266.18
037020034000	HUBEN LIV TRUST	25450 CR 96	1.2723	279.47
037020035000	BERTSCH RICK ETAL	25400 CR 96	1.7706	388.93
037020036000	CECIL BRIAN B & JUDITH M	25200 CR 96	1.2723	279.47
037020037000	GERSHWIN FAM TRUST		0.1547	33.98
037020038000	TORBERT TRUST	25310 CARLSBAD AVE	1.2118	266.18
037020039000	NAVAL REV TRUST	35575 YOSEMITE AVE	1.2118	266.18
037020040000	TAVENIER TRUST	35683 YOSEMITE AVE	1.2118	266.18
037020041000	STRATTON DEANNA L & QUIRK MARY JEAN	25131 CARLSBAD AVE	1.2118	266.18
037020042000	DEIBERT BRITTNEY	25199 CARLSBAD AVE	1.2118	266.18
037020043000	JOHNSON TRUST	25265 CARLSBAD AVE	1.2118	266.18
037020044000	DE LALLA TRUST	35680 YOSEMITE AVE	1.2118	266.18
037020045000	ALCALAY TRUST	35715 YELLOWSTONE AVE	1.2118	266.18
037020046000	MCCARTHY JOHN S & CYNTHIA P	35795 YELLOWSTONE AVE	1.2118	266.18
037020047000	MOORE RAPHAEL S & NETANIA E	35895 YELLOWSTONE AVE	1.2118	266.18
037020048000	EVERITT 2015 REV TRUST	35610 YELLOWSTONE AVE	1.2397	272.31
037020049000	FREEBY JOHN F & LYDIA R & FREEBY REV TRUST	35670 YELLOWSTONE AVE	1.2397	272.31
037020050000	FORSYTH 2021 REV TRUST	35750 YELLOWSTONE AVE	1.2397	272.31
037020051000	RAM WATER CO		0.0000	0.00
037030001000	ROTH CHESTER G REV TRUST		0.1406	30.88
037030002000	STOWE TRUST	25455 CR 96	1.0767	236.51
037030003000	DUNNING LORRY L & BEVERLY M & DUNNING 2006	25397 CR 96	1.0767	236.51
037030004000	GARRETT DANIEL P & MARY B	25361 CR 96	1.0767	236.51
037030005000	BUCKPITT REV TRUST	25285 CR 96	2.4273	533.18
037030006000	MCLEAN MAE WESTLAKE	25233 CR 96	1.2723	279.47
037030007000	GERSHWIN FAM TRUST	25191 CR 96	1.2723	279.47
037030008000	PALCHAK MICHAEL J & NANCY L	25133 CR 96	1.2723	279.47
037030009000	SIMMONS DAVID A & LEE SUZANNE S	25055 CR 96	1.2137	266.60
037030010000	WOOD FRED E & WOOD MARY W	36037 CR 30	1.1033	242.35
037030011000	RANEY 2017 TRUST	36085 CR 30	1.1567	254.08
037030012000	BOSWELL FAM TRUST	36141 CR 30	1.4484	318.16
037030013000	GROTJAHN RICHARD & JUDJITH A	36189 CR 30	1.2540	275.45
037030014000	STILES FAM TRUST		0.1339	29.41

**West Plainfield Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor			ESFE Units	Assessment
Parcel Number	Owner Name(s)	Site Address		
037030015000	STILES DAVID		0.1339	29.41
037030016000	STILES NANCY LE	36355 CR 30	1.5419	338.69
037030017000	MCISAAC FARMS INC	36399 CR 30	4.1590	913.57
037030018000		36359 CR 30	0.0000	0.00
037040001000	ROTH CHESTER G REV TRUST		11.7770	2,586.94
037040005000	WH ROTH REV TRUST	25530 CR 98	13.7983	3,030.93
037050001000	FOX CAROL SALADO ETAL		2.1869	480.37
037050004000	WEGGE 2019 LIV TRUST	26320 CR 98	1.9652	431.68
037050005000	FIELD TRUST	26260 CR 98	1.0000	219.66
037050006000	BURGER TAITEUN & LUKAS	26300 CR 98	1.0000	219.66
037050007000	KELLYS POT OGOOLD TRUST	37945 CR 31	1.5080	331.25
037050008000	KELLYS POT OGOOLD TRUST		0.5334	117.17
037050009000	DEVINCENZO REV TRUST		0.5334	117.17
037050010000	MCDONALD TRUST		0.5334	117.17
037050011000	KELLYS POT OGOOLD TRUST		0.5334	117.17
037050012000	KELLY CLYDE A & KATHERINE A	26385 CR 97D	0.5334	117.17
037050013000	SKP REV TRUST	26487 COUNTY ROAD 97	1.0160	223.17
