Fire Protection

Engineer's Report for Assessment of Benefits

Prepared for:

Scotia Community Services District

SHN Engineers & Geologists

812 W. Wabash Ave.
Eureka, CA 95501-2138
707-441-8855

March 2016

005161.400

Reference: 005161.400

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QA/QC: MKF

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Scotia Community Services District
Fire Protection

Engineer's Report Certificate

This report describes the Fire Protection Assessment, including improvements, budgets, parcels, and assessments to be levied over the next five fiscal years beginning with FY 2016/2017. Reference is hereby made to Humboldt County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed report as directed by the District Board.

Dated this 24th day of March 2016.

By: _____
Ronald F. Stillmaker, PE
Sr. Civil Engineer
SHN Engineers & Geologists

By: _____
Mike Foget, PE, LEED AP
Civil Engineering Principal
SHN Engineers & Geologists

I hereby certify that the enclosed Engineer's report, together with Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the Scotia Community Services District Board of Directors, Scotia California, on the _____ day of _____, 2016.

By_____
Chairperson
Scotia Community Services District
Humboldt County, California

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List of Illustrations

Acronyms & Abbreviations

ft^2	feet squared
APN	Assessor's parcel number
CPI	consumer price index
EBU	equivalent benefit unit
FY	fiscal year
HRC	Humboldt Redwood Company
O&M	Operations and Maintenance
SCSD	Scotia Community Services District
SHN	SHN Engineers & Geologists
TOS	Town of Scotia Company, LLC

1.0 Introduction

Located in the heart of California Redwood Country, Scotia was developed starting in the 1880s and has been maintained since then as a true company town. The entire town was developed and constructed by The Pacific Lumber Company. The residences were all constructed and maintained by the company for its employees. Industrial, commercial, and community structures were also developed by the company, creating a consistency in historical design. In 2008, Pacific Lumber Company was reorganized. Today Scotia is owned and operated by the Town of Scotia Company, LLC (TOS); the sawmill is operated by Humboldt Redwood Company (HRC). Currently, all residences and businesses other than HRC are occupied by rental tenants; however, the Town of Scotia is in the process of subdividing the properties and selling them into private ownership. To facilitate this transition to private ownership, in 2014 the Scotia Community Services District (SCSD) was formed to provide the town with essential services associated with water, wastewater, streets and street lighting, storm drainage, parks, and fire fighting. This report provides support and recommendations for establishment of user fees and benefit assessments to support the provision of those services by the SCSD.

This assessment was conducted by SHN Engineers & Geologists on behalf of the SCSD.

1.1 Proposition 218

On November 5, 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIIIC and XIIID to the California Constitution. The proposition affects all assessments upon real property for a special benefit conferred on the property. As written, Proposition 218 exempts assessments for street purposes from the voting requirement.

Proposition 218 establishes a strict definition of "special benefit." For the purposes of all assessment acts, special benefit means "a particular and distinct benefit over and above general benefits conferred on real property located in the district or the public at large. General enhancement of property value does not constitute 'special benefit.'" In a reversal of previous law, a local agency is prohibited by Proposition 218 from including the cost of any general benefit in the assessment apportioned to individual properties. Assessments are limited to those necessary to recover the cost of the special benefit provided the property.

In addition, assessments levied on individual parcels are limited to the "reasonable cost of the proportional special benefit conferred on that parcel."

Previously, assessments were seldom if ever levied on public property. Proposition 218 specifically requires assessments to be levied on public parcels within an assessment district, unless the agency that owns the parcel can "demonstrate by clear and convincing evidence" that its parcel will receive no special benefit.

The services in the SCSD's assessment are for Fire Protection.

A summary of other Assessment Acts is contained in Appendix A.

1.2 Purpose and Authorization

The express purpose for which the benefit assessment is levied is to establish a stable source of funds to obtain, furnish, operate, and maintain fire suppression equipment and to provide structural fire suppression services in the SCSD. Any funds collected from the benefit assessment shall be expended only for structural fire suppression services provided within the SCSD. Any unexpended funds raised by the benefit assessment remaining at the end of the fiscal year shall be carried over for use for the same purpose in the next fiscal year (FY).

The boundaries of the Fire Protection Assessment District (District) are coterminous with the SCSD boundaries. The purpose of this District is to provide a stable revenue source, coupled with available grants and donations from other sources, to fund the ongoing operation, maintenance, expansion, enhancement, construction, renovation, and rehabilitation of the SCSD Fire Protection apparatus and facilities that provide special benefits to properties within the CSD, including incidental expenses and debt services for any bond(s), loans, or other repayment plans incurred to finance capital improvements.

This report is prepared in compliance with the requirements of Article 4 of Chapter 6.4, of the Benefit Assessment Act of 1982, [Act]) of the California Government Code. Pursuant to the Act, the SCSD is the legislative body for the District and may levy annual assessments and act as the governing body for the operations and administration of the District. The Act provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of the district facilities, equipment, and services. The costs associated with the installation, maintenance, and service of the improvements may be assessed to those properties that are benefited by the installation, maintenance, and service.

1.3 Description of Services

The District assessments will fully or partially fund fire protection, prevention, and other fire and emergency response activities that specially benefit properties within the District. It is the goal and intent for this District to provide a stable revenue source that will allow the SCSD to fund the on-going operation and maintenance (O&M) of the various fire protection equipment, support volunteer fire fighters and facilities for the community and endeavors to improve the firefighting and fire safety that directly affect the properties and quality of life for residents, tenants, employees, and owners of properties within the SCSD. To the full extent permitted by the Act of 1911, the improvements, projects and expenditures to be funded by the assessments may include:

- Fire station operation, maintenance and expansion
- Fire fighter staffing and training
- Equipment and apparatus maintenance and replacement
- Administration responsible for supervision, budgets, policy, and human resources
- Performs the tasks to save the public and structures from harm.

2.0 Estimate of Costs

This section provides an estimate of the annual costs to be collected and deemed appropriate for the operation, maintenance, and servicing of the improvements for the District.

The projected five-year annual expenses for the Assessment District are presented in Table 1.

