



# ENGINEER'S REPORT

## **Madison Fire Protection District**

Fire Protection and Emergency Response Services  
Assessment

Fiscal Year 2023-24

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

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## Madison Fire Protection District

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- Paul Green, Fire Chief

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## Introduction

The Madison Fire Protection District (“Madison FPD,” “Fire District,” or “District”), was originally formed in 1927 and provides fire protection, fire prevention and emergency response services to the community of Madison and the surrounding areas. Madison FPD is primarily staff with a combination of volunteer and career firefighters, with the career firefighter assisting the volunteers in a support roll to assist with the increasing amount of training, recruitment and retention of the volunteers .

The Madison FPD is an independent district that is governed by a five-member Board of Fire Commissioners that are elected by the District voters and / or appointed by the Yolo County Board of Supervisors.

The Fire District covers approximately 65 square miles and serves an approximate population of 1,390. The District operates out of one fire station in the Madison community. Madison FPD responds to over 290 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, Madison 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. Madison FPD is funded through a small portion of local property taxes, miscellaneous fees, and a static \$35 dollar per residences special assessment that has remained unchanged since 1997. This existing assessment does not include a cost-of-living index adjustment mechanism.

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

Competitive wages in neighboring agencies have made it increasingly difficult for the Fire District to retain and attract firefighters.

The Fire District is not funded by the State or County and has never received any funding from the now-suspended Cal Fire Prevention Fee. In addition, the lack of a cost-of-living adjustment in the property owner approved special assessment has left the District unable to keep pace economically with the increased costs of operations, of which staffing and personnel costs are the primary expenditure, and apparatus replacement costs.

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

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

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

**Table 1 – Proposed Assessment Rates**

Property Type	Proposed Rate	Unit
Single Family	\$138.96	each
Multi-Family	\$57.65	res unit
Commercial/Industrial	\$1,033.19	acre
Office	\$272.37	acre
Storage	\$758.99	acre
Parking Lot	\$25.44	each
Vacant	\$18.61	each
Agriculture	\$3.53	acre
Range Land & Open Space	\$0.21	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 Madison 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 XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses of a public improvement that provide a special benefit to the assessed property.

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

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

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

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

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

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

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

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

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

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

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

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



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### Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment; and the Services are benefits that are over and above general benefits conferred on real property located in Madison FPD or to the public at large by other public entities that make up the membership of Madison 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 Madison FPD for preliminary approval, the Madison FPD Board of Directors (the “Board”) may, by Resolution, call for an assessment ballot proceeding and public hearing on the proposed establishment of a Fire Protection and Emergency Response Services Assessment.

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

After the ballots are mailed to property owners in the Assessment District, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this balloting time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments. Ballots will be received if previously mailed and received by the public agency before the public hearing, or if physically submitted at the public hearing. At the public hearing, the public will have the opportunity to speak on the issue. The public hearing is currently scheduled to open July 10, 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 \$138.96 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

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

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

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

The Madison FPD fire station is located at 17880 Stephens Street, Madison, CA 95653

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

<i>Final Level of Service</i>	=	<i>Current and Diminishing Baseline Level of Service</i>	+	<i>Proposed Enhanced Level of Service</i>
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Below is a more detailed description of these improvements that are provided for the special benefit of property in the Assessment District.

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### Increased Firefighting Staffing and Training

Firefighting emergency response staffing levels are described colloquially in terms of "speed and weight," with speed describing the response time and weight describing the number and types of personnel. Also, staffing levels are also commonly described in terms of the number of firefighting staff per fire truck and/or apparatus, such as "4 on an initial response" or "3 on an initial response." Madison 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 Madison FPD’s ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. Madison FPD has determined that an increase in staffing would significantly increase its effectiveness, as well as compliance with OSHA requirements, and would benefit the property owners with heightened levels of property and human life protection.

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

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

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

Madison 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 \$115,000 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**

<b>Fiscal Year</b>	<b>Apparatus</b>	<b>EstimatedAmount</b>
2030-31	Engine, Type II	\$400,000
2033-34	Engine, Type III	\$350,000
2040-41	Water Tender	\$300,000
2044-45	B17/Type IV	\$150,000
2046-47	1700/ F250	\$60,000
	Estimated Unfunded Total	\$1,260,000

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### **Other Services and Supplies**

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

## Cost and Budget

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

**Table 3 – Cost and Budget**

<b>Madison Fire Protection District</b> <b>Estimate of Costs</b> <b>Fiscal Year 2023-24</b>	
Budget Item	Amount
Service, Apparatus and Equipment Needs	
Firefighter Staffing and Training	\$294,104
Equipment and Apparatus Maintenance and Replacement	\$133,771
Capital Repairs	\$10,000
Equipment Operation and Maintenance	\$30,000
Professional Services	\$8,500
Supplies and Materials	\$62,000
Utilities	\$10,000
Administration	\$0
Contingency and Allowance for Uncollectable Assessments	\$12,605
<b>Total Service Needs (a)</b>	<b>\$560,980</b>
Less: Est. Dedicated Revenue from Property Taxes & Other Sources (b)	-\$181,600
Less: Est. Dedicated Revenue from Current Benefit Assessment (c)	-\$37,000
Less: Contribution from the County	-\$128,204
<b>Est Total Revenue from Other Sources (General benefit contribution) (b+c) = (d)</b>	<b>-\$346,804</b>
<b>Net Cost of Servicing to Assessment District (a-d) = (e)</b>	<b>\$214,176</b>
Allowance for County Collection (e * 1%) = (f)	\$2,142
<b>Total Fire Suppression and Protection Services Budget (e-f) =(g)</b>	<b>\$216,318</b>
<b>Total Proposed Assessment Budget (g)</b>	<b>\$216,318</b>
Effective Single Family Equivalent Benefit Units in Assessment District (h)	1,556.70
<b>Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (g/h)</b>	<b>\$138.96</b>

The "Service Needs" cost estimates are presented in the budget table above for the 2023-24 fiscal year only, but are based upon financial forecasting over a 10-year cycle and beyond. This forecasting concludes that these costs will likely persist consistently into the future. Consistent with the General Benefit requirement described later in this Report, at least 21.00% of the total cost of the Madison 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 \$560,980 funded by the proposed assessment can be funded exclusively through the assessment levy as a special benefit since the current County contributions from its dedicated ad valorem property taxes and other sources, and the existing benefit assessment revenue exceed approximately 61.82%. (\$346,804/\$560,980) of the total cost of Madison FPD Fire Services, far in

excess of the above required 21.00% non-assessment general benefit funding requirements. The 61.82% 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 Madison 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 Madison 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 Madison FPD and other agencies.

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

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

## Description of Special Benefit From Fire Protection Services

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

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

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

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

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

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

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

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

1.) <i>Benefit to Real Property Outside the Assessment District</i>
+ 2.) <i>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</i>
+ 3.) <i>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 Madison 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 Madison FPD’s boundaries enjoy a reduction to the possibility of a fire “jumping” from an adjacent structure (within the Madison FPD boundaries) because Madison FPD controls structure fires within its boundaries. Because Madison FPD’s primary role is directed towards structure fires, as opposed to wildland fires, and structure fires generally “jump” more slowly, it is reasonable to only consider the directly adjacent, but outside, parcels. These are estimated to receive some benefit relative to parcels within the Assessment District, but they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment was proposed, the Engineer of Work, using the Geographic Information Systems, quantified the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 266 directly adjacent properties. Further consideration of the types, use, location and other attributes of the outside but proximate parcels is not warranted due to numeric insignificance, and would not materially increase the accuracy of this analysis:

*121 parcels outside Madison FPD but proximate to the District Boundaries*

*565 parcels in the Assessment District.*

***Calculation:***

*General Benefit to Property Outside the Assessment District =*

*121 / (565+102) = 17.64%: ~ rounded to 18.0%*

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 18.0% 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, Madison 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 Madison FPD and to have an Madison FPD resource promptly respond directly to the parcel and address the owner's or resident's service need.

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

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### 3.) Benefit To The Public At Large

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

The public at large uses the public highways, and when traveling in and through the Assessment District the public may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within Madison 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 1.13% 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.

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#### 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).

Madison FPD is authorized to provide EMS in addition to its primary responsibility of fire prevention and suppression. In fact, a significant portion of Madison FPD’s emergency service calls are associated with providing EMS. Nonetheless, the largest portion by far of the costs associated with operating Madison 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 Madison 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 Madison FPD's actual additional costs for non-fire/non-rescue emergency medical calls is shown in Table 4, below, and supports an adjustment of 0.51%. This adjustment has generously been rounded up to 1%.

