



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING

Notice is Hereby Given, pursuant to California Government Code Section 54956, that the Chairperson of South Lake County Fire Protection District Board of Directors, State of California has called a regular meeting of said Board of Directors to be held on:

Tuesday, March 15, 2022, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

Due to COVID-19, the California Department of Public Health social distance directive is being followed. The meeting is being conducted via videoconference in compliance with AB 361, effective September 16, 2021. To be able to follow and participate in Board of Director’s meeting, you may either join:

from your computer, tablet, or smartphone at:

<https://us02web.zoom.us/j/88950011584>

or by dialing in using your phone: (669) 900-6833

Meeting ID: 889 5001 1584

Comments are allowed before any action is taken by the Board on each item. Comments may be made remotely by emailing boardclerk@southlakecountyfire.org, via ZOOM videoconference, or phone application.

This regular meeting is for the purpose of discussing and consider the following items:

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
5. Consideration of approval of videoconference option under AB 361. Board will consider approval of findings that there remains a State proclaimed COVID 19 health emergency and local officials continue to impose or recommend measures to promote social distancing.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

6. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
7. Communications:
 - 7.a. Fire Sirens
 - 7.b. Fire Safe Council
 - 7.c. Volunteer Association
 - 7.d. Chief's Report
 - 7.e. Finance Report
 - 7.f. Directors' activities report
 - 7.g. Vitalant recognizes South Lake County Fire Protection District for their lifesaving contributions during the 16th Annual Bucket Brigade Challenge.
8. Regular Items:
 - 8.a. **PUBLIC HEARING:** Consideration for Resolution No. 2021-22-19, A Resolution Setting Consumer Price Index (CPI), Directing Fire Chief, or Designee, to certify and Request County of Lake to Collect Special Tax on the 2022-2023 County Tax Rolls. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.b. **PUBLIC HEARING:** Consideration for Resolution No. 2021-22-20, A Resolution of the Board of Directors of the South Lake County Fire Protection District Adopting a Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facilities and Equipment Plan. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.c. **PUBLIC HEARING:** Consideration for Resolution No. 2021-22-21, A Resolution of the Board of Directors of the South Lake County Fire Protection District Making Findings and Requesting Imposition of the Fire Mitigation Fees Pursuant to the Lake County Fire Mitigation Fee Ordinance. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.d. Consideration for Objection to Tax Defaulted Properties Approved for Public Auction. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.e. Approve recommendation from Consultant Skiles and the Equipment & Facilities Committee to hire Archligix to design the Hidden Valley Station expansion project. Placed on the agenda by the Equipment and Facilities Committee.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

8.f. **TABLED FROM** July 20, 2021 Meeting: Consideration for the updating Office Furniture for Middletown Station 60. Placed on the agenda by Battalion Chief Mike Wink and Staff Services Analyst Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

9. Consent Calendar Items: (Approval of consent calendar items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for discussion later.)

9.a. February 15, 2022, Regular Meeting Minutes

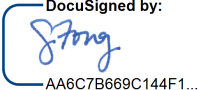
9.b. Warrants

9.b.1. March

9.b.2. February – corrected

9.b.3. Budget Transfers

10. Motion to Adjourn Meeting:

Posted March 11, 2022 by,  Gloria Fong, Clerk to the Board of Directors
AA6C7B669C144F1...

A request for disability-related modification or accommodation necessary to participate in the Board of Directors' Meeting should be made by emailing boardclerk@southlakecountyfire.org at least 48 hours prior to the meeting.

SOUTHLAKE FIRE SAFE COUNCIL
March 2, 2022
Meeting Agenda

Call to Order – 2 pm

Previous Meeting Minutes

President's Report

Treasurer's Report

Bank Balance -

Expenses -

Income –

Correspondence –

Membership Info –

Committee Reports

Chipping –

Web Site –

Facebook –

Publicity –

Lake County Risk Reduction Authority –

Website Design

Income

Agenda Items for Next Meeting

SOUTH LAKE FIRE SAFE COUNCIL
February 2, 2022
Meeting Minutes

Call to Order – 2 pm – Liz Black, Marty Englander, Julianne Lewis, Sally Peterson, Magdalena Valderrama, Peyton May, Travis May, Wendy Collins, Leo Remael, Laurel Bard, Tracy Cline, Inez Wenckus
Kent Drescher present

Previous Meeting Minutes - Approved

President's Report – Liz Black stepped down as President. Julianne Lewis – new president.

Treasurer's Report

Bank Balance - \$12,003.05

Expenses - \$270.00

Income – \$3,515.00

Correspondence – Thank you card and receipt for Middletown Art Center Fire Ecology Program

Membership Info – 3

Committee Reports

Chipping – Tentatively scheduled for March 21

Web Site – RFP – no response yet.

Facebook – Seasonal updates including tentative chipping dates. Will work with PG&E for more information.

Publicity – Chipping Notice to go out next week.

Lake County Risk Reduction Authority – Aerial survey with CalFire – no results yet.

County still working on CWPP updates – needs Fire Chiefs approval.

Working on OES grant for home hardening.

15 Firewise Communities in Lake County.

MOU for Curtain Burner – Draft approved pending Cal Fire approval.

Community Updates – 5 Minutes Each

Cobb – 26 acres dead trees, mostly due to Pine Beetle kill. CLERC to help clear out 100 feet.

Hidden Valley Lake – Continuing chipping and dead tree removal.

Noble Ranch – Americore volunteers to help with clearing materials along roads for chipping.

Western Mine Road – Lots of dying trees. Looking for funding to mitigate.

CLERC – Getting bids to remove and thin trees around Fox Dr.

Getting bids to remove large dead trees on private property - \$200K available.

CalFire recommends clearing dead trees around evacuation routes.

Will put SLFSC Chipping Program on their website.

Forest Health Grant – thinning trees in Seigler Springs, South Cobb, Loch Lomond, Western Mine areas as well as shaded fuel breaks in Western Mine and Bottle Rock Road areas.

PG&E – Creating utility defensible space. Applying for grants to clear areas not in other grants.

Will bring schedule of work areas to future meeting.

Agenda Items for Next Meeting

Income – Tabled from January meeting

Website

Meeting adjourned.



Chipping 2022

Monday, March 21

Monday, April 18

Monday, May 23

Monday, June 20

Wednesday, July 27

Monday, August 22

Monday, September 19

Monday, October 24

November, prior to Thanksgiving, as needed

Turn in paperwork 2 weeks before chipping date.

South Lake Fire Safe Council

www.SouthLakeFireSafeCouncil.org

PO Box 1773, Middletown, CA 95461

Slfsc9@Gmail.com



Fire Chief Notes – 3/10/2022

North Division Operations:

Our new Unit Chief, Mike Marcucci, will be touring around the Unit in the next couple of weeks to introduce himself and get an orientation to the Unit.

Chief Brian York will be working his way into his new position as the new Battalion 1418, replacing Chief Hannan. He will be frequently covering the north.

The Air Curtain Burner (ACI) is working through the permit process to start operations in HVL. The amount of material in HVL is not significant, and following a couple weeks of work there, will be headed up to Cobb to its new location. The Cobb location is expected to be behind the Cobb Water plant on Highway 175, in the 'Gifford Meadow' area. We will be working with our HFEO's to streamline the moving process for the burner, as it currently requires a crane to load and unload it.

Fire Season hiring – We will be bringing on Firefighters first part of April.

Camp Operations:

Low crew counts continue. Our intent is to combine the remaining staffing together to produce 1 effective fire crew as the season approaches.

Lots of infrastructure repairs are being completed around the facility.

Readiness drill will occur around the end of April to demonstrate readiness for fire season.

South Lake Operations:

We will be hosting an Open House with lots of events and fun on April 2, 2022 at Station 60 from 10:00 to 15:00hrs. Following the Open House, Bingo and dinner will be held at the Middletown Lions Club. The flyer is available on the South Lake Facebook page.

Engine 6061, the new Type 6 has received the needed repairs to speedometer and installation of the driving cameras to improve vehicle safety. As soon as the vehicle returns from service, we will start outfitting it for fire season.

Still awaiting the processing of our hires by our Region hiring personnel. The State is performing a lot of hiring, which is also impacting our hiring.

Engine 6011 has a major mechanical engine issue which requires out-of-the-area repairs by a specialist who works on those types of diesel engines. During the Facilities and Equipment Committee meeting we discussed options and have decided on a full engine rebuild to keep that piece of equipment running until we can get it replaced. Estimated cost is \$40,000 with a 4-month repair window. Repowering (replacing the older motor with newer technology) is cost-prohibitive, because in addition to the engine, the transmission would also require replacement along with significant customizations to get the different dimension motor/transmission combination into place.

The (new) snowcat repairs are progressing. Repair parts have been slow to arrive with the global supply issues.

We are awaiting the delivery of our handtools for the next 'Operation Force Multiplier' distribution. As soon as those are received, we will be scheduling the event.

End of Report

Paul Duncan – Fire Chief



South Lake County Fire Protection District
 ——— in cooperation with ———
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 11, 2022
TO: Board of Directors
FROM: 
 Gloria Fong
 Staff Services Analyst
SUBJECT: Finance Communications

Budget Ledger Report summarizing YTD is attached. We are 75% into the fiscal year. Overall budgetary amounts are on track with some line items needing adjustments (see budget transfer agenda item). Note that ambulance revenue (account 465-public protection) will be overstated. It is because of the intergovernmental transfer (IGT) funds we received that is for last fiscal year's wire transfer and earlier this month IGT funds for wire transfer back in October. Returns will be identified and placed into reserves and amounts to about \$340,000. Exact amounts will be identified when the resolution for the transfer into reserves is prepared for presentation to Board. The balance of this reserve account is stated on the attached budget summary.

Below is burn permit breakdown of counts by fire district jurisdiction through February with comparison to 2020-21. Overall, #s are higher because of burn permits for Kelseyville Fire. South Lake County Fire is the host agency. Please note an inter-department transfer will be made to the other fire districts. Beginning with the 2nd deposit in March, funds will be deposited directly into their accounts. I have determined a way to filter this in the accounting software. Burn permits will be effective up until May 1st burn ban.

2021-22	RECEIPT AMT	# OF RECEIPTED PERMITS	2020-21	RECEIPT AMT	# OF RECEIPTED PERMITS
COUNTS	8,993.00	304 KFPD	COUNTS	280.00	11 KFPD
	1,334.00	46 LCF		924.00	34 LCF
	2,523.00	87 LFD		3,584.00	129 LFD
	1,481.00	47 LPFPD		1,960.00	71 LPFPD
	3,481.00	118 NSF		1,260.00	46 NSF
	13,364.00	413 SLCF		17,137.00	556 SLCF
	31,176.00	1015	TOTAL	25,145.00	847

February ambulance billing has all been transmitted and will be closed during second half of this month. Wittman's 12-month billing report ending January is attached. Note funds received from the Ground Emergency Medical Transport Program and IGT Program are not part of the report. One that incorporates this will be presented when presenting fiscal year 2022-2023 recommended budget.

Below are the paid call firefighter hours for month ending February 28th. Please note that IFT Driver, IFT Medic hours is for coverage behind vacancies and various leaves at the Cobb and Hidden Valley Lake stations and amounted to about \$57,000 paid to paid call firefighters/volunteers. Please be reminded that this takes the place of the overtime that is not billed the Fire District on the Cal Fire invoice.

Month ending 02/28/2022

Total Jobs Summary			Total Pay Type Summary		
Name	Code	Hours	Pay Type	Reg	OT1
IFT Driver	IFT1	22.00	Work	404.50	1.00
IFT Medic	IFT3	43.00	Holiday	0.00	0.00
In District Incident	IDI	29.50	Sick	0.00	0.00
Special Assignment	SPEC	16.50			
Training	TRNG	161.50			
Unassigned		128.00			
Vehicle Maintenance	VEHM	5.00			

Preparation of next fiscal year's budget has begun, and I expect notification from the County Auditor-Controller's with their timelines in next few weeks. Recommended budget will be due to the Auditor-Controller's Office in May.

Review of the draft fiscal year 2019 and 2020 financial statements is almost complete. I had hope to have them for this meeting but had to turn my focus to preparation for items on this month's agenda. I plan to have draft financials for Board acceptance at the April meeting.

Both Karin and I attended the virtual policy and procedures workshop hosted by California Special Districts Association, and I attended the virtual budget preparation workshop they hosted a week before this one. Both virtual workshops were held the mornings of 2/23-24 and 3/2-3, respectively.

Attachments: Budget Ledger Report
Wittman's 12-month billing report ending January

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Budget Ledger Report-FYE 06/30/22

Summary Report MTD 03/11/22

Accts Payable	FUND 357 OPERATING	Orig Budget	Adj Budget	Actual	% of Budget	60	62	63	64	31	FS	Wages,Bnfts	Admin (Oth)
01-11	Salaries & Wages-Permanent	6,000.00	6,000.00	4,200.00	70.0%							4,200.00	
01-12	Salaries & Wages-Temporary	110,000.00	154,210.00	107,155.93	69.5%							107,155.93	
01-13	Salaries & Wages-Overtime	35,000.00	35,000.00	19,267.65	55.1%							19,267.65	
02-21	FICA/Medicare-Emplyr Share	3,000.00	13,000.00	10,176.30	78.3%							10,176.30	
03-30	Insurance	33,900.00	33,900.00	23,405.76	69.0%							23,405.76	
03-31	Unemployment Insurance	2,400.00	2,400.00	2,281.16	95.0%							2,281.16	
04-00	Workers Compensation	29,620.00	29,620.00	18,189.00	61.4%							18,189.00	
09-00	Payroll Clearing	0.00	0.00	24,786.50	N/A							24,786.50	
11-00	Clothing & Personal Supplies	24,000.00	24,000.00	5,745.79	23.9%								5,745.79
12-00	Communications	22,000.00	41,862.00	24,185.31	57.8%	12,706.91	3,862.16	2,200.49		5,415.75			
13-00	Food	2,500.00	2,500.00	1,162.67	46.5%	933.99	125.45	103.23					
14-00	Household Expense	15,000.00	15,000.00	2,330.62	15.5%	569.19	968.52	729.19	63.72				
15-10	Insurance-Other	53,000.00	53,000.00	51,789.00	97.7%	40,192.77	5,315.55	3,301.30	2,979.38	378.60			
17-00	Maintenance-Equipment	38,300.00	63,300.00	56,669.01	89.5%	19,348.10	23,353.29	10,094.83	3,494.19				
18-00	Maint-Bldgs & Imprvmts	87,632.00	87,632.00	24,000.73	27.4%	19,529.21	947.78	1,816.06	1,044.06		638.80		24.82
19-40	Medical Expense	46,500.00	46,500.00	34,076.18	73.3%								34,076.18
20-00	Memberships	6,200.00	6,200.00	1,700.00	27.4%								1,700.00
22-70	Office Supplies	3,000.00	3,000.00	2,224.23	74.1%	1,685.61	295.98	242.64					
22-71	Postage	7,220.00	7,220.00	2,297.72	31.8%	2,297.72							
23-80	Professional, Specialized Svc	3,820,911.00	3,738,701.00	610,089.76	16.3%							4,193.85	605,895.91
24-00	Publications & Legal Ntcs	1,100.00	1,100.00	101.46	9.2%								101.46
27-00	Small Tools & Instruments	3,500.00	3,500.00	1,172.60	33.5%	200.33	3.19		969.08				
28-30	Special Dept Supp & Svcs	66,400.00	154,880.00	111,813.98	72.2%	4,113.08	2,771.31	804.35	473.24	55,181.48			49,097.52
28-48	Special Dept Ambulance Exp	92,000.00	108,000.00	103,609.76	95.9%		334.00						103,275.76
29-50	Transportation & Travel	2,000.00	6,000.00	3,764.95	62.7%								3,764.95
30-00	Utilities	75,400.00	75,400.00	48,110.88	63.8%	19,341.35	12,141.65	9,431.85	3,215.13	222.49	3,758.41		
38-00	Inventory Items	20,000.00	21,899.00	19,633.41	89.7%		10,207.88	9,155.36	270.17				
48-00	Taxes & Assessments	200.00	200.00	0.00	0.0%								
61-60	Bldgs & Imprv	0.00	23,400.00	23,400.00	100.0%						23,400.00		
62-74	Cap FA-Eqt Other	0.00	535,746.00	155,306.57	29.0%	122,785.14				32,521.43			
62-79	Cap FA-Pr Year	0.00	76,310.00	76,309.45	100.0%								
90-91	Contingencies	180,674.00	36,364.00	0.00	0.0%								
		4,787,457.00	5,405,844.00	1,568,956.38	29.0%	243,703.40	60,326.76	37,879.30	12,508.97	93,719.75	27,797.21	213,656.15	803,682.39

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	Actual	% of Budget
411	Property Taxes	1,440,700.00	1,440,700.00	868,627.26	60.3%
422	Permits	15,000.00	15,000.00	31,176.00	207.8%
441	Revenue from Use of Money	25,000.00	25,000.00	0.00	0.0%
453	State Aid	47,000.00	47,000.00	169,014.79	359.6%
455	Other Federal	0.00	0.00	0.00	N/A
456	Other Government Agencies	99,080.00	602,304.00	0.00	0.0%
465	Public Protection	560,000.00	560,000.00	669,926.85	119.6%
466	Other Current Services	1,776,696.00	1,776,696.00	1,146,192.85	64.5%
491	Other	0.00	0.00	95,227.81	N/A
492	Other Revenue	0.00	35,500.00	40,128.57	N/A
502	Operating Transfers	0.00	0.00	0.00	N/A
		3,963,476.00	4,502,200.00	3,020,294.13	67.1%

Fund Balance (carry over FY beg. 07/01/21) 823,981.83 903,644.83 903,644.83

Fund Balance YTD 2,354,982.58

Accts Payable	FUND 357 OPERATING	Orig Budget	Adj Budget	Actual	% of Budget	60	62	63	64	31	FS	Wages,Bnfits	Admin (Oth)
	Mar payables			780,987.72									
	Mar Cash Receipts (MTD 03/11/22)			623,442.26									
	Reserves												
	391-01-00 General			90,554.00									
	392-00-00 Unreserved-Designated			2,685,445.00									
	392-04-00 Equipment Reserve			985,351.00									
	392-12-00 Medical Insurance Reserve			224,888.00									
	392-25-00 Medical Svcs & Eqpt Reserve			1,043,199.00									
	TOTAL FUND EQUITY (03/11/22)			7,226,874.12									

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	Est Actual	
441	Revenue from Use of Money	0.00	0.00	0.00	N/A
461	Charges for Services	0.00	0.00	122,278.00	N/A
502	Operating Transfers	0.00	0.00	0.00	N/A
		0.00	0.00	122,278.00	
	Fund Balance (carry over FY beg. 07/01/21)			75,667.08	
	Fund Balance YTD			197,945.08	
	Mar Cash Receipts (MTD 03/11/22)			4,816.00	
	TOTAL FUND EQUITY (03/11/22)			202,761.08	

Report on leadership course.

Stephanie Cline

Thu 3/10/2022 1:33 PM

To: Fong, Gloria

Warning: this message is from an external user and should be treated with caution.

- I'm grateful for the opportunity to attend the COA leadership courses. An important takeaway for me was going over a summary of the Brown act and learning the difference between public and not for profit guidelines as I had some confusion early on in regards to processes. In addition to the Brown act we discussed ever changing laws, legislative bills and other legal and political process that drive funding and resources effecting fire districts state wide. We also discussed grants, bonds and utilization and planning involved in the process. Strategic planning was discussed in detail and the various topics and process involved in drafting, modifying and timeliness in implementing. Introduction, Services provided, planning process, vision and value statements, factors effecting the future, planning assumptions, goals and objections, funding sources, action plans, duration, and optional components were discussed.
- Also, serious discussion was held in regards to retention, training new recruits and programs aimed at attracting new recruits. Mental health was discussed and the high rate of suicide, PTSD from witnessing profound tragedies/accidents and losses of crew members in fire incidents. It was urged that BOD pay special attention and show interest with the mental health of all our personnel. Diversity and ushering in the newer recruits and avoiding old guard patterns of behavior that are not inclusive or beneficial to a diverse group of new and younger recruits entering the field.
- In conclusion, there was a diverse group of attendees who had far more time in and experience in running boards as well as fire chiefs and other support staff. Many of them stated there were constant changes and found the course very helpful in outlining some of those changes. I would highly encourage all board members to pursue the April FDAC annual conference. This training was a great opportunity to connect with other districts and many of the seasoned directors were actively engaged in discussions they found helpful and that I found interesting. I learned a lot of useful information that will help me be a better, more informed BOD. This was a condensed course with a lot of information and I was told that the during theFDAC annual conference in April these subjects would be expanded on and in greater detail. I look forward to attending that conference and receiving reinforcement on these subject matters as well as any other requirements necessary to perform my duties.



Thank You for Saving Lives

Presented to

South Lake County Fire Protection District

On behalf of local hospitals and patients, Vitalant proudly recognizes South Lake Fire Protection District for their lifesaving contributions during the 16th Annual Bucket Brigade Challenge. Your community blood drive registered 41 donors and collected 48 lifesaving units.

A handwritten signature in black ink that reads "Nick Hooks".

Nick Hooks, Donor Recruitment Manager

02/22/2022

Date



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 2, 2022

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Resolution No. 2021-22-19, A Resolution Setting Consumer Price Index (CPI), Directing Fire Chief, or Designee, to Certify and Request County of Lake to Collect Special Tax on the 2022-2023 County Tax Rolls.

Subject Resolution sets the CPI, as approved by the Board at their July 21, 2020 meeting, which is the use of the CPI for urban wage earners 12-month December to December. This is made part of subject Resolution as Exhibit A for the Board's consideration.

The CPI percent of change in 12-month December to December for All Urban Consumers is 7.0, which is up 5.6 percent from prior year. The grand total of \$2,061,965 is an estimate based on current year certification submitted to the County of Lake in August of 2021. A delinquency rate of 10% will be added to this estimate and used when preparing the fiscal year 2022-2023 budget. Please note that another resolution with certification to County will be presented in August. This is when we receive the data from the County and have about a 7 to 10 day window to submit the certification.

