



# **Engineer's Report for Assessment of Storm Drainage Benefits**

**Scotia Community Services District  
Scotia, California**

Prepared for:

**Scotia Community Services District**

***SH* Engineers & Geologists**

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

December 2016

005161.400

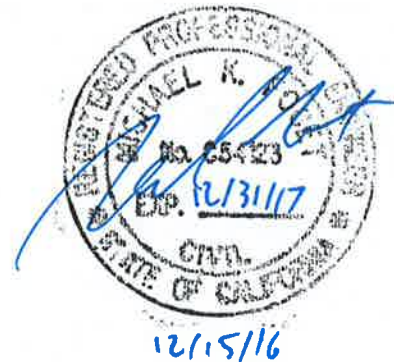
Reference: 005161.400

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**Scotia Community Services District**  
**Scotia, California**

Prepared for:

**Scotia Community Services District**  
PO Box 245  
Scotia, CA 95565-0245



Prepared by:



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Eureka, CA 95501-2138  
707-441-8855

December 2016


QA/QC: MKF\_\_


**Scotia Community Services District  
Storm Drainage**

**Engineer's Report Certificate**

This report describes the Storm Drainage 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 15<sup>th</sup> day of December 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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## Acronyms & Abbreviations

ft <sup>2</sup>	square feet
APN	Assessor's parcel number
CPI	consumer price index
CSDA	California Special Districts Association
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, The 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). All residences and businesses other than HRC are occupied by rental tenants; however, TOS 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, and parks. 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 XIII C and XIII D 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' " (*Silicon Valley Taxpayers v. Santa Clara Open Space Authority*, 44 Cal.4<sup>th</sup> 431). In a reversal of previous law, Proposition 218 prohibits a local agency 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 to the property.

In addition, assessments levied on individual parcels are limited to the reasonable cost of the proportional special benefit conferred on that parcel (CSDA, 2013).

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 which owns the parcel can demonstrate by clear and convincing evidence (CSDA, 2013) that its parcel will receive no special benefit.

The maintenance services in the SCSD's assessment are for storm drainage. Storm drainage facilities are engineered facilities that are designed to convey storm runoff, remove pollutants, and control flow rates. These facilities include pipes, ditches, swales, filters, ponds, and underground tanks and vaults. These systems are specifically designed to capture, treat, store, and convey stormwater runoff downstream or into the ground.

In addition to helping prevent flooding and erosion, storm drain facilities help to protect water quality by incorporating features that filter or remove sediments, excess nutrients, and toxic chemicals.

## 1.2 Purpose and Authorization

The boundaries of the Storm Drainage District are coterminous with the SCSD boundaries (Appendix A), and will be referred to as the SCSD throughout the rest of this document. 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 storm drainage improvements and facilities (collectively referred to as “improvements”) that provide special benefits to properties within the SCSD, 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 (State of California, 1982). Pursuant to the Act, the SCSD is the legislative body for the Storm Drainage District and may levy annual assessments and act as the governing body for the operations and administration of the SCSD. The Act provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of the district improvements. 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 Scotia CSD Storm Drainage Improvements

The District assessments will fully or partially fund various improvements and activities that specially benefit properties within the SCSD. It is the goal and intent for this district to provide a stable revenue source that will allow the SCSD to fund the ongoing maintenance of the various storm drainage facilities for the community and endeavors to improve the drainage system that directly affect the properties and quality of life for residents, tenants, employees and owners of properties within the CSD. To the extent permitted by the Act of 1982, the improvements, projects, and expenditures to be funded by the assessments may include:

- **Operation and Maintenance:** operation and maintenance (O&M) of storm drainage system improvements throughout the SCSD, which may include, but is not limited to inspection, repair, and servicing of drainage basins, inlets, catch basins, manholes, outlets, drywells, pumps, filters, swales, ponds, storm drain pipes, and related drainage facilities in connection with the properties of the SCSD, as well as any offsite improvements and facilities directly associated with the aforementioned infrastructure that is deemed necessary to service or protect the properties.
- **Acquisitions:** The acquisition of land or facilities for storm drainage purposes.
- **Resource Development:** The construction, installation, and/or expansion of various drainage facilities, inlets, outlets, culverts, catch basins, drainage ditches and ways, underground piping, junction boxes, and manholes and related drainage facilities within the SCSD.