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

<b>Emergency Medical Expenses</b>	<b>Annual Costs</b>
EMS Fuel Cost	\$280.91
EMS Apparatus Operations and Maintenance Cost	\$561.83
EMS Supplies and Equipment	\$1,000.00
Annual EMS Training and Certification Costs	\$1,000.00
<b>Total EMS Cost (a)</b>	<b>\$2,842.74</b>
Total Budget from Table 4 (b)	<b>\$560,980.00</b>
Percentage of Total Budget on Emergency Medical (a/b)	<b>0.51%</b>

The proposed assessment, as indicated through this Report, will exclusively fund special benefits conferred upon the properties within Madison FPD boundaries, while EMS is directly funded from Madison 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 Madison FPD's services are 0.51% general as a result of providing EMS services; The engineer is requiring a 1% 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**

18.0% (1. Outside the Assessment District - Adjacent parcels)  
 + 0.0% (2. "Indirect and Derivative" Property within the Assessment District)  
 + 2.0% (3. Public at Large)  
 = 20.0% (Subtotal of General Benefit)  
  
 + 1.0% (Emergency Medical Adjustment)  
  
 =**21.0%** (Total of General Benefits)

The Assessment District's total budget for 2023-24 is \$560,980. Of this total assessment budget amount, the District will contribute at least \$346,804 which is more than 61% 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 Madison 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.

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#### 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**

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

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



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### **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.

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### **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.)

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### **Agricultural Properties**

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

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### **Other Properties**

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

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

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

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

### 3.) Fire Hazard Zone Risk Factors

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

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

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

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

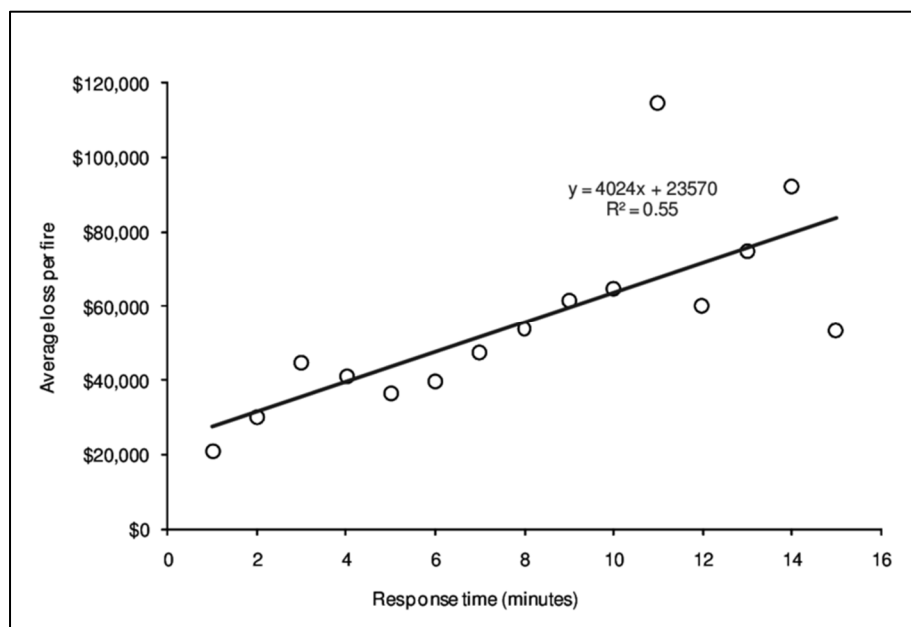
Fire Hazard Zone	Score	Impact Effect	Normalized Fire Hazard Zone Factor
Very High	2	120	1.20
High	1.2	112	1.12
Moderate	1	110	1.10
None	0	100	1

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 fire station to each parcel was calculated and analyzed using Geographical Information Systems.

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

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

**Table 9 – Travel Time Premium Factor**

Travel Time	Score (\$)	Impact Effect	Normalized Travel Time Factor
<5	43,690	138	1.00
5 to 10	63,810	126	0.91
11-15	83,930	120	0.87
16-20	104,050	116	0.84
20+	124,170	114	0.82

### Assessments Calculation

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

#### Example Calculations

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

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

\* 0.91 (from table 9) = 1.092 \* Annual Base SFE Rate

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

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

\* 0.82 (from table 9) = 0.902 \* Annual Base SFE Rate

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

Assessment Rate = Annual Base SFE Rate \* 7.4352 (from table 7) \* 2 acres \* 1.20 (from table 8) \* 0.91 (from table 9) = 16.2385 \* Annual Base SFE Rate

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

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

\* 1.00 (from table 9) = 0.1473 \* Annual Base SFE Rate

Annual Base SFE Rate = \$138.96 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 Madison 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 Madison 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 Madison FPD Fire requires funding from the Assessment for improved fire protection and suppression services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Board approves an annually updated budget and rate for the Assessment. In addition, the Board must hold an annual public hearing to continue the Assessment.

## Assessment

**WHEREAS**, the Board of Directors of the Madison 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 XIID 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	\$560,980	
	Contributions from Other Sources	(\$346,804)	
	Total Allowance for Collections	\$2,142	
	Total Fire Suppression & Protection Services Budget	\$216,318	

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

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

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

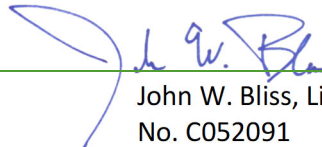
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Yolo County for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the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

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

Dated: May 1, 2023

Engineer of Work

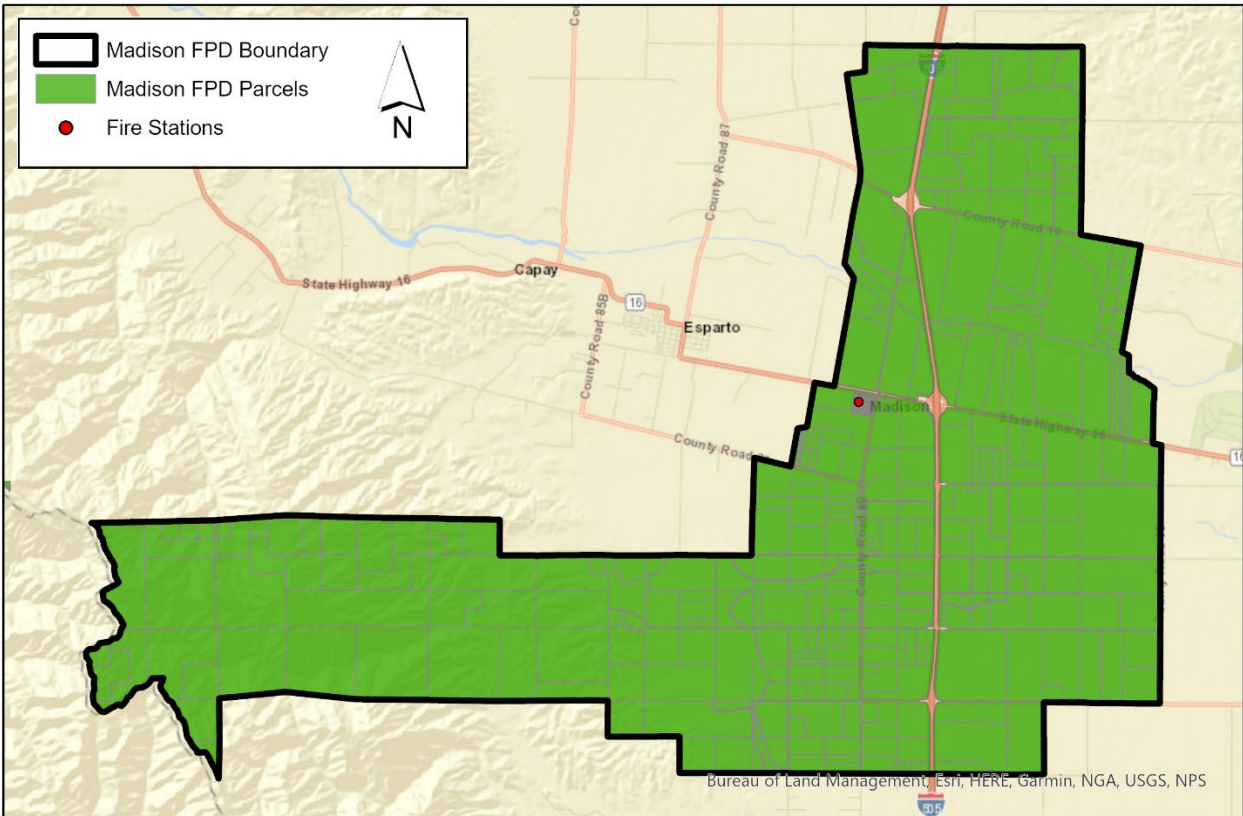


By  \_\_\_\_\_  
John W. Bliss, License  
No. C052091



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

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

RECORDED IN THE OFFICE OF THE FIRE CHIEF OF  
MADISON 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 MADISON 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