Table 1
Projected Expenses, Fire Protection Fund, SCSD

	FY[1] 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Personal Services					
Attorney	$1,000	$1,020	$1,040	$1,061	$1,082
Auditor (Annual Audit)	$600	$612	$624	$637	$649
Board Stipend	$300	$300	$300	$300	$300
Bookkeeping/CPA Consult	$400	$408	$416	$424	$433
O&M[2] Staff (Salaries & Benefits)	$98,800	$100,776	$102,792	$104,847	$106,944
Total Personal Services	**$101,100**	**$103,116**	**$105,172**	**$107,270**	**$109,409**
Materials and Services					
Bond, Dues, Publications	$2,000	$2,060	$2,122	$2,185	$2,251
Supplies, Lab, Permitting & Monitoring	$6,200	$6,386	$6,578	$6,775	$6,978
Utilities–Water, Sewer Communications	$1,200	$1,236	$1,273	$1,311	$1,351
General Maintenance & Repair	$7,000	$7,210	$7,426	$7,649	$7,879
Insurance	$5,000	$5,150	$5,305	$5,464	$5,628
Electrical	$5,000	$5,150	$5,305	$5,464	$5,628
Contracted Maintenance Services	$500	$515	$530	$546	$563
Total Materials And Services	**$26,900**	**$27,707**	**$28,538**	**$29,394**	**$30,276**
Total O&M	**$128,000**	**$130,823**	**$133,711**	**$136,664**	**$139,685**
Other Expenditures					
Annual Debt Service	$925	$925	$925	$925	$925
Transfer to Equipment Replacement Fund	$64,100	$64,100	$64,100	$64,100	$64,100
Transfer to Reserve Fund	$15,355	$16,237	$16,053	$16,704	$17,288
Total Other Expenditures	**$80,380**	**$81,262**	**$81,078**	**$81,729**	**$82,313**
Capital Outlay					
Fire Apparatus and Equipment Upgrade	$766,000	$0	$0	$0	$0
SCSD Office Building	$13,500	$0	$0	$0	$0
TOTAL CAPITAL EXPENDITURES	**$779,500**	**$0**	**$0**	**$0**	**$0**
TOTAL ALL EXPENDITURES	**$987,880**	**$212,085**	**$214,788**	**$218,393**	**$221,998**

1. FY: fiscal year
2. O&M: operations and maintenance

The capital expenditures projected for FY 16-17 include a debt financed purchase of an office building for the District (annual debt service of $925) along with purchase of New Fire Apparatus ($766,000). The $925 annual debt services are reflected in the annual benefit assessment.

3.0 Method of Assessment

3.1 Background

The Benefit Assessment Act of 1982 provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The proposition provides that only special benefits are assessable, and the District must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the District. The general enhancement of property value does not constitute a special benefit.

3.2 Special Benefit

The installation and continued O&M of fire protection facilities, equipment, and services within the District area, (currently owned and operated by TOS, sub-dividers of the land), is guaranteed through the establishment of a Fire Protection Benefit Assessment Area. If installation of the improvements and the guaranteed maintenance did not occur, current lots would not have been established and future lots will not be sold to any distinct and separate owner. Thus, the ability to establish each distinct and separate lot that permits the ownership and sale of the distinct lot in perpetuity is a particular and distinct special benefit conferred only to the real property located in the District.

3.3 General Benefit

The Fire Protection facilities, equipment and services provided are located within properties within the District, fire protection services are maintained particularly and solely to serve, and for the benefit of, the properties within the District. Any benefit received by properties outside of the District is inadvertent and unintentional. Therefore, any general benefits associated with the Fire Protection facilities, equipment, and services provided by the District are merely incidental, negligible, and non-quantifiable.

3.4 Apportionment

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of the other properties within the District. The method of apportionment established for most districts formed under the 1982 Act uses a weighted method of apportionment known as an equivalent benefit unit (EBU) methodology that uses the single-family home site as the basic unit of assessment. A single-family home site equals one EBU and the other land uses are converted to a weighted EBU based on an assessment formula that equates the property's specific characteristics associated with structural area to compare the proportional benefit of each property as compared to a single-family home site.

The structural area methodology was chosen for determination of the Fire Protection EBU contribution as this method provides a means to assign proportionate benefits to parcels according to fire risk. Due to the fact that a majority of structures located within the District are of wood

frame construction and all installed within a similar time period, the building area methodology for assigning proportionality of benefit assessments was chosen. The average structural area for residential properties in the District is represented by one EBU, which is calculated as 1,500 square feet (ft^2).

The total cost for operating and maintaining fire protection funded by the District will be assessed to the various parcels in proportion to the estimated EBUs assigned to a parcel, in relationship to the total EBUs of all the parcels in the District.

The word "parcel," for the purposes of this report, refers to an individual property assigned its own Assessor's parcel number (APN) by the Humboldt County Assessor's Office. The County Auditor-Controller uses APNs and specific fund numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

An EBU is the average amount of structural surface area represented by a rooftop measurement, expressed in square feet, on developed single-family residential parcels in the District. All other developed parcels are assigned a Fire Protection EBU number based on the number of EBUs on the parcel. The number of EBUs is established by measuring the amount of structural surface area on the parcel (in square feet) and dividing that amount by the average structural surface per residential dwelling.

The estimated EBUs for each parcel, based upon impervious area, is presented in Table 2.

Table 2
Fire Protection EBU[1] Estimate

		Structural Surface	
		Area (ft^2)[2]	**EBUs**
Parcel 1			
1	HRC Mill Facilities	963,887	643
Parcel 2			
2	Electrical Co-generation Facilities	178,376	119
Parcel 3			
3	Scotia Inn–Restaurant/Lounge	18,818	13
4	Scotia Inn		
Parcel 4			
5	Residential (1,500 ft^2 per household)	405,000	270
Commercial			
6	Scotia Child Enrichment Center (pre-school)	2,200	1
7	Vacant Offices	1,327	1
8	US Bank	4,800	3
9	Pharmacy	12,100	8
10	Aqua Dam Offices	11,700	8
11	Hair Heaven & Post Office	376	1
12	TOS office (now constr. & CSD offices)	2,227	1
13	Medical Center Billing	8,509	6
14	Scotia True Value Hardware Store	11,900	8
15	Gas Station	4,480	3
16	Hoby's Market	13,200	9

Table 2 Fire Protection EBU[1] Estimate			
		Structural Surface	
		Area (ft^2)[2]	EBUs
17	TOS Offices	4,125	3
18	HRC Offices	13,849	9
Industrial			
19	Aqua Dams	246,495	164
20	Hall's Sheet Metal		
21	Eel River Brewery		
22	HRC Repair Garage	14,836	10
23	Vacant Storage Building (Northern Mill A)	114,729	76
Institutional			
24	St. Patrick's Church	1,836	1
25	Scotia Union Church	2,856	2
26	Fire Station	7,120	5
27	Winema Theater	12,220	8
28	SCD Shops/Corporate Yard	12,280	8
29	Scotia Museum	2,900	2
30	Scotia Park (Fields & Picnic)	1,730	1
School District Parcel			
31	Scotia Union School District (K-8)	52,421	35
Total			**1,418**

1. EBU: equivalent benefit units
2. ft^2: square feet

With a total operating cost, less costs for equipment upgrades, for FY 2016-2017 of $208,380, and with an estimated 1,418 EBUs, the annual benefit associated with one EBU is $147 annually ($12.25 monthly).