037050014000	ZANE STEVEN M		1.0160	223.17
037080001000	WASHBURN FAM TRUST	36053 CR 31	1.2900	283.36
037080002000	LOWENSTINE REV TRUST	26127 CR 96	1.1033	242.35
037080003000	SAUERS TRUST	26161 CR 96	1.1033	242.35
037080004000	MCMULLEN JAMES F & CAROLYN A	26213 CR 96 & 26179 CR 96	2.2067	484.72
037080005000	MARCONI & EASTERN LLC		2.1603	474.53
037080008000	NOBUNAGA ALAN	26060 CR 97	1.5834	347.81
037080009000	SHAPIRO DAVID N & AMY M	26390 CR 97	1.4318	314.51
037080010000	LIVINGSTON TRUST	26420 CR 97	1.0508	230.82
037080011000	HENDRICKX 2001 LIV TRUST	26130 CR 97/26124	1.2634	277.52
037080012000	WILER RHONDA & STEVEN	26180 CR 97	1.2634	277.52
037080013000	SERRA-HSU LIV TRUST ETAL	26230 CR 97	1.2286	269.87
037080014000	RICHARDSON TARA E & TOBIN J	26300 CR 97	1.3302	292.19
037080015000	BAKER RANCH CR 96 LLC	26275 CR 96	1.1567	254.08
037080016000	BLOOM JACKMAN 2016 LIV TRUST	26315 CR 96	1.1033	242.35
037080017000	MOIZEAU CATHERINE E	26341 CR 96	0.1406	30.88
037080018000	MOIZEAU CATHERINE	26355 CR 96	1.0767	236.51
037080019000	CARLSON DAVID & JANINE B	26479 CR 96	1.8590	408.35
037080020000		26427 CR 96	0.0000	0.00
037080025000	MORRIS MARGUERITE L	36515 CR 31	3.9837	875.06
037080027000	LAMONT JAMES	36445 CR 31	1.1300	248.22
037100003000	SPORE TRUST	35383 CR 31	1.2084	265.44
037100008000	DAILEY KRISTEN M	35485 CR 31	2.4461	537.31
037100009000	STREET LINDA E REV TRUST	35675 CR 31	5.2905	1,162.11
037100010000	BILLYCK FAM TRUST ETAL	35301 CR 31	1.2376	271.85
037100011000	CHACON SUSAN ORSBORN	35355 CR 31	1.2084	265.44
037100016000	SEGALL & JONES 2004 TRUST	35427 CR 31	1.2084	265.44
037100018000	UNIVERSITY OF CALIFORNIA	35125 CR 31	3.9726	872.62
037100019000	HUNT CHARLES E & CARLA D	35125 CR 31	1.4129	310.36
037110004000	UNIVERSITY OF CALIFORNIA		8.6838	1,907.48
037110005000	DAVIS JT UNIFIED SCHOOL DIST	26960 CR 96	8.5877	1,886.37
037110006000	REGENTS OF UNIV OF CALIFORNIA	35040 RUSSELL BLVD/3513 BLVD	2.3934	525.73
037120001000	TENAYA LAKE TRUST	26515 CR 96	1.5567	341.94
037120002000	PAVEL ARTHUR L & LISA L & PAVEL FAM 2004 TRUST	26645 CR 96	1.2367	271.65
037120003000	BERRY 2013 LIVING TRUST	26705 CR 96	1.1834	259.95
037120004000	ELLIOTT LINDA C		0.0508	11.16
037120006000	ELLIOTT LINDA CHRISTINE	26730 CASSIDY LN	1.2540	275.45
037120007000	HORTON MARY B TRUST	26621 CASSIDY LN	1.0000	219.66
037120008000	LAWLER SHARON P	26655 CASSIDY LN	1.0000	219.66
037120009000	STRANDGAARD 2015 REV TRUST	26681 CASSIDY LN	2.0000	439.32

**West Plainfield Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	ESFE Units	Assessment
037120010000	HARCOURT TRUST	26711 CASSIDY LN	1.0000	219.66
037120011000	GEIGER REV LIV TRUST	26729 CASSIDY LN	1.0000	219.66
037120012000	HUSHBECK DAVENPORT TRUST	26693 CASSIDY LN	2.1270	467.22
037120013000	GROSSMAN SWENSON TRUST	26575 CASSIDY LN	1.1016	241.98
037120014000	LOPEZ LIV TRUST	26505 CASSIDY LN	2.1016	461.64
037120016000	HAWLEY MEGHAN ROSE LOGAN	26570 CASSIDY LN	1.1016	241.98
037120017000	DASILVA MARY LOU & SHACKLEFORD ROSA F	26540 CASSIDY LN	1.1016	241.98