Attachment: Resolution No. 2021-22-19
Consumer Price Index
Special Tax Assessments (years 2019/2020 to current)
Ordinance No. 2018-2019-01 (Nov 2018 Ballot Measure L)

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2021-22 19**

5
6 **A RESOLUTION SETTING CONSUMER PRICE INDEX (CPI), DIRECTING FIRE CHIEF,**
7 **OR DESIGNEE, TO CERTIFY AND REQUEST COUNTY OF LAKE TO COLLECT**
8 **SPECIAL TAX ON THE 2022-2023 COUNTY TAX ROLLS**
9

10
11 **RESOLVED**, by the Board of Directors of the South Lake County Fire Protection District
12 that it Finds, Determines, Orders and hereby declares THAT:

- 13
14 1. Pursuant to Ordinance No. 2018-19-01, the Board of Directors is authorized to
15 impose and levy a special tax on each parcel of real property located within the
16 boundaries of the District and is to be adjusted each year thereafter by the
17 change in the consumer price index (a summary of which is attached hereto as
18 Exhibit "A").
- 19
20 2. This Board, for and on behalf of South Lake County Fire Protection District
21 authorizes and directs Fire Chief, or designee, to certify and request County of
22 Lake to collect special tax on the 2022-2023 County Tax roll, and to make
23 adjustments of special tax as the Fire Chief, or designee, deems appropriate.

24
25 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
26 Lake County Fire Protection District at a regular meeting thereof on the 15th day of March,
27 2022 by the following vote:

28 AYES:

29 NOES:

30 ABSENT OR NOT VOTING:

31 SOUTH LAKE COUNTY
32 FIRE PROTECTION DISTRICT

33
34
35
36
37 _____
38 DEVIN HOBERG
39 President, Board of Directors

40 ATTEST: _____
41 Gloria Fong
42 Clerk to the Board of Directors



Databases, Tables & Calculators by Subject

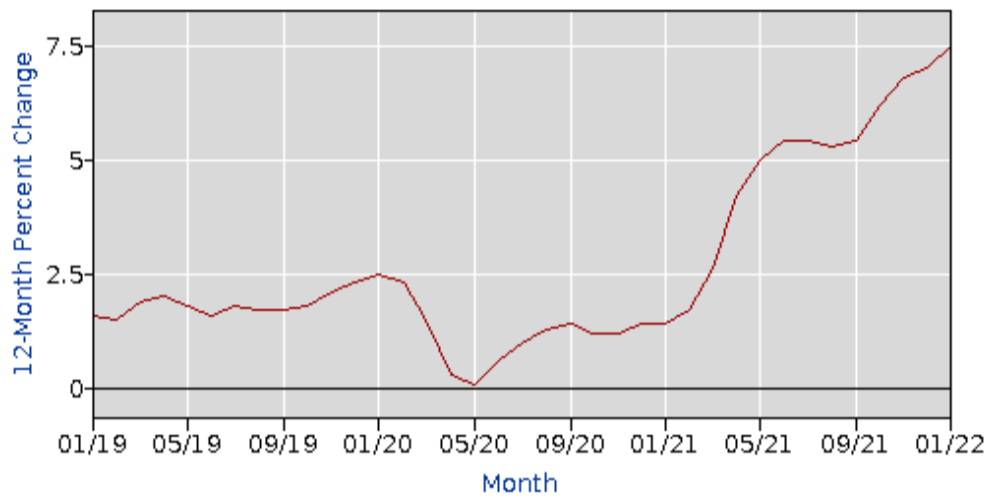
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 include graphs include annual averages [More Formatting Options](#)

Data extracted on: March 1, 2022 (4:18:17 PM)

CPI for All Urban Consumers (CPI-U)

12-Month Percent Change

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
Series Title: All items in U.S. city average, all urban consumers, not seasonally adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100



Download: [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3	1.7	1.9
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4	1.2	1.2
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0	3.4	6.0
2022	7.5													

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SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Special Tax Assessment
2022-2023
(03/01/2022)

2021/2022 Amount 10.36
2021 CPI 7.00%
CPI Increase Amount 0.72
2022/2023 Amount 11.08

	Units	Amt	#	#	Firefee2223	Add'l Units Firefee2223	Total Firefee2223
All Land Uses							
Vacant 0 to 1 ac undeveloped	16	177.28	2363		418,912.64		
Vacant 1.01 to 5 ac undeveloped	17	188.36	319		60,086.84		
Vacant 5.01 to 10 ac undeveloped	18	199.44	166		33,107.04		
Vacant 10.01 to 50 ac undeveloped	20	221.60	625		138,721.60		
Subtotal			3473	0	650,828.12		
Orchards/Vinyards/Field Crops							
Orchard/Vineyard 10.01 to 50 ac	19	210.52	1		210.52		
Orchard/Vineyard +50.01 ac	20	221.60	12		2,659.20		
Subtotal			13	0	2,869.72		
Residential/Agricultural							
Res / Ag Misc Bldg multiple use structure/no bathroom or kitchen	25	277.00	1		277.00		
Res / Ag Single Family Dwelling	20	221.60	5090	30	1,127,944.00	4,099.60	
Res / Ag Single w-multiple per add'l dwelling in addn to base charge	40	443.20	27		11,966.40		
Res / Ag Triplex	45	498.60	6		2,991.60		
Mobile Homes with attached wheels and axle, not in a park	30	332.40					
Multi Family/Apts plus 5 units for living unit	45	498.60					
Convalescent & Rest Homes	70	775.60					
Subtotal			5124	30	1,143,179.00	4,099.60	
Commercial/Industrial Properties							
Hotels / Motels plus 5 units per room	30	332.40	14	3	4,653.60	2,603.80	
Mobile Home Park / Camp plus 5 units per space occupied or vacant	75	831.00	5	1	4,155.00	1,163.40	
Building 0-999 Sq Ft	165	1,828.20	22		40,220.40		
Building 1,000-4,000 Sq Ft	185	2,049.80	70		143,486.00		
Building 5,000-9,999 Sq Ft	200	2,216.00	13		28,808.00		
Building 10,000+ Sq Ft	250	2,770.00	9		24,930.00	332.40	
Multiple Business per business in addn to sq ft base	250	2,770.00	26		2,770.00	7,866.80	
Subtotal			159	4	249,023.00	11,966.40	
Institutional							
Building 0-999 Sq Ft	165	1,828.20					
Building 1,000-4,000 Sq Ft	185	2,049.80					
Building 5,000-9,999 Sq Ft	200	2,216.00					
Building 10,000+ Sq Ft	250	2,770.00					
Subtotal			0	0	0.00	0.00	
Grand Total		Grand Total	8769	34	2,045,899.84	16,066.00	2,061,965.84

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Special Tax Assessment

2021-2022

(updated 08/05/2021)

2020/2021 Amount	10.22
2020 CPI	1.40%
CPI Increase Amount	0.14
2021/2022 Amount	10.36

		Units	Amt	#	#	Firefee2122	Add'l Units Firefee2122	Total Firefee2122
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	165.76	2363		391,690.88		
Vacant 1.01 to 5 ac	undeveloped	17	176.12	319		56,182.28		
Vacant 5.01 to 10 ac	undeveloped	18	186.48	166		30,955.68		
Vacant 10.01 to 50 ac	undeveloped	20	207.20	625		129,707.20		
Subtotal				3473	0	608,536.04		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	196.84	1		196.84		
Orchard/Vineyard +50.01 ac		20	207.20	12		2,486.40		
Subtotal				13	0	2,683.24		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	259.00	1		259.00		
Res / Ag Single Family Dwelling		20	207.20	5090	30	1,054,648.00	3,833.20	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	414.40	27		11,188.80		
Res / Ag Triplex		45	466.20	6		2,797.20		
Mobile Homes	with attached wheels and axle, not in a park	30	310.80					
Multi Family/Apts	plus 5 units for living unit	45	466.20					
Convalescent & Rest Homes		70	725.20					
Subtotal				5124	20	1,068,893.00	3,833.20	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	310.80	14	3	4,351.20	2,434.60	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	777.00	5	1	3,885.00	1,087.80	
Building 0-999 Sq Ft		165	1,709.40	22		37,606.80		
Building 1,000-4,000 Sq Ft		185	1,916.60	70		134,162.00		
Building 5,000-9,999 Sq Ft		200	2,072.00	13		26,936.00		
Building 10,000+ Sq Ft		250	2,590.00	9		23,310.00	310.80	
Multiple Business	per business in addn to sq ft base	250	2,590.00	26		2,590.00	7,355.60	
Subtotal				159	4	232,841.00	11,188.80	
Institutional								
Building 0-999 Sq Ft		165	1,709.40					
Building 1,000-4,000 Sq Ft		185	1,916.60					
Building 5,000-9,999 Sq Ft		200	2,072.00					
Building 10,000+ Sq Ft		250	2,590.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8769	24	1,912,953.28	15,022.00	1,927,975.28

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Special Tax Assessment

2020-2021

2019/2020 Amount	10.00
2019 CPI	2.30%
CPI Increase Amount	0.22
2020/2021 Amount	10.22

		Units	Amt	#	#	Firefee2021	Add'l Units Firefee2021	Total Firefee2021
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	163.52	2399		392,284.48		
Vacant 1.01 to 5 ac	undeveloped	17	173.74	330		57,334.20		
Vacant 5.01 to 10 ac	undeveloped	18	183.96	167		30,721.32		
Vacant 10.01 to 50 ac	undeveloped	20	204.40	625		127,750.00		
Subtotal				3521	0	608,090.00		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	194.18	1		194.18		
Orchard/Vineyard +50.01 ac		20	204.40	12		2,452.80		
Subtotal				13	0	2,646.98		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	204.40	1		255.50		
Res / Ag Single Family Dwelling		20	204.40	5051	20	1,032,424.40	2,759.40	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	204.40	27		11,037.60		
Res / Ag Triplex		45	204.40	6		2,759.40		
Mobile Homes	with attached wheels and axle, not in a park	30	306.60					
Multi Family/Apts	plus 5 units for living unit	45	459.90					
Convalescent & Rest Homes		70	715.40					
Subtotal				5085	20	1,046,476.90	2,759.40	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	306.60	14	3	4,292.40	2,401.70	
Mobile Home Park / Campgrou	plus 5 units per space occupied or vacant	75	766.50	5	1	3,832.50	1,073.10	
Building 0-999 Sq Ft		165	1,686.30	22		37,098.60		
Building 1,000-4,000 Sq Ft		185	1,890.70	70		132,349.00		
Building 5,000-9,999 Sq Ft		200	2,044.00	13		26,572.00		
Building 10,000+ Sq Ft		250	2,555.00	8		20,440.00	306.60	
Multiple Business	per business in addn to sq ft base	250	2,555.00	24		2,555.00	7,051.80	
Subtotal				156	4	227,139.50	10,833.20	
Institutional								
Building 0-999 Sq Ft		165	1,686.30					
Building 1,000-4,000 Sq Ft		185	1,890.70					
Building 5,000-9,999 Sq Ft		200	2,044.00					
Building 10,000+ Sq Ft		250	2,555.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8775	24	1,884,353.38	13,592.60	1,897,945.98

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Special Tax Assessment
2019-2020

2019/2020 Amount 10.00

		Units	Amt	#	#	Firefee1920	Add'l Units Firefee1920	Total Firefee1920
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	160.00	2398		383,680		
Vacant 1.01 to 5 ac	undeveloped	17	170.00	334		56,780		
Vacant 5.01 to 10 ac	undeveloped	18	180.00	170		30,600		
Vacant 10.01 to 50 ac	undeveloped	20	200.00	629		125,800		
Subtotal				3531	0	596,860		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	190.00	1		190		
Orchard/Vineyard +50.01 ac		20	200.00	12		2,400		
Subtotal				13	0	2,590		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	250.00	1		250		
Res / Ag Single Family Dwelling		20	200.00	5056	21	1,011,200	2,800	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	400.00	27		10,800		
Res / Ag Triplex		45	450.00	6		2,700		
Mobile Homes	with attached wheels and axle, not in a park	30	300.00					
Multi Family/Apts	plus 5 units for living unit	45	450.00					
Convalescent & Rest Homes		70	700.00					
Subtotal				5090	21	1,024,950	2,800	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	300.00	14	3	4,200	2,350	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	750.00	5	1	3,750	1,050	
Building 0-999 Sq Ft		165	1,650.00	24		39,600		
Building 1,000-4,000 Sq Ft		185	1,850.00	90		166,500		
Building 5,000-9,999 Sq Ft		200	2,000.00	15		30,000		
Building 10,000+ Sq Ft		250	2,500.00	8		20,000		
Multiple Business	per business in addn to sq ft base	250	2,500.00					
Subtotal				156	4	264,050	3,400	
Institutional								
Building 0-999 Sq Ft		165	1,650.00					
Building 1,000-4,000 Sq Ft		185	1,850.00					
Building 5,000-9,999 Sq Ft		200	2,000.00					
Building 10,000+ Sq Ft		250	2,500.00					
Subtotal				0	0	-		
Grand Total				8790	25	1,888,450	6,200	1,894,650

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

L "In order to continue to provide sufficient funding for fire and emergency medical services, shall South Lake County Fire Protection District Ordinance No. 2018-19 01 be approved authorizing the District to impose and levy a special tax having a maximum rate of \$10.00 per benefit unit and increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, be approved?"
Yes___ No___

**BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE
PROTECTION DISTRICT COUNTY OF LAKE
STATE OF CALIFORNIA**

ORDINANCE NO. 2018-19 01

**AN ORDINANCE OF THE SOUTH LAKE COUNTY FIRE
PROTECTION DISTRICT
AUTHORIZING THE DISTRICT TO IMPOSE
AND LEVY A SPECIAL TAX**

The people of the South Lake County Fire Protection District ordain as follows:

SECTION I. DEFINITIONS.

For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

"Board of Directors" means the Board of Directors of the South Lake County Fire Protection District.

"District" means the South Lake County Fire Protection District in Lake County, California.

"District Resolution 2002-06" means parcel tax measure which was approved by a two-thirds vote of the qualified electors of the South Lake County Fire Protection District in 2002.

"Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Lake, or an assessment of a structural property on the unsecured tax rolls of the County of Lake, or an assessment made by the State Board of Equalization.

"Special Tax" means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

SECTION II. AUTHORITY.

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

SECTION III. DETERMINATION OF NECESSITY.

The amount of revenue available to the District from property taxes and District Resolution 2002-06 is inadequate to meet the cost of continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a larger stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

SECTION IV. PURPOSE OF SPECIAL TAX.

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the costs of (1) continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

SECTION V. REPEAL OF DISTRICT RESOLUTION 2002-06.

If the voters of the District approve the special tax proposed in this Ordinance, District Resolution 2002-06 shall be repealed.

SECTION VI. SPECIAL TAX AUTHORIZATION AND LIMIT.

The Board of Directors is authorized to impose and levy a special tax, for the purpose as specified in Section IV of this Ordinance, on each parcel of real property located within the boundaries of the District at a rate not to exceed \$10.00 per benefit unit for the first year and is to be adjusted each year thereafter by the change in the consumer price index. If at any time the consumer prices index resulted in anything less than zero, the special tax rate would remain at the previous year's rate in an effort to maintain the current level of services. Furthermore, such a special tax shall not be imposed upon property of a federal, state or local government agency. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

The special tax shall be imposed in accordance with the schedule for Units of Risk attached hereto as Exhibit A. Each land use within a parcel is subject to Units of Risk computation and the total of all uses on a parcel shall be computed to be the tax due to the District.

SECTION VII. REPORT AND HEARING ON SPECIAL TAX.

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

SECTION VIII. ANNUAL REPORT ON SPECIAL TAX REVENUES.

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

SECTION IX. NOTICE OF HEARING.

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

SECTION X. COLLECTION.

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Lake. The Lake County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Lake County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the Califor-

VOTER'S PAMPHLET

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
 Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

nia Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

SECTION XI. SEVERABILITY CLAUSE.

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the South Lake County Fire Protection District hereby declare that they would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid .

SECTION XII. EFFECTIVE DATE.

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 6, 2018.

APPROVED, by a two-thirds vote of the voters of the South Lake County Fire Protection District at the special election held on November 6, 2018, and

SO ORDERED

s/James F. Cominsky II
 President, Board of Directors
 South Lake County Fire Protection District

ATTEST:

s/Gloria Fong
 Clerk of the Board of Directors

EXHIBIT A

Units of Risk Table

The amount of tax shall be determined by the following units of risk per assessor parcel.

All Land Uses	Units	Description
Vacant Land 0 to 1 Acre	16	Undeveloped Land
Vacant Land 1.01 to 5 Acres	17	Undeveloped Land
Vacant Land 5.01 to 10 Acres	18	Undeveloped Land
Vacant Land 10.01+ Acres	20	Undeveloped Land
Orchards/Vinyards/Field Crops	Units	Description
0 to 1 Acre	16	
1.01 to 5 Acres	17	
5.01 to 10 Acres	18	
10.01 to 50 Acres	19	
+50.01 Acres	20	
Residential/Agricultural	Units	Description
Misc. Building	25	Multiple use structure that does not include a bathroom or kitchen improvements
Single Family Dwelling	20	
Single Parcel w/Multiple Dwellings	10	Per additional dwelling in addition to 20 unit base charge
Duplex	40	
Triplex	45	
Mobile Homes	30	Must have wheels & axles attached & not in a park
Multi Family/Apts.	45	Plus 5 units for each living unit
Convalescent & Rest Homes	70	
Commercial/Industrial Properties	Units	Description
Hotels/Motels	30	Plus 5 units per room
Mobile Home Park/Campground	75	Plus 5 units per space occupied of vacant
Building 0-999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	
Multiple Businesses within a Building	30	Per business in addition to Sq. Ft base charge
Institutional	Units	Description
Building 0 - 999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**IMPARTIAL ANALYSIS OF
SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

The South Lake County Fire Protection District has adopted Ordinance Number 2018-2019-01, an ordinance imposing a special tax increase to meet the costs of continuing to provide fire and emergency medical services and exercising other rights and powers granted to the District by the Health and Safety Code. A 2/3 vote is required for the approval of this special tax prior to it becoming effective.

This measure, placed on the ballot by the South Lake County Fire Protection District, submits Ordinance Number 2018-2019-01 for voter approval. Approval by 2/3 of the voters voting on the measure would authorize a special tax on parcels of real property in the South Lake County Fire Protection District to be used for the costs of funding fire protection and prevention, emergency medical, and other services authorized by law. State law requires that the proceeds of a special tax may be used only for the purposes specified and for no other purpose.

This special tax would be levied on each parcel of real property located within the South Lake County Fire Protection District at a rate not to exceed \$10.00 per benefit unit for the first year, adjusted each year thereafter only in accordance with increases in the consumer price index. The number of units of benefit applicable to the real property subject to the proposed tax is as set forth in Exhibit A of Ordinance Number 2018-2019-01. This special tax would repeal and replace existing District Resolution 2002-06, which established a District-wide parcel tax for staffing and operational costs for District services.

The special tax will be listed as a separate item on the county property tax bill for each affected parcel of land, and will be collected in the same way as the general property tax.

A "YES" vote is a vote to authorize the special tax provided in the measure.

A "NO" vote is a vote against the special tax provided in the measure.

s/Anita L. Grant
County Counsel
County of Lake

**ARGUMENT IN FAVOR OF
MEASURE "L"**

We need your help. Please vote Yes on Measure L.

Since 1925, your firefighters have worked 24/7 to keep our community safe and our residents protected. Not counting fire calls, we responded to over 3,000 emergency calls each year, for over the past 10 years.

We have handled the high volume of calls with just two ambulances. However, one has become worn out and needs to be replaced. This is the one of the reasons for Measure L. Additionally, our fleet of fire engines is aging. The oldest engine is over 20 years old.

We are asking for just \$200.00 per year, per residential parcel. How does this impact you? The State Fire Fee of \$117.00 has been repealed. So all we are really asking for is to keep the fee and \$83.00 more per year to have all our ambulances arrive on time.

That is just .23 cents more per day to improve and sustain our fire and emergency services by replacing one ambulance. Measure L will allow us to maintain the Paramedic and Fire Suppression Levels; we enjoy today.

Measure L ensures that our tax dollars stay in our community under local control. If you vote yes on Measure L, neither County or State Governments can take Measure L money from us for other uses.

This is only the second time, since 1925, we have asked for your financial help. Please join with our fellow community members to help our South Lake County Fire District and their firefighters.

Vote Yes on Measure L. We need your help.

s/Todd Fink, President South Lake County Volunteer Firefighters Association

s/Devin Hoberg, Cobb Resident

s/Kimberly Miinch, Volunteer Firefighter South Lake County FPD

s/Mandi Huff, South Lake County Volunteer Fire Fighters Association

s/Moke Simon, District 1 Supervisor, Lake County Board of Supervisors

**THERE WAS NO ARGUMENT FILED
AGAINST MEASURE L**



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 4, 2022

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Resolution No. 2021-22-20, A Resolution of the Board of Directors of the South Lake County Fire Protection District Adopting a Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facilities and Equipment Plan

The County Board of Supervisors' Fire Mitigation Fee Ordinance (Ordinance) purpose is for the collection of fees at time of building permit issuance. A copy of this Ordinance is attached for reference. These fees have been collected since 2000 and are allocated for the acquisition of capital facilities to maintain current levels of fire protection services necessitated by new Development.

To continue the collection of these fees, annually, by March 31st of each year, the Governing Body of the Fire Agency must adopt a capital for facility and equipment plan, which is presented in subject resolution for the Board's consideration. Per Section 27-7 (c) of the Ordinance, this must be done at a noticed public hearing in accordance to Government Code §66002. Government Code Section 66002 et al. is attached for reference.