4.0 Duration of Assessment

It is proposed that the assessment be levied for fiscal year 2016-17 and continued every year thereafter, so long as the Fire Protection system needs to be improved and maintained and the SCSD requires funding from the assessments. The assessment can continue to be levied annually after the District Board of Directors approves an annually updated Engineer's report, operating budget for the District and other specifics of the assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the assessment.

5.0 Annual Escalators

The District's proposed, initial five-year assessments are established with an annual 1.5% escalation factor. The proposed assessments may also be increased based on an indexed escalation, if the District chooses to use it. The maximum assessments may increase based on the annual change in the consumer price index (CPI) if that amount exceeds the assumed 1.5% increase built into the initial five-year budget projections. The assessment adjustment shall be based on CPI activity

measured during the preceding year, for all urban consumers, west urban area, all items, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued). Revenues collected that will exceed projected O&M, debt service and replacement expenses are to be placed in a capital reserve fund that will use accumulated funds for application toward principal costs of projected capital improvements related to the fire protection upgrades and other planned capital expenditures.

Future increases shall also take into account the "pass through" costs of the purchase of uncontrolled, mandatory services (such as, utility costs). Increases or decreases in the purchase of uncontrolled mandatory services, outside of typical inflationary values, shall be passed through proportionally when considering all annual rate adjustments.

Indexing assessments annually to the CPI and adjusting for "pass through" costs, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessments initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

6.0 Appeals and Interpretation

Any property owner who claims that the assessment levied on its property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his 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 District Administrator 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 District Administrator, or her or his designee, shall be referred to the Board of Directors of the Park District and the decision of the Board of Directors shall be final.

7.0 Summary

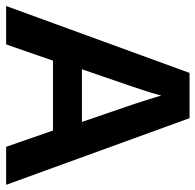
Assessment diagrams showing the boundaries of the Fire Protection District, as well as the assessed parcels are presented in Appendix B.

The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Humboldt for the fiscal year to which this report applies. The Assessor's maps and records are incorporated by reference herein and made part of this report.

An estimate of the costs of the services provided by the District is included in the text of this report.

The assessment methodology used is as described in the text of this report. Based on this methodology, the EBUs and FY 2016/17 District assessment for each parcel were calculated and are shown in the Assessment Roll (Appendix C). Parcels which show a special benefit assessment of $0 did not meet applied criteria related to the methodology to warrant any assessment of benefit.

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for FY 2016/17 can be found on the Assessment Roll.



Assessment Acts

The Assessment Acts

Improvement Act of 1911
(Streets and Highways Code section 5000 et seq.)

The 1911 Act may be used by cities, counties, and "all corporations organized and existing for municipal purposes." Assessments under this Act may be used to fund a long list of improvements including:

- transportation systems (including acquisition, construction, maintenance, and operation costs related thereto);
- street paving and grading;
- sidewalks;
- parks;
- parkways;
- recreation areas (including necessary structures);
- sanitary sewers;
- drainage systems;
- street lighting;
- fire protection systems;
- flood protection;
- geologic hazard abatement or prevention;
- water supply systems;
- gas supply systems;
- retaining walls;
- ornamental vegetation;
- navigational facilities;
- land stabilization; and
- other "necessary improvements" to the local agency's streets, property, and easements.

The 1911 Act may also be used to create a maintenance district to fund the maintenance and operation of sewer facilities and lighting systems.

Pursuant to this act, improvements must be completed before their total cost is assessed against the properties within the district. Contractors are, in effect, reimbursed for their work from the proceeds of the district. This aspect of the 1911 Act requires that sufficient funds be available for the project before it is begun and is a major drawback of the legislation. Total costs may include acquisition, construction, and incidentals (including engineering fees, attorney's fees, assessment and collection expenses, and cost of relocating utilities). The uncertainty that results from Proposition 218's voting requirements will probably discourage the future use of the 1911 Act.

Individual assessments constitute liens against specific parcels and are due within 30 days of confirmation. If assessments are not paid in full within this period, a bond in the amount due is issued to the installer of the improvements and assessments are collected from individual properties to pay off the bond. The property owner receives a separate bill indicating the assessment due. Bonds may also be issued under the Improvement Bond Act of 1915 even though the assessment repaying the bonds has been levied under the 1911 Act. Alternatively, for assessments of less than $150, the assessment may be collected on the tax roll upon which general taxes are collected.

Since the parcel being assessed is the only security for any bonds issued, accurately estimating the value of the property is very important. The feasibility of the project will hinge on the value of the property involved.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile these differences in the statute.

Municipal Improvement Act of 1913
(Streets and Highways Code section 10000 et seq.)

The 1913 Act may be used by cities, counties, joint powers authorities, and certain special districts which are empowered to make any of the improvements authorized under the Act. It specifically authorizes the construction and maintenance of all the facilities authorized under the 1911 Act as well as the following:

- works and appliances for providing water service, electrical power, gas service, and lighting; and
- public transit facilities serving an area smaller than 3 square miles (including stations, structures, rolling stock, and land acquisition related thereto).

In addition, a municipality may enter into an agreement with a landowner to take over the operation and other activities of a sewer or water system owned by that landowner and create a 1913 Act assessment district for the purpose of reimbursing the landowner. Such an assessment district may also include other land that can be served by the system, upon the written consent of the other affected landowners.

Unlike the 1911 Act, the total cost of improvements is assessed against the benefited properties before the improvements are completed. An assessment constitutes a lien against a specific parcel and is due within 30 days of recording the notice of assessment. If the landowner chooses not to pay the assessment in full at that time, bonds in the amount of the unpaid assessment may be issued under the 1911 Improvement Act or the 1915 Improvement Bond Act. Landowners will then be assessed payments over time.

A number of amendments to the Act enacted in 1992 have expanded its use to include certain building repairs and upgrades that are necessary to the public safety. For example, assessments may now finance work or loans to bring public and private real property or buildings into compliance with seismic safety and fire code requirements (Chapters 1197 and 832, Statutes of 1992.) Work is limited to that certified as necessary by local building officials. Revenues must be dedicated to upgrades; they cannot be used to construct new buildings nor dismantle an existing building. In addition, no property or building may be included within the boundaries of a 1913 Act district established for these purposes

without the consent of the property owner. Furthermore, when work is financed on residential rental units, the owner must offer a guarantee that the number of units in the building will not be reduced and rents will not be increased beyond an affordable level.