- **Facility Enhancements/Rehabilitation:** Periodic repairs and renovations of drainage facilities, including but not limited to underground piping and culverts, inlets, outlets, drainage related basins, junction boxes and manholes, ditches, gutters, and related equipment and amenities.
- **Capital Improvements:** Major repairs of storm drainage facilities that may include repair or replacement, replacement of permanent fixtures, structural repairs, as well as the construction and installation of new facilities.

## 2.0 Estimate of Costs

This section of the report provides an estimate of the annual costs to be collected and deemed appropriate for the operation, maintenance and servicing of the improvements for the SCSD. The projected five-year annual expenses for the SCSD are presented in Table 1.

<b>Table 1</b>					
<b>Projected Expenses, Storm Drainage Fund</b>					
<b>Scotia Community Services District</b>					
	<b>FY<sup>1</sup></b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Personal Services</b>					
Attorney	\$800	\$816	\$832	\$849	\$866
IT Services	\$300	\$306	\$312	\$318	\$325
Auditor (Annual Audit)	\$240	\$245	\$250	\$255	\$260
Board Stipend	\$120	\$120	\$120	\$120	\$120
Bookkeeping/CPA Consult	\$50	\$51	\$52	\$53	\$54
O&M <sup>2</sup> Staff (Salaries & Benefits)	\$5,400	\$5,508	\$5,618	\$5,731	\$5,845
<b>Total Personal Services</b>	<b>\$6,910</b>	<b>\$7,046</b>	<b>\$7,184</b>	<b>\$7,326</b>	<b>\$7,470</b>
<b>Materials and Services</b>					
Bond, Dues, Publications	\$200	\$206	\$212	\$219	\$225
Supplies, Lab, Permitting & Monitoring	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
Utilities-Water, Sewer Communications	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
General Maintenance & Repair	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
Insurance	\$500	\$515	\$530	\$546	\$563
Electrical	\$0	\$0	\$0	\$0	\$0
Contracted Maintenance Services	\$0	\$0	\$0	\$0	\$0
<b>Total Materials And Services</b>	<b>\$6,200</b>	<b>\$6,386</b>	<b>\$6,578</b>	<b>\$6,775</b>	<b>\$6,979</b>
<b>Total O&amp;M</b>	<b>\$13,110</b>	<b>\$13,432</b>	<b>\$13,762</b>	<b>\$14,101</b>	<b>\$14,448</b>
<b>Other Expenditures</b>					
Annual Debt Service	\$370	\$370	\$370	\$370	\$370
Transfer to Equipment Replacement Fund	\$750	\$750	\$750	\$750	\$750
Transfer to Reserve Fund	\$12,060	\$12,060	\$12,060	\$12,060	\$12,060
<b>Total Other Expenditures</b>	<b>\$13,180</b>	<b>\$13,180</b>	<b>\$13,180</b>	<b>\$13,180</b>	<b>\$13,180</b>
<b>Capital Outlay<sup>3</sup></b>					
SCSD Office Building	\$5,400	0	0	0	0
Office Equipment/furnishings Start-up	\$3,000				
<b>Total Capital Expenditures</b>	<b>\$8,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total All Expenditures</b>	<b>\$34,690</b>	<b>\$26,612</b>	<b>\$26,942</b>	<b>\$27,281</b>	<b>\$27,628</b>
1. FY: fiscal year                      2. O&M: operations and maintenance                      3. Excess fund note					



The capital expenditures projected for fiscal year (FY) 2016-17 include a \$5,400 expense associated with the SCSD share of a debt-financed purchase of an office building for the District (annual debt service of \$370) along with \$3,000 purchase of office equipment/furnishings. The \$370 annual debt services are reflected in the proposed benefits assessed. The Capital Expenditures for the office equipment/furnishings is funded by outside sources and the Districts' portion of the office building will be funded by debt financing. Those capital expenditures are not reflected in the annual assessed benefit.

## **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 SCSD 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 SCSD. The general enhancement of property value does not constitute a special benefit.