Resolution No. 2021-22-20 identifies a capital improvement project ("Plan") that is updated annually. This Plan uses known developments / dwellings (Exhibit A), estimates cost for facilities expansion / improvement (Exhibit B), vehicle / equipment replacement costs (Exhibit C) and calculates mitigation fee per square foot amount (Exhibit D) set at per square feet fee ceiling of \$1.00 per Section 27-8 of the County's Ordinance. Included with the Plan is the fire protection system study (Exhibit E) first prepared in 2000, updated annually. Table with summary of updates follow:

<u>Summary of Updates</u>		<u>Last Year</u>	<u>This Year</u>
Exhibit A	new dwellings	357	383
	avg square feet	2306	2336
	new residents per year	88	98
Exhibit B	per square feet cost projection	300	400
Exhibit C	ambulance purchase year	2030-31	2022-23
	ambulance cost based on 11/12/21 purchase	220,000	270,000
	water tender purchase year	2030-31	2027-28
	water tender cost	185,000	200,000

	<u>Last Year</u>	<u>This Year</u>
engines cost based on 2/4/22 quote	305,000	450,000
utility costs based on 7/25/16 purchase	36,000	50,000
10-year Total	1,795,000	2,405,000
Exhibit D 10-year square feet	816,324	894,688
10-year Capital Fire Facilities / Improvement Total	2,452,000	3,281,000
per square feet cost	3.00	3.67
Average fee per SFD	2,306	2,336

Attachments Resolution No 2021-22-20
 Fire Mitigation Fee Report
 Legal notice publication
 County Ordinance Chapter 27 Fire Mitigation Fees

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2021-22 20**

5
6 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH LAKE COUNTY FIRE**
7 **PROTECTION DISTRICT ADOPTING A FIRE PROTECTION SYSTEM STUDY,**
8 **FIRE PROTECTION STANDARDS, AND A CAPITAL FIRE FACILITIES AND EQUIPMENT PLAN**
9

10 Resolution adopting a Fire Protection System Study, Fire Protection Standards, and a Capital
11 Fire Facilities and Equipment Plan to be used both by the Fire District and the County of Lake in
12 support of New Construction Mitigation Fees and the County enabling ordinance.

13 **WHEREAS**, a Capital Fire Facilities and Equipment Needs Study of the impacts of
14 contemplated future growth and development on the existing fire services within the boundaries of the
15 South Lake County Fire Protection District, along with an analysis of the need for new public facilities,
16 improvements and equipment required as a result of the new development, was conducted, and said
17 study set forth the relationship between new development, the needed facilities, and the estimated
18 costs of those improvements; and

19 **WHEREAS**, a Fire Protection System Study has been completed establishing Structural Fire
20 Suppression Standards and Station Location Standards along with Response Standards.

21 **NOW, THEREFORE, BE IT RESOLVED** that the South Lake County Fire Protection District
22 Board of Directors adopts the findings in both the Capital Fire Facilities and Equipment Needs Study
23 and the Fire Protection System Study to meet the requirements of Government Code Section 66000
24 and the Lake County Board of Supervisors in its implementation of the enabling Ordinance and
25 Resolutions in order to mitigate the impact of New Growth and Population within the South Lake
26 County Fire Protection District so that adequate fees can be collected and deposited with the Lake
27 County Treasurer for the future expense of the necessary Fire Facilities and Equipment.

28 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South Lake
29 County Fire Protection District at a regular meeting thereof on the 15th day of March, 2022 by the
30 following vote:

31 AYES:

32 NOES:

33 ABSENT OR NOT VOTING:

SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT

34
35
36
37
38
39
40 ATTEST _____
41 Gloria Fong
42 Clerk to the Board of Directors

DEVIN HOBERG
President, Board of Directors

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
RE-ADOPTING / UPDATING CAPITAL FIRE FACILITIES AND EQUIPMENT PLAN

Approved March 15th, 2022 by the Board of Directors of the South Lake County Fire Protection District in Resolution No. 2021-22_20_.

I. Introduction

Like many local agencies, recent fiscal constraints have caused fire departments to reduce staffing and services with no corresponding decrease in demand for services. Recent laws have required fire departments to cease single-person staffing of fire apparatus.

In order to provide stability in the District, the South Lake Fire Protection District (SLCFPD), on June 15, 2000, by Resolution No. 00-08, voted to integrate their services with those of the California Department of Forestry and Fire Protection (CALFIRE) to provide an enhanced level of service at a lesser or an equal cost.

SLCFPD is an independent special district with an elected Board of Directors, which was formed in 1925 as the Middletown Fire Protection District. The Lake County Board of Supervisors appointed the Board of Directors until 1988, when it was changed to an elected board. The District was renamed as the SLCFPD on March 18, 1987.

The south portion of Lake County has experienced rapid growth to meet the housing needs of retired residents, reasonable and affordable housing for people moving here from other areas, geothermal industry employees and a cumulative impact on the District from commuters to larger population centers in Sonoma, Napa and Marin Counties. This area also attracts large numbers of tourists to recreation areas during the summer months.

It is this District's mission to minimize the risks of injuries, fatalities, and property losses through efficient and effective fire protection programs while maintaining a high level of fire suppression of structural, vehicular and wild land fires. Additionally, the mission is to minimize injuries and fatalities related to emergency medical incidents by providing rescue and Advanced Life Support (ALS) ambulance services. However, the demand of rapid growth upon this District has threatened the ability to continue these missions at the current levels.

Because of reduced income to SLCFPD from Proposition 13 in 1978, coupled with the loss of revenue from the Geothermal Industry, SLCFPD cannot provide protection services for the "New Construction" and growth within current fire service operating dollars.

SLCFPD is now approaching a critical point in dealing with impacts of "New Construction." The District cannot continue to absorb new dwellings, businesses, and populations without adding new fire stations, fire apparatus or equipment.

SLCFPD needs New Construction Capital Fire Facilities Mitigation Fees in order to finance protection capital outlay to mitigate the impact of growth and development within the communities of Middletown, Hidden Valley Lake, Anderson Springs, Cobb, Loch Lomond, Jerusalem Valley as well as numerous small developments throughout the District.

This New Construction Capital Fire Facilities and Equipment Plan is formulated to provide the foundation for the enactment of a "New Construction Impact Fee." Government Code 66000 et seq. provides the Lake County Board of Supervisors with the legal authority to enact such a fee for SLCFPD with the procedural steps necessary to meet the local agency requirements. The ten-year plan, originally adopted on January 22, 2001, is being updated to cover the current year and a ten-

year period from July 1, 2022 to June 30, 2032. This plan demonstrates present and future need for fire facilities and equipment to serve increased demand placed on present and future need for fire facilities and equipment to serve increased demand placed on this District by “New Construction.” New Construction Capital Fire Facilities Mitigation Fee benefits will be expended proportionately to the location of new development, a corresponding increase in calls, and the fee realized.

II. Purpose of Development Fees:

The purpose of a New Construction Capital Fire Facilities Mitigation Fee in SLCFPD is to mitigate the financial impact of providing additional stations, expanded facilities, and specialized apparatus, while safeguarding life and property protection needs at an acceptable level of service to the citizens of the District. This fee will be designed to place the funding burden for these additional services on the new growth that causes the requirement of them and will now place an additional burden on the taxpayers that have already paid for the existing level of service.

“New Construction” has placed a rapidly increasing financial and operational burden on the Fire Protection System currently provided and is creating the potential for inadequate or overloaded protection coverage for the present existing communities, as well as the protection for additional “New Construction and Development.”

This “Plan” will demonstrate the need for a Capital Fire Facilities and Equipment Fee is directly related to fire facilities, expanded facilities, and equipment needs created from this rapid growth in population.

III. Guidelines and Justification:

- 1) Capital Fire Facilities and Equipment Fee will be a charge, per square foot, to be placed on “New Construction” only.
- 2) “New Construction” defined as the original construction of residential dwellings, commercial or industrial occupancies, or any other non-residential improvement unit or the addition of floor space to such existing units. Residential dwelling units shall include mobile homes and individual apartment units.
- 3) This “New Construction” requires the construction, remodel or expansion of Fire Protection Facilities and the acquisition/upgrading of fire equipment.
- 4) If mitigation funding for this expansion or construction of fire facilities and the purchase/upgrading of fire equipment necessitated by “New Construction” are not available, the Fire Protection System in place deteriorates, becoming inadequate to service the increased Fire Protection and Medical Aid needs of both the “New Construction” units and existing communities.
- 5) This over-burdened Fire Protection System places the citizens of “New Construction” units and existing communities in a condition perilous to their personal health and safety.
- 6) Financial impact of “New Construction” on existing Fire Protection Facilities and Equipment cannot be alleviated in a timely manner without being mitigated by New Construction Capital Fire Facilities and Equipment Mitigation Fee.
- 7) SLCFPD does not have existing fire protection facilities and equipment to provide an adequate level of service for further unmitigated growth projected in the numbers of “New Construction” units within the District boundaries.

- 8) For the above reasons, new methods for financing fire protection facilities and equipment necessitated by “New Construction” are needed in the SLCFPD.

IV. Use of Fire Facilities Fees:

SLCFPD has developed a realistic estimate of needed fire stations and/or expansions and fire equipment needs in which to adequately serve the life and property needs of the existing community, compared with the expected new construction, businesses and increased population in the coming decade.

V. Relationship Between Fees and New Development:

SLCFPD is currently attempting to provide fire protection services for the new millennium at or near 1980 levels. Structure fire suppression standards require four key elements for effectiveness:

- 1) An adequate water supply
- 2) A capable engine and pump to deliver the water
- 3) A sufficient number of personnel, and
- 4) The appropriate associated equipment

The “New Construction” trends within the District present problems of larger homes and higher valued structures on smaller land areas. These new dwellings will require additional “Fire Flow,” more apparatus and strategically located stations staffed by additional personnel in order to provide adequate service.

In addition to its fire suppression role, the District provides ALS to provide every request for emergency medical assistance along with calls for Automatic Aid and Mutual Aid outside the District. Currently, 75% of the “Call Volume” is to “medical aids.” As demands for service from the impact of population and density increase, response to these types of calls will accelerate the serviceable life of current apparatus and equipment necessitating earlier replacement. (Replacement standards; Re: NFPA/Industry Standard)

Exhibit A: Demonstrates a current building permit rate of 38 per year based upon a ten-year average of residential building permits. Figures provide there are approximately 3484 developable lots in the District. “New Construction” in the ten-year period estimates approximately 894,688 square feet of development that requires fire protection.

Exhibit A also shows the impact that construction will have on the District population. At 2.5 persons per dwelling, an average of 98 new people per year, who will demand “medical aid rescue/public service” and fire calls.

Hidden Valley is also planning expansion of community services, businesses, and shopping complexes to conform to their increased home building.

Outlying areas of Middletown such as Cobb and Loch Lomond have 50% of commercial property vacant, which has a potential for approximately 760,000 square feet of commercial floor space. In the Cobb area 46% of rural lands and almost all public lands are within the primary geothermal resource area.

Exhibit B: A Facilities Purchase/Expansion Plan; and,

Exhibit C: Equipment Upgrade Plan will be maintained for public review and updated annually, prior to the start of each fiscal year, as part of the preliminary budget review process.

Exhibit D: Shows the fee structure calculations. The costs of the necessary new fire facilities (fire stations and fire apparatus/equipment) are divided by the square footage of the expected "New Construction" to be served over the next 10 years. This produces a square footage factor for new facilities to be applied to the new construction expected within the District. This method insures that the impact of new growth in populations and dwelling units is mitigated, as the "New Development" comes into the District.

Exhibit E: Fire Protection System Study (updated).

The New Construction Capital Fire Facilities Mitigation Fees as they are collected will be placed in a separate fire district budget account and deposited with the Lake County Treasurer under State Health and Safety Code Section 13854, and the Lake County Fire Mitigation Fee.

VI. Summary:

The New Construction Fire Facilities/Expansions needed to continue/improve current fire protection service levels for "New Construction" expected during the next 10 years cannot be met with District operating funds provided by property tax assessments. It would take approximately 25 years to acquire the fire facilities, needed expansions and equipment from the operating funds to meet the needs generated from "New Construction" for the next 8 to 10 years.

Government Code 66000 provides the procedure and the requirements that a fire district must meet in order for the County to be able to exact the fees necessary to mitigate the impact from new development projects. Updated exhibits demonstrate the need for this fee program to provide the means to add fire facilities/expansion and fire equipment to the Fire Protection System so that they are in place at the same pace that growth is taking place.

EXHIBIT A

KNOWN DEVELOPMENTS AND NEW DWELLINGS

Currently, there are approximately 5,145 known single-family dwellings (SFD) within the District.

The September 12, 2015 Valley Fire is reported to have destroyed 1280 SFD. SFD rebuilt were categorized as additions / remodels and are, therefore, not included in below 'new' builds in years 2015 through 2018. To date, it is estimated that half of the destroyed SFD have not rebuilt.

Building Permits:

Lake County Building Department issued 352 residential building permits in a ten-year period.

Expected New Building Construction During the Next 10 Years:

Expected new building construction based upon residential building permits issued during the last ten years:

31	in year 2012
42	in year 2013
30	in year 2014
24	in year 2015
27	in year 2016
27	in year 2017
43	in year 2018
65	in year 2019
37	in year 2020
<u>57</u>	in year 2021
383	total dwellings divided by 10 yrs = 38.3 annual average

Average Dwelling Size:

Average new dwelling based upon residential building permits issued during the last ten years:

2,024	square feet in year 2012
2,374	square feet in year 2013
2,704	square feet in year 2014
2,699	square feet in year 2015
2,531	square feet in year 2016
2,811	square feet in year 2017
2,110	square feet in year 2018
1,876	square feet in year 2019
1,950	square feet in year 2020
<u>2,281</u>	square feet in year 2021
23,361	total square feet divided by 10 = 2,336 average square feet

Population Impact:

Lake County uses a 2.5 residency factor for estimating the population within the Census Tracts that cover the District.

383 new dwellings x 2.5 = 957 new residents by year 2032 ÷ 10 yrs = 98 new residents per year

EXHIBIT B

FACILITIES EXPANSION/REMODEL

Meeting the demands of continuing service at current levels in most of the present facilities will require future remodels and/or expansions of those facilities to accommodate the increased call volume brought on by an ever-increasing population within the District caused by New Construction. Each of the District's older fire stations (Cobb, Loch Lomond, and Hidden Valley) is anticipated to require differing levels of expansion/remodel.

A mean average cost projection for this @ \$400.00/square feet is:

Hidden Valley station remodel / addition of approximately 2,190 square feet = 876,000

TOTAL FACILITIES EXPANSION / REMODEL = 876,000

EXHIBIT C

VEHICLE/EQUIPMENT REPLACEMENT PLAN

Based on the replacement criteria established by the South Lake County Fire Protection District, the following replacement plan may be utilized for budget planning purposes.

FY	Apparatus / Equipment	Expected Costs	Sale Value	Extraordinary Costs (2021 dollars)
2022-23	Amb-6211	270,000	5,000	265,000
2023-24	E-6321	450,000	15,000	425,000
2024-25	E-6011	450,000	15,000	425,000
2025-26	E-6221	450,000	15,000	425,000
2026-27	E-6421	450,000	15,000	425,000
2027-28	WT-6011	200,000	5,000	195,000
2028-29	U-6321	50,000	1,000	49,000
2029-30	U-6022	50,000	1,000	49,000
2030-31	U-6221	50,000	1,000	49,000
	U-6421	50,000	1,000	49,000
2031-32	U-6021	50,000	1,000	49,000
<u>TOTAL (FY2022-23 TO 2031-32)</u>				<u>2,405,000</u>

EXHIBIT D

**CALCULATIONS OF CAPITAL FIRE FACILITIES
MITIGATION FEES**

The formula for the following method for preparing calculations and determining mitigation fees for New Construction:

Square Footage/Costs Calculations:

A.	383 new dwellings x 2336 square feet = (by the year 2032)	894,688	square feet
B.	Existing Facilities Expansion/Remodel = (by the year 2032)	\$876,000	
C.	Equipment Upgrade Plan = (by the year 2032)	<u>\$2,405,000</u>	

Capital Fire Facilities/Improvements Total Next 10 Years: \$3,281,000

It has been determined that the Fees will be collected as follows:

$$\frac{\$3,281,000}{894,688 \text{ sq. ft.}} = \$3.67 \text{ per square foot}$$

Ordinance No. 2775, adopted by the County of Lake Board of Supervisors June 6, 2006, establishes the fire mitigation fee ceiling at \$1.00 per square foot.

Average square footage of new construction: 2336 x \$1.00/sq. ft. = \$2,336 average fee

This is a projected schedule of priority expenditures. Under Government Code Section 66002, this plan must be updated on an annual basis.

The New Facilities/Equipment and Facilities Expansion/Remodel costs are estimated on current rates, and specifications of these estimates are subject to change with inflation and the final bidding process.

EXHIBIT E

FIRE PROTECTION SYSTEM STUDY 2000 (Updated March 2022) STUDY OUTLINE

INTRODUCTION

I. MISSION STATEMENT

II. DUTIES AND SERVICES

III. STANDARDS

- A. Response Standard
- B. Station Locations Standards
- C. Structural Fire Suppression Standards

IV. BACKGROUND

- A. History
- B. Geographic Profile
- C. Wild land/Rural Interface
- D. Map 1

V. EXISTING CONDITIONS

- A. Call Volume
- B. Personnel Requirements
- C. Current Facilities and Equipment
- D. Population
- E. Growth Data

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
FIRE PROTECTION SYSTEM STUDY 2000
(Updated March 2022)
INTRODUCTION

I. Mission Statement:

It is the South Lake County Fire Protection District's (SLCFPD) mission to minimize injuries, fatalities, and property losses through efficient and effective fire protection programs while maintaining a high level of fire suppression of structural, vehicular and wild land fires. In addition, minimizing injuries and fatalities related to emergency medical incidents by providing rescue and Advanced Life Support (ALS) ambulance services.

II. Duties And Services:

SLCFPD provides fire menace standby protection, public service assistance, and hazardous materials responses, as well as vegetation management.

Additionally, SLCFPD provides a four-element fire prevention program consisting of engineering, enforcement, education-information and Volunteers in Prevention along with disaster preparedness planning. SLCFPD also provides leadership in emergency incident management, mutual aid and fire safe planning in a cost-effective and innovative manner within the District.

III. Standards:

SLCFPD has adopted the California Department of Forestry and Fire Protection (CALFIRE) Fire Safe Standards as fire protection guidelines for existing structures and new development in areas exposed to wild land interface fires as recommended in the Cobb and Middletown Area Plans of 1989. The basis for fire service standards rely on studies of the District, standards and practices of Fire Officers, LAFCO sphere of influence studies, the Lake County General and Community Plans, the Insurance Services Office standards and testing of the Fire Protection System and the National Fire Protection Association Standards.

Response Standards: The District currently maintains the following response standards:

The District is divided into Fire Management Areas (FMAS):

- FMA 1 - those areas within a five-minute travel time of a fire station will be known as the urban/suburban zone.
- FMA 2 - include the remainder of the District and will be identified as rural/wild land zone.

Within:

- FMA 1 - ALS ambulance unit will arrive at 95% of emergency medical calls within 10 minutes of receipt of call at the fire station.
- FMA 1 - The first engine will arrive at the scene of 90% of fire incidents within five minutes of receipt of call at the fire station. The balance of the "first alarm assignments" will arrive within 10 minutes.

- FMA 2 - ALS ambulance unit will arrive at 90% of emergency medical calls within 15 minutes of receipt of call at the fire station.
- FMA 2 - The first engine will arrive at the scene of 90% of fire incidents within 15 minutes of receipt of the call at the fire station. The balance of resources required for “first alarm assignment” will arrive within 25 minutes.

Station Location Standards: In evaluating proposed station locations and their respective priorities, such factors as call incidence and type, population, fire flow requirements, development density and valuation, land use and planned circulation in the service area should be considered.

Structural Fire Suppression Standards: Standards are contained in Uniform Fire Code, Uniform Building Code and National Fire Protection Association Standards.

IV. Background:

SLCFPD is an independent special district with an elected Board of Directors, which was formed in 1925 as the Middletown Fire Protection District. The Lake County Board of Supervisors appointed the Board of Directors until 1988, when it was changed to an elected board. The District was renamed as the South Lake County Fire Protection District on March 18, 1987.

The South Lake County Fire Volunteer Firefighters Association Inc. consists of 35 volunteers. The District was staffed exclusively with volunteers until the first paid member was employed in 1978. The Fire Sirens is a District auxiliary organization, which was established April 1985 and supports programs for the District’s operations. The Fire Sirens have provided significant support to this District by raising funds to purchase equipment for the fire department. They also support personnel during training and emergency incidents by providing food and beverages.

In order to provide stability, SLCFPD on June 15, 2000, voted to integrate their services with those of the CALFIRE effective July 1, 2000.

Due to the loss of geothermal tax revenue, fiscal constraints have encouraged SLCFPD to re-negotiate a three-year contract with Calpine in 2013 to provide Emergency Medical Services (Basic and Advanced Life Support), certifiable training to Calpine employees in Standard Industrial First Aid, First Responder and CPR, as well as Fire Prevention and Control training, along with OSHA compliance training to the Calpine Health and Safety group. SLCFPD will also work with Calpine to coordinate the Geysers’ Emergency Preparedness and Response Plans and conduct Emergency Response Drills.

History: SLCFPD serves an area of approximately 285 square miles in the southern portion of Lake County (see Map 1). Napa County bounds the District on the south, Sonoma County on the west, the Kelseyville Fire Protection District on the north and the Lake County Fire Protection District on the north/east.

In 1949, SLCFPD annexed the areas of the geothermal geyser industry. In October of 1989, the District annexed 6,500 acres in the Loch Lomond area. In 2006, the District annexed 17,000 acres in the Jerusalem Valley area. At this time, mutual aid agreements have also been developed with CALFIRE/Napa County for fire protection and emergency medical services on Highway 29 between the Napa County line and the Robert Louis Stevenson Memorial State Park as well as the area of the Lake/Napa County line on Butts Canyon.