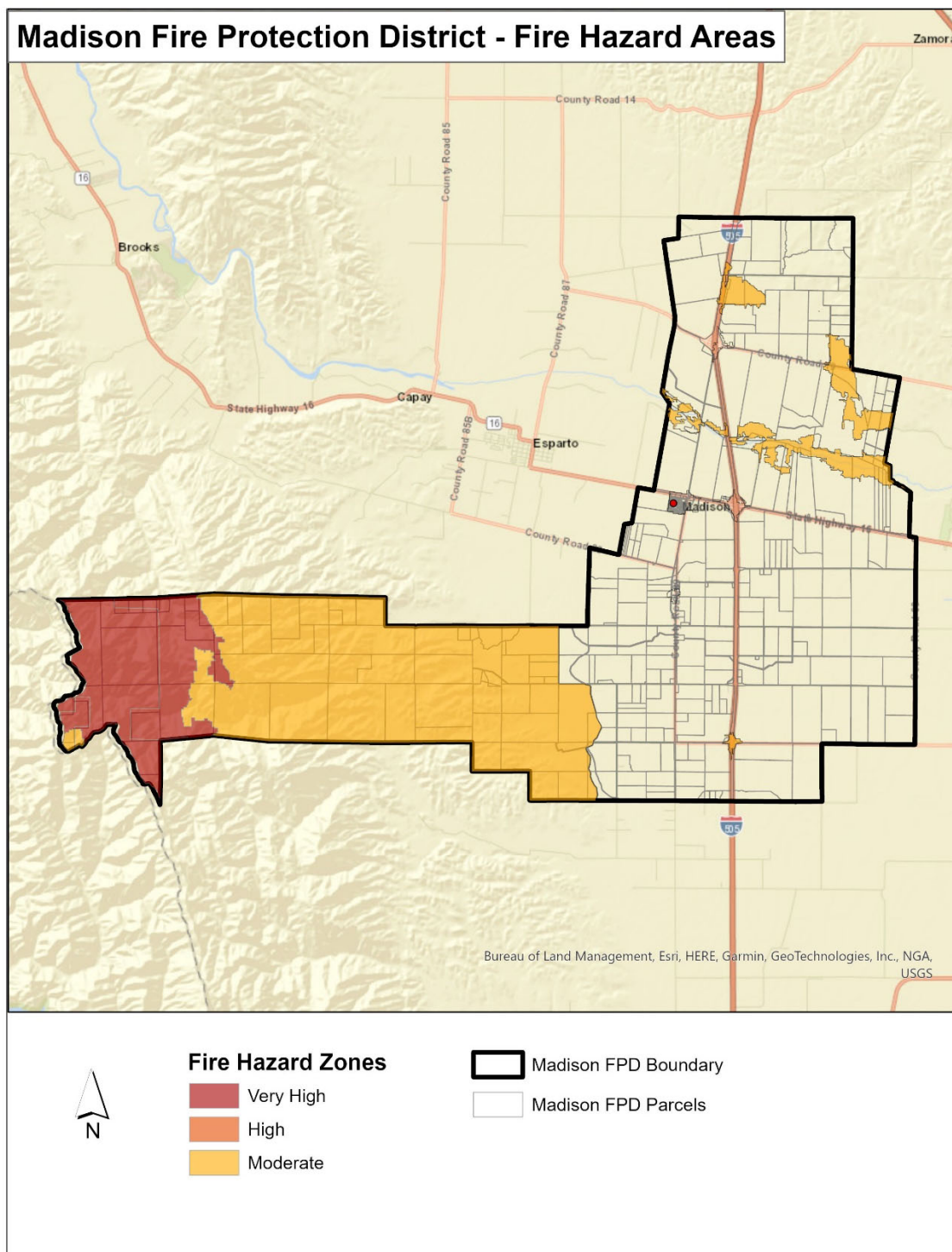
FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023 AT THE  
HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN THE OFFICE OF THE  
COUNTY TAX COLLECTOR OF THE COUNTY OF  
YOLO, STATE OF CALIFORNIA, AT THE REQUEST  
OF THE BOARD OF MADISON FIRE PROTECTION DISTRICT.

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

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

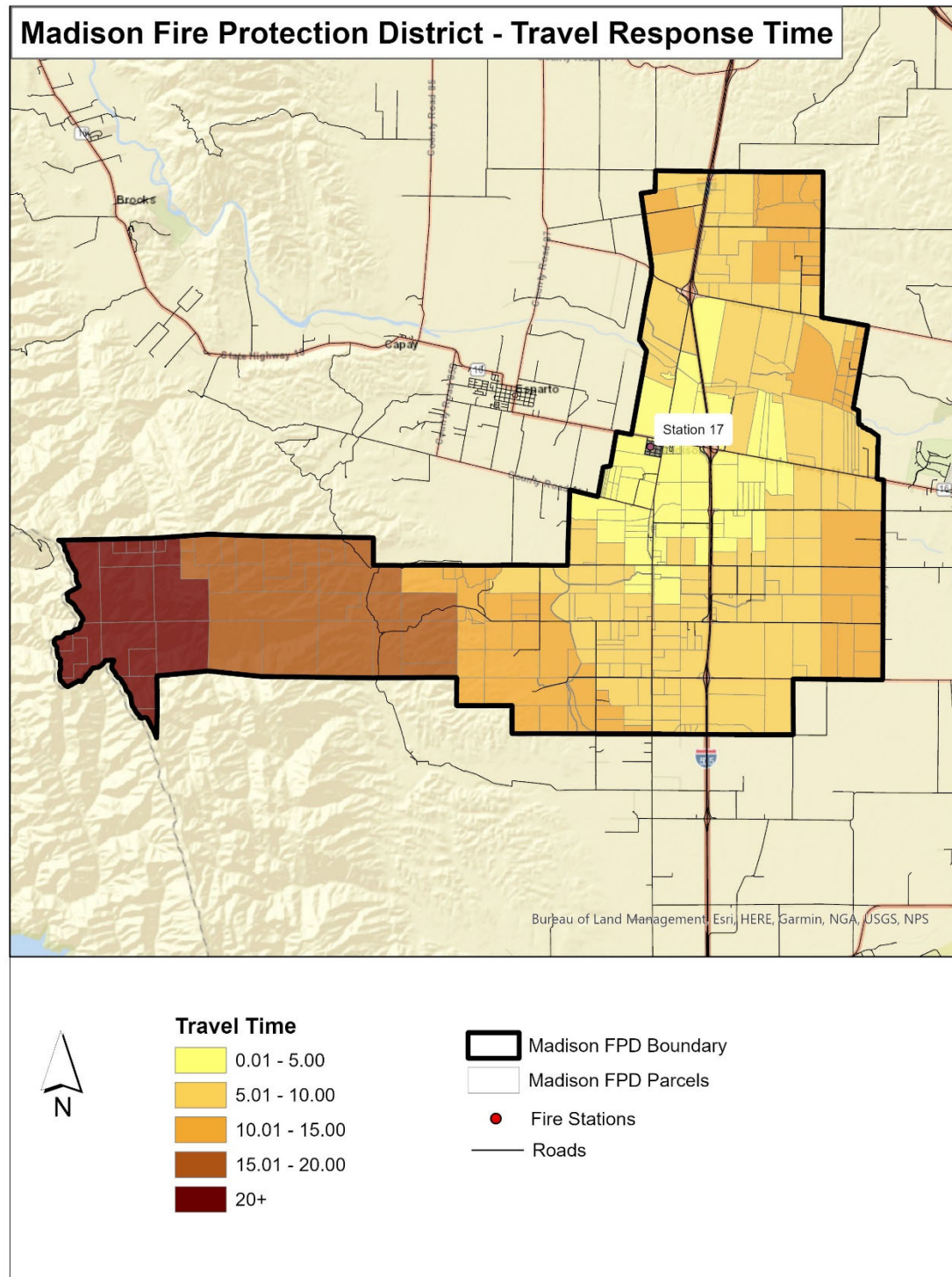
## Madison Fire Protection District Fire Protection and Emergency Services Assessment Diagram