### **3.2 General Benefit vs. Special Benefit**

As previously noted, the drainage improvements associated with this District are an integral part of a more comprehensive drainage system in the area and as such, any unnecessary modifications or alterations to that system may negatively impact not only the property within the District but may also impact surrounding properties or the drainage system itself. While this may initially suggest that there is some measurable benefit to the surrounding properties or to the public at large from the District improvements, the cost of which could be considered a general benefit and not assessed to properties in the District, clearly any damages to other properties resulting from modifications of the existing drainage system or improper maintenance of those improvements would ultimately be the financial liability of the property owner(s) responsible for causing such damages.

In addition, the proper maintenance of the improvements and appurtenant facilities allows individual parcels to be developed and used to their fullest extent by ensuring adequate drainage and proper control of excess water during periods of rain, which is essential to the use, preservation and protection of those properties. Conversely, the absence of adequate maintenance and servicing of these improvements would eventually have a negative impact on these particular properties. Clearly, providing for the proper control, maintenance and operation of the drainage improvements within this District must therefore be an integral part of the District. Based on these findings, it is apparent that the improvements, services and activities for this District are a special benefit to only those properties within this District and ultimately the financial responsibility of those properties.

### 3.3 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 SCSD. 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 impervious area (non-passable by water) to compare the proportional benefit of each property as compared to a single-family home site.

The impervious area methodology was chosen for determination of the stormwater EBU contribution, because this method is commonly used nationally for such purposes. The average impervious area for residential properties in the SCSD is represented by one EBU, which is calculated as 1,500 square feet (ft<sup>2</sup>). Note that impervious surfaces are those that prevent water from soaking into the soil (such as, rooftops, concrete or asphalt parking lots, sidewalks, driveways, etc.).

The total cost for operating and maintaining storm drainage funded by the SCSD 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 SCSD.

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 impervious surface, expressed in square feet, on developed single-family residential parcels in the SCSD. All other developed parcels are assigned a storm drainage EBU number based on the number of EBUs on the parcel. The number of EBUs is established by measuring the amount of impervious surface on the parcel (in square feet) and dividing that amount by the average impervious surface per residential dwelling.

The estimated EBUs for each parcel, based upon impervious area, are presented in Table 2. Those parcels associated with the HRC mill and power plant facilities (205-531-023-000 and 205-531-030-000) are not being assessed any benefit at this time, because their entire properties are not being served by any District facilities.

**Table 2**  
**Storm Drainage EBU<sup>1</sup> Estimate<sup>2</sup>**  
**Scotia Community Services District**

APN	House #	Street	Lot #	Use Description	Impervious Area (ft <sup>2</sup> ) <sup>3</sup>	EBUs
205-411-001-000	Commercial Units		25	Renner Station	23,841	16
205-411-002-000			26	Hoby's Market	46,702	31
205-411-003-000			27	Retail/Office Office including PALCO Pharmacy	38,713	26
205-411-004-000			28	True Value Hardware Store	30,622	20
205-411-005-000 <sup>2</sup>			33	Vacant Lot	0	0
205-411-006-000	400	Church Street	34	---	---	1
205-411-007-000	Commercial Unit		35	Sales Office-transferred to HRC	10,754	7
205-411-008-000	355	Eddy Street	36	---	---	1
205-411-009-000	Garage Units		38	---	1,728	1
205-411-010-000			39	---	1,152	1
205-411-011-000	360	Eddy Street	40			1
205-411-012-000	358	Eddy Street	41			1
205-411-013-000	204	Mill Street	42			1
205-411-014-000	223	Mill Street	43			1
205-411-015-000	225	Mill Street	44			1
205-411-016-000	206	Mill Street	45			1
205-411-017-000	221	Mill Street	46			1
205-411-018-000	220	Mill Street	47			1
205-411-019-000	212	Mill Street	48			1
205-411-020-000	214	Mill Street	49			1
205-411-021-000	219	Mill Street	50			1
205-411-022-000	217	Mill Street	51			1
205-411-023-000	215	Mill Street	52			1
205-411-024-000	213	Mill Street	53			1
205-411-025-000	211	Mill Street	54			1
205-411-026-000	356	Eddy Street	55			1
205-411-027-000	354	Eddy Street	56			1
205-411-028-000	Garage Units		57		1,728	1
205-411-029-000	404	Church Street	58	Scotia Union Church	5,100	3
205-411-030-000	406	Church Street	59			1
205-411-031-000	408	Church Street	60			1
205-411-032-000	410	Church Street	61			1
205-411-033-000	412	Church Street	62			1
205-411-034-000	414	Church Street	63			1
205-411-035-000	416	Church Street	64			1
205-411-036-000	418	Church Street	65			1
205-411-037-000	422	Church Street	66	St. Patrick's Church	2,200	1
205-411-038-000	420	Church Street	67			1
205-411-039-000	424	Church Street	68			1
205-411-040-000	426	Church Street	69			1
205-411-041-000	428	Church Street	70			1
205-411-042-000	430	Church Street	77			1
205-411-043-000	415	Church Street	78			1
205-411-044-000	413	Church Street	79			1
205-411-045-000	411	Church Street	80			1
205-411-046-000	409	Church Street	81			1