Geographic Profile: SLCFPD area includes the communities of Middletown, Hidden Valley, Anderson Springs, Cobb, Loch Lomond, Jerusalem Valley as well as numerous small developments and individual dwellings. The District also serves a portion of the geothermal geyser industry facilities on the western boundary of the District.

SLCFPD contains extensive areas of brush and timber that create high and extreme fire hazards to both urban and rural residential developments in which individual dwellings and small developments have been constructed with concentrations in the central and northern portions of the District. Because of this, the fire district has spearheaded and supported the South Lake Fire Safe Council's Chipper/Abatement Program. Since 2003, the council has funded the completion of over 10 miles of shaded fuel breaks in the communities of Loch Lomond, Pine Summit, Pine Grove, Rancheria, Seigler Canyon, Seigler Springs, the Cobb School, and the Summit Pool.

There are numerous areas within SLCFPD where access for fire fighting apparatus to structures is not available due to inadequate roads or bridges. The load limits on Big Canyon Road bridges prevents access of apparatus and the inability to use this road significantly increases response times from the Middletown and Hidden Valley stations to the Loch Lomond area.

SLCFPD has experienced numerous major fires, documenting the risk of fire within the District. Most of the community of Middletown was destroyed by fire in 1918. Two fires occurred in the 1960's; one burned 52,000 acres and the other burned 15,000 acres. In 1961 the Widow Creek fire destroyed over 10,000 acres, also damaging homes and vehicles. In 1985, the Hidden Valley Lake fire consumed 1,200 acres, destroyed 9 homes, damaged 16 and destroyed 4 vehicles. The Hidden Fire in 2000 consumed 4,000 acres, 1 home and 3 buildings. In September of 2004, the Geysers Fire burned 12,193 acres, destroyed 4 homes, 8 outbuildings and 12 cars, and threatened another 200 homes and 60 outbuildings, costing \$4.4 million. In July of 2006, the 29 Fire burned over 600 acres, destroying one mobile home, three sheds and one travel trailer. On September 12, 2015, the Valley Fire burned 76,067 acres, destroying a total of 1958 structures, including 1,280 homes, 27 multi-family structures, 66 commercial properties and 585 other minor structures; damaging 93 structures, including 41 homes, 7 commercial properties, and 45 other minor structures, injuring 4 firefighters and 4 civilian fatalities.

The major contributing factors to possible major fire disasters (fuel density, topography and weather) continue to exist. With continuous development and increased population within SLCFPD, the potential for major fire occurrences will significantly increase unless adequate fire prevention and control programs are maintained/improved.

There is potential for major industrial fire losses at the Geothermal Power Plants. Additionally, emergency medical incidents and vehicle accidents present a major potential for multiple injuries on the roadways within SLCFPD. In 1980, a tractor-trailer hauling waste materials collided with two vans and one passenger vehicle resulting in 8 fatalities and 10 injuries. During the summer months of 2000, there were 12+ fatalities and numerous injuries on the District highways. During the summer of 2005, a duel fuel tanker overturned on Highway 29 activating response from the hazardous material team. From 2005 through 2007, there were 5 fatalities on Highway 29 and 1 in the community of Hidden Valley Lake. During 2008, there were 2 fatalities on Highway 29 and 2 on Highway 175. During 2009, there were 3 fatalities on Highway 29 and 2 on Butts Canyon. Also during 2009, there were 2 fatalities from a mid-air collision between a glider and tow plane. In 2010, there was one fatality on Highway 29.

Wild land and Rural Interface: SLCFPD is predominately wild land/urban interface and is entirely within State Responsibility Area. A vast majority of SLCFPD has been designated by CALFIRE as very high fire hazard area due to the density of vegetation, topography and climatic conditions during the declared fire season.

V. Existing Conditions:

Call Volume:

1994= 406	2004= 1122	2014= 1306
1995= 372	2005= 772	2015= 1415
1996= 425	2006= 787	2016= 1233
1997= 634	2007= 810	2017= 1322
1998= 770	2008= 869	2018= 1643
1999= 752	2009= 876	2019= 1787
2000= 810+	2010= 979	2020= 1484
2001= 960+	2011= 1173	2021= 1677
2002= 989	2012= 1201	
2003= 881	2013= 1423	

Personnel Requirements: Established standards for staffing needs are based upon pump delivery capabilities. NFPA requires four firefighters per each 250 GPM plus one officer. NFPA recommends that 4 volunteers are needed in response.

Each firefighter must be in safety clothing as regulated by OSHA for personal safety. This includes self-contained breathing apparatus and personal alarms. This safety clothing is both legal equipment and a necessity to protect firefighters from costly injury when working in extremely dangerous and hostile environments. In addition to clothing, there are various types of equipment that need to be carried on the fire apparatus so the firefighters can apply water to the fire, gain entry to the structure and a multitude of tasks necessary for proper fire extinguishment and overhaul. NFPA pamphlet #19 is a minimum guide used by many fire departments when selecting the support equipment to be carried on fire apparatus.

Current Facilities and Equipment:

Station 60: 21095 Hwy 175, Middletown, CA (District Headquarters) 11,650 square feet built in 1992

This building is two stories and is owned by the District. The station has a conference room, administrative/personnel office, meeting room/kitchen area, two bathrooms, and four bay sections with drive through opening doors on the first floor. The second floor has living quarters with four sleeping rooms, full kitchen, computer bay and living quarters, two full sized bathrooms each with lockers, change stations and showers. On site is an emergency propane generator.

This building is sprinklered.

The equipment housed at this station is Engine 6011 and 6031, Water Tender 6011, Rescue 6031, Medic 6011 and 6012, OES 359 and staff pickup.

Station 62: 16547 Hwy 175, Cobb, CA 5,520 square feet built in 1972

This building is single story concrete block and is owned by the District. There is no shop area. The station has five apparatus bays consisting of 2,740 square feet, a 740 square feet kitchen area and living/office space with 2-bed dormitory, two 60 square feet bathrooms, a 500-gallon gasoline fuel tank, a 500-gallon diesel tank, and an emergency propane generator.

The addition of a 1,920 modular in fiscal year 2012-13 replaced the inadequate 740 square feet, less than ideal area with no separation between work and living quarters. The addition allows for expansion of staffing levels based on emergency activity or public demand placed on the station by development and growth.

The inadequate area will become the office space, creating a more inviting and professional office environment for the public to conduct business.

This building is not sprinklered.

The equipment housed at this station is Engine 6221 and 6231, Medic 6211, Snow Cat 6201, and Utility 6221.

Station 63: 19287 Hartmann Rd, Hidden Valley Lake, CA 2,740 square feet built in 1980

This building is a two story concrete block and is owned by the District. The lot size is 275,000 square feet and is owned by the District. There is no shop or storage area. The station has three apparatus bays consisting of 1,620 square feet and living quarters with dormitory of 1,120 square feet (720 square feet downstairs and 400 square feet upstairs), and emergency propane generator.

This building is not sprinklered.

The equipment housed at this station is Engine 6321, Medic 6311, and Utility 6321.

Station 64: 10331 Redwood Rd, Loch Lomond, CA, 3,600 square feet built in 1959

This building is a single story frame/concrete block and is owned by the District. The station has four apparatus bays consisting of 2,400 square feet, kitchen area, two bathrooms of 80 square feet, and an emergency propane generator.

This building is not sprinklered.

The equipment housed at this station is Engine 6421, Utility 6421, and Water Tender 6411.

Population: The District has an area of 285 square miles with a current population of approximately 11,000 residents living in 4 distinct communities. The 1998-99 assessed valuation is \$893 million. There has been a remarkable increase in the rapid sale of homes throughout the county. Affordable housing has caused an influx of new homeowners and developers. With this huge amount of new construction of homes, brings increased populations that will bring demands for more retail businesses to the area.

Growth Data: Lake County is one of the fastest growing counties in the state. As the population increases, a once adequate rural fire protection system based on fire flow and fire protection capability will no longer be sufficient. In addition to fire protection problems posed by growth, the issues of larger dwelling structures requiring greater fire flow considerations requires a rapid and effective response to every call with adequate equipment and water essential to preventing a catastrophic fire (as experienced in Nevada County in 1988 during the 49er Fire).

Other Known New Construction And Proposed New Development Include:

Kimco Development proposal in the Hidden Valley area includes 380 single family houses, a 50 to 60-unit apartment building, a 50-unit senior apartment complex, a 49-bed assisted care facility, 105,000 to 120,000 square feet of retail space, 15,000 to 20,000 square feet movie theater, 50,000 square feet motel, and 20,000 to 30,000 square feet of general office. In 2021, the 18,000 square feet grocery building is near completion.

Chapter 27 - MITIGATION FEES

ARTICLE I. - FIRE MITIGATION FEES

Sec. 27-1. - Title.

This Article shall be known and be cited as the "Fire Mitigation Fee Ordinance."

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-2. - Purpose of article.

The purpose of this Article is to implement the Lake County General Plan policy providing for the adoption of fire mitigation fees and for the collection of said fees at the time of the issuance of building permits, said fees to be allocated to the affected Fire Agency for the acquisition of capital facilities in order to ensure the provision of the capital facilities necessary to maintain current levels of fire protection services necessitated by new Development.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-3. - Findings.

The Board of Supervisors of the County of Lake finds and declares as follows:

- (a) Adequate fire protection facilities must be available to serve new Development.
- (b) New Development requires the construction or expansion of fire protection facilities and the acquisition of equipment.
- (c) In many areas of the County, property taxes and fire suppression assessments currently collected by the agencies providing fire protection services are insufficient to provide funds for expansion or construction of fire facilities and purchase of equipment necessitated by new Development resulting in the potential for inadequate fire protection coverage for the new Development and the growing population.
- (d) The above conditions place Lake County's growing population in a condition perilous to its health and safety.
- (e) The impacts of Development on the existing fire protection facilities and equipment cannot be alleviated without County involvement.
- (f) For the above reasons, new methods for financing fire protection facilities and equipment necessitated by Development are needed in Lake County.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-4. - Prior agreements and dedication.

- (a) Any agreement existing prior to the operative date of this Article between an applicant for Development and a Fire Agency pertaining to the dedication of land or payment of fees for fire facilities and equipment to serve the property which is the subject of the application, or any portion thereof, shall satisfy the requirements of this Article.
- (b) If land, facilities or equipment has been dedicated or donated to, and accepted by, the Fire Agency as a condition of approval of a discretionary permit, such dedication or donation may be considered by the Board of Supervisors as satisfying the requirements of this Article.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-5. - Definitions.

Whenever the following words are used in this Article, they shall have the meaning ascribed to them in this section.

- (a) "Development" means all construction for which a building permit or other permit is required.
- (b) "Board" means the Board of Supervisors of the County of Lake.
- (c) "Other permits" means major and minor use permits.
- (d) "Clerk" means the Clerk of the Board of Supervisors of the County of Lake.
- (e) "Fire Agency" and "Agency" means any special district providing fire protection services within the unincorporated area of the County.
- (f) "Facilities and Equipment" means any long-term capital facilities and equipment used by a Fire Agency for fire suppression or emergency medical services including station construction, station expansion and fire or emergency medical apparatus.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-6. - Exemptions.

- (a) There shall be exempt from the requirements of this article, building permits for the following types of development:
 - (1) Piers which are not covered, ramps, boat lifts, docks, suspended platforms, and pilings;
 - (2) Agricultural buildings requiring an exempt building permit.
- (b) The requirements of this article shall not apply to buildings constructed for governmental uses.
- (c) The requirements of this article shall not apply to the replacement on the same parcel by the owner of a dwelling or dwellings destroyed by fire or other calamity or demolished for replacement provided that:
 - (1) The application for building permit to replace such dwelling is filed with the County Building Official within one (1) year after the destruction or demolition of the dwelling, or within three (3) years of the date a local emergency is declared if the destruction or demolition occurred within the geographical area encompassed by that local emergency declaration and resulted from events giving rise to said declaration;
 - (2) There is no change in occupancy; and
 - (3) There is no increase in square footage.

(Ord. No. 2114, § 1, 10-20-92; Ord. No. 2775, § 2, 6-6-2006; Ord. No. 3045, § 1, 8-2-2016; Ord. No. 3066, § 1, 8-22-2017)

Sec. 27-7. - Required actions of affected fire service providers.

This Article shall become applicable to Development within the boundaries of a Fire Agency when the following events occur:

- (a) The governing body of a Fire Agency adopts a resolution making the following findings:
 - (1) The Agency does not have existing fire protection facilities and equipment which could be used to provide an adequate level of services to new Development within the district's boundaries.
 - (2) The Agency does not have sufficient funds available to construct additional facilities from fund balances, capital facility funds, property tax sources, fire suppression assessments, or any other appropriate sources.
 - (3) The lack of fire protection facilities and equipment to serve new Development would create a situation perilous to the public health and safety if fire mitigation fees are not levied within the district.
- (b) The Fire Agency resolves as follows:
 - (1) The Agency requests that the County impose a specified percentage of the fire mitigation fee ceiling on the Agency's behalf upon applicants for building permits or other permits for Development.
 - (2) Mitigation fees paid under this Article shall only be used to expand the availability of capital facilities and equipment to serve new Development.
 - (3) The Agency shall place all funds collected for the County under this Article, and all interest subsequently accrued by the Agency on these funds, in a separate budget accounting category to be known as the "Lake County Fire Mitigation Fee."
 - (4) The Agency shall expend funds from said "Lake County Fire Mitigation Fee" budget accounting category only for those purposes of providing capital facilities and equipment to serve new Development.
 - (5) The Agency shall submit a Fire Mitigation Fee Annual Report no later than October 31 of each year to the Clerk. Said report shall include, but not be limited to, the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the Agency plans to take to alleviate the facility and equipment needs caused by new Development in a capital fire facilities and equipment plan adopted at a noticed public hearing. The Agency shall make available, upon request by the Clerk, a copy of its annual audit report.
 - (6) The Agency shall make its records available to the public on request which justify the basis for the fee amount.
 - (7) The Agency shall hold the County harmless for any errors made by the County in collecting or accounting for the fees for each Agency.
 - (8) The Agency shall make findings, with respect to any portion of the fee remaining unexpended or uncommitted in its account five or more years after deposit of the fee, to identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it was charged. The Agency shall refund to the then current record owner or owners of the Development project or projects on a prorated basis, the unexpended or uncommitted portion of the fee and any interest accrued thereon, for which need cannot be demonstrated.
- (c) The governing body of the Fire Agency adopts a capital fire facility and equipment plan in accordance with Government Code Section

66002 at a noticed public hearing.

- (d) The governing body of the Fire Agency shall send a certified copy of the resolution and the capital fire facility and equipment plan to the Clerk. The Clerk shall agendize said resolution and capital fire facilities and equipment plan for the Board's approval at a public hearing noticed in the manner required by Government Code Section 66002(b). At the close of the public hearing thereon, the Board may approve said resolution and capital fire facilities and equipment plan if it finds that said documents meet the requirements of this ordinance, the Lake County General Plan and Government Code Section 66000 et seq. The provisions of this Article shall be applicable to all building permits and other permits issued for new construction within the boundaries of the Fire Agency thirty (30) days after the Board's approval. Each Agency shall notify the County Building Official of the effective date of its mitigation fee.
- (e) By March 31 of each year following the year of the original adoption of a resolution and approval by the Board pursuant to this section, the Agency shall submit a copy of a new resolution adopted by the governing body of the Agency making the findings requested by Section 27-6 and setting the percentage of the fire mitigation fee ceiling requested by the Agency. This percentage may be revised in the resolution up to the ceiling amount. If the resolution proposes to increase the fire mitigation fee from that previously approved by the Board, said resolution shall only become effective if approved by the Board in the manner set forth in Section 27-6(d) above. This revision shall be effective the following July 1.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-8. - Fire Mitigation Fee Ceiling Established.

- (a) Based upon the average cost of providing a fully equipped fire station within the County of Lake, in relation to the average number of new structures served by said station, a Fire Mitigation Fee Ceiling of one dollar (\$1.00) per square foot of construction for all covered roof area is hereby established.
- (b) A developer of a project subject to the above-described fee may apply to the Fire Agency for a reduction or adjustment of said fee based upon the developer's voluntary undertaking of fire mitigation measures in addition to those required by this chapter which the Fire Agency determines will further reduce the need for fire protection services.

(Ord. No. 2114, § 1, 10-20-92; Ord. No. 2775, § 3, 6-6-2006)

Sec. 27-9. - Fee payment.

- (a) Prior to the issuance of any building permit or other permit for Development, the applicant shall pay to the County the fees prescribed by the Fire Agency resolution as approved by the Board, or shall present written evidence that the provisions of this Article have otherwise been satisfied with respect to the Development for which permits are sought.
- (b) The amount of such fees shall be determined by the Fire Mitigation Fee in effect on the date of the payment of fees for an unexpired plan check.
- (c) When application is made for a new building permit following the expiration of a previously issued building permit for which fees were paid, the fee payment shall not be required.
- (d) In the event that subsequent Development occurs with respect to property for which fees have been paid, additional fees shall be required only for additional square footage of Development which was not included in computing the prior fee.
- (e) For the purpose of payment of the fees to County, the Board delegates to each Agency the responsibility to collect or accept payment of the fees for each respective Agency.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-10. - Administrative charge.

The County may charge, for its services in administering this Ordinance, an administrative charge of up to two (2) percent of the fees collected under this ordinance.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-11. - Use of fees.

With the exception of the administrative charge provided for herein, all fees collected pursuant to this Article, including any interest accrued thereon, shall be used by the Agency for the purpose of providing for capital facilities and equipment.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-12. - Fee fund records and report.

Any Fire Agency receiving funds pursuant to this Article shall maintain a separate budget accounting category for any fees paid. Such category shall be known as the "Lake County Fire Mitigation Fee" account. By October 31 of each year, each Agency receiving funds pursuant to this Article shall file a report with the Clerk on the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the Agency plans to take to alleviate the facility and equipment needs caused by new Development.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-13. - Termination of fee collection.

Fee collection as to any Fire Agency shall terminate as follows:

- (a) If, by March 31 of any year following the year of the original adoption of a resolution pursuant to Section 27-6 which was approved by the Board, the Fire Agency has not submitted a copy of a new resolution pursuant to Section 27-6(e), fee collection shall terminate July 1 of said year.
- (b) If, at any time, the governing body of a Fire Agency submits a copy of a resolution to the Clerk requesting termination of fee collection, fee collection shall terminate thirty (30) days from the date of receipt by the Clerk.
- (c) Each Agency shall notify the County Building Official of the effective date of its termination of fee collection.

(Ord. No. 2114, § 1, 10-20-92)

Meadowwood Subdivision is developing a 46-unit subdivision at Santa Clara Road and Timm Way in Middletown in two phases.

Apartment complexes and cluster homes are currently being built in Middletown and more have been proposed.

Calpine's Geothermal Industry is expanding at the Geysers.

Pinnacle Homes have purchased the Crazy Creek Glider property and propose to build 50 to 300 homes at the 487-acre site at 18896 Grange Road.

Renovation and construction of new facilities is proposed for the resort property historically known "Howard Hot Springs." Avalon Springs plans to serve an anticipated 120 customers per day in 67 guest units. An additional 30 units are also proposed for the housing of approximately 60 on-site employees. The project proposal is broken into three phases: The first phase focuses on the renovation of the existing lodge and renovation of guest units and hot springs facilities. Phase two will further develop the site's meeting capacity, development of additional resort services, employee housing and the development of a new campground facility. The final phase of the project includes the full build-out of the proposed eco-village and development of the Special Events site.

The Old Hoberg Resort was purchased by Golden Leaf Productions with the intent of revitalizing the property and bringing it back as a resort providing conference spaces, guest accommodations, a timeshare component with many other amenities. Movie shots are planned for the property. The project will be completed in phases over the next several years.

Tenant occupancies located within the Coyote Valley Plaza now have new businesses, a pharmacy, restaurant, fitness center, and two other business type establishments have already taken hold with several more spaces left to be filled in 2012.

Seen in Middletown are the re-establishment of the Jolly Cone and other tenant improvements.

The Guenoc Valley Proposed Development Project consists of development of a master planned mixed-use resort and residential community within the 16,000-acre Guenoc Valley Ranch property in southeast Lake County, off-site workforce co-housing located in central Middletown, and a new or improved well and new water supply pipeline.