037120018000	OOSTHUYSEN BEN C & CECILE	26500 CASSIDY LN	1.1016	241.98
037130002000	GLIDE FOUNDATION		4.5542	1,000.38
037140006000	IRWIN PAUL N & PATRICIA L TR	26630 CR 98	0.9700	213.07
037140008000	SPAFFORD LOIS I TR	26738 CR 98	0.9946	218.47
037140009000	LINDSEY FAM TRUST	37810 RUSSELL BLVD	1.2903	283.43
037140010000	LONG REV TRUST	26810 CR 98	2.0386	447.80
037140013000	RUHE FAMILY 2013 REV TRUST	37880 RUSSELL BLVD	1.2410	272.60
037140014000	NUOVO FAM TRUST	37750 RUSSELL BLVD	1.0686	234.73
037140016000	CRAWFORD FAM TRUST	37858 RUSSELL BLVD	1.0686	234.73
037140019000	VARNADO GARY C & MARGARET A		0.5174	113.65
037140024000	WASSERMAN LAUREN TRUST	26710 CR 98	1.1178	245.54
037140025000	VARNADO GARY C & MARGARET A	26650 CR 98	1.2903	283.43
037140027000	BASSO MARY W	26799 CR 97D	1.4381	315.89
037140028000	GULCU AHMET	26945 CR 97D	1.4628	321.32
037140029000	KELLYS POT OGDOLD TRUST	26565 CR 97D	1.4826	325.67
037140030000	MCDONALD REV TRUST	26711 CR 97D	1.4826	325.67
037140031000	ROBINSON REV TRUST	37396 RUSSELL BLVD	3.0066	660.43
037140032000	WULFF RACHEL ELIZABETH	26810 CR 97D	10.4418	2,293.65
037150001000	DANFORTH MILES E	26767 CR 96	1.1567	254.08
037150002000	JACKURA LIV TRUST	26835 CR 96	1.1567	254.08
037150003000	LUH TRUST ESTATE		0.1406	30.88
037150007000	WIKANDER ROY W & CORA L		0.0000	0.00
037150008000	JACKSON ERIKA R & JACKSON ERIKA R & TRUST	26780 CASSIDY LN	1.1270	247.56
037150009000	SUNDSTROM 2005 TRUST	26880 CASSIDY LN	1.1016	241.98
037150010000	WILER RHONDA & STEVEN		0.1406	30.88
037150011000	HENDERSON 1999 FAM TRUST		0.1339	29.41
037150012000	HENDERSON 1999 FAM TRUST	26950 CASSIDY LN	1.1033	242.35
037150013000	HEEKIN WILLIAM D JR & SUE P	26787 CASSIDY LN	1.1016	241.98
037150014000	CANTON DAVID D	26829 CASSIDY LN	1.1270	247.56
037150015000	CANTON DAVID D	26909 CASSIDY LN	1.1016	241.98
037150016000	CANTON DAVID D	36450 RUSSELL BLVD	0.1339	29.41
037150017000	CRAIG PETER CALVO		0.1406	30.88
037150018000	CRAIG PETER CALVO	36080 RUSSELL BLVD	1.1843	260.14
037150019000	NICKELL REV LIV TRUST	36224 RUSSELL BLVD	2.2067	484.72
037150021000	ADAMCHAK & RONALD 2010 REV TRUST	26951 CR 96	2.1267	467.15
037150022000	DEWSNUP LIV TRUST		0.1524	33.48
037150023000	DEWSNUP LIV TRUST	36200 RUSSELL BLVD	1.5191	333.69
037170003000	T S & K D GLIDE FOUNDATION	36351 RUSSELL BLVD	5.9998	1,317.92
037170005000	YCFWCD		0.0000	0.00
037170006000	T S & K D GLIDE FOUNDATION		7.9070	1,736.85
037170009000	THORNTON & KATRINA GLIDE FOUNDATION	35791 RUSSELL BLVD	7.0702	1,553.04
037170010000	UNIVERSITY OF CALIFORNIA		3.1737	697.13
037180001000	CALIF JEHOVAHS WITNESSES	36681 RUSSELL BLVD	8.1787	1,796.53
037180002000	MOREJOHN JOSHUA D & BRITTA K TR	36711 RUSSELL BLVD	1.1000	241.63
037180003000	MICHELMORE & FILLATTI REVOCABLE TRUST	36757 RUSSELL BLVD	1.0254	225.24
037180004000	KUMAGAI MONTO & LUCITA	36785 RUSSELL BLVD	1.0000	219.66
037180005000	FISH PATRICK	36815 RUSSELL BLVD	1.0254	225.24
037180006000	SMITH & SHIBAMOTO-SMITH TRUST	36839 RUSSELL BLVD	1.0254	225.24
037180007000	HOWITT 2013 LIV TRUST	36891 RUSSELL BLVD	1.0508	230.82