## 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.

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

Assessment Number & Assessor			ESFE	
Parcel Number	Owner Name(s)	Site Address	Units	Assessment
025360018000	FONG CLIFFORD E		1.1911	165.52
025360020000	BARRETT REV TRUST	32567 CR 20	2.5127	349.16
025360039000	BERMUDEZ JESUS ETAL	16482 CR 92C	2.9428	408.93
025360043000	BEWLEY 2021 REV TRUST	16490 CR 92C	1.9700	273.75
025360056000	MILLSAP ROBERT RUSSELL JR & SUSAN LYNN	32591 CR 19	2.7677	384.60
025360057000	WANG ZUCHUN		0.9480	131.73
025360059000	BELANGER-SANDOVAL FAM 2016 REV TRUST	15758 CR 92C	1.5550	216.08
025360060000	ORTHMEYER DENNIS I & GERI D	16000 CR 92C	0.9092	126.34
025450001000	UNITED METRO MATERIALS INC	32010 HWY 16	14.8414	2,062.36
025450003000	CRERAR FAM TRUST	32610 HWY 16	1.0025	139.31
025450005000	PAI HAWK CREEK RANCH LLC	32812 HWY 16	4.6020	639.49
025450011000	YCFWCD		0.0165	2.29
025450012000	YCFWCD		0.0187	2.60
025450013000	YOLO COUNTY OF		0.0215	2.99
025450019000	DEFTY FAM TRUST		1.1187	155.45
025450020000	DEFTY FAM TRUST		1.1187	155.45
025450021000	DEFTY FAM TRUST	32500 HWY 16	9.4861	1,318.19
025450022000	DEFTY FAM TRUST		8.4342	1,172.02
025460001000	FERRO TRUST	32179 HWY 16	3.9148	544.00
025460002000	GNOSS PARTNERSHIP NO 2	32355 HWY 16	3.6606	508.68
025460003000	CONQUEST MARKETING GROUP LLC	32484 CR 24	0.1218	16.93
025460004000	CUSIMANO & MADDOCKS FAM TRUST	18750 CR 93	4.2530	591.00
025460005000	ATONDO GEORGE	18470 CR 93	1.8431	256.12
040010001000	DUANE MARTIN RANCHES LP		15.4465	2,146.45
040060001000	BEEMAN REV TRUST	32303 CR 25	7.6680	1,065.55
040060002000	BEEMAN REV TRUST		3.8451	534.32
040060003000	BEEMAN REV TRUST		3.8451	534.32
040090001000	KASBERGEN FOUNDATION LP	32020 CR 27	4.9802	692.05
040090002000	KASBERGEN FOUNDATION LP		4.1323	574.22
040090003000	CARTER GEORGE W & KAY TR	21070 CR 93 & 21182	3.5357	491.32
040090004000	CURRIE FAM REV TRUST	21600 CR 93	4.3836	609.15
047070004000	YOLO LAND & CATTLE CO		0.1609	22.36
047070006000	GEEN TRUST & OCHOA TRUST		0.1814	25.21
047070007000	YOLO LAND & CATTLE CO		0.7631	106.04
047070008000	YOLO LAND & CATTLE CO		0.9677	134.47
047070019000	YOCHA DEHE WINTUN NATION		0.3326	46.22
047070020000	YOCHA DEHE WINTUN NATION		0.2218	30.82
047070021000	YOCHA DEHE WINTUN NATION		0.1109	15.41
047070022000	YOCHA DEHE WINTUN NATION		0.2218	30.82
047070024000	YOCHA DEHE WINTUN NATION		0.0605	8.41
047070027000	YOCHA DEHE WINTUN NATION		0.1109	15.41
047070028000	YOCHA DEHE WINTUN NATION		0.2218	30.82
047070029000	YOCHA DEHE WINTUN NATION		0.2419	33.61
047070030000	YOCHA DEHE WINTUN NATION		0.2218	30.82
047070031000	YOCHA DEHE WINTUN NATION		0.2419	33.61
047070034000	TAMAYO MARCO A & MARTHA E		0.0118	1.64
047070035000	TAMAYO MARCO A & MARTHA E		0.0030	0.42
047070036000	DUTTON JOE ETAL		0.0443	6.16
047080005000	LUCK GINGER L		0.0590	8.20
047080006000	REYNOLDS TRUST		0.0590	8.20
047080007000	LUCK GINGER L		0.0590	8.20
047080008000	U S A		0.2952	41.02
047080009000	U S A		0.9446	131.26
047080010000	U S A		0.9225	128.19
047080011000	U S A		0.0133	1.85
047090001000	U S A		0.0620	8.62
047090002000	GUNN TRUST		0.1978	27.49

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

Assessment Number & Assessor		Site Address	ESFE	Assessment
Parcel Number	Owner Name(s)		Units	
047090003000	U S A		0.3173	44.09
047090004000	U S A		0.5830	81.01
047090005000	CHAPMAN WILLIAM A		0.2362	32.82
047090006000	U S A		0.2362	32.82
047090007000	U S A		0.0738	10.26
047100001000	YOLO LAND & CATTLE CO		0.8841	122.85
047100002000	YOLO LAND & CATTLE CO		0.9677	134.47
047100003000	YOLO LAND & CATTLE CO		0.8870	123.26
047130001000	YOLO LAND & CATTLE CO		0.8870	123.26
047130005000	FERRO INVESTMENTS LP ETAL		0.2297	31.92
047130006000	VERMILLION JENNIFER LISA ANDERSON ETAL		0.2297	31.92
047130011000	YOLO LAND & CATTLE CO		0.4435	61.63
047130020000	STEWART FAM TRUST		0.6653	92.45
047130021000	STEWART FAM TRUST ETAL		0.2328	32.35
047130027000	WALKER STANLEY L & LOUISE A		0.2196	30.52
047130028000	WILLIAMS DARWIN G		0.0072	1.00
047140013000	PERKINS YVONNE PAULINE		0.9915	137.78
047140018000	YOLO LAND & CATTLE CO	23845 CR 25	8.4566	1,175.13
047140020000	ROSEBUD RANCH IRREV TRUST		0.2772	38.52
047140024000	FERRO INVESTMENTS LP		0.4019	55.85
047140029000	ROBLES 2007 REV TRUST		0.8508	118.23
047140030000	ROBLES 2007 REV TRUST		0.5105	70.94
047140031000	BAIR STEVEN R & PAMELA A		2.0662	287.12
047140032000	BAIR PAMELA A		0.2196	30.52
047140033000	YOLO LAND & CATTLE CO		0.3881	53.93
047140035000	STEWART FAM TRUST		0.4435	61.63
047140043000	YOCHA DEHE WINTUN NATION		0.1663	23.11
047140044000	YOCHA DEHE WINTUN NATION		0.0554	7.70
047140045000	YOCHA DEHE WINTUN NATION		0.2218	30.82
047140049000	WILLIAMS DARWIN G		1.0101	140.36
047140050000	WALKER STANLEY L & LOUISE A		0.0072	1.00
048180006000	SUTTER HOME WINERY INC		3.3147	460.61
048180011000	CORWIN BYPASS TRUST		4.1143	571.72
048180012000	SUTTER HOME WINERY INC		2.7275	379.01
048200018000	SUTTER HOME WINERY INC		0.6472	89.93
048200019000	SUTTER HOME WINERY INC		9.2370	1,283.57
048200022000	SUTTER HOME WINERY INC	29000 CR 19	5.8941	819.04
049010004000	SMITH REV TRUST	30220 CR 17 & 30530	11.7381	1,631.13
049010005000	IRON HORSE ACRES LLC		5.5474	770.87
049010006000	DUNNIGAN HILLS RANCH LLC		3.6982	513.90
049010010000	HAYES REV LIV TRUST	13815 CR 90A	1.9926	276.89
049010011000	BARIANI OLIVE OIL LLC		1.1557	160.60
049010012000	BARIANI EMANUELE	13513 CR 90A	1.0178	141.43
049010014000	IRON HORSE ACRES LLC		1.0828	150.47
049010015000	GEMMER FAM TRUST		0.2210	30.71
049010016000	DUNNIGAN HILLS RANCH LLC		0.1605	22.30
049010017000	DUNNIGAN HILLS RANCH LLC		2.7623	383.85
049010018000	HD PENSION FARMLAND LLC		3.6020	500.53
049010019000	HD PENSION FARMLAND LLC		6.6515	924.29
049010020000	DUNNIGAN HILLS RANCH LLC		0.5304	73.70
049020003000	CORTINA HULLING & SHELLING LLC	14189 CR 90A	1.1027	153.23
049020006000	PAI H&K RANCHES LLC		4.0681	565.30
049020008000	DIAZ JOEL P HEIDRICK	30760 CR 19	6.1956	860.94
049020009000	9TH FARMS CAL LLC		1.3406	186.29
049020010000	9TH FARMS CAL LLC	14500 CR 91B	3.1461	437.18
049020011000	SCHLOTZ JEANNE LEDERER		0.1566	21.76
049020012000	WOODLAND ROAD 17 LLC		19.4542	2,703.36