The 1913 Act can also be used to finance repairs to those particular private and public real properties or structures damaged by earthquake when located within a disaster area (as declared by the Governor) or an area where the Governor has proclaimed a state of emergency as a result of earthquake damage (Chapter 1197, Statutes of 1992). The kinds of work which may be financed include reconstruction, repair, shoring up, and replacement. A jurisdiction has seven years from the time a disaster area is declared or a state of emergency is proclaimed to establish a district under this statute.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative must be followed. Legislation is needed to reconcile the Act with Proposition 218.

Improvement Bond Act of 1915
(Streets and Highways Code section 8500 et seq.)

This legislation does not authorize assessments. Instead, it provides a vehicle for issuing assessment bonds (including variable interest bonds) for assessments levied under the 1911 and 1913 Acts as well as a number of other benefit assessment statutes. Under this legislation, the local legislative body may also issue "bond anticipation notes" prior to actual bond sale - in effect borrowing money against the assessment bonds being proposed for sale. The 1915 Act is available to cities, counties, public districts, and public agencies.

After assessments have been levied and property owners given the opportunity to pay them off in cash, the local government will issue bonds for the total amount of unpaid assessments. Assessments collected to pay off 1915 Act bonds appear on the regular tax bill and are collected in the same manner as property taxes.

Park and Playground Act of 1909
(Government Code section 38000 et seq.)

The Park and Playground Act is a method for cities to finance public park, urban open-space land playground, and library facilities. Pursuant to a 1974 revision, the act incorporates the procedures and powers of the Improvement Act of 1911, the Municipal Improvement Act of 1913, and the Improvement Act of 1915 to finance improvements. In addition to the power to levy assessments and issue bonds, the act provides that the city council may condemn land for improvements.

Tree Planting Act of 1931
(Streets and Highways Code section 22000 et seq.)

Pursuant to this act, cities may levy assessments to fund the planting, maintenance or removal of trees and shrubs along city streets and to pay employees to accomplish this work. Assessments for maintenance are limited to a period of 5 years.

These assessments are apportioned on the basis of street frontage. Work is to be administered by the city parks department or other agency as appointed by the city council.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218. A city contemplating the use of the Act should document that street frontage is a valid measure of "special benefit." If frontage is not a directly indicator of benefit, use of this Act may be difficult to defend.

Landscaping and Lighting Act of 1972
(Streets and Highways Code section 22500 et seq.)

This Act may be used by cities, counties, and special districts (including school districts). Alleged abuse of the Landscaping and Lighting Act by cities and school districts was one of the motivating forces behind Proposition 218. The initiative targeted the allegedly tenuous link between parks and recreation facilities and the benefit they provided to properties in the area. Prior to Proposition 218, the successful argument in favor of the Landscaping and Lighting Act was that parks, open space, and recreation facilities benefited properties by increasing their value. As a result of the strict definition of special benefit created by Proposition 218 ("General enhancement of property value does not constitute 'special benefit.'"), that justification no longer exists and this Act will be much harder to use.

The 1972 Act enables assessments to be imposed in order to finance:

- acquisition of land for parks, recreation, and open space;
- installation or construction of planting and landscaping, street lighting facilities, ornamental structures, and park and recreational improvements (including playground equipment, restrooms and lighting); and
- maintenance and servicing of any of the above.

Amendments to the Act, effective January 1, 1993, exclude from the authorized improvements any community center, municipal auditorium or hall, or similar public facility, unless approved by the property owners owning 50 percent of the area of assessable lands within the proposed district. The election shall be conducted following the adoption of an ordinance or resolution at a regular meeting of the legislative body of the local agency and is in lieu of any public notice or hearing otherwise required by this part.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Benefit Assessment Act of 1982
(Government Code section 54703 et seq.)

This statute provides a uniform procedure for the enactment of benefit assessments to finance the maintenance and operation costs of drainage, flood control, and street light services and the cost of installation and improvement of drainage or flood control facilities. Under legislation approved in 1989 (SB 975, Chapter 1449), this authority is expanded to include the maintenance of streets, roads, and highways. As with most other assessment acts, it may be used by cities, counties, and special districts which are otherwise authorized to provide such services. It does, however, have some differences that set it apart.

Assessments can be levied on a parcel, a class of property improvement, use of property, or any combination thereof. Assessments for flood control services can be levied on the basis of proportionate stormwater runoff from each parcel rather than a strict evaluation of the flood protection being provided. The amount of assessment must be evaluated and re-imposed annually. Assessments are collected in the same manner as property taxes.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Also, the Act states that an assessment may be levied wherever service is available, regardless of whether the service is actually used - this may conflict with the initiative's definition of "special benefit." Where differences exist between statute and initiative, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Integrated Financing District Act
(Government Code section 53175 et seq.)

This legislation creates an alternate method for collecting assessments levied under the 1911, 1913, and 1915 Acts, the Landscaping and Lighting Act of 1972, the Vehicle Parking District Law of 1943, the Parking District Law of 1951, the Park and Playground Act of 1909, the Mello-Roos Community Facilities Act of 1982, the Benefit Assessment Act of 1982, and charter cities' facility benefit assessments. The Integrated Financing District Act applies to all local agencies insofar as those agencies have the authority to use any of the above listed financing acts. Assessments levied under this act can be used to pay the cost of planning, designing, and constructing capital facilities authorized by the applicable financing act, pay for all or part of the principle and interest on debt incurred pursuant to the applicable financing act, and to reimburse a private investor in the project.

The Integrated Financing District Act has two unique properties:

1. It can levy an assessment which is contingent upon *future* land development and payable upon approval of a subdivision map or zone change or the receipt of building permits.
2. It allows the local agency to enter into an agreement with a private investor whereby the investor will be reimbursed for funds advanced to the agency for the project being financed.

Because the assessment is not triggered until development is ready to begin, these features make the act an attractive option when development is to occur in phases. Payment of assessments will be deferred until such time as public improvements are needed.

The procedure for creating an integrated financing district, including entering into a reimbursement agreement, is in addition to the procedure required by the applicable assessment act. The resolution of intention must include a description of the rates and method of apportionment, the contingencies which will trigger assessment of the levy, the fixed dollar amount per unit of development for the contingent levy, and a description of any proposed reimbursement agreement. The assessment and entry into any agreement are effective upon approval of the legislative body.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Street Lighting Act of 1919
(Streets and Highways Code section 18000 et seq.)