**Table 2  
Storm Drainage EBU<sup>1</sup> Estimate<sup>2</sup>  
Scotia Community Services District**

APN	House #	Street	Lot #	Use Description	Impervious Area (ft <sup>2</sup> ) <sup>3</sup>	EBUs	
205-411-047-000	407	Church Street	82			1	
205-411-048-000	Garage Units		83		864	1	
205-411-049-000	405	Church Street	84			1	
205-411-050-000	403	Church Street	85			1	
Future APN	401	Church Street				1	
<b>Subdivision of APN 205-531-031-000</b>							
Future APN	Institutional Units			Volunteer Fire Department	9,588	6	
Future APN				Winema Theater	12,220	8	
Future APN				Carpenter Shop	12,280	8	
Future APN				Scotia Museum	2,900	2	
Future APN				Soccer Field <sup>4</sup>	0	0	
Future APN				Log Pond <sup>4</sup>	0	0	
Future APN				Comm. Forest & WW Treatment <sup>4</sup>	0	0	
Future APN				Park & Ball Field	1,730	1	
<b>APN</b>				<b>Use Description</b>	<b>Impervious Area (ft<sup>2</sup>)<sup>1</sup></b>	<b>EBUs<sup>2</sup></b>	
				205-531-020-000	Scotia Union School District (K-8)	76,647	51
				205-531-024-000	Scotia Inn - Restaurant/Lounge	48,122	32
<b>Future Divisions of APN 205-531-031-000</b>							
Residential Units				231 Units	346,500	231	
Garage Units				192 Units	55,296	37	
Commercial Units				Child Enrichment Center (pre-school)	2,200	1	
				Aqua Dam Offices	25,230	17	
				Hair Heaven, Post Office & TOS office (now constr. & CSD offices)	5,373	4	
				Medical Center Building	19,860	13	
Industrial Units				Aqua Dams	565,446	377	
				Hall's Sheet Metal	210,527	140	
				Eel River Brewery			
				Vacant (Northern Mill A)			
Subtotal-Future Divisions of APN 205-531-031-000						820	
				205-531-033-000	HRC Offices	36,849	25
				205-531-034-000	HRC Repair Garage	118,818	79
<b>TOTAL</b>						<b>1178</b>	
<p>1. EBU: equivalent benefit units: 1,500 ft<sup>2</sup> = 1 EBU (EBU rounded to nearest whole number.)</p> <p>2. Those parcels associated with the HRC mill and power plant facilities (205-531-023-000 and 205-531-030-000) are not being assessed any benefit at this time, because their entire properties are not being served by any District facilities.</p> <p>3. ft<sup>2</sup>: square feet</p> <p>4. Parcels that show a special benefit assessment of \$0 did not meet applied criteria related to the methodology to warrant any assessment of benefit.</p>							

With a total O&M and other expenses cost for FY 2016-2017 of \$26,290, and with an estimated 1,178 EBUs, the annual benefit associated with one EBU is \$22.32 (\$1.86 monthly).

## 4.0 Duration of Assessment

It is proposed that the assessment be levied for FY 2016-17 and continued every year thereafter, as long as the storm drainage system needs to be improved and maintained and the SCSD requires funding from the assessments.