FIRE MITIGATION FEE FUND (ytd 3/4/22)

<u>FYE</u>	<u>Collected</u>	<u>Refunded</u>	<u>Interest</u>	<u>Subtotal</u>	<u>Transferred</u>	<u>Ending Balance</u>	<u>Transferred</u>	<u>Subtotal</u>	<u>Subtotal of Itemized</u>	<u>Individual Transfers</u>	<u>Subtotal of Transfers</u>	<u>Fund 357 Balance</u>
2001	52,906.65			52,906.65		52,906.65				(16,754.70)		(16,754.70)
2002	183,669.48		2,652.49	186,321.97	(66,316.52)	172,912.10			66,316.52		(66,316.52)	-
2003	253,105.99	(1,837.44)	5,011.48	256,280.03	(247,905.69)	181,286.44			231,643.62		(247,905.69)	(16,262.07)
2004	287,929.51	(145.80)	3,909.82	291,693.53	(139,927.49)	333,052.48			139,927.49		(139,927.49)	(16,262.07)
2005	309,284.25	(1,387.80)	6,060.88	313,957.33	(358,286.00)	288,723.81			360,389.86		(358,286.00)	(14,158.21)
2006	226,323.84	(2,136.20)	12,045.59	236,233.23	(60,680.00)	464,277.04			74,837.22		(60,680.00)	(0.99)
2007	191,965.08	(1,922.70)	23,214.76	213,257.14	(71,765.00)	605,769.18			71,765.00		(71,765.00)	(0.99)
2008	162,308.50	(2,246.90)	29,848.66	189,910.26	(305,137.00)	490,542.44			295,612.00		(305,137.00)	(9,525.99)
2009	64,791.40	(2,028.00)	14,261.16	77,024.56	(305,114.00)	262,453.00			305,963.92		(305,114.00)	(8,676.07)
2010	44,181.00		2,440.43	46,621.43	(50,486.00)	258,588.43			50,473.25		(50,486.00)	(8,688.82)
2011	30,729.75		1,831.05	32,560.80	(99,345.00)	191,804.23			92,778.48		(99,345.00)	(15,255.34)
2012	36,786.00		1,885.74	38,671.74	(7,244.00)	223,231.97			30,010.05		(7,244.00)	7,510.71
2013	36,826.00		1,478.50	38,304.50	(156,272.00)	105,264.47			154,902.48		(156,272.00)	6,141.19
2014	76,805.00	(1,000.00)	868.14	76,673.14	(41,852.00)	140,085.61			41,852.64		(41,852.00)	0.64
2015	52,153.00		597.39	52,750.39	(169,911.00)	22,925.00			169,911.51		(169,911.00)	1.15
2016	152,027.00	(3,177.00)	262.62	149,112.62	(25,353.00)	146,684.62			25,352.64		(25,352.00)	1.79
2017	172,469.00	(4,211.00)	1,663.68	169,921.68	(191,416.00)	125,190.30			190,805.47		(191,416.00)	(608.74)
2018	107,828.00	(3,157.00)	1,792.39	106,463.39	(186,830.00)	44,823.69			174,568.65		(186,830.00)	(12,870.09)
2019	155,841.00	(1,575.18)	1,745.14	156,010.96	-	200,834.65						(12,870.09)
2020	140,513.50	(2,936.00)	4,108.21	141,685.71	-	342,520.36						(12,870.09)
2021	128,221.00		1,592.72	129,813.72	(396,667.00)	75,667.08			400,118.30		(396,667.00)	(9,418.79)
2022	122,525.00	(247.00)		122,278.00	-	122,278.00						(9,418.79)
to date 02/28												(9,418.79)
GRAND TOTAL	\$ 2,989,189.95	\$ (28,008.02)	\$ 117,270.85	\$ 3,078,452.78	\$ (2,880,507.70)	\$ 4,851,821.55	\$ (2,880,507.70)	\$ (2,826,361.06)	2,877,229.10		(2,880,506.70)	(9,418.79)

balance thru FYE 2020 is spent 2,826,361.06

Advertising Order Confirmation

<u>Ad Order Number</u> 0006651192	<u>Customer</u> SOUTH LAKE COUNTY FIRE PROTECTION DIST.	<u>Payor Customer</u> SOUTH LAKE COUNTY FIRE PROTECTION DIST.	<u>PO Number</u>
<u>Sales Representative</u> Audrey Taylor	<u>Customer Account</u> 3610712	<u>Payor Account</u> 3610712	<u>Ordered By</u>
<u>Order Taker</u> Audrey Taylor	<u>Customer Address</u> PO BOX 1360 MIDDLETOWN, CA 95461	<u>Payor Address</u> PO BOX 1360 MIDDLETOWN, CA 95461	<u>Customer Fax</u>
<u>Order Source</u> Select Source	<u>Customer Phone</u> 707-987-3089	<u>Payor Phone</u> 707-987-3089	<u>Customer EMail</u>
<u>Current Queue</u> Ready	<u>Invoice Text</u> Public Hearing		
<u>Tear Sheets</u> 0	<u>Affidavits</u> 0	<u>Blind Box</u>	<u>Materials</u>
		<u>Promo Type</u>	<u>Special Pricing</u>

<u>Ad Number</u> 0006651192-01	<u>Color</u>	<u>Production Color</u>	<u>Ad Attributes</u>	<u>Production Method</u> AdBooker	<u>Production Notes</u>
<u>External Ad Number</u> RB22149	<u>Pick Up</u>	<u>Ad Type</u> Legal Liner	<u>Released for Publication</u>		

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Directors, South Lake County Fire Protection District, has set Tuesday, March 15, 2022 at 7 p.m. at the Middletown Fire Station as time and place for public hearings: 1) for Updating Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facility and Equipment Plan, and Make Findings, and Adopt Resolution Requesting Imposition of Fire Mitigation Fees pursuant to the Lake County Fire Mitigation Fee Ordinance; and 2) for Report on Amount of Special Tax to be Collected and Adopt Resolution Authorizing its Collection on the County Tax Rolls.

The Proposed Plan, Findings, its Resolution and the Report on Amount of Special Tax, its Resolution, are available for inspection at request during normal business hours at the office of the Middletown Fire Station, 21095 Hwy 175 and at <http://www.southlakecountyfire.org/agendas/> 72 hours in advance of meeting time.

s/Gloria Fong, Clerk to the Board of Directors
3/8,3/12/2022

<u>Product</u> Lake County Record-Bee	<u>Requested Placement</u> Legals CLS NC	<u>Requested Position</u> Notice of Hearing NC - 1076~	<u>Run Dates</u> 03/08/22, 03/12/22	<u># Inserts</u> 2
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Advertising Order Confirmation

Order Charges:	<u>Net Amount</u>	<u>Tax Amount</u>	<u>Total Amount</u>	<u>Payment Method</u>	<u>Payment Amount</u>	<u>Amount Due</u>
	143.82	0.00	143.82	Credit Card	143.82	\$0.00

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Code: Section: [Up^](#) [<< Previous](#) [Next >>](#) [cross-reference chaptered bills](#) [PDF](#) | [Add To My Favorites](#)Search Phrase: **GOVERNMENT CODE - GOV****TITLE 7. PLANNING AND LAND USE [65000 - 66499.58]** (*Heading of Title 7 amended by Stats. 1974, Ch. 1536.)***DIVISION 1. PLANNING AND ZONING [65000 - 66301]** (*Heading of Division 1 added by Stats. 1974, Ch. 1536.)***CHAPTER 5. Fees for Development Projects [66000 - 66008]** (*Chapter 5 added by Stats. 1987, Ch. 927, Sec. 1.)*

66002. (a) Any local agency which levies a fee subject to Section 66001 may adopt a capital improvement plan, which shall indicate the approximate location, size, time of availability, and estimates of cost for all facilities or improvements to be financed with the fees.

(b) The capital improvement plan shall be adopted by, and shall be annually updated by, a resolution of the governing body of the local agency adopted at a noticed public hearing. Notice of the hearing shall be given pursuant to Section 65090. In addition, mailed notice shall be given to any city or county which may be significantly affected by the capital improvement plan. This notice shall be given no later than the date the local agency notices the public hearing pursuant to Section 65090. The information in the notice shall be not less than the information contained in the notice of public hearing and shall be given by first-class mail or personal delivery.

(c) "Facility" or "improvement," as used in this section, means any of the following:

- (1) Public buildings, including schools and related facilities; provided that school facilities shall not be included if Senate Bill 97 of the 1987-88 Regular Session is enacted and becomes effective on or before January 1, 1988.
- (2) Facilities for the storage, treatment, and distribution of nonagricultural water.
- (3) Facilities for the collection, treatment, reclamation, and disposal of sewage.
- (4) Facilities for the collection and disposal of storm waters and for flood control purposes.
- (5) Facilities for the generation of electricity and the distribution of gas and electricity.
- (6) Transportation and transit facilities, including but not limited to streets and supporting improvements, roads, overpasses, bridges, harbors, ports, airports, and related facilities.
- (7) Parks and recreation facilities.
- (8) Any other capital project identified in the capital facilities plan adopted pursuant to Section 66002.

(*Added by Stats. 1987, Ch. 927, Sec. 1. Operative January 1, 1989, by Section 66003.*)




South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 4, 2022

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Resolution No. 2021-22-20, A Resolution of the Board of Directors of the South Lake County Fire Protection District Adopting a Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facilities and Equipment Plan

The County Board of Supervisors' Fire Mitigation Fee Ordinance (Ordinance) purpose is for the collection of fees at time of building permit issuance. A copy of this Ordinance is attached for reference. These fees have been collected since 2000 and are allocated for the acquisition of capital facilities to maintain current levels of fire protection services necessitated by new Development.

To continue the collection of these fees, annually, by March 31st of each year, the Governing Body of the Fire Agency must adopt a capital for facility and equipment plan, which is presented in subject resolution for the Board's consideration. Per Section 27-7 (c) of the Ordinance, this must be done at a noticed public hearing in accordance to Government Code §66002. Government Code Section 66002 et al. is attached for reference.

Resolution No. 2021-22-20 identifies a capital improvement project ("Plan") that is updated annually. This Plan uses known developments / dwellings (Exhibit A), estimates cost for facilities expansion / improvement (Exhibit B), vehicle / equipment replacement costs (Exhibit C) and calculates mitigation fee per square foot amount (Exhibit D) set at per square feet fee ceiling of \$1.00 per Section 27-8 of the County's Ordinance. Included with the Plan is the fire protection system study (Exhibit E) first prepared in 2000, updated annually. Table with summary of updates follow:

<u>Summary of Updates</u>		<u>Last Year</u>	<u>This Year</u>
Exhibit A	new dwellings	357	383
	avg square feet	2306	2336
	new residents per year	88	98
Exhibit B	per square feet cost projection	300	400
	ambulance purchase year	2030-31	2022-23
Exhibit C	ambulance cost based on 11/12/21 purchase	220,000	270,000
	water tender purchase year	2030-31	2027-28
	water tender cost	185,000	200,000

	<u>Last Year</u>	<u>This Year</u>
engines cost based on 2/4/22 quote	305,000	450,000
utility costs based on 7/25/16 purchase	36,000	50,000
10-year Total	1,795,000	2,405,000
Exhibit D 10-year square feet	816,324	894,688
10-year Capital Fire Facilities / Improvement Total	2,452,000	3,281,000
per square feet cost	3.00	3.67
Average fee per SFD	2,306	2,336

Attachments Resolution No 2021-22-20
 Fire Mitigation Fee Report
 Legal notice publication
 County Ordinance Chapter 27 Fire Mitigation Fees

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2021-22 20**

5
6 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH LAKE COUNTY FIRE**
7 **PROTECTION DISTRICT ADOPTING A FIRE PROTECTION SYSTEM STUDY,**
8 **FIRE PROTECTION STANDARDS, AND A CAPITAL FIRE FACILITIES AND EQUIPMENT PLAN**
9

10 Resolution adopting a Fire Protection System Study, Fire Protection Standards, and a Capital
11 Fire Facilities and Equipment Plan to be used both by the Fire District and the County of Lake in
12 support of New Construction Mitigation Fees and the County enabling ordinance.

13 **WHEREAS**, a Capital Fire Facilities and Equipment Needs Study of the impacts of
14 contemplated future growth and development on the existing fire services within the boundaries of the
15 South Lake County Fire Protection District, along with an analysis of the need for new public facilities,
16 improvements and equipment required as a result of the new development, was conducted, and said
17 study set forth the relationship between new development, the needed facilities, and the estimated
18 costs of those improvements; and

19 **WHEREAS**, a Fire Protection System Study has been completed establishing Structural Fire
20 Suppression Standards and Station Location Standards along with Response Standards.

21 **NOW, THEREFORE, BE IT RESOLVED** that the South Lake County Fire Protection District
22 Board of Directors adopts the findings in both the Capital Fire Facilities and Equipment Needs Study
23 and the Fire Protection System Study to meet the requirements of Government Code Section 66000
24 and the Lake County Board of Supervisors in its implementation of the enabling Ordinance and
25 Resolutions in order to mitigate the impact of New Growth and Population within the South Lake
26 County Fire Protection District so that adequate fees can be collected and deposited with the Lake
27 County Treasurer for the future expense of the necessary Fire Facilities and Equipment.

28 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South Lake
29 County Fire Protection District at a regular meeting thereof on the 15th day of March, 2022 by the
30 following vote:

31 AYES:

32 NOES:

33 ABSENT OR NOT VOTING:

SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT

34
35
36
37
38
39
40 ATTEST _____
41 Gloria Fong
42 Clerk to the Board of Directors

DEVIN HOBERG
President, Board of Directors

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
RE-ADOPTING / UPDATING CAPITAL FIRE FACILITIES AND EQUIPMENT PLAN

Approved March 15th, 2022 by the Board of Directors of the South Lake County Fire Protection District in Resolution No. 2021-22_20_.

I. Introduction

Like many local agencies, recent fiscal constraints have caused fire departments to reduce staffing and services with no corresponding decrease in demand for services. Recent laws have required fire departments to cease single-person staffing of fire apparatus.

In order to provide stability in the District, the South Lake Fire Protection District (SLCFPD), on June 15, 2000, by Resolution No. 00-08, voted to integrate their services with those of the California Department of Forestry and Fire Protection (CALFIRE) to provide an enhanced level of service at a lesser or an equal cost.

SLCFPD is an independent special district with an elected Board of Directors, which was formed in 1925 as the Middletown Fire Protection District. The Lake County Board of Supervisors appointed the Board of Directors until 1988, when it was changed to an elected board. The District was renamed as the SLCFPD on March 18, 1987.

The south portion of Lake County has experienced rapid growth to meet the housing needs of retired residents, reasonable and affordable housing for people moving here from other areas, geothermal industry employees and a cumulative impact on the District from commuters to larger population centers in Sonoma, Napa and Marin Counties. This area also attracts large numbers of tourists to recreation areas during the summer months.

It is this District's mission to minimize the risks of injuries, fatalities, and property losses through efficient and effective fire protection programs while maintaining a high level of fire suppression of structural, vehicular and wild land fires. Additionally, the mission is to minimize injuries and fatalities related to emergency medical incidents by providing rescue and Advanced Life Support (ALS) ambulance services. However, the demand of rapid growth upon this District has threatened the ability to continue these missions at the current levels.

Because of reduced income to SLCFPD from Proposition 13 in 1978, coupled with the loss of revenue from the Geothermal Industry, SLCFPD cannot provide protection services for the "New Construction" and growth within current fire service operating dollars.

SLCFPD is now approaching a critical point in dealing with impacts of "New Construction." The District cannot continue to absorb new dwellings, businesses, and populations without adding new fire stations, fire apparatus or equipment.

SLCFPD needs New Construction Capital Fire Facilities Mitigation Fees in order to finance protection capital outlay to mitigate the impact of growth and development within the communities of Middletown, Hidden Valley Lake, Anderson Springs, Cobb, Loch Lomond, Jerusalem Valley as well as numerous small developments throughout the District.

This New Construction Capital Fire Facilities and Equipment Plan is formulated to provide the foundation for the enactment of a "New Construction Impact Fee." Government Code 66000 et seq. provides the Lake County Board of Supervisors with the legal authority to enact such a fee for SLCFPD with the procedural steps necessary to meet the local agency requirements. The ten-year plan, originally adopted on January 22, 2001, is being updated to cover the current year and a ten-

year period from July 1, 2022 to June 30, 2032. This plan demonstrates present and future need for fire facilities and equipment to serve increased demand placed on present and future need for fire facilities and equipment to serve increased demand placed on this District by “New Construction.” New Construction Capital Fire Facilities Mitigation Fee benefits will be expended proportionately to the location of new development, a corresponding increase in calls, and the fee realized.

II. Purpose of Development Fees:

The purpose of a New Construction Capital Fire Facilities Mitigation Fee in SLCFPD is to mitigate the financial impact of providing additional stations, expanded facilities, and specialized apparatus, while safeguarding life and property protection needs at an acceptable level of service to the citizens of the District. This fee will be designed to place the funding burden for these additional services on the new growth that causes the requirement of them and will now place an additional burden on the taxpayers that have already paid for the existing level of service.

“New Construction” has placed a rapidly increasing financial and operational burden on the Fire Protection System currently provided and is creating the potential for inadequate or overloaded protection coverage for the present existing communities, as well as the protection for additional “New Construction and Development.”

This “Plan” will demonstrate the need for a Capital Fire Facilities and Equipment Fee is directly related to fire facilities, expanded facilities, and equipment needs created from this rapid growth in population.

III. Guidelines and Justification:

- 1) Capital Fire Facilities and Equipment Fee will be a charge, per square foot, to be placed on “New Construction” only.
- 2) “New Construction” defined as the original construction of residential dwellings, commercial or industrial occupancies, or any other non-residential improvement unit or the addition of floor space to such existing units. Residential dwelling units shall include mobile homes and individual apartment units.
- 3) This “New Construction” requires the construction, remodel or expansion of Fire Protection Facilities and the acquisition/upgrading of fire equipment.
- 4) If mitigation funding for this expansion or construction of fire facilities and the purchase/upgrading of fire equipment necessitated by “New Construction” are not available, the Fire Protection System in place deteriorates, becoming inadequate to service the increased Fire Protection and Medical Aid needs of both the “New Construction” units and existing communities.
- 5) This over-burdened Fire Protection System places the citizens of “New Construction” units and existing communities in a condition perilous to their personal health and safety.
- 6) Financial impact of “New Construction” on existing Fire Protection Facilities and Equipment cannot be alleviated in a timely manner without being mitigated by New Construction Capital Fire Facilities and Equipment Mitigation Fee.
- 7) SLCFPD does not have existing fire protection facilities and equipment to provide an adequate level of service for further unmitigated growth projected in the numbers of “New Construction” units within the District boundaries.

- 8) For the above reasons, new methods for financing fire protection facilities and equipment necessitated by “New Construction” are needed in the SLCFPD.

IV. Use of Fire Facilities Fees:

SLCFPD has developed a realistic estimate of needed fire stations and/or expansions and fire equipment needs in which to adequately serve the life and property needs of the existing community, compared with the expected new construction, businesses and increased population in the coming decade.

V. Relationship Between Fees and New Development:

SLCFPD is currently attempting to provide fire protection services for the new millennium at or near 1980 levels. Structure fire suppression standards require four key elements for effectiveness:

- 1) An adequate water supply
- 2) A capable engine and pump to deliver the water
- 3) A sufficient number of personnel, and
- 4) The appropriate associated equipment

The “New Construction” trends within the District present problems of larger homes and higher valued structures on smaller land areas. These new dwellings will require additional “Fire Flow,” more apparatus and strategically located stations staffed by additional personnel in order to provide adequate service.

In addition to its fire suppression role, the District provides ALS to provide every request for emergency medical assistance along with calls for Automatic Aid and Mutual Aid outside the District. Currently, 75% of the “Call Volume” is to “medical aids.” As demands for service from the impact of population and density increase, response to these types of calls will accelerate the serviceable life of current apparatus and equipment necessitating earlier replacement. (Replacement standards; Re: NFPA/Industry Standard)

Exhibit A: Demonstrates a current building permit rate of 38 per year based upon a ten-year average of residential building permits. Figures provide there are approximately 3484 developable lots in the District. “New Construction” in the ten-year period estimates approximately 894,688 square feet of development that requires fire protection.

Exhibit A also shows the impact that construction will have on the District population. At 2.5 persons per dwelling, an average of 98 new people per year, who will demand “medical aid rescue/public service” and fire calls.

Hidden Valley is also planning expansion of community services, businesses, and shopping complexes to conform to their increased home building.

Outlying areas of Middletown such as Cobb and Loch Lomond have 50% of commercial property vacant, which has a potential for approximately 760,000 square feet of commercial floor space. In the Cobb area 46% of rural lands and almost all public lands are within the primary geothermal resource area.

Exhibit B: A Facilities Purchase/Expansion Plan; and,

Exhibit C: Equipment Upgrade Plan will be maintained for public review and updated annually, prior to the start of each fiscal year, as part of the preliminary budget review process.

Exhibit D: Shows the fee structure calculations. The costs of the necessary new fire facilities (fire stations and fire apparatus/equipment) are divided by the square footage of the expected "New Construction" to be served over the next 10 years. This produces a square footage factor for new facilities to be applied to the new construction expected within the District. This method insures that the impact of new growth in populations and dwelling units is mitigated, as the "New Development" comes into the District.

Exhibit E: Fire Protection System Study (updated).

The New Construction Capital Fire Facilities Mitigation Fees as they are collected will be placed in a separate fire district budget account and deposited with the Lake County Treasurer under State Health and Safety Code Section 13854, and the Lake County Fire Mitigation Fee.

VI. Summary:

The New Construction Fire Facilities/Expansions needed to continue/improve current fire protection service levels for "New Construction" expected during the next 10 years cannot be met with District operating funds provided by property tax assessments. It would take approximately 25 years to acquire the fire facilities, needed expansions and equipment from the operating funds to meet the needs generated from "New Construction" for the next 8 to 10 years.

Government Code 66000 provides the procedure and the requirements that a fire district must meet in order for the County to be able to exact the fees necessary to mitigate the impact from new development projects. Updated exhibits demonstrate the need for this fee program to provide the means to add fire facilities/expansion and fire equipment to the Fire Protection System so that they are in place at the same pace that growth is taking place.

EXHIBIT A

KNOWN DEVELOPMENTS AND NEW DWELLINGS

Currently, there are approximately 5,145 known single-family dwellings (SFD) within the District.

The September 12, 2015 Valley Fire is reported to have destroyed 1280 SFD. SFD rebuilt were categorized as additions / remodels and are, therefore, not included in below 'new' builds in years 2015 through 2018. To date, it is estimated that half of the destroyed SFD have not rebuilt.

Building Permits:

Lake County Building Department issued 352 residential building permits in a ten-year period.

Expected New Building Construction During the Next 10 Years:

Expected new building construction based upon residential building permits issued during the last ten years:

31	in year 2012
42	in year 2013
30	in year 2014
24	in year 2015
27	in year 2016
27	in year 2017
43	in year 2018
65	in year 2019
37	in year 2020
<u>57</u>	in year 2021
383	total dwellings divided by 10 yrs = 38.3 annual average

Average Dwelling Size:

Average new dwelling based upon residential building permits issued during the last ten years:

2,024	square feet in year 2012
2,374	square feet in year 2013
2,704	square feet in year 2014
2,699	square feet in year 2015
2,531	square feet in year 2016
2,811	square feet in year 2017
2,110	square feet in year 2018
1,876	square feet in year 2019
1,950	square feet in year 2020
<u>2,281</u>	square feet in year 2021
23,361	total square feet divided by 10 = 2,336 average square feet

Population Impact:

Lake County uses a 2.5 residency factor for estimating the population within the Census Tracts that cover the District.