**Madison Fire Protection District**  
**Fire Protection and Emergency Response Services Assessment**  
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Assessment Number & Assessor			ESFE	
Parcel Number	Owner Name(s)	Site Address	Units	Assessment
049020014000	SHELLHAMMER BRUCE H ETAL TR	14841 CR 91B	2.7565	383.04
049020018000	VALTIERRA CANDY L & MOORE MICHAEL G	14477 CR 90A	1.0264	142.63
049020019000	FIACK JAMES F & MALINDA NOEL	14275 CR 90A	1.0519	146.17
049020024000		14500 CR 91B	0.0000	0.00
049020026000	OLIVERIO REV TRUST	14501 CR 90A	4.6630	647.97
049020027000	OLIVERIO REV TRUST		1.4331	199.14
049020028000	KEEHN THOMAS J	14455 CR 91B	2.6157	363.48
049020029000	BARNES NOAH L & CAMILLE	14511 CR 91B	1.7318	240.65
049020030000	BARNES FAM TRUST		1.7318	240.65
049020032000	CORTINA HULLING & SHELLING LLC		13.0497	1,813.39
049020033000	PAI H&K RANCHES LLC		4.9071	681.89
049030002000	ARELLANO ABRAHAM & MYRELLA G		0.6934	96.35
049030003000	LOPEZ ANTHONY H	30550 CR 19	3.6837	511.89
049030004000	DIAZ JOEL P HEIDRICK		11.7527	1,633.16
049030005000	HAYES THOMAS E SR TRUST	15140 CR 91B	4.6630	647.97
049030006000	STEP 21 LLC	31920 CR 19	3.2545	452.25
049030007000	ARELLANO ABRAHAM & MYRELLA G	29984 CR 19	2.6290	365.33
049040002000	JJB FARMS LP		0.1397	19.41
049040003000	ROSEVILLE PLAZA 41 LLC		0.6356	88.32
049040004000	YCFWCD		0.0000	0.00
049040005000	ROSEVILLE PLAZA 41 LLC		15.4586	2,148.13
049040007000	NEILSON FAM REV TRUST	31485 CR 19	15.9882	2,221.72
049040008000	NEILSON FAM REV TRUST		3.8392	533.50
049040009000	JJB FARMS LP		9.4742	1,316.53
049040012000	HAYES JANET MAST TR	31481 CR 19	3.3562	466.38
049040013000	HAYES R L TESTAMENTARY TRUST		7.4658	1,037.45
049040014000	HAYES JANET MAST TR		2.2883	317.98
049040015000	HAYES TESTAMENTARY TRUST ETAL		3.6867	512.30
049050003000	YCFWCD		0.0000	0.00
049050004000	OTTMAR CATHERINE T ETAL		1.5764	219.06
049050006000	JJB FARMS LP		0.0254	3.53
049050007000	JJB FARMS LP	16245 CR 89	4.7545	660.69
049050008000	JJB FARMS LP		0.1218	16.93
049050009000	OTTMAR CATHERINE T ETAL		0.2774	38.55
049050010000	OTTMAR CATHERINE T ETAL	15920 CR 89	13.9840	1,943.22
049060004000	SOLANO CONCRETE CO INC		0.1778	24.71
049060007000	SOLANO CONCRETE CO INC		3.6322	504.73
049060013000	SYAR INDUSTRIES INC	16600 CR 89 & 16560 CR 89	36.5658	5,081.18
049060014000	SYAR INDUSTRIES INC	16560 CR 89	7.6528	1,063.43
049060016000	JJB FARMS LP	17017 CR 89	11.1967	1,555.89
049060017000	VANN BROTHERS	17210 CR 89	10.0932	1,402.55
049060018000	SAL & AL GIUMARRA FARMS ETAL		0.1339	18.61
049070004000	UNITED METRO MATERIALS INC	30850 HWY 16	11.3080	1,571.36
049070005000	UNITED METRO MATERIALS INC	30900 HWY 16	10.9168	1,517.00
049070006000	UNITED METRO MATERIALS INC	33406 HWY 16	13.7667	1,913.02
049070007000	MANER CHARLES R & SUSANNE J	31270 HWY 16	1.0000	138.96
049070008000	ZIELESCH AB LIV TRUST	31570 HWY 16	8.9242	1,240.11
049070009000	UNITED METRO MATERIALS INC		18.7061	2,599.40
049070010000	SOLANO CONCRETE CO INC		7.4667	1,037.57
049070011000	SOLANO CONCRETE CO INC		7.4817	1,039.66
049070016000			0.0000	0.00
049070019000	SOLANO CONCRETE CO INC		37.2867	5,181.36
049070020000	UNITED METRO MATERIALS INC		12.8328	1,783.25
049070021000	SOLANO CONCRETE CO INC	30288 HWY 16	7.0428	978.67
049080003000	GNOSS PARTNERSHIP NO 3		0.8128	112.95
049080004000	WEBER RUTH ANN ETAL		0.8128	112.95
049080005000	AUKES REV TRUST ETAL		0.8128	112.95



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

Assessment Number & Assessor			ESFE	
Parcel Number	Owner Name(s)	Site Address	Units	Assessment
049080006000	MONTELLO LIV TRUST		0.8128	112.95
049080007000	GNOSS PARTNERSHIP NO 1	30920 CR 24	0.8128	112.95
049080008000	KAHLON KANWALJIT S & PRABHJOT K		3.8100	529.44
049080011000	FERRO INVESTMENTS LP	31701 HWY 16	14.3414	1,992.88
049080012000	GNOSS PARTNERSHIP NO 4		2.1034	292.29
049080013000	YCFWCD		0.0000	0.00
049080014000	KARRER JOHN FELIX TR ETAL		1.5494	215.30
049080016000	KARRER JOHN FELIX TR ETAL		6.0706	843.57
049080019000	MADDOCKS FAM TRUST		2.0574	285.90
049080020000	MADDOCKS FAM TRUST		2.7940	388.25
049090003000	WALTHERS 1990 TRUST ETAL		3.2258	448.26
049090004000	WALTHERS TRUST		3.3274	462.38
049090008000	KARRER JOHN FELIX TR ETAL		0.1339	18.61
049090013000	HWY 505 RANCH LLC		4.0386	561.20
049090015000	KARRER JOHN FELIX TR ETAL		0.1339	18.61
049090016000	MADISON SSP RANCH LLC	29509 HWY 16	4.8514	674.15
049100006000	ESTRELLA LIBRADO & MARICELA		0.1339	18.61
049100007000	SAGARA JULIAN	28390 CR 23	3.4384	477.80
049100010000	DHILLON MANVIR SINGH & KEETI KAUR		0.5334	74.12
049100011000	DHILLON MANVIR SINGH & KEETI KAUR		0.5334	74.12
049100013000	M & L FRUIT CO INC		0.2543	35.34
049100014000	M & L FRUIT CO INC		0.2543	35.34
049100015000	M & L FRUIT CO INC	28080 CR 23	0.2543	35.34
049100016000	M & L FRUIT CO INC	27950 CR 23	1.1411	158.57
049100024000	ROAD 23 FARMS LLC	28360 CR 23	3.2954	457.93
049100025000	ROAD 23 FARMS LLC	28940 CR 23	2.5400	352.96
049100030000	PAI H&K RANCHES LLC		4.5212	628.27
049100031000	PAI H&K RANCHES LLC		2.9464	409.43
049100033000	GILL AMRITPAL SINGH & PAWANJIT KAUR		1.4826	206.02
049100034000	GILL AMRITPAL SINGH & PAWANJIT KAUR	28260 CR 23	0.5080	70.59
049440002000	STEADMAN VIRGINIA R	28995 HWY 16	7.4620	1,036.92
049440007000	NOVO MADISON LLC	29017 HWY 16	0.1339	18.61
049440010000	PSA INVEST LLC		0.1339	18.61
049440012000	MODENA ENTERPRISES LLC	17701 TUTT ST	0.1339	18.61
049440013000	CUMMINGS LONNY R		0.0000	0.00
049442002000	SHIPMAN STEVEN R	17865 TUTT ST	1.0000	138.96
049442003000	MCCOY ANDREW JAMES & ROSA MARIA	28837 ARCHER ST	1.0000	138.96
049442007000	MARQUEZ LILIAN ANGELICA	28851 ARCHER ST	1.0000	138.96
049442008000	MELENDEZ JUAN	28863 ARCHER ST	1.0000	138.96
049442011000	ALONZO MANUEL & YOLANDA	28877 ARCHER ST	1.0000	138.96
049443001000	STEPHENS MARGARET ETAL	17889 TUTT ST	1.0000	138.96
049443002000	MORENO PHILLIP	28820 MAIN ST	1.0000	138.96
049443004000	TORRES RIGOBERTO & EVA	28852 MAIN ST	1.0000	138.96
049443008000	SOTELO REFUGIO	28832 MAIN ST	1.0000	138.96
049443009000	MARQUEZ JOSE DAVID JR	28840 MAIN ST	1.0000	138.96
049443010000	MADISON FIRE PROTECTION DISTRICT		7.4352	1,033.20
049444002000	RODRIGUEZ ANTONIO & ROSIE TR	28936 MAIN ST	1.0000	138.96
049444003000	RIZO ALEJANDRO MARQUEZ	28948 MAIN ST	1.0000	138.96
049444007000	NAVARRO VERONICA & JUVENAL JR	28908 MAIN ST	1.0000	138.96
049444008000	VENEGAS SERGIO & MARIA T	28920 MAIN ST	1.0000	138.96
049444010000	MACIEL RAMON OREGEL & OREGEL ROSALBA	28984 MAIN ST	1.0000	138.96
049444011000	PLUNKETT DAVID A & AMY	28960 MAIN ST	1.0000	138.96
049445005000	BORGES RENE F & MARIA	28903 ARCHER ST	1.0000	138.96
049445006000	MARTINEZ JOSEPH F	28915 ARCHER ST	1.0000	138.96
049445007000	AGUILAR JOSE U	28927 ARCHER ST	1.0000	138.96
049445008000	LUA JOSEFINA	28939 ARCHER ST	1.0000	138.96
049445010000	ALCANTAR FELICIANO & ADELAIDA	28949 ARCHER ST	1.0000	138.96