037180008000	WILEN LIV TRUST	36925 RUSSELL BLVD	1.0254	225.24

**West Plainfield Fire Protection District
Fire Protection and Emergency Response Services Assessment
Assessment Roll 2023-2024**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	ESFE Units	Assessment
037180013000	SCANNON COMM PROP TRUST	27180 PIERCE RANCH RD	1.1016	241.98
037180019000	MCGINN-MAGRUM 2008 REV TRUST	36999 RUSSELL BLVD	1.0000	219.66
037180020000	WILEN LIV TRUST	36947 RUSSELL BLVD	0.1339	29.41
037180021000	CARPENTER TIM E & PATRICIA & CARPENTER	36951 RUSSELL BLVD	1.0254	225.24
037180022000	TAYLOR JEB & GRANT E	36963 RUSSELL BLVD	1.0000	219.66
037180023000	MEAGHER REV TRUST	27240 PIERCE RANCH RD	2.7588	606.00
037180024000	THORNTON & KATRINA GLIDE FOUNDATION	27370 PIERCE RANCH RD	0.5691	125.01
037180027000	MICHELMORE & FILLATTI REV TRUST ETAL	27150 PIERCE RANCH RD	0.7823	171.84
037180028000	GUARINO RICHARD & NATTERA	37007 RUSSELL BLVD	1.1270	247.56
037180029000	THORNTON & KATRINA GLIDE FOUNDATION	27440 PIERCE RANCH RD	1.4381	315.89
037180030000	HEALD-MCELHENEY REV TRUST	27500 PIERCE RANCH RD	1.0686	234.73
037190007000	THORNTON & KATRINA GLIDE FOUNDATION		8.9165	1,958.60
037190008000	THORNTON & KATRINA GLIDE FOUNDATION	28120 PIERCE RANCH RD	9.1975	2,020.32
037190009000	UNIVERSITY OF CALIFORNIA	27510 CR 98	0.0000	0.00
038090009000	LOPEZ MICHAEL EDWARD	32795 RUSSELL BLVD	3.4224	751.76
038090013000	YOLOMA FARMS L P		2.3114	507.72
038100002000	CHICKOHOMINY LANDS INC		2.0320	446.35
038100009000	KATS RANCH LLC		0.3048	66.95
038100015000	CHICKOHOMINY LANDS INC		3.1737	697.13
038100016000	CHICKOHOMINY LANDS INC		2.7686	608.15
038100017000	FOUR CORNERS FARMLAND FUND YOLO LLC	33486 RUSSELL BLVD	0.0246	5.40
038100018000	FOUR CORNERS FARMLAND FUND YOLO LLC	32890 RUSSELL BLVD	9.2821	2,038.91
038110001000	CHICKOHOMINY LANDS INC		3.9421	865.92
038110012000	WILDCAT RANCH LLC		1.0160	223.17
038110013000	WILDCAT RANCH LLC		1.0668	234.33
038110014000	WILDCAT RANCH LLC		1.0668	234.33
038110015000	WILDCAT RANCH LLC		1.0160	223.17
038110016000	U S A	33100 CR 31	23.4209	5,144.63
038110017000	DQ UNIVERSITY	33250 CR 31	73.6085	16,168.84
038120003000	MIKKELSEN TRUST	34903 CORCORAN HILL LN	0.6820	149.81
038120004000	SHEEHAN STEVEN J & REBECCA D	25030 CR 95	1.1792	259.02
038120005000	PETERSON THOMAS ETAL	25090 CR 95	1.1500	252.61
038120006000	BARR BRIAN D	25104 CR 95	2.4461	537.31
038120007000	MAURER TIMM FAM TRUST	25340 CR 95	1.5220	334.32
038120008000	HUNT ALEXANDRA CORINNE & JOHN ADAM	25450 CR 95	1.2084	265.44
038120009000	TANEYHILL PAUL & CAROLYN	25450 CR 95/24919-77 COLONIA	6.9000	1,515.65
038120010000	MAURER TIMM FAM TRUST		0.8997	197.63
038120012000	HJERPE REV TRUST	25258 CR 95	2.1968	482.55
038120013000	HAYES BROOKS C	25250 CR 95	2.8513	626.32
038120017000	ANTIBODIES INC	25242 CR 95	20.0320	4,400.23
038120018000	RANDOLPH LIV TRUST	25200 CR 95	2.8192	619.27
038120019000	REIL WILBUR & JANICE TR	25246 CR 95	1.7791	390.80
038120020000	LUNDY TRUST	34245 CORCORAN HILL LN	3.4684	761.87
038120021000	PENNY CAROLYN L & MILLER GREGORY HALE	34255 CORCORAN HILL LN 34331	3.8152	838.05