This act allows cities to levy benefit assessments for the maintenance and operation of street lighting systems. Assessments may also finance the installation of such a system by a public utility.

Assessments are liens against land and are due within 30 days of being recorded by the tax collector. The 1919 Act also establishes two alternate methods for collecting payments on an installment basis in the manner of property taxes. An assessment levied under this act must be evaluated and reapplied annually after a public hearing, and , pursuant to Proposition 218, a vote of the property owners.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Municipal Lighting Maintenance District Act of 1927
(Streets and Highways Code section 18600 et seq.)

This statute provides for the maintenance and operation (but not the installation) of street lighting systems within cities. Assessments are limited to a maximum of 5 years.

As of this writing, the public notice and assessment procedure under the Act conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Street Lighting Act of 1931
(Streets and Highways Code section 18300 et seq.)

The 1931 Act is another means for cities to finance the maintenance and service (but not installation) of street lighting systems. Assessments under this act are levied annually and collected in installments in the manner of city taxes. The term of assessment is limited to 5 years.

As of this writing, the public notice and assessment procedure under the Act (which resembles the procedure under the 1919 Street Lighting Act) conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Parking District Law of 1943
(Streets and Highways Code section 31500 et seq.)

This act authorizes a city or county to levy assessments to finance:

- the acquisition of land for parking facilities;
- the construction, operation, and maintenance of parking facilities (including garages); and
- the costs of engineers, attorneys, or other people necessary to acquisition, construction, operations, and maintenance.

The Parking District Law incorporates the assessment procedures and powers of the 1911, 1913, and 1915 Acts discussed previously. It also authorizes the use of meters, user fees, and ad valorem taxes to raise funds.

Once parking facilities have been acquired, administration of the parking district is turned over to a "Board of Parking Place Commissioners" appointed by the city mayor or county board of supervisors. This board reports to the legislative body on the status of the district each year. Annual assessments are levied by the legislative body, in accordance with Proposition 218.

As mentioned earlier, the public notice and assessment procedures of the 1911, 1913, and 1915 Acts currently conflict with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Parking District Law of 1951
(Streets and Highways Code section 35100 et seq.)

Cities are authorized to finance the following activities under this act:

- acquisition of land for parking facilities (including the power of eminent domain),
- improvement and construction of parking lots and facilities,
- issuance of bonds, and
- employee salaries.

Special assessments under the 1911 Act may be levied to replace the use of fees and charges to repay outstanding bonds. Other revenue sources may include user fees, parking meter charges, and ad valorem taxes.

District formation proceedings are initiated upon petition of involved land owners and generally follow the pattern of other assessment acts. As in the 1943 Act, the district is to be administered by an appointed parking commission.

As with those other acts, the public notice and assessment procedure of the 1951 Act currently conflicts with the provisions of Proposition 218. Where differences exist, the requirements of the initiative prevail. Legislation is needed to reconcile the Act with Proposition 218.

Parking and Business Improvement Area Law of 1989
(Streets and Highways Code section 36500 et seq.)

This act recodifies and supplants the 1979 law of the same name, now repealed. The Parking and Business Improvement Area Law of 1989 enables a city, county, or joint powers authority made up of any combination of cities and counties to establish areas of benefit and to levy assessments on businesses within those areas to finance the following improvements:

- parking facilities,
- parks,
- fountains, benches, and trash receptacles,
- street lighting, and
- decorations.

Assessment revenues may also be used for any of the following activities:

- promotion of public events benefiting area,
- businesses which take place in public places within the area,
- furnishing music to any public place in the area,
- promotion of tourism within the area, and
- any other activities which benefit businesses located in the area.

Assessments must be directly proportional to the estimated benefit being received by the businesses upon which they are levied. Furthermore, in an area formed to promote tourism, only businesses that benefit from tourist visits may be assessed. The agency creating the assessment district area is authorized to finance only those improvements or activities which were specified at the time the area is formed. An unusual feature of this law is that assessments may be apportioned differently among zones of benefit, in relation to the benefit being received by businesses within each zone. The agency should carefully document the special benefit which each assessed property will receive. Pursuant to Proposition 218, the assessment cannot finance improvements or services of general benefit.

Establishment proceedings may be initiated by the legislative body of either the city or county. The procedure is generally similar to other assessment acts and requires adoption of a resolution of intention and a noticed public hearing at which protests may be considered. If written protests are received from the owners of businesses which would pay 50 percent or more of the proposed assessment, the formation proceedings must be set aside for a period of one year. If these protests are only against a particular improvement or activity, the legislative body must delete that improvement or activity from the proposal. After a district has been established under this law, the legislative body must appoint an advisory board to make recommendations on the expenditure of revenues from the assessment. The advisory board may also be appointed prior to the adoption of a resolution of intention to make recommendations regarding that notice.

There's some ambiguity over whether Proposition 218 applies to the 1989 Law. Arguably, it does not apply since assessments are levied on businesses and are therefore not "a charge upon real property." Agencies should approach this assessment act with caution and a strong opinion from counsel before choosing not to comply with Proposition 218.

Property and Business Improvement District Law of 1994
(Streets and Highways Code section 36600 et seq.)

A city, county, or joint powers authority made up of cities and counties may adopt a resolution of intention to establish this type of district upon receiving a written petition signed by the property owners of the proposed district who would pay more than 50 percent of the assessments being proposed. The city, county, or JPA must appoint an advisory board within 15 days of receiving a petition which shall make recommendations to the legislative body regarding the proposed assessments (Streets and Highways Code section 36631).

The improvements which may be financed by these assessments include those enumerated under the Parking and Business and Improvement Area Law of 1989, as well as such other items as:

- closing, opening, widening, or narrowing existing streets,
- rehabilitation or removal of existing structures, and
- facilities or equipment, or both, to enhance security within the area.

Assessment revenues may finance the activities listed under the 1989 Law, as well as the following:

- marketing and economic development; and
- security, sanitation, graffiti removal, street cleaning, and other municipal services supplemental to those normally provided by the municipality.

No provision is made within this law for financing bonded indebtedness.

The property owners' petition is required to include a management district plan consisting of a parcel-specific map of the proposed district, the name of the proposed district, a description of the proposed boundaries, the improvements or activities being proposed over the life of the district and their cost, the total annual amount proposed to be expended in each year of the district's operation, the proposed method and basis of levying the assessment, the time and manner of collecting assessments, the number of years in which assessments will be levied (this is limited to five years maximum), a list of the properties being benefited, and other related matters (Streets and Highways Code 36622).