383 new dwellings x 2.5 = 957 new residents by year 2032 ÷ 10 yrs = 98 new residents per year

EXHIBIT B

FACILITIES EXPANSION/REMODEL

Meeting the demands of continuing service at current levels in most of the present facilities will require future remodels and/or expansions of those facilities to accommodate the increased call volume brought on by an ever-increasing population within the District caused by New Construction. Each of the District's older fire stations (Cobb, Loch Lomond, and Hidden Valley) is anticipated to require differing levels of expansion/remodel.

A mean average cost projection for this @ \$400.00/square feet is:

Hidden Valley station remodel / addition of approximately 2,190 square feet = 876,000

TOTAL FACILITIES EXPANSION / REMODEL = 876,000

EXHIBIT C

VEHICLE/EQUIPMENT REPLACEMENT PLAN

Based on the replacement criteria established by the South Lake County Fire Protection District, the following replacement plan may be utilized for budget planning purposes.

FY	Apparatus / Equipment	Expected Costs	Sale Value	Extraordinary Costs (2021 dollars)
2022-23	Amb-6211	270,000	5,000	265,000
2023-24	E-6321	450,000	15,000	425,000
2024-25	E-6011	450,000	15,000	425,000
2025-26	E-6221	450,000	15,000	425,000
2026-27	E-6421	450,000	15,000	425,000
2027-28	WT-6011	200,000	5,000	195,000
2028-29	U-6321	50,000	1,000	49,000
2029-30	U-6022	50,000	1,000	49,000
2030-31	U-6221	50,000	1,000	49,000
	U-6421	50,000	1,000	49,000
2031-32	U-6021	50,000	1,000	49,000
<u>TOTAL (FY2022-23 TO 2031-32)</u>				<u>2,405,000</u>

EXHIBIT D

**CALCULATIONS OF CAPITAL FIRE FACILITIES
MITIGATION FEES**

The formula for the following method for preparing calculations and determining mitigation fees for New Construction:

Square Footage/Costs Calculations:

A.	383 new dwellings x 2336 square feet = (by the year 2032)	894,688	square feet
B.	Existing Facilities Expansion/Remodel = (by the year 2032)	\$876,000	
C.	Equipment Upgrade Plan = (by the year 2032)	<u>\$2,405,000</u>	

Capital Fire Facilities/Improvements Total Next 10 Years: \$3,281,000

It has been determined that the Fees will be collected as follows:

$$\frac{\$3,281,000}{894,688 \text{ sq. ft.}} = \$3.67 \text{ per square foot}$$

Ordinance No. 2775, adopted by the County of Lake Board of Supervisors June 6, 2006, establishes the fire mitigation fee ceiling at \$1.00 per square foot.

Average square footage of new construction: 2336 x \$1.00/sq. ft. = \$2,336 average fee

This is a projected schedule of priority expenditures. Under Government Code Section 66002, this plan must be updated on an annual basis.

The New Facilities/Equipment and Facilities Expansion/Remodel costs are estimated on current rates, and specifications of these estimates are subject to change with inflation and the final bidding process.

EXHIBIT E

FIRE PROTECTION SYSTEM STUDY 2000
(Updated March 2022)
STUDY OUTLINE

INTRODUCTION

I. MISSION STATEMENT

II. DUTIES AND SERVICES

III. STANDARDS

- A. Response Standard
- B. Station Locations Standards
- C. Structural Fire Suppression Standards

IV. BACKGROUND

- A. History
- B. Geographic Profile
- C. Wild land/Rural Interface
- D. Map 1

V. EXISTING CONDITIONS

- A. Call Volume
- B. Personnel Requirements
- C. Current Facilities and Equipment
- D. Population
- E. Growth Data

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
FIRE PROTECTION SYSTEM STUDY 2000
(Updated March 2022)
INTRODUCTION

I. Mission Statement:

It is the South Lake County Fire Protection District's (SLCFPD) mission to minimize injuries, fatalities, and property losses through efficient and effective fire protection programs while maintaining a high level of fire suppression of structural, vehicular and wild land fires. In addition, minimizing injuries and fatalities related to emergency medical incidents by providing rescue and Advanced Life Support (ALS) ambulance services.

II. Duties And Services:

SLCFPD provides fire menace standby protection, public service assistance, and hazardous materials responses, as well as vegetation management.

Additionally, SLCFPD provides a four-element fire prevention program consisting of engineering, enforcement, education-information and Volunteers in Prevention along with disaster preparedness planning. SLCFPD also provides leadership in emergency incident management, mutual aid and fire safe planning in a cost-effective and innovative manner within the District.

III. Standards:

SLCFPD has adopted the California Department of Forestry and Fire Protection (CALFIRE) Fire Safe Standards as fire protection guidelines for existing structures and new development in areas exposed to wild land interface fires as recommended in the Cobb and Middletown Area Plans of 1989. The basis for fire service standards rely on studies of the District, standards and practices of Fire Officers, LAFCO sphere of influence studies, the Lake County General and Community Plans, the Insurance Services Office standards and testing of the Fire Protection System and the National Fire Protection Association Standards.

Response Standards: The District currently maintains the following response standards:

The District is divided into Fire Management Areas (FMAS):

- FMA 1 - those areas within a five-minute travel time of a fire station will be known as the urban/suburban zone.
- FMA 2 - include the remainder of the District and will be identified as rural/wild land zone.

Within:

- FMA 1 - ALS ambulance unit will arrive at 95% of emergency medical calls within 10 minutes of receipt of call at the fire station.
- FMA 1 - The first engine will arrive at the scene of 90% of fire incidents within five minutes of receipt of call at the fire station. The balance of the "first alarm assignments" will arrive within 10 minutes.

- FMA 2 - ALS ambulance unit will arrive at 90% of emergency medical calls within 15 minutes of receipt of call at the fire station.
- FMA 2 - The first engine will arrive at the scene of 90% of fire incidents within 15 minutes of receipt of the call at the fire station. The balance of resources required for “first alarm assignment” will arrive within 25 minutes.

Station Location Standards: In evaluating proposed station locations and their respective priorities, such factors as call incidence and type, population, fire flow requirements, development density and valuation, land use and planned circulation in the service area should be considered.

Structural Fire Suppression Standards: Standards are contained in Uniform Fire Code, Uniform Building Code and National Fire Protection Association Standards.

IV. Background:

SLCFPD is an independent special district with an elected Board of Directors, which was formed in 1925 as the Middletown Fire Protection District. The Lake County Board of Supervisors appointed the Board of Directors until 1988, when it was changed to an elected board. The District was renamed as the South Lake County Fire Protection District on March 18, 1987.

The South Lake County Fire Volunteer Firefighters Association Inc. consists of 35 volunteers. The District was staffed exclusively with volunteers until the first paid member was employed in 1978. The Fire Sirens is a District auxiliary organization, which was established April 1985 and supports programs for the District’s operations. The Fire Sirens have provided significant support to this District by raising funds to purchase equipment for the fire department. They also support personnel during training and emergency incidents by providing food and beverages.

In order to provide stability, SLCFPD on June 15, 2000, voted to integrate their services with those of the CALFIRE effective July 1, 2000.

Due to the loss of geothermal tax revenue, fiscal constraints have encouraged SLCFPD to re-negotiate a three-year contract with Calpine in 2013 to provide Emergency Medical Services (Basic and Advanced Life Support), certifiable training to Calpine employees in Standard Industrial First Aid, First Responder and CPR, as well as Fire Prevention and Control training, along with OSHA compliance training to the Calpine Health and Safety group. SLCFPD will also work with Calpine to coordinate the Geysers’ Emergency Preparedness and Response Plans and conduct Emergency Response Drills.

History: SLCFPD serves an area of approximately 285 square miles in the southern portion of Lake County (see Map 1). Napa County bounds the District on the south, Sonoma County on the west, the Kelseyville Fire Protection District on the north and the Lake County Fire Protection District on the north/east.

In 1949, SLCFPD annexed the areas of the geothermal geyser industry. In October of 1989, the District annexed 6,500 acres in the Loch Lomond area. In 2006, the District annexed 17,000 acres in the Jerusalem Valley area. At this time, mutual aid agreements have also been developed with CALFIRE/Napa County for fire protection and emergency medical services on Highway 29 between the Napa County line and the Robert Louis Stevenson Memorial State Park as well as the area of the Lake/Napa County line on Butts Canyon.

Geographic Profile: SLCFPD area includes the communities of Middletown, Hidden Valley, Anderson Springs, Cobb, Loch Lomond, Jerusalem Valley as well as numerous small developments and individual dwellings. The District also serves a portion of the geothermal geyser industry facilities on the western boundary of the District.

SLCFPD contains extensive areas of brush and timber that create high and extreme fire hazards to both urban and rural residential developments in which individual dwellings and small developments have been constructed with concentrations in the central and northern portions of the District. Because of this, the fire district has spearheaded and supported the South Lake Fire Safe Council's Chipper/Abatement Program. Since 2003, the council has funded the completion of over 10 miles of shaded fuel breaks in the communities of Loch Lomond, Pine Summit, Pine Grove, Rancheria, Seigler Canyon, Seigler Springs, the Cobb School, and the Summit Pool.

There are numerous areas within SLCFPD where access for fire fighting apparatus to structures is not available due to inadequate roads or bridges. The load limits on Big Canyon Road bridges prevents access of apparatus and the inability to use this road significantly increases response times from the Middletown and Hidden Valley stations to the Loch Lomond area.

SLCFPD has experienced numerous major fires, documenting the risk of fire within the District. Most of the community of Middletown was destroyed by fire in 1918. Two fires occurred in the 1960's; one burned 52,000 acres and the other burned 15,000 acres. In 1961 the Widow Creek fire destroyed over 10,000 acres, also damaging homes and vehicles. In 1985, the Hidden Valley Lake fire consumed 1,200 acres, destroyed 9 homes, damaged 16 and destroyed 4 vehicles. The Hidden Fire in 2000 consumed 4,000 acres, 1 home and 3 buildings. In September of 2004, the Geysers Fire burned 12,193 acres, destroyed 4 homes, 8 outbuildings and 12 cars, and threatened another 200 homes and 60 outbuildings, costing \$4.4 million. In July of 2006, the 29 Fire burned over 600 acres, destroying one mobile home, three sheds and one travel trailer. On September 12, 2015, the Valley Fire burned 76,067 acres, destroying a total of 1958 structures, including 1,280 homes, 27 multi-family structures, 66 commercial properties and 585 other minor structures; damaging 93 structures, including 41 homes, 7 commercial properties, and 45 other minor structures, injuring 4 firefighters and 4 civilian fatalities.

The major contributing factors to possible major fire disasters (fuel density, topography and weather) continue to exist. With continuous development and increased population within SLCFPD, the potential for major fire occurrences will significantly increase unless adequate fire prevention and control programs are maintained/improved.

There is potential for major industrial fire losses at the Geothermal Power Plants. Additionally, emergency medical incidents and vehicle accidents present a major potential for multiple injuries on the roadways within SLCFPD. In 1980, a tractor-trailer hauling waste materials collided with two vans and one passenger vehicle resulting in 8 fatalities and 10 injuries. During the summer months of 2000, there were 12+ fatalities and numerous injuries on the District highways. During the summer of 2005, a duel fuel tanker overturned on Highway 29 activating response from the hazardous material team. From 2005 through 2007, there were 5 fatalities on Highway 29 and 1 in the community of Hidden Valley Lake. During 2008, there were 2 fatalities on Highway 29 and 2 on Highway 175. During 2009, there were 3 fatalities on Highway 29 and 2 on Butts Canyon. Also during 2009, there were 2 fatalities from a mid-air collision between a glider and tow plane. In 2010, there was one fatality on Highway 29.

Wild land and Rural Interface: SLCFPD is predominately wild land/urban interface and is entirely within State Responsibility Area. A vast majority of SLCFPD has been designated by CALFIRE as very high fire hazard area due to the density of vegetation, topography and climatic conditions during the declared fire season.

V. Existing Conditions:

Call Volume:

1994= 406	2004= 1122	2014= 1306
1995= 372	2005= 772	2015= 1415
1996= 425	2006= 787	2016= 1233
1997= 634	2007= 810	2017= 1322
1998= 770	2008= 869	2018= 1643
1999= 752	2009= 876	2019= 1787
2000= 810+	2010= 979	2020= 1484
2001= 960+	2011= 1173	2021= 1677
2002= 989	2012= 1201	
2003= 881	2013= 1423	

Personnel Requirements: Established standards for staffing needs are based upon pump delivery capabilities. NFPA requires four firefighters per each 250 GPM plus one officer. NFPA recommends that 4 volunteers are needed in response.

Each firefighter must be in safety clothing as regulated by OSHA for personal safety. This includes self-contained breathing apparatus and personal alarms. This safety clothing is both legal equipment and a necessity to protect firefighters from costly injury when working in extremely dangerous and hostile environments. In addition to clothing, there are various types of equipment that need to be carried on the fire apparatus so the firefighters can apply water to the fire, gain entry to the structure and a multitude of tasks necessary for proper fire extinguishment and overhaul. NFPA pamphlet #19 is a minimum guide used by many fire departments when selecting the support equipment to be carried on fire apparatus.

Current Facilities and Equipment:

Station 60: 21095 Hwy 175, Middletown, CA (District Headquarters) 11,650 square feet built in 1992

This building is two stories and is owned by the District. The station has a conference room, administrative/personnel office, meeting room/kitchen area, two bathrooms, and four bay sections with drive through opening doors on the first floor. The second floor has living quarters with four sleeping rooms, full kitchen, computer bay and living quarters, two full sized bathrooms each with lockers, change stations and showers. On site is an emergency propane generator.

This building is sprinklered.

The equipment housed at this station is Engine 6011 and 6031, Water Tender 6011, Rescue 6031, Medic 6011 and 6012, OES 359 and staff pickup.

Station 62: 16547 Hwy 175, Cobb, CA 5,520 square feet built in 1972

This building is single story concrete block and is owned by the District. There is no shop area. The station has five apparatus bays consisting of 2,740 square feet, a 740 square feet kitchen area and living/office space with 2-bed dormitory, two 60 square feet bathrooms, a 500-gallon gasoline fuel tank, a 500-gallon diesel tank, and an emergency propane generator.

The addition of a 1,920 modular in fiscal year 2012-13 replaced the inadequate 740 square feet, less than ideal area with no separation between work and living quarters. The addition allows for expansion of staffing levels based on emergency activity or public demand placed on the station by development and growth.

The inadequate area will become the office space, creating a more inviting and professional office environment for the public to conduct business.

This building is not sprinklered.

The equipment housed at this station is Engine 6221 and 6231, Medic 6211, Snow Cat 6201, and Utility 6221.

Station 63: 19287 Hartmann Rd, Hidden Valley Lake, CA 2,740 square feet built in 1980

This building is a two story concrete block and is owned by the District. The lot size is 275,000 square feet and is owned by the District. There is no shop or storage area. The station has three apparatus bays consisting of 1,620 square feet and living quarters with dormitory of 1,120 square feet (720 square feet downstairs and 400 square feet upstairs), and emergency propane generator.

This building is not sprinklered.

The equipment housed at this station is Engine 6321, Medic 6311, and Utility 6321.

Station 64: 10331 Redwood Rd, Loch Lomond, CA, 3,600 square feet built in 1959

This building is a single story frame/concrete block and is owned by the District. The station has four apparatus bays consisting of 2,400 square feet, kitchen area, two bathrooms of 80 square feet, and an emergency propane generator.

This building is not sprinklered.

The equipment housed at this station is Engine 6421, Utility 6421, and Water Tender 6411.

Population: The District has an area of 285 square miles with a current population of approximately 11,000 residents living in 4 distinct communities. The 1998-99 assessed valuation is \$893 million. There has been a remarkable increase in the rapid sale of homes throughout the county. Affordable housing has caused an influx of new homeowners and developers. With this huge amount of new construction of homes, brings increased populations that will bring demands for more retail businesses to the area.

Growth Data: Lake County is one of the fastest growing counties in the state. As the population increases, a once adequate rural fire protection system based on fire flow and fire protection capability will no longer be sufficient. In addition to fire protection problems posed by growth, the issues of larger dwelling structures requiring greater fire flow considerations requires a rapid and effective response to every call with adequate equipment and water essential to preventing a catastrophic fire (as experienced in Nevada County in 1988 during the 49er Fire).

Other Known New Construction And Proposed New Development Include:

Kimco Development proposal in the Hidden Valley area includes 380 single family houses, a 50 to 60-unit apartment building, a 50-unit senior apartment complex, a 49-bed assisted care facility, 105,000 to 120,000 square feet of retail space, 15,000 to 20,000 square feet movie theater, 50,000 square feet motel, and 20,000 to 30,000 square feet of general office. In 2021, the 18,000 square feet grocery building is near completion.

Chapter 27 - MITIGATION FEES

ARTICLE I. - FIRE MITIGATION FEES

Sec. 27-1. - Title.

This Article shall be known and be cited as the "Fire Mitigation Fee Ordinance."

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-2. - Purpose of article.

The purpose of this Article is to implement the Lake County General Plan policy providing for the adoption of fire mitigation fees and for the collection of said fees at the time of the issuance of building permits, said fees to be allocated to the affected Fire Agency for the acquisition of capital facilities in order to ensure the provision of the capital facilities necessary to maintain current levels of fire protection services necessitated by new Development.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-3. - Findings.

The Board of Supervisors of the County of Lake finds and declares as follows:

- (a) Adequate fire protection facilities must be available to serve new Development.
- (b) New Development requires the construction or expansion of fire protection facilities and the acquisition of equipment.
- (c) In many areas of the County, property taxes and fire suppression assessments currently collected by the agencies providing fire protection services are insufficient to provide funds for expansion or construction of fire facilities and purchase of equipment necessitated by new Development resulting in the potential for inadequate fire protection coverage for the new Development and the growing population.
- (d) The above conditions place Lake County's growing population in a condition perilous to its health and safety.
- (e) The impacts of Development on the existing fire protection facilities and equipment cannot be alleviated without County involvement.
- (f) For the above reasons, new methods for financing fire protection facilities and equipment necessitated by Development are needed in Lake County.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-4. - Prior agreements and dedication.

- (a) Any agreement existing prior to the operative date of this Article between an applicant for Development and a Fire Agency pertaining to the dedication of land or payment of fees for fire facilities and equipment to serve the property which is the subject of the application, or any portion thereof, shall satisfy the requirements of this Article.
- (b) If land, facilities or equipment has been dedicated or donated to, and accepted by, the Fire Agency as a condition of approval of a discretionary permit, such dedication or donation may be considered by the Board of Supervisors as satisfying the requirements of this Article.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-5. - Definitions.

Whenever the following words are used in this Article, they shall have the meaning ascribed to them in this section.

- (a) "Development" means all construction for which a building permit or other permit is required.
- (b) "Board" means the Board of Supervisors of the County of Lake.
- (c) "Other permits" means major and minor use permits.
- (d) "Clerk" means the Clerk of the Board of Supervisors of the County of Lake.
- (e) "Fire Agency" and "Agency" means any special district providing fire protection services within the unincorporated area of the County.
- (f) "Facilities and Equipment" means any long-term capital facilities and equipment used by a Fire Agency for fire suppression or emergency medical services including station construction, station expansion and fire or emergency medical apparatus.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-6. - Exemptions.

- (a) There shall be exempt from the requirements of this article, building permits for the following types of development:
 - (1) Piers which are not covered, ramps, boat lifts, docks, suspended platforms, and pilings;
 - (2) Agricultural buildings requiring an exempt building permit.
- (b) The requirements of this article shall not apply to buildings constructed for governmental uses.
- (c) The requirements of this article shall not apply to the replacement on the same parcel by the owner of a dwelling or dwellings destroyed by fire or other calamity or demolished for replacement provided that:
 - (1) The application for building permit to replace such dwelling is filed with the County Building Official within one (1) year after the destruction or demolition of the dwelling, or within three (3) years of the date a local emergency is declared if the destruction or demolition occurred within the geographical area encompassed by that local emergency declaration and resulted from events giving rise to said declaration;
 - (2) There is no change in occupancy; and
 - (3) There is no increase in square footage.

(Ord. No. 2114, § 1, 10-20-92; Ord. No. 2775, § 2, 6-6-2006; Ord. No. 3045, § 1, 8-2-2016; Ord. No. 3066, § 1, 8-22-2017)

Sec. 27-7. - Required actions of affected fire service providers.

This Article shall become applicable to Development within the boundaries of a Fire Agency when the following events occur:

- (a) The governing body of a Fire Agency adopts a resolution making the following findings:
 - (1) The Agency does not have existing fire protection facilities and equipment which could be used to provide an adequate level of services to new Development within the district's boundaries.
 - (2) The Agency does not have sufficient funds available to construct additional facilities from fund balances, capital facility funds, property tax sources, fire suppression assessments, or any other appropriate sources.
 - (3) The lack of fire protection facilities and equipment to serve new Development would create a situation perilous to the public health and safety if fire mitigation fees are not levied within the district.
- (b) The Fire Agency resolves as follows:
 - (1) The Agency requests that the County impose a specified percentage of the fire mitigation fee ceiling on the Agency's behalf upon applicants for building permits or other permits for Development.
 - (2) Mitigation fees paid under this Article shall only be used to expand the availability of capital facilities and equipment to serve new Development.
 - (3) The Agency shall place all funds collected for the County under this Article, and all interest subsequently accrued by the Agency on these funds, in a separate budget accounting category to be known as the "Lake County Fire Mitigation Fee."
 - (4) The Agency shall expend funds from said "Lake County Fire Mitigation Fee" budget accounting category only for those purposes of providing capital facilities and equipment to serve new Development.
 - (5) The Agency shall submit a Fire Mitigation Fee Annual Report no later than October 31 of each year to the Clerk. Said report shall include, but not be limited to, the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the Agency plans to take to alleviate the facility and equipment needs caused by new Development in a capital fire facilities and equipment plan adopted at a noticed public hearing. The Agency shall make available, upon request by the Clerk, a copy of its annual audit report.
 - (6) The Agency shall make its records available to the public on request which justify the basis for the fee amount.
 - (7) The Agency shall hold the County harmless for any errors made by the County in collecting or accounting for the fees for each Agency.
 - (8) The Agency shall make findings, with respect to any portion of the fee remaining unexpended or uncommitted in its account five or more years after deposit of the fee, to identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it was charged. The Agency shall refund to the then current record owner or owners of the Development project or projects on a prorated basis, the unexpended or uncommitted portion of the fee and any interest accrued thereon, for which need cannot be demonstrated.
- (c) The governing body of the Fire Agency adopts a capital fire facility and equipment plan in accordance with Government Code Section

66002 at a noticed public hearing.