**Madison Fire Protection District**  
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Parcel Number	Owner Name(s)	Site Address	Units	Assessment
049445011000	MIRANDA ISABEL & SERGIO	28959 ARCHER ST	1.0000	138.96
049445013000	GARCIA SABAS & MONIQUE	17860 SCOTT ST	1.0000	138.96
049445014000	GARCIA RODRIGO & ROSA MENDOZA	17876 SCOTT ST	1.0000	138.96
049446002000	MELENDEZ JUAN	28937 RUDOLPH ST	1.0000	138.96
049446003000	COLLINS ROSARIO A	28949 RUDOLPH ST	1.0000	138.96
049446004000	CONTRERAS ELISA AGUIRRE	28961 RUDOLPH ST	1.0000	138.96
049446005000	SANCHEZ MIGUEL	28973 RUDOLPH ST	1.0000	138.96
049446006000	PORTUGAL SANTOS & ANDELINA	17840 SCOTT ST	1.0000	138.96
049446007000	MARTINEZ ROSA HEREDIA	28968 ARCHER ST	1.0000	138.96
049446008000	MARQUEZ MARGARITO II	28956 ARCHER ST	1.0000	138.96
049446009000	ANAYA ANTONIO ZAMORA	28944 ARCHER ST	1.0000	138.96
049446015000	OCHOA LIV TRUST	28861 RUDOLPH ST	1.0000	138.96
049446016000	LUA CARLOS	28849 RUDOLPH ST	1.0000	138.96
049446017000	GREEN PAUL STEVEN	28835 RUDOLPH ST	1.0000	138.96
049446018000	LEPE ENRIQUE & LUPE	17817 TUTT ST	1.0000	138.96
049446019000	AVINA JUAN	28875 RUDOLPH ST	1.0000	138.96
049446021000	CEFARATTI MICHAEL S	17835 TUTT ST	1.0000	138.96
049446022000	GREEN CHARLES V & JODY J	17847 TUTT ST	1.0000	138.96
049446023000	ORTIZ JUAN P & CARLA Y	28830 ARCHER ST	1.0000	138.96
049446024000	ANAYA ARMANDO ETAL	28842 ARCHER ST	1.0000	138.96
049446025000	GUZMAN JUAN	28854 ARCHER ST	1.0000	138.96
049446026000	LOPEZ ANGEL RAMOS	28868 ARCHER ST	1.0000	138.96
049446027000	ARTEAGA SILVERIO	28882 ARCHER ST	1.0000	138.96
049446028000	GONZALEZ FAM TRUST	28894 ARCHER ST	1.0000	138.96
049446029000	RODRIGUEZ SILVIA S	28906 ARCHER ST	1.0000	138.96
049446030000	LUA MARIA GUADALUPE	28918 ARCHER ST	1.0000	138.96
049446031000	CAMPOS JESUS	28913 RUDOLPH ST	1.0000	138.96
049446032000	ZAVALA JOSE J JR	28901 RUDOLPH ST	1.0000	138.96
049446034000	AVINA GUILLERMO & MARIA	28887 RUDOLPH ST	1.0000	138.96
049446035000	AMADO SANDRA	28925 RUDOLPH ST	1.0000	138.96
049446036000	GRAJEDA MARIA S	28932 ARCHER ST	1.0000	138.96
049447001000	RAMIREZ EDUARDO SANCHEZ	17815 SCOTT ST	0.8298	115.31
049447003000	ALI SALIM S	17839 SCOTT ST	2.0000	277.92
049447005000	FERRELLGAS LTD PTP	17834 RAILROAD ST	14.8704	2,066.39
049447006000	OCHOA LIV TRUST	17827 SCOTT ST	1.0000	138.96
049448001000	HEREDIA JOSE EDUARDO	17869 SCOTT ST	1.0000	138.96
049448002000	HEREDIA EDUARDO		0.1339	18.61
049448003000	HEREDIA JOSE LUIS	29041 ARCHER ST	1.0000	138.96
049448006000	ECHARTE FAM TRUST	29067 ARCHER ST	1.0000	138.96
049448007000	AMBRIZ CELESTINO	29055 ARCHER ST	1.0000	138.96
049448008000	CHAVEZ ROBERTO	17876 RAILROAD ST	0.1339	18.61
049448009000	CHAVEZ ROBERTO		0.1339	18.61
049449001000	RAMIREZ ALEXANDER	29016 MAIN ST	1.0000	138.96
049449004000	EDENS STEVEN R	29076 MAIN ST	1.0000	138.96
049449005000	CHECA REV LIV TRUST	29088 MAIN ST	1.0000	138.96
049449006000	RAMIREZ JOSE GUADALUPE & AIDA ELIZABETH	29028 MAIN ST	1.0000	138.96
049449008000	HERNANDEZ SAUL F	29052 MAIN ST	1.0000	138.96
049449010000	VIRGEN RUBEN	29064 MAIN ST	1.0000	138.96
049449011000	SOLORZANO JUAN C	29040 MAIN ST	1.0000	138.96
049451001000	HERNANDEZ LUIS	17921 TUTT ST	1.0000	138.96
049451002000	HERNANDEZ RAMIRO F & MARIA	28823 MAIN ST	1.0000	138.96
049451004000	GAITHER WILLIS RAY	28853 MAIN ST	1.0000	138.96
049451005000	PUEBLA MARTIN	28865 MAIN ST	1.0000	138.96
049451006000	MORENO ADELAIDA		0.1339	18.61
049451007000	ANGULO FAM TRUST	28877 MAIN ST	1.0000	138.96
049451008000	FIGUEROA ESPERANZA ETAL	17918 STEPHENS ST	1.0000	138.96
049451009000	GODINEZ DAISY & MARCELINO	28835 MAIN ST	1.0000	138.96

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049451010000	MORENO DAVID M & SANDRA	28841 MAIN ST	1.0000	138.96
049452001000	SHELDON TRUST	28834 QUINCY ST	2.0000	277.92
049452002000	SILVEIRA ALAN JOSEPH	28846 QUINCY ST	1.0000	138.96
049452003000	OCHOA LIV TRUST	28870 QUINCY ST	1.0000	138.96
049452004000	STORMONT CHARLES J	17938 STEPHENS ST	1.0000	138.96
049452005000	WELLS ANDREW D	28882 QUINCY ST	1.0000	138.96
049453003000	CAMBEROS MARY ANN & ELIGIO C	28861 QUINCY ST	0.1339	18.61
049453004000	CAMBEROS MARY ANN & ELIGIO C	28873 QUINCY ST	1.0000	138.96
049453005000	AGUIRRE JOSE C	28885 QUINCY ST	1.0000	138.96
049453006000	CORTEZ SALVADOR & VICTORIA	17960 STEPHENS ST	1.0000	138.96
049453007000	PLARISAN FAM TRUST	17986 STEPHENS ST	1.0000	138.96
049453008000	GALVAN ISABEL ANGELICA CASTRO	28884 HURLBUT ST	1.0000	138.96
049453009000	CALVO-ROJAS FLORIBEL	28872 HURLBUT ST	1.0000	138.96
049453012000	LUNA LAURENTINO & ISABEL	17961 TUTT ST	1.0000	138.96
049453013000	DE LA CRUZ 2015 REV TRUST	17973 TUTT ST	1.0000	138.96
049453014000	CORTEZ ALEJANDRO	28837 QUINCY ST	0.1339	18.61
049453015000	NUNEZ RAYMUNDO MARTINEZ	28849 QUINCY ST	1.0000	138.96
049453016000	ZAVALA JOSE & MARTHA	28848 HURLBUT ST	1.0000	138.96
049453017000	NESTA JORGE & ELIZABETH	28860 HURLBUT ST	1.0000	138.96
049453018000	BERTRAM THOMAS W		1.0000	138.96
049453019000	BERTRAM VIOLET	28812 HURLBUT ST/288 ST	2.0000	277.92
049454002000	MADUENO ARTURO & KARLA M	28941 QUINCY ST	1.0000	138.96
049454003000	THORNHILL RANDALL S & CYNTHIA A	28953 QUINCY ST	1.0000	138.96
049454004000	OCHOA LIV TRUST	28965 QUINCY ST	1.0000	138.96
049454006000	PENTECOSTAL CHURCH OF GOD	17988 SCOTT ST	1.0000	138.96
049454007000	PENTECOSTAL CHURCH OF GOD	28958 HURLBUT ST	7.4352	1,033.20
049454008000	ESTRELLA LIBRADO & MARICELA	28934 HURLBUT ST	1.0000	138.96
049454009000	SCHIELE MARILYN L ETAL	28912 HURLBUT ST	1.0000	138.96
049454010000	ROMAN PEDRO & DELIA TR	17963 STEPHENS ST	1.0000	138.96
049454011000	GARCIA LEOPOLDO & IRMA	17975 STEPHENS ST	1.0000	138.96
049454012000	HELEN JULIE	17962 SCOTT ST	1.0000	138.96
049454013000	REED DEREK W & CANDE M	17974 SCOTT ST	1.0000	138.96
049455005000	VEGA FAM REV TRUST	17936 SCOTT ST	1.0000	138.96
049455006000	MCMILLIAN ROGER L & RUTH H	17948 SCOTT ST	1.0000	138.96
049455007000	MADISON COMMUNITY SERVICE	28963 MAIN ST	0.1339	18.61
049456006000	ESPARTO UNIFIED SCHOOL DIST		7.4352	1,033.20
049456008000	MADISON SERVICE DISTRICT	28963 MAIN ST	1.9601	272.38
049456009000	AYALA MARTIN	17912 SCOTT ST	1.0000	138.96
049456010000	MOLINA MIGUEL & LILIA	17924 SCOTT ST	1.0000	138.96
049457003000	RAMIREZ JOSE GUADALUPE	29029 MAIN ST	1.0000	138.96
049457004000	MADISON FIRE DISTRICT	29041 MAIN ST	7.4352	1,033.20
049457005000	ECHARTE FAM TRUST	29053 MAIN ST	1.9601	272.38
049457006000	ALVAREZ CARMEN C	29065 MAIN ST	1.0000	138.96
049457007000	MURILLO RAMIRO & MONICA	29073 MAIN ST	1.0000	138.96
049457008000	MURILLO RAMIRO & MONICA	29081 MAIN ST	2.0000	277.92
049457009000	KELLY MICHAEL W & DIANE M	29093 MAIN ST	1.0000	138.96
049457010000	PEREZ 2018 REV TRUST	29017 MAIN ST	1.0000	138.96
049458001000	RUIZ IRMA RUIZ	17939 SCOTT ST	1.0000	138.96
049458002000	MELENDEZ JUAN	29018 QUINCY ST	1.0000	138.96
049458004000	WADE ERIC M & DONNA MARIE	29060 QUINCY ST	1.0000	138.96
049458005000	CORNWELL TRUST	17946 RAILROAD ST	1.0000	138.96
049458006000	REID RUDOLF M & JAN K	29044 QUINCY ST	1.0000	138.96
049458007000	RAMIREZ AIDA E	29032 QUINCY ST	1.0000	138.96
049459003000	BARNES JOHN F & MELINDA F	29069 QUINCY ST	1.0000	138.96
049459006000	LOMBRANA JOSE & SARA M	29048 HURLBUT ST	1.0000	138.96
049459008000	RAMIREZ JOSE GUADALUPE & AIDA E	29033 QUINCY ST	1.0000	138.96
049459009000	LEBEAU DANIEL J	29019 QUINCY ST	1.0000	138.96