The legislative body's resolution must include the management district plan as well as the time and place for a public hearing on the establishment of the district and levy of assessments will be held (Streets and Highways Code 36621). This hearing must be held within 60 days after the adoption of the resolution. Hearing notice must be provided pursuant to Government Code section 54954.6. Both mailed and newspaper notice are required (Streets and Highways Code section 36623).

The proposal to form the district must be abandoned if written protests are received from the owners of real property within the proposed district who would pay 50 percent or more of the assessments (Streets and Highways Code section 36625). In addition, when a majority protest has been tendered, the legislative body is prohibited from reinitiating the assessment proposal for a period of one year.

The public notice and assessment procedures of the 1994 Law are similar to the provisions of Proposition 218. An agency proposing to use the Act should take care to ensure that they are proceeding in harmony with Proposition 218 and that the properties being assessed are receiving an actual special benefit. Where conflicts exist, the requirements of the initiative prevail.

No assessments under this law can be levied on residential properties or on land zoned for agricultural use (Streets and Highways Code section 36635).

This statute is an alternative to the Parking and Business and Improvement Area Law of 1989 and does not affect any districts formed under that law.

Pedestrian Mall Law of 1960
(Streets and Highways Code section 11000 et seq.)

This authorizes cities and counties to establish pedestrian malls, acquire land for such malls (including power of eminent domain), restrict auto traffic within the malls, and to levy benefit assessments to fund mall improvements. Improvements may include:

- street paving,
- water lines,
- sewer and drainage works,
- street lighting,
- fire protection,

- flood control facilities,
- parking areas,
- statues, fountains and decorations,
- landscaping and tree planting,
- child care facilities,
- improvements necessary to a covered air-conditioned mall, and
- relocation of city-owned facilities.

Assessments may also be used to pay damages awarded to a property owner as a result of the mall.

Establishment proceedings are similar to those found in other assessment acts. Accordingly, these provisions do not currently conform to the requirements of Proposition 218 and await reconciliation. Where conflicts exist, the requirements of the initiative prevail. Assessments and bonds are to be levied in accordance with the provisions of the Vehicle Parking District Law of 1943 (which provides for use of the 1911 and 1915 Acts, among others).

Permanent Road Divisions Law
(Streets and Highway Code sections 1160 et seq.)

This statute enables counties to establish areas of benefit (called "divisions" under this law) within which assessments may be levied in order to finance construction, improvement, or maintenance of any county road, public road easement, or private road or easement which contains a public easement (Streets and Highways Code section 1179.5). The statute also empowers a board of supervisors to levy special taxes for these purposes upon approval by 2/3 of the electorate within the division.

Proceedings for the formation of a road division may be initiated by either: (1) a resolution of the Board of Supervisors; or, (2) submittal to the Board of Supervisors of a petition containing either the signatures of a majority of the land owners within the proposed division or the owners of more than 50 percent of the assessed valuation. The public notice and assessment procedures of the Permanent Road Divisions Law conflict with the provisions of Proposition 218 by failing to provide for a property owners' ballot. The requirements of Proposition 218 must be followed in order to establish a division. Legislation is needed to reconcile the Act with Proposition 218.

Community Rehabilitation District Law of 1985
(Government Code section 53370 et seq.)

This act provides a means for cities and counties to finance the rehabilitation, renovation, repair or restoration of existing public infrastructure. It cannot, however, be used to pay for maintenance or services. A Community Rehabilitation District cannot be formed within a redevelopment project area.

A district established under the 1985 Act can rehabilitate public capital facilities such as:

- streets,
- sewer and water pipes,
- storm drains,
- sewer and water treatment plants,
- bridges and overpasses,
- street lights,
- public buildings,

- criminal justice facilities,
- libraries, and
- park facilities.

It can also finance the expansion of facility capacity or the conversion to alternative technology.

The 1985 Act allows a rehabilitation district to use any of the following financing tools:

- Special assessments under the Improvement Act of 1911 and the Municipal Improvement Act of 1913 and bonds under the Improvement Bond Act of 1915.
- Special taxes and bonds pursuant to the Mello-Roos Community Facilities Act of 1982.
- Fees or charges, provided that these do not exceed the amount reasonably necessary to cover the cost of the involved project.
- Senior obligation bonds under the 1985 Act's own provisions (Gov. Code section 53387 et seq.).

Certain of the public notice and assessment procedures of this act conflict with Proposition 218. An agency proposing to use the Community Rehabilitation District Law should take care to ensure that they are proceeding in harmony with Proposition 218 and that the properties being assessed are receiving a concrete special benefit. Under Proposition 218, a general enhancement of property value is not a special benefit.

Public notice must be provided over a period of 5 weeks prior to the district formation hearing. This notice must contain the text of the resolution of intent, the time and place of the hearing, and a statement that the hearing will be open to all interested persons in favor of or opposed to any aspect of the district. If the district will utilize any of the above special assessment or community facilities acts, it may combine the notices required by those acts with this notice.

A separate procedure exists for issuing, administering, and refunding senior obligation bonds pursuant to the 1985 Act (Gov. Code sections 53387 - 53594). Issuance involves adopting a resolution of intention and submitting the bond issue to the voters of the district. Affirmation by a simple majority of voters is necessary to approve issuance of the bonds.

Geologic Hazard Abatement District of 1979
(Public Resources Code section 26500 et seq.)

This statute authorizes a city or county to create an independent Geologic Hazard Abatement District (GHAD) empowered to finance the prevention, mitigation, abatement, or control of actual or potential geologic hazards through the levy and collection of special assessments. The statute broadly defines geologic hazards to include: landslides, land subsidence, soil erosion, earthquakes, or "any other natural or unnatural movement of land or earth."

A district can:

- acquire property by purchase, lease, gift, or eminent domain;
- construct improvements;
- maintain, repair, or operate any improvements; and
- use any of the assessment and bond procedures established in the Improvement Act of 1911, the Municipal Improvement Act of 1913, and the Improvement Bond Act of 1915.

Proceedings for forming a GHAD may be initiated by resolution of the city or county or by petition of the owners of at least 10% of affected property. A landowner petition must include signatures, legal descriptions, and a map of the proposed district boundaries. In addition, the city, county, or petitioners must include a "plan of control" prepared by an engineering geologist which describes the geologic hazard to be addressed, its location, the affected area, and a plan for the prevention, mitigation, abatement, or control of the hazard.

When forming a GHAD, the legislative body of the city or county can be the governing body of the district. Alternatively, the legislative body can appoint five land owners to act as the district's board of directors. Thereafter, board members will be elected every four years from within the district. Unlike most special assessment districts, the GHAD is an entity independent of the city or county.