- (d) The governing body of the Fire Agency shall send a certified copy of the resolution and the capital fire facility and equipment plan to the Clerk. The Clerk shall agendize said resolution and capital fire facilities and equipment plan for the Board's approval at a public hearing noticed in the manner required by Government Code Section 66002(b). At the close of the public hearing thereon, the Board may approve said resolution and capital fire facilities and equipment plan if it finds that said documents meet the requirements of this ordinance, the Lake County General Plan and Government Code Section 66000 et seq. The provisions of this Article shall be applicable to all building permits and other permits issued for new construction within the boundaries of the Fire Agency thirty (30) days after the Board's approval. Each Agency shall notify the County Building Official of the effective date of its mitigation fee.
- (e) By March 31 of each year following the year of the original adoption of a resolution and approval by the Board pursuant to this section, the Agency shall submit a copy of a new resolution adopted by the governing body of the Agency making the findings requested by Section 27-6 and setting the percentage of the fire mitigation fee ceiling requested by the Agency. This percentage may be revised in the resolution up to the ceiling amount. If the resolution proposes to increase the fire mitigation fee from that previously approved by the Board, said resolution shall only become effective if approved by the Board in the manner set forth in Section 27-6(d) above. This revision shall be effective the following July 1.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-8. - Fire Mitigation Fee Ceiling Established.

- (a) Based upon the average cost of providing a fully equipped fire station within the County of Lake, in relation to the average number of new structures served by said station, a Fire Mitigation Fee Ceiling of one dollar (\$1.00) per square foot of construction for all covered roof area is hereby established.
- (b) A developer of a project subject to the above-described fee may apply to the Fire Agency for a reduction or adjustment of said fee based upon the developer's voluntary undertaking of fire mitigation measures in addition to those required by this chapter which the Fire Agency determines will further reduce the need for fire protection services.

(Ord. No. 2114, § 1, 10-20-92; Ord. No. 2775, § 3, 6-6-2006)

Sec. 27-9. - Fee payment.

- (a) Prior to the issuance of any building permit or other permit for Development, the applicant shall pay to the County the fees prescribed by the Fire Agency resolution as approved by the Board, or shall present written evidence that the provisions of this Article have otherwise been satisfied with respect to the Development for which permits are sought.
- (b) The amount of such fees shall be determined by the Fire Mitigation Fee in effect on the date of the payment of fees for an unexpired plan check.
- (c) When application is made for a new building permit following the expiration of a previously issued building permit for which fees were paid, the fee payment shall not be required.
- (d) In the event that subsequent Development occurs with respect to property for which fees have been paid, additional fees shall be required only for additional square footage of Development which was not included in computing the prior fee.
- (e) For the purpose of payment of the fees to County, the Board delegates to each Agency the responsibility to collect or accept payment of the fees for each respective Agency.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-10. - Administrative charge.

The County may charge, for its services in administering this Ordinance, an administrative charge of up to two (2) percent of the fees collected under this ordinance.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-11. - Use of fees.

With the exception of the administrative charge provided for herein, all fees collected pursuant to this Article, including any interest accrued thereon, shall be used by the Agency for the purpose of providing for capital facilities and equipment.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-12. - Fee fund records and report.

Any Fire Agency receiving funds pursuant to this Article shall maintain a separate budget accounting category for any fees paid. Such category shall be known as the "Lake County Fire Mitigation Fee" account. By October 31 of each year, each Agency receiving funds pursuant to this Article shall file a report with the Clerk on the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the Agency plans to take to alleviate the facility and equipment needs caused by new Development.

(Ord. No. 2114, § 1, 10-20-92)

Sec. 27-13. - Termination of fee collection.

Fee collection as to any Fire Agency shall terminate as follows:

- (a) If, by March 31 of any year following the year of the original adoption of a resolution pursuant to Section 27-6 which was approved by the Board, the Fire Agency has not submitted a copy of a new resolution pursuant to Section 27-6(e), fee collection shall terminate July 1 of said year.
- (b) If, at any time, the governing body of a Fire Agency submits a copy of a resolution to the Clerk requesting termination of fee collection, fee collection shall terminate thirty (30) days from the date of receipt by the Clerk.
- (c) Each Agency shall notify the County Building Official of the effective date of its termination of fee collection.

(Ord. No. 2114, § 1, 10-20-92)

Meadowwood Subdivision is developing a 46-unit subdivision at Santa Clara Road and Timm Way in Middletown in two phases.

Apartment complexes and cluster homes are currently being built in Middletown and more have been proposed.

Calpine's Geothermal Industry is expanding at the Geysers.

Pinnacle Homes have purchased the Crazy Creek Glider property and propose to build 50 to 300 homes at the 487-acre site at 18896 Grange Road.

Renovation and construction of new facilities is proposed for the resort property historically known "Howard Hot Springs." Avalon Springs plans to serve an anticipated 120 customers per day in 67 guest units. An additional 30 units are also proposed for the housing of approximately 60 on-site employees. The project proposal is broken into three phases: The first phase focuses on the renovation of the existing lodge and renovation of guest units and hot springs facilities. Phase two will further develop the site's meeting capacity, development of additional resort services, employee housing and the development of a new campground facility. The final phase of the project includes the full build-out of the proposed eco-village and development of the Special Events site.

The Old Hoberg Resort was purchased by Golden Leaf Productions with the intent of revitalizing the property and bringing it back as a resort providing conference spaces, guest accommodations, a timeshare component with many other amenities. Movie shots are planned for the property. The project will be completed in phases over the next several years.

Tenant occupancies located within the Coyote Valley Plaza now have new businesses, a pharmacy, restaurant, fitness center, and two other business type establishments have already taken hold with several more spaces left to be filled in 2012.

Seen in Middletown are the re-establishment of the Jolly Cone and other tenant improvements.

The Guenoc Valley Proposed Development Project consists of development of a master planned mixed-use resort and residential community within the 16,000-acre Guenoc Valley Ranch property in southeast Lake County, off-site workforce co-housing located in central Middletown, and a new or improved well and new water supply pipeline.

FIRE MITIGATION FEE FUND (ytd 3/4/22)

<u>FYE</u>	<u>Collected</u>	<u>Refunded</u>	<u>Interest</u>	<u>Subtotal</u>	<u>Transferred</u>	<u>Ending Balance</u>	<u>Transferred</u>	<u>Subtotal</u>	<u>Subtotal of Itemized</u>	<u>Individual Transfers</u>	<u>Subtotal of Transfers</u>	<u>Fund 357 Balance</u>
2001	52,906.65			52,906.65		52,906.65				(16,754.70)		(16,754.70)
2002	183,669.48		2,652.49	186,321.97	(66,316.52)	172,912.10			66,316.52		(66,316.52)	-
2003	253,105.99	(1,837.44)	5,011.48	256,280.03	(247,905.69)	181,286.44			231,643.62		(247,905.69)	(16,262.07)
2004	287,929.51	(145.80)	3,909.82	291,693.53	(139,927.49)	333,052.48			139,927.49		(139,927.49)	(16,262.07)
2005	309,284.25	(1,387.80)	6,060.88	313,957.33	(358,286.00)	288,723.81			360,389.86		(358,286.00)	(14,158.21)
2006	226,323.84	(2,136.20)	12,045.59	236,233.23	(60,680.00)	464,277.04			74,837.22		(60,680.00)	(0.99)
2007	191,965.08	(1,922.70)	23,214.76	213,257.14	(71,765.00)	605,769.18			71,765.00		(71,765.00)	(0.99)
2008	162,308.50	(2,246.90)	29,848.66	189,910.26	(305,137.00)	490,542.44			295,612.00		(305,137.00)	(9,525.99)
2009	64,791.40	(2,028.00)	14,261.16	77,024.56	(305,114.00)	262,453.00			305,963.92		(305,114.00)	(8,676.07)
2010	44,181.00		2,440.43	46,621.43	(50,486.00)	258,588.43			50,473.25		(50,486.00)	(8,688.82)
2011	30,729.75		1,831.05	32,560.80	(99,345.00)	191,804.23			92,778.48		(99,345.00)	(15,255.34)
2012	36,786.00		1,885.74	38,671.74	(7,244.00)	223,231.97			30,010.05		(7,244.00)	7,510.71
2013	36,826.00		1,478.50	38,304.50	(156,272.00)	105,264.47			154,902.48		(156,272.00)	6,141.19
2014	76,805.00	(1,000.00)	868.14	76,673.14	(41,852.00)	140,085.61			41,852.64		(41,852.00)	0.64
2015	52,153.00		597.39	52,750.39	(169,911.00)	22,925.00			169,911.51		(169,911.00)	1.15
2016	152,027.00	(3,177.00)	262.62	149,112.62	(25,353.00)	146,684.62			25,352.64		(25,352.00)	1.79
2017	172,469.00	(4,211.00)	1,663.68	169,921.68	(191,416.00)	125,190.30			190,805.47		(191,416.00)	(608.74)
2018	107,828.00	(3,157.00)	1,792.39	106,463.39	(186,830.00)	44,823.69			174,568.65		(186,830.00)	(12,870.09)
2019	155,841.00	(1,575.18)	1,745.14	156,010.96	-	200,834.65						(12,870.09)
2020	140,513.50	(2,936.00)	4,108.21	141,685.71	-	342,520.36						(12,870.09)
2021	128,221.00		1,592.72	129,813.72	(396,667.00)	75,667.08			400,118.30		(396,667.00)	(9,418.79)
2022	122,525.00	(247.00)		122,278.00	-	122,278.00						(9,418.79)
to date 02/28												(9,418.79)
GRAND TOTAL	\$ 2,989,189.95	\$ (28,008.02)	\$ 117,270.85	\$ 3,078,452.78	\$ (2,880,507.70)	\$ 4,851,821.55	\$ (2,880,507.70)	\$ (2,826,361.06)	2,877,229.10		(2,880,506.70)	(9,418.79)

balance thru FYE 2020 is spent 2,826,361.06

Advertising Order Confirmation

<u>Ad Order Number</u> 0006651192	<u>Customer</u> SOUTH LAKE COUNTY FIRE PROTECTION DIST.	<u>Payor Customer</u> SOUTH LAKE COUNTY FIRE PROTECTION DIST.	<u>PO Number</u>
<u>Sales Representative</u> Audrey Taylor	<u>Customer Account</u> 3610712	<u>Payor Account</u> 3610712	<u>Ordered By</u>
<u>Order Taker</u> Audrey Taylor	<u>Customer Address</u> PO BOX 1360 MIDDLETOWN, CA 95461	<u>Payor Address</u> PO BOX 1360 MIDDLETOWN, CA 95461	<u>Customer Fax</u>
<u>Order Source</u> Select Source	<u>Customer Phone</u> 707-987-3089	<u>Payor Phone</u> 707-987-3089	<u>Customer EMail</u>
<u>Current Queue</u> Ready	<u>Invoice Text</u> Public Hearing		
<u>Tear Sheets</u> 0	<u>Affidavits</u> 0	<u>Blind Box</u>	<u>Materials</u>
		<u>Promo Type</u>	<u>Special Pricing</u>

<u>Ad Number</u> 0006651192-01	<u>Color</u>	<u>Production Color</u>	<u>Ad Attributes</u>	<u>Production Method</u> AdBooker	<u>Production Notes</u>
<u>External Ad Number</u> RB22149	<u>Pick Up</u>	<u>Ad Type</u> Legal Liner	<u>Released for Publication</u>		

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Directors, South Lake County Fire Protection District, has set Tuesday, March 15, 2022 at 7 p.m. at the Middletown Fire Station as time and place for public hearings: 1) for Updating Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facility and Equipment Plan, and Make Findings, and Adopt Resolution Requesting Imposition of Fire Mitigation Fees pursuant to the Lake County Fire Mitigation Fee Ordinance; and 2) for Report on Amount of Special Tax to be Collected and Adopt Resolution Authorizing its Collection on the County Tax Rolls.

The Proposed Plan, Findings, its Resolution and the Report on Amount of Special Tax, its Resolution, are available for inspection at request during normal business hours at the office of the Middletown Fire Station, 21095 Hwy 175 and at <http://www.southlakecountyfire.org/agendas/> 72 hours in advance of meeting time.

s/Gloria Fong, Clerk to the Board of Directors
3/8,3/12/2022

<u>Product</u> Lake County Record-Bee	<u>Requested Placement</u> Legals CLS NC	<u>Requested Position</u> Notice of Hearing NC - 1076~	<u>Run Dates</u> 03/08/22, 03/12/22	<u># Inserts</u> 2
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Advertising Order Confirmation

Order Charges:	<u>Net Amount</u>	<u>Tax Amount</u>	<u>Total Amount</u>	<u>Payment Method</u>	<u>Payment Amount</u>	<u>Amount Due</u>
	143.82	0.00	143.82	Credit Card	143.82	\$0.00

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Code: Section: [Up^](#) [<< Previous](#) [Next >>](#) [cross-reference chaptered bills](#) [PDF](#) | [Add To My Favorites](#)Search Phrase: **GOVERNMENT CODE - GOV****TITLE 7. PLANNING AND LAND USE [65000 - 66499.58]** (*Heading of Title 7 amended by Stats. 1974, Ch. 1536.*)**DIVISION 1. PLANNING AND ZONING [65000 - 66301]** (*Heading of Division 1 added by Stats. 1974, Ch. 1536.*)**CHAPTER 5. Fees for Development Projects [66000 - 66008]** (*Chapter 5 added by Stats. 1987, Ch. 927, Sec. 1.*)

66002. (a) Any local agency which levies a fee subject to Section 66001 may adopt a capital improvement plan, which shall indicate the approximate location, size, time of availability, and estimates of cost for all facilities or improvements to be financed with the fees.

(b) The capital improvement plan shall be adopted by, and shall be annually updated by, a resolution of the governing body of the local agency adopted at a noticed public hearing. Notice of the hearing shall be given pursuant to Section 65090. In addition, mailed notice shall be given to any city or county which may be significantly affected by the capital improvement plan. This notice shall be given no later than the date the local agency notices the public hearing pursuant to Section 65090. The information in the notice shall be not less than the information contained in the notice of public hearing and shall be given by first-class mail or personal delivery.

(c) "Facility" or "improvement," as used in this section, means any of the following:

- (1) Public buildings, including schools and related facilities; provided that school facilities shall not be included if Senate Bill 97 of the 1987-88 Regular Session is enacted and becomes effective on or before January 1, 1988.
- (2) Facilities for the storage, treatment, and distribution of nonagricultural water.
- (3) Facilities for the collection, treatment, reclamation, and disposal of sewage.
- (4) Facilities for the collection and disposal of storm waters and for flood control purposes.
- (5) Facilities for the generation of electricity and the distribution of gas and electricity.
- (6) Transportation and transit facilities, including but not limited to streets and supporting improvements, roads, overpasses, bridges, harbors, ports, airports, and related facilities.
- (7) Parks and recreation facilities.
- (8) Any other capital project identified in the capital facilities plan adopted pursuant to Section 66002.

(*Added by Stats. 1987, Ch. 927, Sec. 1. Operative January 1, 1989, by Section 66003.*)



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 4, 2022

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Resolution No. 2021-22-21, A Resolution of the Board of Directors of the South Lake County Fire Protection District Making Findings and Requesting Imposition of the Fire Mitigation Fees Pursuant to the Lake County Fire Mitigation Fee Ordinance.

Following the adoption of Fire Protection System Study, Fire Protection Standards, and a Capital Fire Facilities and Equipment Plan, the Governing body needs to making findings and requesting imposition of the fee, which is presented in subject resolution for the Board's consideration.

This resolution is required per Section 27-7 (a) of the Ordinance, "The Governing body of the Fire Agency must find 1) that existing capital fire facility and equipment to adequately serve new Development, 2) there isn't sufficient funds available for it, and 3) that the lack of it to serve new Development creates a situation perilous to public health and safety if fees aren't collected."

Resolution No. 2021-22-21 makes these findings and requests the imposition of the \$1.00 per square foot of new Development. The \$1.00 is the Fire Mitigation Fee Ordinance's established ceiling per Section 27-8 (a).

Attachment: Resolution No. 2021-22-21

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2021-22 21**

5
6 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH LAKE COUNTY FIRE**
7 **PROTECTION DISTRICT MAKING FINDINGS AND REQUESTING IMPOSITION OF FIRE**
8 **MITIGATION FEES PURSUANT TO THE LAKE COUNTY FIRE MITIGATION FEE ORDINANCE**
9

10 **WHEREAS**, the South Lake County Fire Protection District (DISTRICT) is anticipating that
11 new development will occur within the DISTRICT which will cause the need for the expansion of
12 existing fire protection facilities; and

13 **WHEREAS**, the District does not have sufficient funds available to construct additional
14 facilities from fund balances, capital facility funds, property tax sources, fire suppression
15 assessments, or any other appropriate sources necessitated by new development; and

16 **WHEREAS**, in order to protect the health and safety of the residents of the DISTRICT, it
17 is necessary to request the County of Lake to implement the Fire Mitigation Fee Ordinance within
18 the District.

19 **NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the DISTRICT does
20 hereby make the following findings:

21 (1) The DISTRICT does not have existing fire protection facilities and equipment, which
22 could be used to provide an adequate level of services to new Development within the
23 DISTRICT's boundaries;

24 (2) The DISTRICT does not have sufficient funds available to construct additional facilities
25 from fund balances, capital facility funds, property tax sources, fire suppression assessments, or
26 any other appropriate sources;

27 (3) The lack of fire protection facilities and equipment to serve new Development would
28 create a situation perilous to public health and safety if fire mitigation fees are not levied within
29 the DISTRICT.

30 **BE IT FURTHER RESOLVED** that:

31 (1) The DISTRICT requests that the County of Lake collect 100% (\$1.00 per sq. ft.) of the
32 fire mitigation fee ceiling on the DISTRICT's behalf upon applicants for building permits or other
33 permits for Development;

34 (2) Mitigation fees paid pursuant to the Fire Mitigation Fee Ordinance shall only be used
35 to expand the availability of capital facilities and equipment to serve new Development;

36 (3) The DISTRICT shall place all funds received by the County under the Ordinance, and
37 all interest subsequently accrued by the DISTRICT on these funds, in a separate budget
38 accounting category to be known as the "LAKE COUNTY FIRE MITIGATION FEE;"

39 (4) The DISTRICT shall expend funds from said "LAKE COUNTY FIRE MITIGATION FEE" budget
40 accounting category only for those purposes of providing capital facilities and equipment to serve new
41 Development;

42 (5) The DISTRICT shall submit a Fire Mitigation Fee Annual Report no later than October
43 31 of each year to the County Clerk. Said report shall include, but not be limited to, the balance
44 in the account at the end of the previous fiscal year, the fee revenue received, the amount and
45 type of expenditures made, and the ending balance in the fund. In addition, the report shall specify
46 the actions the DISTRICT plans to take to alleviate the facility and equipment needs caused by
47 new Development in a capital fire facilities and equipment plan adopted at a noticed public
48 hearing. The DISTRICT shall make available, upon request by the County Clerk, a copy of its
49 annual audit report;

50 (6) The DISTRICT shall make its records available to the public on request which justify
51 the basis for the fee amount;

52 (7) The DISTRICT shall hold the County harmless for any errors of the County in collecting
53 or accounting for the fees for the DISTRICT;

54 (8) The DISTRICT shall make findings, with respect to any portion of the fees remaining
55 unexpended or uncommitted in its account five or more years after deposit of the fee, to identify
56 the purpose to which the fee is to be put and to demonstrate a reasonable relationship between
57 the fee and the purpose for which it is charged. The DISTRICT shall refund to the then current
58 record owner or owners of the Development project or projects on a prorated basis, the
59 unexpended or uncommitted portion of the fee and any interest accrued thereon, for which need
60 cannot be demonstrated.

61 A certified copy of this Resolution shall be delivered to the Clerk of the Lake County Board
62 of Supervisors.

63 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
64 Lake County Fire Protection District at a regular meeting thereof on the 15th day of March,
65 2022 by the following vote:

66 AYES:

67 NOES:

68 ABSENT OR NOT VOTING:

SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT


69
70
71
72
73
74
75 ATTEST: _____
76 Gloria Fong
77 Clerk to the Board of Directors

DEVIN HOBERG
President, Board of Directors



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: February 17, 2021
TO: Board of Directors
FROM: 
Gloria Fong
Staff Services Analyst
SUBJECT: Consideration for Objection to Tax Defaulted Properties Approved for Public Auction

Attached is notification of (900) parcel list the County Board of Supervisors approved for the next public auction to be held May 27, 2022 – June 1, 2022. 14% of the parcels on the list are within the South Lake County Fire Protection District jurisdiction (Fire District) and about 90% of these are vacant parcels (see attached Fire District list).

Taxing agencies can object to parcels offered for tax sales. The types of objection are listed on their second page and summarized below:

- 1) Objection Solely to Preserve a Lien
- 2) Objection to Purchase a Parcel as an Option to Preserve a Lien
- 3) Objection to Purchase a Parcel as a Requirement to Preserve a Lien
- 4) Objection to Purchase a Parcel for Public Use Pursuant to §3695.4
- 5) Objection to Purchase a Parcel for Low-Income or Preserving Open Space Use Pursuant to §3695.5

The Fire District doesn't issue liens. Therefore, there is no reason to take action on the attached notice and to allow the County to proceed with putting the parcels for next public auction to be held May 27, 2022 – June 1, 2022.