## 5.0 Annual Escalators

The SCSD proposed assessment is established with an annual 1.5% escalation factor. The proposed assessment may also be increased based on an indexed escalation, if the SCSD 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, but are not to exceed 3% annually. 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 if the stated index is discontinued) not to exceed 3% annually (US Bureau of Labor Statistics, no date). Revenues collected that will exceed projected O&M, debt service and replacement expenses are to be placed in a capital reserve fund, which will use accumulated funds for application toward principal costs of projected capital improvements related to the drainage system 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 proportionately 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 SCSD would 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 SCSD. 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 SCSD will promptly review the appeal and any information provided by the property owner. If the SCSD 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 SCSD is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the SCSD shall be referred to the SCSD Board of Directors and the decision of the SCSD Board of Directors shall be final.

## 7.0 Summary

Assessment diagrams showing the boundaries of the SCSD, as well as the assessed parcels, are presented in Appendix A.

The lines and dimensions of each lot or parcel within the SCSD 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 are incorporated by reference herein and made part of this report (Appendix A).

An estimate of the costs of the services provided by the SCSD 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 assessment for each parcel were calculated and are shown in the Assessment Roll (Appendix B). Parcels that 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 SCSD shall be identified by unique County APNs on the Assessment Roll (Appendix B) and the Boundary Map and Assessment Diagram (Appendix A) referenced herein. The net assessment for each parcel for FY 2016/17 can be found on the Assessment Roll.

## 8.0 References

California Special Districts Association. (2013). Proposition 218 Guide for Special Districts. Sacramento, CA:CSDA. Referencing *Silicon Valley Taxpayers v. Santa Clara Open Space Authority*, 44 Cal. 4<sup>th</sup> 431, FN 53.

State of California. (1982). Government Code Section 54703-54703.5: Benefit Assessment Act of 1982. Sacramento, CA:State of California.

**A**

**District Boundaries**

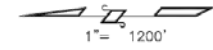


**ASSESSOR'S PARCEL MAP**  
 1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.  
 2. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN.  
 3. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

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

205-35

# SCOTIA CSD PROPOSED DISTRICT BOUNDARIES



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'	N9°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°15'38"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) 386.42'	S17°17'49"W
34) 2077.19'R	L=142.54' Δ=3°55'54"
35) 103.75'	S85°00'00"W

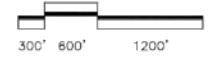
RS, Bk 52 of surveys, Pg 25  
 RS, Bk 59 of surveys, Pg 124  
 RS, Bk 63 of surveys, Pg 71  
 RS, Bk 65 of surveys, Pgs 59-60  
 RS, Bk 68 of surveys, Pgs 18-20

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

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.

--- PROPOSED DISTRICT BOUNDARIES



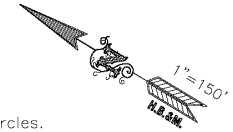
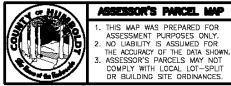
EC Jun 05, 2013

L:\millmaker\205\00161 - Scotia Rate and Assessment Reports, SAVED: 2/23/2016 4:11 PM, RGN STILLMAKER

	SCOTIA CSD PROPOSED DISTRICT BOUNDARIES		005161.400
	February 2016	005161.400-SCOTIA	Figure 1