The current procedure for forming a GHAD conflicts with Proposition 218 in that it does not provide for a property owners' ballot on the question of formation. When forming a GHAD, the city or county must conform its procedure to the engineer's report, public notice, balloting, and other requirements of Proposition 218.

The statute also provides for emergency formation of a GHAD upon the request of two-thirds of the affected property owners (Public Resources Code sections 26568-26597.7). This is invalid to the extent it conflicts with Proposition 218.

The statute does not describe the method for dissolving a GHAD. However, the California Court of Appeal has opined that dissolution of a GHAD is subject to the procedures of the Cortese-Knox Local Government Reorganization Act (Gov. Code 56000, et seq.) and cannot be unilaterally undertaken by a city (*Las Tunas GHAD v. Superior Court (City of Malibu)* (1995) 38 Cal.App.4th 1002). Under this interpretation, although district formation is undertaken by a city or county without the involvement of the county Local Agency Formation Commission (LAFCO), dissolving a district requires adherence to LAFCO procedures.

A GHAD has several advantages to recommend it. One, its boundaries need not be contiguous, so it can focus on just those properties subject to hazard. Second, it is an independent district with its own board of directors drawn from the affected property owners. Third, it is not limited to a single city or county; its boundaries can cross jurisdictional lines. Fourth, its formation proceedings are not subject to review by the Local Agency Formation Commission, thereby simplifying the process. Fifth, its formation is exempt from the California Environmental Quality Act.

Contra Costa County has formed GHADs in its Blackhawk and Canyon Lakes developments. In both, the County Board of Supervisors serves as the governing body.

Open Space Maintenance Act of 1974
(Government Code sections 50575 et seq.)

Cities and counties are empowered to spend public funds to acquire open space land for preservation (Government Code sections 6950-6954). The Open Space Maintenance Act provides a means to levy an ad valorem special assessment to pay for the following services related to such land:

- conservation planning;
- maintenance;

- improvements related to open space conservation; and
- reduction of fire, erosion, and flooding hazards through clearing brush, making fire protection improvements not otherwise provided the area, planting and maintaining trees and other vegetation, creating regulations limiting area use, and construction of general improvements.

The owners of lands representing 25% or more of the value of the assessable land within the proposed district may initiate district formation by filing a petition with the involved city or county. The local legislative body must then prepare a preliminary report containing a description of the proposed boundaries, the work to be done, an estimate of the cost of the assessment, and illustrating the parcels to be benefitted. The planning commission must review the report and make recommendation to the legislative body. Once the legislative body has reviewed the report, concluded that such a district is justified, and adopted an ordinance of intention to form an assessment district, it will set a time and place for hearing objections to the proposal. The ordinance of intention must specify the district boundaries, the proposed projects, the annual assessment, the maximum assessment, and the time of the protest hearing (Government Code section 50593). Notice must be placed in a newspaper of general circulation, mailed to involved property owners, and posted in a public place. The formation proceedings in current law conflict with the requirements of Proposition 218. A city or county must be careful to substitute the requirements of Proposition 218 for any conflicting provisions in the code. This statute needs to be amended to reconcile it with Proposition 218.

Fire Suppression Assessment of 1978
(Government Code section 50078 et seq.)

Special districts, county service areas, counties, and cities which provide fire suppression services (including those provided by contracting with other agencies) are authorized to levy assessments under this act. The resulting revenues may be used to obtain, furnish, operate, and maintain fire-fighting equipment and to pay salaries and benefits to firefighting personnel.

Unlike the other special assessment acts, invocation of fire suppression assessments does not require establishment of an assessment district. Instead, the jurisdiction levying the assessment specifies those parcels or zones within its boundaries that will be subject to assessment.

Assessments are based upon uniform schedules or rates determined by the risk classification of structures and property use. Agricultural, timber, and livestock land is assessed at a lower rate on the basis of relative risk to the land and its products. The local agency may establish zones of benefit, restricting the applicability of assessments. In addition, assessments may be levied on parcels, classes of improvement or property use or any combination thereof. Assessments are proportional to the fire protection benefits received by property and improvements, but may be levied whether or not the service is actually used.

The procedure for establishing a fire suppression assessment includes:

- filing of a report which details the land to be assessed, the initial amount of assessment, the maximum assessment, the duration of the assessment, and the schedule or rate of assessment;
- public notice and hearing;
- protest procedures; and
- adoption of an ordinance or resolution imposing the levy.

Proposition 218, with its strict definition of "special benefit," may pose a problem for new or increased assessments under this code. In fact, some jurisdictions, such as the Tamalpais Valley Fire District and the County of Los Angeles, have placed fire protection levies before the voters as special taxes (subject to two-thirds approval), effectively converting them from assessments.

The agency proposing to levy fire suppression assessments must be careful to document the special benefit (excluding any benefit to the general public and any general enhancement of property value) accruing to each parcel that is included in the assessment district. In addition, the formation proceedings in current law conflict with the requirements of Proposition 218. A city or county must substitute the requirements of Proposition 218 for all conflicting provisions in the code.