038120022000	ANDERSON HANS KONRAD & DONNA L	34259 CORCORAN HILL LN	2.3285	511.48
038120023000	GILMER 2021 LIV TRUST	34319 CORCORAN HILL LN	4.6385	1,018.89
038120034000	YOLO COUNTY OF		0.0800	17.57
038120036000	DAVIS 190 LLC		3.2452	712.84
038120037000	DAVIS 190 LLC		2.6289	577.46
038120038000	SLOUGHSIDE FARMS LLC		3.3604	738.15
038130004000	CLARK MALCOLM BRUCE & JUDITH HERSH		3.2004	703.00
038130008000	CLARK MALCOLM BRUCE & JUDITH HERSH	33750 RUSSELL BLVD	1.3700	300.93
038130009000	CLARK MALCOLM BRUCE & JUDITH HERSH		0.1406	30.88
038130013000	UNIVERSITY OF CALIFORNIA		3.4138	749.88
038130014000	UNIVERSITY OF CALIFORNIA		4.5568	1,000.95
038130016000	CLARK MALCOLM B & JUDITH H		2.6137	574.13
038130017000	CEJA J ROBERTO R		1.3208	290.13

**West Plainfield 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	
038130021000	SLOUGHSIDE FARMS LLC		2.1069	462.80
038130022000	SLOUGHSIDE FARMS LLC		3.6005	790.89
038140003000	YOLOMA FARMS L P	33245 RUSSELL BLVD	2.3368	513.30
038140004000	YCFWCD		0.0000	0.00
038140005000	WILLIAMS & FRAMPTON LIV TRUST	34040 RUSSELL BLVD	1.1834	259.95
038140007000	UNIVERSITY OF CALIFORNIA		2.6137	574.13
038140008000	UNIVERSITY OF CALIFORNIA	34205 RUSSELL BLVD	14.8739	3,267.20
038150003000	CARLTON THOMAS L & SHARYN L	34725 RUSSELL BLVD	1.1834	259.95
038150004000	SARBER BYPASS TRUST UTD	27010 CR 95A	1.0767	236.51
038150005000	SARBER BYPASS TRUST UTD		0.2400	52.72
038150008000	UNIVERSITY OF CALIFORNIA		2.0828	457.51
038150009000	UNIVERSITY OF CALIFORNIA		1.5202	333.93
038150010000	WAID REV TRUST		0.2667	58.58
038150011000	KITCHEN & MARCELINE FAM TRUST	26990 CR 95A	1.1567	254.08
038150012000	WAID REV TRUST	34883 CR 32	2.3667	519.87
038150013000	KITCHEN & MARCELINE FAM TRUST		0.1406	30.88
038160001000	HOUSE TRUST		0.3810	83.69
038160002000	HOUSE TRUST	27570 CR 95A	1.6901	371.25
038160003000	REID REV TRUST	34433 CREEKSEDGE RD	1.1838	260.03
038160004000	SHORTS CASEY	34481 CREEKSEDGE RD	1.1559	253.90
038160005000	BRUGA FAM TRUST	34545 CREEKSEDGE RD	1.0508	230.82
038160006000	TUCKER RUSSELL L & PIA T	34567 CREEKSEDGE RD	1.0767	236.51
038160007000	TUCKER RUSSELL L & PIA T		1.0500	230.64
038160008000	TUCKER RUSSELL L & PIA T	34603 CREEKSEDGE RD	1.0767	236.51
038160009000	RITA MICHAEL DESMOND & CHERYL ANN	34659 CREEKSEDGE RD	1.5390	338.06
038160010000	HICKEY JAMES P & ELENA V	34677 CREEKSEDGE RD	1.1033	242.35
038160011000	HALE RICHARD L & SANDRA J	34745 CREEKSEDGE RD	1.1300	248.22
038160012000	YEAGER FAMILY TRUST	34791 CREEKSEDGE RD	1.0500	230.64
038160013000	MACDONALD-METZ FAM 2008 TRUST	34811 CREEKSEDGE RD	1.1033	242.35
038160014000	AMY EMILY JACOB	34905 CREEKSEDGE RD	1.2900	283.36
038160015000	YCFWCD		0.0000	0.00
038160016000	YCFWCD		0.0000	0.00
040100004000	YCFWCD		0.0000	0.00
040120001000	YCFWCD		0.0000	0.00
040120004000	KASBERGEN FOUNDATION LP	32625 CR 27	3.9421	865.92
040120005000	KASBERGEN FOUNDATION LP		3.9421	865.92
040120006000	KASBERGEN FOUNDATION LP	33485 CR 27	9.1026	1,999.48
040120007000	CHAMBERLAIN REV TRUST	22130 CR 94	11.1026	2,438.80
040120010000	KASBERGEN FOUNDATION LP	22340 CR 92D	3.8435	844.26