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049459010000	WINSLOW ALYSSA M	29020 HURLBUT ST	1.0000	138.96
049459011000	CAMPOS ROSALINA M	29034 HURLBUT ST	1.0000	138.96
049459012000	GARZA MICHAEL A	17984 RAILROAD ST	1.0000	138.96
049459013000	GUILLEN JUAN M & EMMA	17998 RAILROAD ST	1.0000	138.96
049459014000	GONZALEZ-DIAZ JOSUE	17964 RAILROAD ST	1.0000	138.96
049459015000	BIBRIESCA ALEJANDRO GONZALEZ	17976 RAILROAD ST	1.0000	138.96
049459016000	ARREDONDO JESUS B & LYDIA	29045 QUINCY ST	1.0000	138.96
049459017000	BARAJAS MAXIMILLIANO JR	29057 QUINCY ST	1.0000	138.96
049461001000	PSA INVEST LLC		0.1339	18.61
049461003000	PSA INVEST LLC	17776 CR 89	7.4352	1,033.20
049461004000	R&E ENTERPRISE LLC		0.1339	18.61
049462003000	AMIN SULTAN MAHMOOD		0.1339	18.61
049462006000	YOLO CO HOUSING AUTHORITY		0.1339	18.61
049462007000	HERNANDEZ FAM A TRUST ETAL	17929 CR 89	10.9240	1,518.00
049462008000	YOLO CO HOUSING AUTHORITY	29285 HWY 16	45.6060	6,337.41
049462011000	MADISON HWY 16 LLC		0.1339	18.61
049462012000	MOLINA FAM TRUST	17817 CR 89	7.4352	1,033.20
049462013000	MADISON SERVICE DISTRICT		0.0000	0.00
049463001000	CALIFORNIA STATE OF	17707 CR 89	0.1339	18.61
050020001000	PAYNE FAMILY PARTNERSHIP	27565 CR 23/ 28495 CR 23	5.3086	737.68
050020002000	MORENO ESTEBAN	28487 CR 23	4.5240	628.66
050020003000	HATANAKA FAM TRUST	28589 CR 23	1.0000	138.96
050020004000	HATANAKA FAM TRUST	28575 CR 23	1.6764	232.95
050020005000	CARTER GEORGE W & KAY TR	19096 CR 89	0.1831	25.44
050020006000	FISHER REV TRUST	19430 CR 89	1.0210	141.88
050020007000	HUGGINS TRUST	19476 CR 89	1.7112	237.79
050020008000	HARRIS ARTHUR G & JANE V TR		0.7366	102.36
050020009000	RAYMOND DAVID J & DENISE A	19488 CR 89	2.7112	376.75
050020010000	WALTHERS TRUST ETAL		3.6576	508.26
050020011000	SPIVA MYRNA M TR ETAL	19624 CR 89	1.3048	181.32
050020012000	KITZMILLER CHAD & MEGAN	19520 CR 89	1.0254	142.49
050020013000	BCW ILLINOIS TRUST		2.4501	340.47
050020014000	BCW ILLINOIS TRUST		3.8100	529.44
050020015000	MAFFEI FAM 2012 REV TRUST ETAL	19161 CR 87B	2.1813	303.11
050020016000	M & L FRUIT COMPANY INC	19355 CR 87B	0.9331	129.66
050020017000	M & L FRUIT CO INC ETAL	19819 CR 87B	12.1601	1,689.77
050020018000	M & L FRUIT CO INC ETAL	27780 CR 25	1.0487	145.73
050020023000	WALTHERS TRUST ETAL		0.1339	18.61
050030001000	SPIVA MYRNA M	29208 CR 24A	3.4384	477.80
050030004000	GNOSS PARTNERSHIP NO 1		0.8128	112.95
050030006000	BONE ERIK	29519 CR 24A	1.0508	146.02
050030007000	DUVALL FAM TRUST	29303 CR 24A	3.8288	532.05
050030008000	HAWATKY REV TRUST	19475 CR 89	2.4478	340.15
050030009000	WALTHERS 1990 TRUST ETAL		0.2540	35.30
050030010000	WALTHERS 1990 TRUST ETAL	29040 CR 25	1.3048	181.32
050030011000	COTTONWOOD CEMETERY	29190 CR 25	0.1016	14.12
050030012000	BOURKE FAM TRUST		1.8491	256.95
050030013000	R&A ATWAL FARMS LLC	29606 CR 25	2.7360	380.19
050030014000	MCDOWELL 1997 REV TRUST	29812 CR 25	10.4164	1,447.46
050030015000	FITTS DAVID E & JANET	30265 CR 90A	2.8034	389.56
050030016000	CARR LIVING TRUST		8.4071	1,168.25
050030017000	BENEDICT FAM TRUST	19279 CR 89	1.0254	142.49
050030018000	DEL RIO MANUEL & BERTHA L	19331 CR 89	1.0254	142.49
050030019000	MEADOWS SANDRA		1.0000	138.96
050030021000	BOURLAND PATRICK A & BOURLAND PATRICK A &	19449 CR 89	1.0000	138.96
050030022000	ALLENBAUGH KATHLEEN S	19388 CR 89	0.1339	18.61
050030023000	REYNA MARICRUZ	19354 CR 89	1.0000	138.96

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050030024000	ABERIN CALLIE & RONALD	19312 CR 89	1.0000	138.96
050030025000	YCFWCD		0.0000	0.00
050030026000	YOUNG REV TRUST	30133 CR 24	1.6350	227.20
050030028000	HWY 505 RANCH LLC		1.8034	250.60
050030030000	HERBST FAM REV TRUST	19407 CR 89	1.0254	142.49
050030031000	ROUND HILL ORCHARDS LLC		1.9304	268.25
050030032000	BEI 2020 FAM TRUST	29965 COUNTY ROAD 24A	1.0508	146.02
050040001000	GNOSS PARTNERSHIP NO 1		1.0030	139.38
050040002000	GNOSS PARTNERSHIP NO 1	30455 CR 24	1.1016	153.08
050040003000	GNOSS PARTNERSHIP NO 1	30242 CR 24	3.7338	518.85
050040004000	GNOSS PARTNERSHIP NO 3		3.0226	420.02
050040005000	DAROSA ANTONIO M FAM REV LIV TRUST		3.6520	507.48
050040006000	DUANE MARTIN RANCHES LP		3.6520	507.48
050040007000	DUANE MARTIN RANCHES LP		3.6982	513.90
050040008000	GODOY CHAD & BRANDY	31250 CR 25	4.5851	637.15
050040009000	GNOSS PARTNERSHIP NO 2	30090 CR 25	4.5706	635.13
050040010000	YCFWCD		0.0000	0.00
050050001000	LUCCHESI BY-PASS TRUST		1.8491	256.95
050050002000	LUCCHESI BY-PASS TRUST		1.8491	256.95
050050003000	STEP 21 LLC		0.9246	128.48
050050004000	STEP 21 LLC		2.7737	385.43
050050005000	GNOSS PARTNERSHIP NO 2		3.6982	513.90
050050008000	LUCCHESI BY-PASS TRUST	30945 CR 25A	5.0474	701.39
050050009000	GNOSS PARTNERSHIP NO 3	30701 CR 25A	2.7360	380.19
050050010000	YCFWCD		0.0000	0.00
050050011000	YCFWCD		0.0000	0.00
050050012000	HAWK EXEMP TRUST ETAL		5.0851	706.63
050060001000	WALTHERS 1990 TRUST ETAL	20189 CR 89	1.1524	160.14
050060002000	WALTHERS 1990 TRUST ETAL		5.1816	720.04
050060003000	WALTHERS JANICE 1990 TRUST		2.3114	321.19
050060005000	DELP TRUST ETAL		1.8491	256.95
050060006000	PULTZ TRUST		1.8260	253.74
050060007000	BEI FAM REV TRUST	29549 CR 25	1.9416	269.80
050060008000	GNOSS PARTNERSHIP NO 4		3.4209	475.37
050060009000	GNOSS FRED & PATRICIA	30377 CR 25A	0.9562	132.87
050060011000	REGELBRUGGE FAMILY TRUST #1	20775 CR 90A	1.0256	142.52
050060012000	URCHISON JAMES R ETAL	20909 CR 90A	1.0025	139.31
050060013000	YCFWCD		0.0000	0.00
050060014000	AMAR FARMS LLC	20790 CR 90	1.7104	237.68
050060015000	AMAR FARMS LLC	20925 CR 90	0.0693	9.63
050060017000	GNOSS PARTNERSHIP NO 4		2.9817	414.34
050060021000	WALTHERS TRUST ETAL		0.1849	25.69
050070002000	CHAPMAN WILLIAM A TR ETAL		3.6982	513.90
050070003000	GEORGE EDWARD	28615 CR 25	7.4363	1,033.35
050070004000	MARTIN LIV TRUST		0.8128	112.95
050070005000	HAN REV TRUST		1.2700	176.48
050070006000	PRICE THERESA LYN		1.2700	176.48
050070009000	SCHUYLER FRED ETAL	28472 CR 26	0.9100	126.45
050070014000	YCFWCD		0.0000	0.00
050070018000	BUR OAK INVEST LLC	27625 CR 25	4.6314	643.58
050070019000	BUR OAK INVEST LLC	27625 CR 25	0.9708	134.90
050070020000	DEER OAK INVEST LLC		4.5535	632.75
050070021000	INN AT PARK WINTERS LLC	27850 CR 26	13.5321	1,880.42
050070022000	HARLAN FAMILY RANCH	28200 CR 26	3.6460	506.65
050070023000	HARLAN FAM REV TRUST	28600 CR 26	1.8114	251.71
050070024000	HARLAN FAMILY RANCH		1.8491	256.95
050070025000	MARTIN JOHN		0.8090	112.42