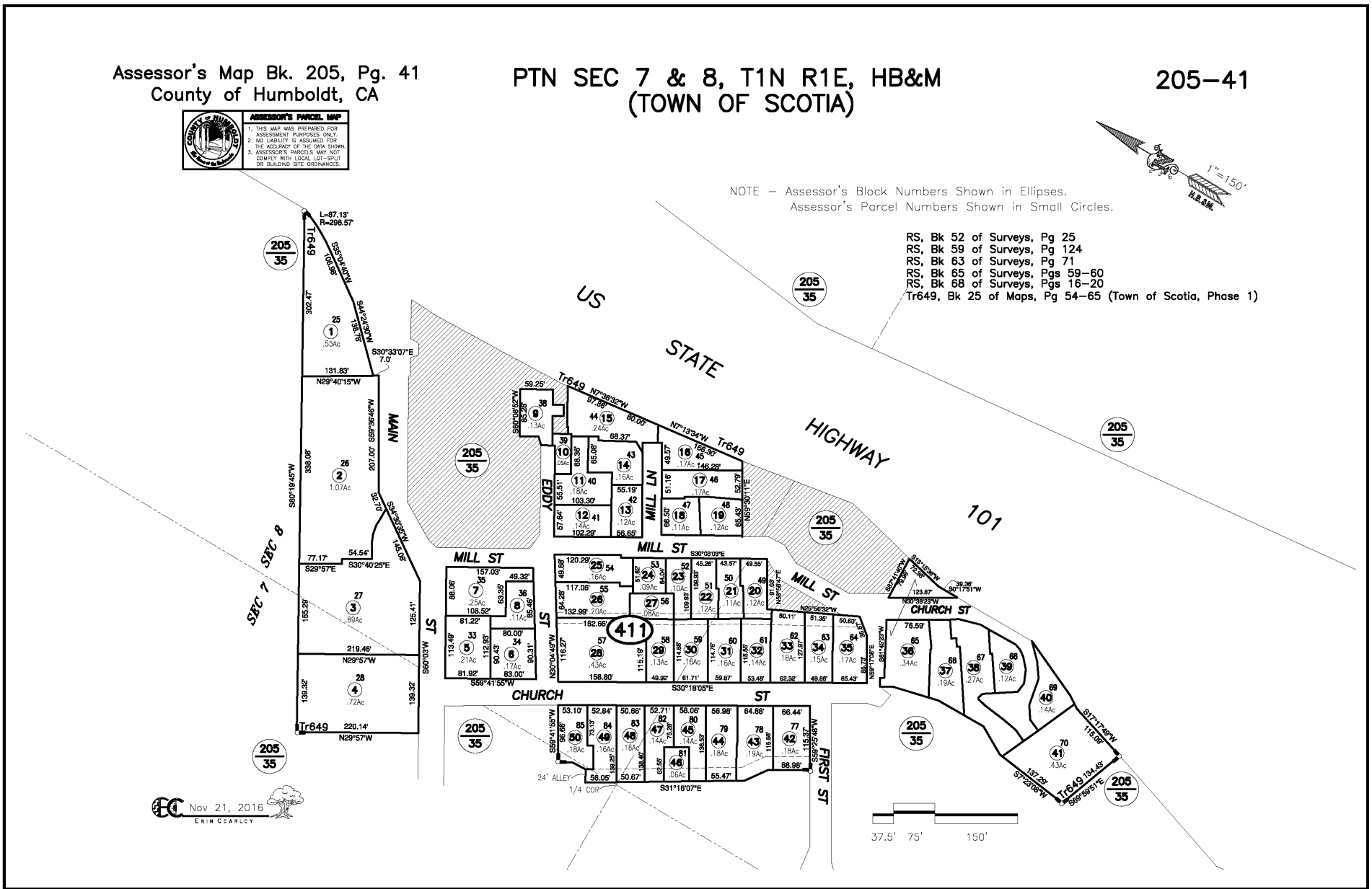






NOTE - Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Small Circles.

- 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
- Tr649, Bk 25 of Maps, Pg 54-65 (Town of Scotia, Phase 1)



**B**

**Assessment Roll**

**Scotia Community Services District  
Storm Drainage Assessment  
Fiscal Year 2016/17**

**Assessment Roll**

Parcel identification for each lot or parcel within the SCSD, 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 SCSD, along with each parcel's assessment amount to be levied for fiscal year FY 2016-17 is provided below.

These assessments will be submitted to the County Auditor/Controller to be included on the property tax roll for FY 2016-17. 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.

<b>Table B-1 Assessment Roll Scotia Community Services District</b>					
<b>Assessor's Parcel Number</b>	<b>House #</b>	<b>Street</b>	<b>Lot #</b>	<b>EBUs<sup>1</sup></b>	<b>Special Benefit Assessment</b>
205-411-001-000	Commercial Units		25	16	\$357.12
205-411-002-000			26	31	\$691.92
205-411-003-000			27	26	\$580.32
205-411-004-000			28	20	\$446.40
205-411-005-000 <sup>2</sup>			33	0	\$0.00
205-411-006-000	400	Church Street	34	1	\$22.32
205-411-007-000	Commercial Unit		35	7	\$156.24
205-411-008-000	355	Eddy Street	36	1	\$22.32
205-411-009-000	Garage Units		38	1	\$22.32
205-411-010-000			39	1	\$22.32
205-411-011-000	360	Eddy Street	40	1	\$22.32
205-411-012-000	358	Eddy Street	41	1	\$22.32
205-411-013-000	204	Mill Street	42	1	\$22.32
205-411-014-000	223	Mill Street	43	1	\$22.32
205-411-015-000	225	Mill Street	44	1	\$22.32
205-411-016-000	206	Mill Street	45	1	\$22.32
205-411-017-000	221	Mill Street	46	1	\$22.32
205-411-018-000	220	Mill Street	47	1	\$22.32
205-411-019-000	212	Mill Street	48	1	\$22.32
205-411-020-000	214	Mill Street	49	1	\$22.32
205-411-021-000	219	Mill Street	50	1	\$22.32