040120012000	KASBERGEN FOUNDATION LP		3.7402	821.57
040130001000	WILKENDORF KENNETH	22150 WILKENDORF PL	1.0508	230.82
040130003000	KALJIAN ZITA T & THOMAS E	22440 CR 95	5.3439	1,173.84
040130005000	BAKER REV TRUST		2.1603	474.53
040130006000	BURTT GEORGE C		1.0668	234.33
040130007000	BRECKENRIDGE FAMILY REV TRUST		3.1737	697.13
040130008000	BURTT GEORGE C TR		2.1336	468.67
040130009000	BRECKENRIDGE FAMILY REV TRUST	22090 CR 96	4.0640	892.70
040130010000	FAITH RETAILS INC		4.0640	892.70
040130011000	WILKENDORF KENNETH		4.0132	881.54
040130012000	CHAMBERLAIN REV TRUST		4.0894	898.28
040130013000	CHEW TRUST		1.0668	234.33
040130014000	CHEW TRUST		1.0668	234.33
040130018000	DHILLON AMANDEEP S		1.0935	240.20
040130019000	DHILLON AMANDEEP S	22986 CR 95	3.1668	695.62
040140003000	BEEMAN FARMING CORPORATION		4.5720	1,004.29
040140005000	MOUNT FAM TRUST	37227 CR 27	1.0686	234.73
040140006000	HEATON & CHENGAEVA TRUST	37415 CR 27	0.9855	216.47

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Parcel Number	Owner Name(s)	Site Address	ESFE Units	Assessment
040140007000	YCFWCD		0.0000	0.00
040140009000	WILLOUGHBY & FOX 2017 TRUST	37580 CR 28/37636 CR 28	2.4574	539.79
040140010000	HARRISON 2011 REV TRUST	37754 CR 28	2.0632	453.20
040140011000	HAND STEPHEN H	37790 CR 28	0.9946	218.47
040140012000	STONE REV TRUST	37866 CR 28	2.5313	556.03
040140014000	FARMLAND RESERVE INC	37825 CR 27	9.4455	2,074.80
040140015000	BRECKENRIDGE FAMILY REV TRUST ETAL		3.5560	781.11
040140016000	BRECKENRIDGE FAMILY REV TRUST ETAL		4.0640	892.70
040140018000	FARMLAND RESERVE INC		0.7620	167.38
040140019000	FARMLAND RESERVE INC		0.5334	117.17
040140020000	FARMLAND RESERVE INC		0.4826	106.01
040140021000	FARMLAND RESERVE INC		0.2540	55.79
040140022000	FARMLAND RESERVE INC		0.4826	106.01
040140023000	FARMLAND RESERVE INC		0.4826	106.01
040140026000	FARMLAND RESERVE INC		0.9855	216.47
040140027000	FARMLAND RESERVE INC		1.8479	405.91
040140029000	FARMLAND RESERVE INC		0.9893	217.31
040140030000	FARMLAND RESERVE INC	37188 CR 28	3.5650	783.09
040150003000	9TH FARMS CAYOB1 LLC		4.2672	937.33
040150015000	FINDLEY JULIA FLETCHER ETAL	23050 CR 94	6.3939	1,404.48
040150016000	ROBERTS 1995 TRUST		4.2939	943.20
040150017000	CORCORAN DANIEL E & JANICE A		4.2139	925.63
040150018000	CORCORAN SURV TRUST	23680 CR 94	5.7262	1,257.82
040150019000	RH FAM TRUST		2.1336	468.67
040150020000	RH FAM TRUST		2.1336	468.67
040150021000		23054 CR 94	0.0000	0.00
040160003000	CHAMBERLAIN REV TRUST		2.2606	496.56
040160004000	CHAMBERLAIN REV TRUST		2.1590	474.25
040160008000	CHAMBERLAIN REV TRUST		4.2672	937.33
040160011000	SURVIVORS TRUST FLETCHER 1992 TRUST		0.0707	15.53
040160012000	SURVIVORS TRUST FLETCHER 1992 TRUST		0.0778	17.09
040160013000	CHAMBERLAIN REV TRUST		4.0005	878.75
040160014000	NSH FARMS LLC	33385 CR 29	12.8605	2,824.94
040170001000	DHILLON RANJIT SINGH & SUKWANT KAUR		2.1336	468.67
040170002000	DHILLON RANJIT SINGH & SUKWANT KAUR		3.7338	820.17
040170003000	GARCHA GLOBAL LLC	23603 CR 96	1.0668	234.33