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050070027000	MARTIN JOHN	28968 CR 26	1.0025	139.31
050080006000	FLIPPO REV LIV TRUST		2.0330	282.51
050080007000	LOOP RICHARD B	20502 CR 87	2.8620	397.70
050080008000	BLUNT 1989 TRUST	20740 CR 87	2.9016	403.21
050080010000	FERRO INVESTMENTS LP		0.2196	30.52
050080011000	YCFWCD		0.0000	0.00
050080013000	WETLANDS LLC		2.7968	388.64
050080014000	DAMMAN FAM TRUST		1.6180	224.84
050080015000	DAMMAN FAM TRUST		0.8090	112.42
050080016000	DEER OAK INVEST LLC	20946 CR 87	1.4432	200.55
050080017000	DEER OAK INVEST LLC	26720 CR 26	1.4432	200.55
050080019000	BAIR STEVEN R & PAMELA A	26359 CR 25	8.6380	1,200.34
050080020000	BAIR PAMELA A		0.2431	33.78
050080021000	BAIR STEVEN R & PAMELA A	26343 CR 25	1.9779	274.85
050090001000	FERRO INVESTMENTS LP		0.2211	30.72
050090002000	HRDY 2013 REV TRUST	21440 CR 87	5.7789	803.04
050090003000	FERRO INVESTMENTS LP	21624 CR 87	1.4077	195.61
050090004000	MAA SEP PROP TRUST	21740 CR 88	2.6739	371.57
050090007000	HRDY 2013 REV TRUST	27027 CR 26 & 27795 CR 26	12.6004	1,750.95
050090008000	YCFWCD		0.0000	0.00
050090010000	MAA SEP PROP TRUST	21740 CR 88	2.0426	283.84
050100003000	HALL CONNIE		0.6703	93.14
050100004000	BARTH THOMAS W & SHIRLEY L	28451 CR 26	1.3492	187.48
050100005000	BARTH FAMILY TRUST	28633 CR 26	1.8114	251.71
050100006000	DUMARS DEC TRUST	21260 CR 89	2.7043	375.79
050100007000	PUKATCH RICHARD		0.6241	86.72
050100008000	PUKATCH RICHARD		0.6241	86.72
050100009000	FREDERICKS TRUST	21701 CR 88	2.7360	380.19
050100010000	HEDGEROW FARMS LLC	21905 CR 88/21815-21875	7.6675	1,065.48
050100011000	DEER OAK INVEST LLC		0.9246	128.48
050100015000	WINTERS FARMS LLC		1.5949	221.63
050100019000	SOTO FAM REV TRUST	29649 CR 26	1.8114	251.71
050100021000	PETERSON REV TRUST	29777 CR 26	1.3954	193.90
050100023000	HICKORY JOHN	29535 CR 26	1.4185	197.11
050100024000	SOTO FAMILY REV TRUST		0.4161	57.82
050100025000	STORMONT RANCH TRUST	29909 CR 26	2.2044	306.32
050100026000	HEIDRICK 2012 EXEMPT TRUST ETAL		4.3454	603.84
050100028000	HEIDRICK 2012 EXEMPT TRUST ETAL		0.0925	12.85
050100031000	VIEIRA LIV TRUST		1.3406	186.29
050100032000	WINTERS FARMS LLC		0.0462	6.42
050100036000	HEIDRICK 2012 EXEMPT TRUST ETAL		0.0231	3.21
050100040000	KIND FARMS LLC	21531 CR 89	7.7265	1,073.67
050100043000	BROWN REV TRUST LE	21757 CR 89	2.3114	321.19
050100044000	BARTH FAM TRUST	21710 CR 89	3.6922	513.07
050100045000	BARTH FAM TRUST		0.6934	96.35
050100046000	WESTSIDE TRANSPLANT LLC	28620 CR 27	128.5546	17,863.95
050100047000	TADLOCK TRUST ETAL		2.0109	279.43
050100048000	HARLAN TRUST	29039 CR 26	5.8804	817.14
050110002000	GNOSS PARTNERSHIP NO 2		7.3965	1,027.82
050110003000	KASBERGEN FOUNDATION LP	31870 CR 27	37.9526	5,273.89
050110004000	ROWELL RANCH LLC	31660 CR 27	6.8179	947.42
050110005000	YCFWCD		0.0000	0.00
050110006000	HEIDRICK 2012 EXEMPT TRUST ETAL		14.4925	2,013.88
050120014000	SCHNEIDER JUDITH L FAM TRUST		7.4658	1,037.45
050120019000	CHARLES FAM TRUST		4.3454	603.84
050120020000	CHARLES FAM TRUST		8.7371	1,214.11
050120021000	CHARLES FAM TRUST		1.9647	273.01

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050130002000	HERNANDEZ LOURDES ELIZABETH & ARMANDO	29115 CR 27	2.7214	378.17
050130003000	SUNSWEET DRYERS	29485 CR 27	21.5694	2,997.28
050130005000	BARTH ALFRED L & BRIGITTE E FAMILY TRUST ET AL		1.3406	186.29
050130006000	CHAMPLIN FAM TRUST	22535 CR 89	2.7360	380.19
050130009000	EDWARDS RYAN	29392 CR 28	1.0949	152.15
050130010000	MOORHOUSE JOINT LIVING TRUST	22961 CR 89	2.5511	354.50
050130012000	WETLANDS LLC		0.6934	96.35
050130013000	WETLANDS LLC		1.8491	256.95
050130017000	BAINS FARMS LLC		3.2591	452.88
050130018000	WETLANDS LLC		1.0828	150.47
050130021000	SAMRA MICHAEL J	22819 CR 88	1.7899	248.72
050130022000	BAINS FARMS LLC	22823 CR 88	3.5078	487.44
050130023000	FREDERICKS REV TRUST	22375 CR 88	2.6018	361.55
050130024000	FREDERICKS REV TRUST		4.6459	645.59
050130025000	OAKES CAROLINE & SHERIDAN		1.8491	256.95
050130026000	BAINS FARMS LLC		2.1958	305.13
050130027000	EDWARDS CHRISTINE D		0.2543	35.34
050130028000	EDWARDS CHRISTINE D		0.2543	35.34
050130034000	EDWARDS CHRISTINE D		0.4623	64.24
050130035000	EDWARDS CHRISTINE D	29750 COUNTY ROAD 28	1.1643	161.79
050140001000	VERMILLION JENNIFER LISA ANDERSON ETAL	27047 CR 27	0.5900	81.99
050140003000	VERMILLION JENNIFER LISA ANDERSON ETAL		0.2297	31.92
050140005000	MAA SEP PROP TRUST		3.8892	540.44
050140006000	MAA SEP PROP TRUST		3.8892	540.44
050140007000	VERMILLION JENNIFER LISA ANDERSON ETAL		0.0933	12.96
050140008000	YCFWCD		0.0000	0.00
050140010000	DIETER REV TRUST		0.2311	32.11
910001360000	FREDERICKS BRETT	22379 CR 88	0.0000	0.00
910004832000	ZIELESCH FRED	31570 HWY 16	0.0000	0.00
910004836000	IRICK MAYNARD & BETTY	28995 HWY 16	0.0000	0.00
910011306000	WESTSIDE TRANSPLANT LLC	28620 CR 27/28536-28612 #27	0.0000	0.00
TOTALS:			<b>1,556.7013</b>	<b>\$216,319.00</b>

## End Notes

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

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

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