**Table B-1  
Assessment Roll  
Scotia Community Services District**

<b>Assessor's Parcel Number</b>	<b>House #</b>	<b>Street</b>	<b>Lot #</b>	<b>EBUs<sup>1</sup></b>	<b>Special Benefit Assessment</b>
205-411-022-000	217	Mill Street	51	1	\$22.32
205-411-023-000	215	Mill Street	52	1	\$22.32
205-411-024-000	213	Mill Street	53	1	\$22.32
205-411-025-000	211	Mill Street	54	1	\$22.32
205-411-026-000	356	Eddy Street	55	1	\$22.32
205-411-027-000	354	Eddy Street	56	1	\$22.32
205-411-028-000	Garage Units		57	1	\$22.32
205-411-029-000	404	Church Street	58	1	\$22.32
205-411-030-000	406	Church Street	59	1	\$22.32
205-411-031-000	408	Church Street	60	1	\$22.32
205-411-032-000	410	Church Street	61	1	\$22.32
205-411-033-000	412	Church Street	62	1	\$22.32
205-411-034-000	414	Church Street	63	1	\$22.32
205-411-035-000	416	Church Street	64	1	\$22.32
205-411-036-000	418	Church Street	65	1	\$22.32
205-411-037-000	420	Church Street	66	1	\$22.32
205-411-038-000	422	Church Street	67	1	\$22.32
205-411-039-000	424	Church Street	68	1	\$22.32
205-411-040-000	426	Church Street	69	1	\$22.32
205-411-041-000	428	Church Street	70	1	\$22.32
205-411-042-000	430	Church Street	77	1	\$22.32
205-411-043-000	415	Church Street	78	1	\$22.32
205-411-044-000	413	Church Street	79	1	\$22.32
205-411-045-000	411	Church Street	80	1	\$22.32
205-411-046-000	409	Church Street	81	1	\$22.32
205-411-047-000	Garage Units		82	1	\$22.32
205-411-048-000	407	Church Street	83	1	\$22.32
205-411-049-000	405	Church Street	84	1	\$22.32
205-411-050-000	403	Church Street	85	1	\$22.32
205-531-011-000 <sup>2</sup>	Railroad Parcel, No Imp. Area			0	\$0.00
205-531-012-000 <sup>2</sup>	Railroad Parcel, No Imp. Area			0	\$0.00
205-531-013-000 <sup>2</sup>	Railroad Parcel, No Imp. Area			0	\$0.00
205-531-020-000	-Scotia Union School District (K-8)			51	\$1,138.32
205-531-023-000 <sup>2</sup>	All to Private Drainage System			0	\$0.00
205-531-024-000	Scotia Inn - Restaurant/Lounge			32	\$714.24
205-531-026-000 <sup>2</sup>	All to Private Drainage System			0	\$0.00
205-531-030-000 <sup>2</sup>	Forest/Lumber Storage, No Imp. Area			0	\$0.00
205-531-031-000	TOS Properties			845	\$18,857.36

**Table B-1  
Assessment Roll  
Scotia Community Services District**

Assessor's Parcel Number	House #	Street	Lot #	EBUs <sup>1</sup>	Special Benefit Assessment
205-531-033-000		HRC Offices		25	\$558.00
205-531-034-000		HRC Repair Garage		79	\$1,763.28
<b>Total</b>					<b>\$26,292.00</b>

1. EBUs: equivalent benefit units
2. Parcels did not meet applied criteria related to the methodology to warrant any assessment of special benefit, (i.e. no impervious area or drainage all contained within a private system and does not contribute to CSD owned, operated and/or maintained system).