040170004000	RANSELL FAM 2017 REV TRUST	23701 CR 96	2.7401	601.89
040170005000	PEREIRA FAM TRUST	36346 CR 29	3.5669	783.51
040170006000	CITRONA LAND & FARMING LLC ETAL		4.2939	943.20
040170007000	FARMLAND RESERVE INC		3.3782	742.06
040170011000	FARMLAND RESERVE INC	23490 CR 98	3.9421	865.92
040170012000	LITTLE 2020 REV TRUST	36220 CR 29/36150-54 CR 29	4.0835	896.98
040170013000	LITTLE 2020 REV TRUST		0.0079	1.74
040170014000			0.0000	0.00
040170015000	FAZZARE FAM TRUST	23940 CR 98	8.4352	1,852.88
040170016000	ROTH WILLIAM H REV TRUST		4.0386	887.12
040170018000	FARMLAND RESERVE INC		2.2441	492.94
040170019000	FARMLAND RESERVE INC	37225 CR 28	0.9652	212.02
040170020000	THORBURN 1993 TRUST	37386 CR 29	5.2639	1,156.27
040180002000	CHAMBERLAIN REV TRUST	34250 CR 29	2.3184	509.26
040180003000	CHAMBERLAIN REV TRUST	34260 CR 29	2.2892	502.85
040180004000	CHAMBERLAIN REV TRUST	34530 CR 29	1.1792	259.02
040180005000	BAKER FAM TRUST	34750 CR 29	1.4129	310.36
040180006000	LITRELL FAM TRUST	34670 CR 29	1.8218	400.18
040180007000	CHAMBERLAIN REV TRUST	34568 CR 29	1.3729	301.57
040180008000	CHAMBERLAIN REV TRUST	23350 CR 95	14.8118	3,253.56
040180009000	CHAMBERLAIN REV TRUST		2.3952	526.13

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040180010000	CHAMBERLAIN REV TRUST		0.0000	0.00
040180012000	FAITH RETAILS INC		4.2672	937.33
040180013000	CHAMBERLAIN REV TRUST	35750 CR 29	5.8236	1,279.21
040180014000	CHAMBERLAIN REV TRUST	23354 CR 95	14.3449	3,151.00
040180018000	CHAMBERLAIN REV TRUST		5.3873	1,183.37
040180020000	GARCHA GLOBAL LLC		1.1684	256.65
040180022000	ROBERTS STANLEY K & HELEN C TR		1.1684	256.65
040180023000			0.0000	0.00
040180025000	CHAMBERLAIN REV TRUST		0.5842	128.33
040180026000	CHAMBERLAIN REV TRUST		0.5550	121.91
040180028000	DEFTY 2016 REV TRUST	23509 CR 95	1.7342	380.93
040180029000	EIBENSTEINER JOHN P & JORGENS JAN	35498 CR 29	1.7050	374.52
040180031000	WORTHINGTON FAM TRUST	35300 CR 29	1.8755	411.97
040180032000	RESIDUAL TRUST FLETCHER 1992 TRUST		0.5258	115.50
040180033000	RESIDUAL TRUST FLETCHER 1992 TRUST		0.5842	128.33
040180034000	CHAMBERLAIN REV TRUST		1.1976	263.06
040180035000	FELSCH GLENN A JR & CHERYLMARIE C	23501 CR 95	2.9134	639.96
040200001000	SCHIEDT MARY J	36205 CR 29	2.1168	464.98
040200002000	YOLO COMMUNITY CARE CONTINUUM	24321 CR 96	8.0470	1,767.60
040200003000	FAY PATRICK L & SHARON A	24415 CR 96/24445	1.1567	254.08
040200005000	BEEMAN REV TRUST		2.1336	468.67
040200006000	DE TERRA LLC	36360 CR 30	4.0066	880.09
040200012000	BEEMAN REV TRUST		2.0574	451.93
040200013000	BARGER REV LIV TRUST	36720 CR 30	4.0066	880.09
040200015000	COLUSA FARMS LLC	24250 CR 98	1.8542	407.29
040200016000	FAZZARE FAM TRUST	24010 CR 98	1.0254	225.24
040200018000	29 COUNTY ROAD PROPERTIES LLC	36225 CR 29	3.7437	822.34
040200026000	HUANG REV LIV TRUST	36335 CR 29	1.1033	242.35
040200027000	CRANE WILLIAMSON REV TRUST	36343 CR 29	2.1267	467.15
040200028000	EOFF BARBARA J TRUST ETAL		4.2672	937.33
040200029000	EOFF BARBARA J TRUST ETAL	37495 CR 29	5.2905	1,162.11
040200030000	EOFF BARBARA J TRUST ETAL		2.2670	497.97