District Boundaries

ASSESSOR'S PARCEL MAP

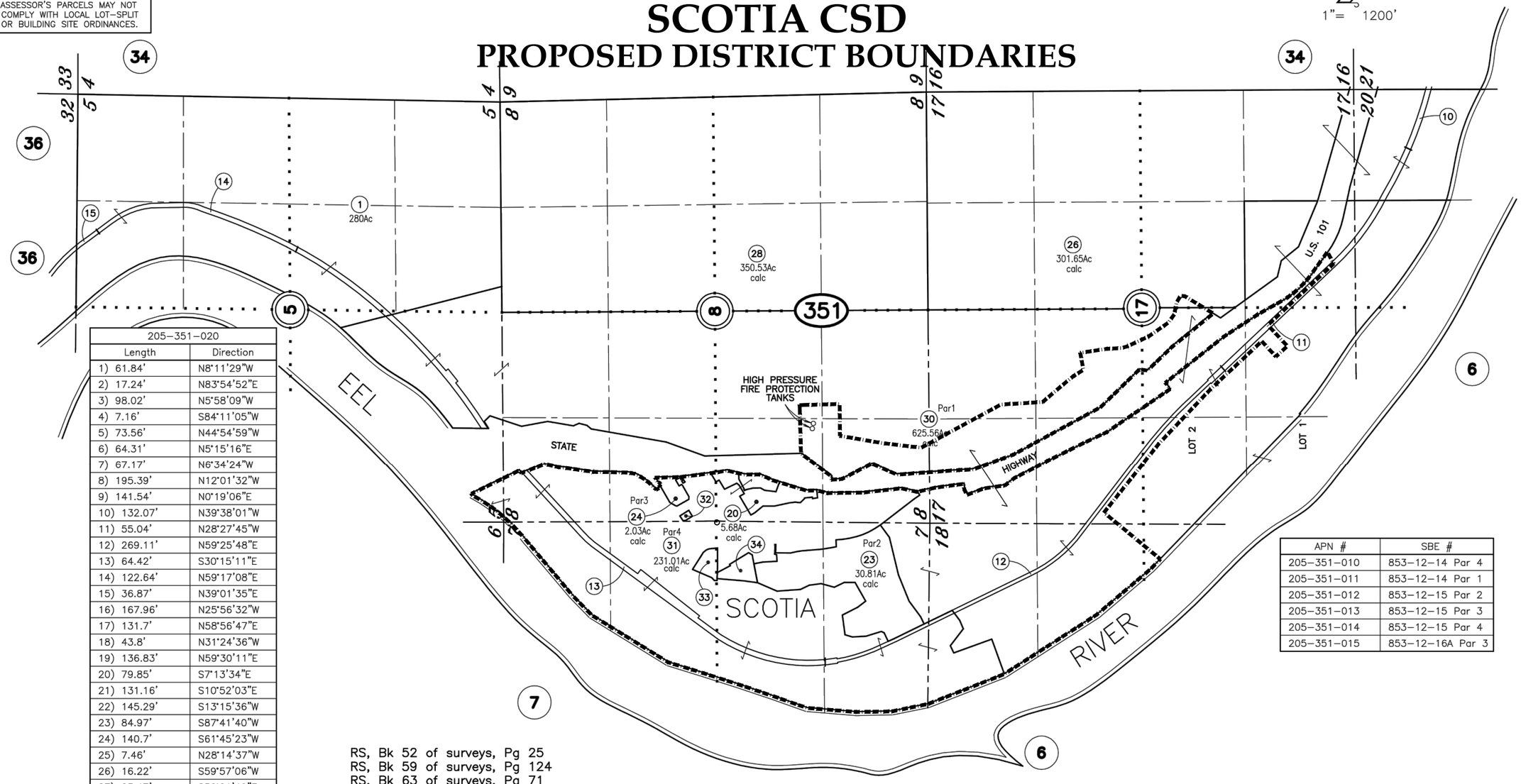
1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.
2. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN.
3. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC 8 & PTN SECS 5,7,17,18 & 20 T1N, R1E H.B.& M.

205-35

SCOTIA CSD
PROPOSED DISTRICT BOUNDARIES

1"= 1200'



205-351-020	
Length	Direction
1) 61.84'	N8°11'29"W
2) 17.24'	N83°54'52"E
3) 98.02'	N5°58'09"W
4) 7.16'	S84°11'05"W
5) 73.56'	N44°54'59"W
6) 64.31'	N5°15'16"E
7) 67.17'	N6°34'24"W
8) 195.39'	N12°01'32"W
9) 141.54'	N0°19'06"E
10) 132.07'	N39°38'01"W
11) 55.04'	N28°27'45"W
12) 269.11'	N59°25'48"E
13) 64.42'	S30°15'11"E
14) 122.64'	N59°17'08"E
15) 36.87'	N39°01'35"E
16) 167.96'	N25°56'32"W
17) 131.7'	N58°56'47"E
18) 43.8'	N31°24'36"W
19) 136.83'	N59°30'11"E
20) 79.85'	S7°13'34"E
21) 131.16'	S10°52'03"E
22) 145.29'	S13°15'36"W
23) 84.97'	S87°41'40"W
24) 140.7'	S61°45'23"W
25) 7.46'	N28°14'37"W
26) 16.22'	S59°57'06"W
27) 23.47'	S30°01'49"E
28) 85.82'	S13°35'50"E
29) 94.16'	S0°42'10"E
30) 58.87'	S29°15'32"W
31) 143.08'	S7°23'08"W
32) 134.43'	S69°59'51"E
33) 356.42'	S17°17'49"W
34) 2077.19'R L=142.54' Δ=3°55'54"	
35) 103.75'	S85°00'00"W

APN #	SBE #
205-351-010	853-12-14 Par 4
205-351-011	853-12-14 Par 1
205-351-012	853-12-15 Par 2
205-351-013	853-12-15 Par 3
205-351-014	853-12-15 Par 4
205-351-015	853-12-16A Par 3

RS, Bk 52 of surveys, Pg 25
RS, Bk 59 of surveys, Pg 124
RS, Bk 63 of surveys, Pg 71
RS, Bk 65 of surveys, Pgs 59-60
RS, Bk 68 of surveys, Pgs 16-20

PROPOSED DISTRICT BOUNDARIES

300' 600' 1200'

Jun 05, 2013

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles.

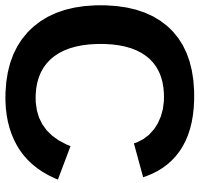
Assessor's Map Bk. 205, Pg.35
County of Humboldt, CA.

Consulting Engineers & Geologists, Inc.

SCOTIA CSD
PROPOSED DISTRICT BOUNDARIES

005161.400

February 2016 | 005161.400-SCOTIA | Figure 1



Assessment Roll

Scotia Community Services District
Fire Protection Assessment
Fiscal Year 2016/17

Assessment Roll

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Humboldt County Secured Roll for the year in which the report is prepared and reflective of the Assessor's parcel maps. A complete listing of the parcels within this District, along with each parcel's assessment amount to be levied for Fiscal Year 2016/2017 is provided below.

These assessments will be submitted to the County Auditor/Controller to be included on the property tax roll for fiscal year 2016/2017. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be recalculated based on the method of apportionment and assessment rates as approved herein by the SCSD Board of Directors.

Assessor's Parcel Number	EBUs[1]	Special Benefit Assessment
205-531-011-000[2]	0	$0
205-531-012-000[2]	0	$0
205-531-013-000[2]	0	$0
205-531-020-000	35	$5,143
205-531-023-000	119	$17,487
205-531-024-000	13	$1,910
205-531-026-000[2]	0	$0
205-531-030-000	643	$94,491
205-531-031-000	586	$86,115
205-531-032-000	3	$441
205-531-033-000	9	$1,323
205-531-034-000	10	$1,470
	Total	**$208,380**

1. EBUs: equivalent benefit units
2. Parcels did not meet applied criteria related to the methodology to warrant any assessment of special benefit.