040200031000	EOFF EXEMPT CREDIT TRUST ETAL	24568 CR 98	1.3556	297.77
040200032000	EOFF EXEMPT CREDIT TRUST ETAL		7.6131	1,672.29
040220001000	CHAMBERLAIN REV TRUST		4.6736	1,026.60
040220002000	LANCASTER TRUST	34505 CR 29	4.0342	886.15
040220003000	BANGERT REV LIV TRUST	34737 CR 29	1.7342	380.93
040220004000	SHROFF SHARATH ETAL	34835 CR 29	1.4421	316.77
040220005000	FOE FAM LIV TRUST	34911 CR 29	1.4421	316.77
040220006000	RMT HOLDINGS LLC	24128 CR 95	3.1410	689.95
040220007000	WESTERDAHL F DANE & BECKY JO B	24330 CR 95	1.8755	411.97
040220008000	KHUGIANI WAHID ULLAH & ROSARIO	24508 CR 95	1.8755	411.97
040220009000	GRAFTON SEP PROP TRUST	24516 CR 95	1.7342	380.93
040220010000	BRUSS MICHAEL L TR ETAL	24524 CR 95	1.7342	380.93
040220011000	CONARD FAM TRUST	24532 CR 95	1.7342	380.93
040220012000	SUSICH BRUCE JACKSON	24540 CR 95	1.7342	380.93
040220013000	TAKHAR ROBERT S	24570 CR 95	1.7050	374.52
040220014000	CREES JACK B & LAURA L	24700 CR 95	1.7050	374.52
040220015000	HOOBYS FARM	24830 CR 95	10.8397	2,381.05
040220016000	WALTER DEBORAH S & JOHN W	34718 CORCORAN HILL LN	2.5502	560.18
040220017000	CORCORAN TRUST-DECEDENTS TRUST		0.0707	15.53
040220018000	CORCORAN DECLARATION TRUST		0.0362	7.95
040220019000	DUNCAN BRENDA KAY & MICHAEL FRANCIS	24528 CR 95	1.7342	380.93
040220020000	BANNASCH MICHAEL J & DANIKA L	34220 CORCORAN HILL LN	2.3690	520.37
040220021000	TYSON FAM TRUST	34284 CORCORAN HILL LN	1.3409	294.54
040220022000	YOLO COUNTY OF	24901 CR 95/24853 AVIATION	9.6371	2,116.89
040220023000	YOLO COUNTY OF	24189 AVIATION AVE 25 AVE	71.6738	15,743.87

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040220024000	YCFWCD		0.0000	0.00
040220033000	WELLER REV LIV TRUST	35606 ACADIA LN	1.0285	225.92
040220034000	HIRD 2008 TRUST	35692 ACADIA LN	1.5567	341.94
040220035000	SPERANDIO 2010 FAM TRUST	35828 ACADIA LN	1.5567	341.94
040220036000	ALDREDGE FAM LIV TRUST	35956 ACADIA LN	1.5567	341.94
040220037000	SAMRICK BENJAMIN	35600 LASIANDRA LN	1.3167	289.23
040220038000	SHAPIRO TRUST	35700 LASIANDRA LN	1.2900	283.36
040220041000	LEE REV TRUST	35717 LASIANDRA LN	1.6309	358.24
040220042000	BOWLING MICHAEL	24920 CR 96	1.7124	376.15
040220065000	CHAMBERLAIN DUANE		4.7233	1,037.52
040220066000	ROOS FAM TRUST	24850 CR 96	1.1567	254.08
040220068000	WARLAND DAVID	24790 CR 96	1.4234	312.66
050120007000	YCFWCD		0.0000	0.00
050120008000	YCFWCD		0.0000	0.00
050120015000	KASBERGEN FOUNDATION LP		10.3366	2,270.54
905001053000	DC SLAWSON EXPLORATION CO INC		0.0000	0.00
905001061000	EXETER 13179 DE LLC		0.0000	0.00
905001062000	EXETER 13179 DE LLC		0.0000	0.00
910001580000	BUGARIN DEBRA	23710 CR 94	0.0000	0.00
910004813000	STILES DAVID L & DEBORAH S	36355 CR 30	0.0000	0.00
910004814000	HORSEQUARTERS INC	26427 CR 96	0.0000	0.00
910004816000	RITA MICHAEL D & CHERYL A	34637 CREEKSEDGE RD	0.0000	0.00
910004818000	FLETCHER RODNEY W & CARLA D	23054 CR 94	0.0000	0.00
910004820000	CHAMBERLAIN MILDRED		0.0000	0.00

End Notes

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

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

³ *ibid.*, p.2