Please note that if the property tax is reset for the auctioned price. Therefore, if auctioned less, it equates to loss in property valuation and if more, more in property valuation. Most of you have seen, read attached 'Understanding California's Property Tax. I am providing it again as a refresher.

Attachments: County Tax Collector Notification
Fire District List
Understanding California's Property Tax



COUNTY OF LAKE

Department of the Treasurer - Tax Collector

Courthouse - 255 N. Forbes Street
Lakeport, California 95453
Telephone 707-263-2234
Fax 707-263-2254

BARBARA C. RINGEN
Treasurer - Tax Collector

ELIZABETH MARTINEZ
Assistant Treasurer - Tax Collector

February 11, 2022

South Lake County Fire Protection District
Attn: Clerk/Secretary to the Governing Board
P. O. Box 1360
Middletown, CA 95461

RE: Chapter 7 Public Auction of Tax Defaulted Properties

To Whom it May Concern:

Enclosed is a copy of the parcel list and Board of Supervisor approved resolution for the next public auction to be held May 27, 2022 - June 1, 2022.

I have also included the objection guidelines to assist you in any objections to the sale you may have.

If you object to the sale of any parcels listed (California Revenue and Taxation Code section 3695), or if you have any questions concerning the attached list, please contact me at (707) 263-2237 AS SOON AS POSSIBLE, so we may discuss the requirements and deadlines for the objection.

Respectfully,

Gregory R. Peters
Deputy Tax Collector

Enc

Objection to the Tax Sale

The taxing agencies have the ability to object to individual parcels offered up for a tax sale. The types of agencies and objections are listed below. The STRICT DEADLINES below are statutory in nature and are adhered to. Objections to the sale must be RECEIVED by the Tax Collector prior to the end of the deadline. Postmarked or inter-office mail not received by the deadline will not be considered.

Type of Agency

- 1) **Taxing Agency That Is Not Also a Revenue District** – This includes the State, counties, and any district that formulates its own assessment of property for taxation purposes and levies taxes or assessments on property (§121 and §3695).
- 2) **Taxing Agency That Is Also a Revenue District** – This includes every city, as well as any district for which county officers assess property and collect taxes or assessments (§122 and §3695).
- 3) **Nonprofit Organization** – With regard to purchasing tax-defaulted property by agreement sale, a nonprofit organization qualifies if the organization is dedicated to the express purpose of acquiring single-family dwellings for rehabilitation and sale or rental as low-income housing, or acquiring vacant land for public use (§3695.5 and §3772.5). Note: If a taxing agency, regardless of whether it is also a revenue district, does not object to a sale prior to the sale date, its liens are canceled and the agency is then entitled to its share of the proceeds deposited in the delinquent tax sale trust fund (§3695 and §3712(b)).

Type of Objection

- 1) **Objection Solely to Preserve a Lien** – Only a taxing agency that *is not* also a revenue district may file this type of objection. The objection must be registered before the date of the auction and serves only to preserve the agency's lien, as defined in §3712, on a parcel that is sold by public auction. The tax collector is not required to withdraw the parcel from the sale.
Note: Because this type of objection does not require the parcel to be withdrawn from the sale, the statutory deadline to make such an objection is the last day prior to the tax sale. (§3695)
- 2) **Objection to Purchase a Parcel as an Option to Preserve a Lien** – Only a taxing agency that *is not* also a revenue district may file this type of objection. The objection must be registered before the date of the auction. It allows the agency to purchase the property and sell it on its own in order to recoup the lien, rather than preserving the lien and attempting to recover payment from the new owner. This objection requires the tax collector to withdraw the parcel from the sale. Refer to the *County Tax Sale Procedural Manual, Volume III: Agreement Sale*, for comprehensive procedures.
- 3) **Objection to Purchase a Parcel as a Requirement to Preserve a Lien** – Only a taxing agency that is also a revenue district may file this type of objection. The objection must be registered before the date of the auction. It requires the agency to purchase the property if the recovery of the lien through excess proceeds is not desired. This objection requires the tax collector to withdraw the parcel from the sale. Refer to the *County Tax Sale Procedural*
- 4) **Objection to Purchase a Parcel for Public Use Pursuant to §3695.4** – Any eligible taxing agency, revenue district, redevelopment agency or special district may file this type of objection. The objection, along with an application to purchase in accordance with Chapter 8 (commencing with section 3771) for any property that is or may be needed for public use, must be completed and registered before the date of the first publication of the Notice of Sale. If the State, a city, a taxing agency, a revenue district, or a special district files an objection and application in compliance with this section, the tax collector shall not proceed with the sale of the subject property. Refer to the *County Tax Sale Procedural Manual, Volume III: Agreement Sale*, for comprehensive procedures.
- 5) **Objection to Purchase a Parcel for Low-Income or Preserving Open Space Use Pursuant to §3695.5** – Only a nonprofit organization as defined in §3772.5(b) may file this type of objection. The objection must be registered before the date of the first publication or posting of the notice of intended sale pursuant to sections 3702 and 3703. If the nonprofit organization files an objection and application in compliance with this section and with any conditions of sale established pursuant to all appropriate Chapter 8 tax sale provisions of the Revenue and Taxation Code, the tax collector may not proceed with the sale of the property. Refer to the *County Tax Sale Procedural Manual, Volume III: Agreement Sale*, for comprehensive procedures.

BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. 2022-14

RESOLUTION AUTHORIZING THE CHAIRMAN OF THE BOARD TO APPROVE AND DIRECT THE TAX COLLECTOR TO SELL, AT PUBLIC AUCTION VIA INTERNET, TAX DEFAULTED PROPERTY WHICH IS SUBJECT TO THE POWER TO SELL IN ACCORDANCE WITH CHAPTER 7 OF PART 6 OF DIVISION 1, OF THE CALIFORNIA REVENUE AND TAXATION CODE AND APPROVING SALES BELOW MINIMUM PRICE IN SPECIFIED CASES.

WHEREAS, the Tax Collector of Lake County hereby gives notice to the Board of Supervisors of her intention to sell at the County Internet Public Auction, Sale Number 160, property that has been tax-defaulted for at least five years and is subject to the Tax Collector's Power to Sell; and

WHEREAS, said notice includes the attached list of parcels, which is attached hereto as Exhibit A, sets forth the description and minimum bids for each parcel; and

WHEREAS, the Tax Collector requests Board approval for this Internet Public Auction.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Lake, State of California, as follows:

1. The Chairman of this Board, for and on behalf of the County of Lake, is authorized to direct the Tax Collector of the County of Lake, State of California, to sell tax-defaulted property (a list of which is attached hereto as Exhibit "A" and, by this reference, incorporated herein) at Internet Auction as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.
2. Pursuant to Revenue and Taxation Code sections 3698.5(c) and 3692(e), where property or property interests have been offered for sale at least once and no acceptable bids therefore have been received, this Board hereby gives its approval to the Tax Collector to offer that same property or those interests at the same or new tax sale within 90 days of the original sale date, at a minimum price that the Tax Collector deems appropriate in light of the most current assessed valuation of that property or those interests, or any unique circumstance with respect to that property or those interests.

THIS RESOLUTION was passed by the Board of Supervisors of the County of Lake at a regular meeting thereof held on 01/25/2022 by the following vote:

AYES: Supervisors Simon, Sabatier, Crandell, Pyska, and Scott

NOES: None

ABSENT OR NOT VOTING: None

COUNTY OF LAKE

Tina Scott

Tina Scott (Jan 25, 2022 18:11 PST)

Chair, Board of Supervisors

ATTEST: CAROL J. HUCHINGSON
Clerk to the Board

APPROVED AS TO FORM:
ANITA L. GRANT
County Counsel

By: Johanna DeLong
Johanna DeLong (Jan 25, 2022 18:08 PST)
Deputy

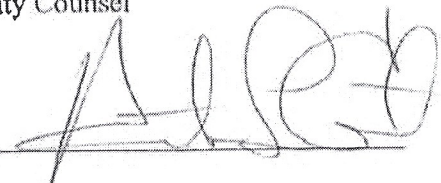
By: 



EXHIBIT "A"

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
1	001-035-430-000		DEF150000008	2021015664	PERBETSKY DUSTIN TRUSTEE	\$1,500.00
2	001-037-260-000		DEF160000005	2021015665	PERBETSKY DUSTIN TRUSTEE	\$12,300.00
3	003-041-150-000		DEF120000030	2018001867	BARNES KATHERINE LEE	\$3,400.00
4	003-060-070-000		DEF150000039	2021015669	SOTO RAMIRO TORRES	\$6,700.00
5	003-061-120-000		DEF150000040	2021015670	MARTINEZ JOSE	\$20,000.00
6	003-069-020-000		DEF160000039	2021015671	LORENZO RIGOBERTO VAZQUEZ	\$13,500.00
7	005-020-410-000		DEF160000057	2021015673	RIVAS ROAD LLC	\$43,700.00
8	006-008-190-000		DEF890189400	1994015542	MCCHRISTY T A CO OF SAN JOSE	\$24,500.00
9	006-008-210-000		DEF890189500	1994015543	MCCHRISTY T A CO OF SAN JOSE	\$16,600.00
10	006-008-220-000		DEF890221400	1994015544	MCCHRISTY T A CO OF SAN JOSE	\$18,700.00
11	006-027-430-000		DEF160000080	2021015674	NUNEZ ARNIE	\$7,100.00
12	006-342-080-000		DEF120000089	2018001870	ARMENTROUT DAVID P & MERCEDES M	\$14,800.00
13	006-351-100-000		DEF860283900	1991016603	LUKE WILLIAM J	\$4,500.00
14	006-414-090-000		DEF160000096	2021015676	ABED NABEEL MH & ABED LORI SUE	\$11,200.00
15	007-026-140-000		DEF160000130	2021015677	SANCHEZ-HERRERA ENRIQUE SANCHEZ	\$13,300.00
16	011-040-450-000		DEF160000217	2021015683	WEHNER KEVIN	\$19,500.00
17	011-055-010-000		DEF950104100	2000018099	JORDON ZELDA G	\$11,800.00
18	011-062-110-000		DEF160000236	2021015678	CARBONI NICOLE	\$3,200.00
19	012-026-430-000		DEF130000225	2019001572	REINHARD ELIZABETH - TRUSTEE	\$43,200.00
20	012-041-080-000		DEF140000250	2019014026	PHELPS PHAEDRA R	\$12,800.00
21	013-050-010-000		DEF150000311	2021015680	GRANITE MOUNTAIN ASSOCIATES, LLC	\$14,100.00
22	014-005-430-000		DEF160000382	2021015681	MARTINEZ LUIS ALBERTO & SMART- MARTINEZ JANINE	\$17,900.00
23	014-006-270-000		DEF150000321	2021015682	CROFOOT CHARLIE M & JEANETTE M	\$12,100.00
24	023-005-020-000		DEF160000408	2021015684	ARIAS FERNANDO	\$36,700.00
25	024-153-080-000		DEF150000353	2021015685	SANDOVAL CURTIS	\$17,900.00
26	024-233-080-000		DEF090002748	2018001881	MARTIN LAND & DEVELOPMENT CO, LLC	\$8,900.00
27	024-312-090-000		DEF150000366	2021015687	MILLS, JR. JAMES	\$12,200.00
28	024-312-250-000		DEF160000426	2021015688	STERLEY JAMES & REBECCA A	\$11,300.00
29	024-313-060-000		DEF160000427	2021015689	RALSTON ROY	\$15,800.00
30	024-316-020-000		DEF150000370	2021015690	HEFFNER SHIRLEY	\$4,100.00
31	024-431-030-000		DEF130000390	2019001578	RUVALCABA MONICA TABARES	\$15,500.00
32	025-051-150-000		DEF150000379	2021015691	SOMERSALL CHARLENE LETA	\$57,100.00
33	025-073-230-000		DEF150000381	2021015692	COLLIER LORENE F	\$5,200.00
34	025-701-170-000		DEF150000411	2021015712	ARANA PERRY ANDREW & CHRISTINA L	\$25,500.00
35	026-052-280-000	COMBO W/ 026-052-360	DEF030000436	2008017842	MURPHY STEVEN CHARLES	\$19,300.00
35	026-052-360-000	COMBO W/ 026-052-280	DEF030000437	2008017843	MURPHY STEVEN C	
36	026-122-060-000		DEF090002942	2017002726	NRLI INC A CALIFORNIA CORP.	\$29,900.00
37	028-281-170-000		DEF160000507	2021015693	CLAYTON GREGORY L	\$29,800.00
38	028-282-050-000		DEF150000447	2021015694	CLAYTON GREGORY LLOYD	\$11,600.00
39	028-352-090-000		DEF090003016	2017002692	ASIAMERILAND	\$10,100.00
40	028-352-100-000		DEF090003017	2017002693	ASIAMERILAND	\$11,700.00

Item #	APN	Former or Combined APN	Default Number	Rec. Date	Last Assessee	Minimum Bid
41	028-352-110-000		DEF090003018	2017002694	ASIAMERILAND	\$11,600.00
42	028-352-120-000		DEF090003019	2017002695	ASIAMERILAND	\$11,600.00
43	028-353-050-000		DEF040000649	2009015696	HARMON MARGARET	\$16,700.00
44	028-353-060-000		DEF110000511	2018001901	GILL JOHN B & VIRGINIA B	\$3,200.00
45	029-281-160-000		DEF140000509	2019014033	TRETHEWEY JOSEPH & SANDRA J	\$22,700.00
46	029-381-020-000		DEF160000537	2021015695	GELSINGER DAVID	\$10,300.00
47	030-101-090-000		DEF010000778	2006018834	KHALIL SALAH	\$6,100.00
48	030-102-070-000		DEF130000499	2019001598	POSEY WALTER RONALD & WOFFARD TONYA LYNN CO-TRUSTE	\$1,200.00
49	030-111-380-000		DEF080001209	2019001436	PIMENTEL RAPHAEL & LYNN	\$6,200.00
50	030-111-420-000		DEF090002522	2019001438	POTTS CHARLES & VIRGINIA	\$6,200.00
51	030-114-150-000		DEF010000783	2006018836	JONES PATRICIA	\$7,900.00
52	030-133-120-000		DEF860389000	1991016636	LAUFLE ARTHUR E & GENEVIEVE	\$11,200.00
53	030-134-100-000		DEF160000582	2021015801	LABRADOR JOSE R & NORMA	\$2,300.00
54	030-134-140-000		DEF110000549	2019001460	HUMPHRIES GERALD R TRUSTEE	\$2,700.00
55	030-175-230-000		DEF140000563	2019014043	CHRETIEN LESLIE D	\$18,500.00
56	030-182-020-000	COMBO W/ 030-182-030	DEF010000810	2006018841	NORTON LYNN WALTER	\$13,200.00
56	030-182-030-000	COMBO W/ 030-182-020	DEF010000811	2006018842	NORTON LYNN WALTER	
57	030-182-060-000		DEF100000020	2019001478	SMITH PAUL M	\$3,300.00
58	030-182-070-000		DEF160000604	2021015809	DAVISON CLERO	\$1,700.00
59	030-182-330-000		DEF010000812	2006018843	NORTON LYNN W	\$6,600.00
60	030-193-010-000		DEF120000495	2019001479	CROSE RHONDA F	\$3,700.00
61	030-193-070-000		DEF140000566	2019014045	FLORES JOSE MARTINEZ	\$3,700.00
62	030-194-160-000		DEF080001454	2019001483	SOUTE EVIE A	\$24,300.00
63	030-195-040-000		DEF870381900	1992017840	AMEY PAUL	\$5,000.00
64	030-195-050-000		DEF160000607	2021015811	MATU ALBERT W & ELENOA K	\$2,800.00
65	030-202-100-000	COMBO W/ 030-202-110	DEF080001452	2018001893	BROOKS CLEAMON L & RUBY L	\$9,000.00
65	030-202-110-000	COMBO W/ 030-202-100	DEF080001453	2018001894	BROOKS CLEAMON L & RUBY L	
66	030-202-580-000		DEF900289300	1995011728	PROESCH WERNER	\$2,000.00
67	030-212-120-000		DEF110000568	2018001884	MCDUGAL A B & JONES LADINE	\$4,100.00
68	030-212-130-000		DEF140000571	2019014047	MCDUGAL A B & JONES LADINE	\$3,800.00
69	030-213-010-000		DEF090002532	2018001886	TUTTLE MARK ALLEN	\$2,500.00
70	030-214-320-000		DEF090002531	2018001887	KAWL INVESTMENTS, INC	\$5,100.00
71	031-103-750-000		DEF110000585	2018001918	JOHNSON NATHAN E & SHIRLEY J	\$3,500.00
72	031-104-470-000		DEF160000637	2021015826	KIRK GARY SURV SPOUSE	\$11,500.00
73	031-111-240-000	COMBO W/ 031-111-250	DEF980296000	2003024097	WILSON HAROLD L	\$5,000.00
73	031-111-250-000	COMBO W/ 031-111-240	DEF980296100	2003024098	WILSON HAROLD L	
74	031-112-930-000	COMBO W/ 031-112-940	DEF910306600	1996011936	GOKEY GARY F	\$20,500.00
74	031-112-940-000	COMBO W/ 031-112-930	DEF910306700	1996011937	GOKEY GARY F	
75	031-122-490-000		DEF130000573	2019001610	HESHMERO HOLDINGS	\$3,700.00
76	031-122-500-000		DEF130000574	2019001611	HESHMERO HOLDINGS	\$3,700.00
77	031-122-650-000		DEF050001957	2011012350	RODRIGUEZ MARTIN	\$5,900.00
78	031-122-740-000		DEF870366900	1992017846	FULLER MONIQUE L	\$2,000.00
79	031-123-410-000		DEF070000656	2012016014	EDWARDS LEON	\$12,600.00
80	031-142-040-000		DEF090002463	2019001614	McGOWEN DOMINIQUE J	\$5,000.00
81	031-142-050-000		DEF090002464	2019001615	McGOWEN DOMINIQUE J	\$46,800.00

Defaulted Land Sale # 160

Sale Dates: 5/27/2022 - 6/1/2022

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
82	031-142-170-000		DEF100000244	2021002507	KOWAL ROBERT R	\$5,700.00
83	031-142-430-000		DEF900290100	1995011734	PAYNE RALPH & LENNA	\$17,600.00
84	031-142-440-000		DEF900290200	1995011735	PAYNE RALPH & LENNA	\$2,000.00
85	031-154-330-000		DEF130000597	2019014055	ALVARENGA MANUEL F	\$5,000.00
86	031-154-450-000		DEF120000530	2019001617	TORONTO HUMANE SOCITY	\$3,000.00
87	031-154-460-000		DEF100000050	2021002508	ABESAMIS GENEROSO V & MAGDALENA A	\$7,400.00
88	031-161-350-000		DEF060002168	2011012351	PARKER MADELYN A	\$5,600.00
89	031-161-360-000		DEF900290400	1995011736	ALAS NELSON R	\$2,000.00
90	031-161-380-000		DEF140000608	2019014056	PREMIER DESIGN & CONSTRUCTION, INC	\$4,000.00
91	031-161-530-000		DEF100000053	2021002509	SANDERS RAYMOND CHARLES	\$2,900.00
92	031-171-130-000		DEF970258400	2003024012	NAZARIAN EBRAHIM & MINA	\$8,900.00
93	031-171-540-000	COMBO W/ 031-171-550	DEF060002271	2011012355	CUPPLES THOMAS JOSEPH	\$19,500.00
93	031-171-550-000	COMBO W/ 031-174-540	DEF060002272	2011012356	CUPPLES THOMAS JOSEPH	
94	031-171-590-000	COMBO W/ 031-171-600	DEF080001156	2020002747	SEDGWICK KEITH M	\$10,900.00
94	031-171-600-000	COMBO W/ 031-171-590	DEF080001157	2020002748	SEDGWICK KEITH M	
95	031-172-290-000		DEF910308000	1996011939	LEWIS AL JOHN	\$2,000.00
96	031-172-320-000		DEF160000676	2021015827	MOONEY JAMES K & KATHLEEN A	\$10,900.00
97	031-192-070-000		DEF030000640	2008017865	FERGUSON CHARLENE	\$6,500.00
98	031-192-130-000		DEF910297800	1996011944	LANGER JACK A TRUSTEE	\$2,000.00
99	031-192-160-000		DEF030000641	2008017866	FERGUSON CHARLENE	\$6,500.00
100	031-192-270-000	COMBO W/ 031-192-280	DEF130000610	2019001619	COX YVONNE D	\$5,500.00
100	031-192-280-000	COMBO W/ 031-192-270	DEF130000611	2019001620	COX YVONNE D	
101	031-192-630-000		DEF110000613	2020012247	COX YVONNE D	\$27,400.00
102	031-193-140-000		DEF140000616	2019014057	CAPETOLA, III JOHN R & CAPETOLA MARLENE A	\$5,100.00
103	031-201-050-000		DEF150000599	2021015835	WALTER SHARON K	\$16,600.00
104	031-201-060-000		DEF130000613	2019001621	YATES MARGARET	\$36,000.00
105	031-201-160-000		DEF120000539	2019001622	ORANJE MICHAEL	\$12,800.00
106	031-211-250-000		DEF940282400	1999015023	DARLING VIRGINIA - 18.25%	\$5,000.00
107	031-211-280-000		DEF120000541	2020012248	CASTRO MARIE M	\$6,100.00
108	031-242-120-000	COMBO W/ 031-242-130	DEF140000632	2019014058	FAVORITO ANTHONY TRUSTEE	\$5,900.00
108	031-242-130-000	COMBO W/ 031-242-120	DEF140000633	2019014059	FAVORITO ANTHONY TRUSTEE	
109	032-052-640-000		DEF020000639	2007021694	HUOT PETER	\$5,000.00
110	032-212-130-000		DEF860405600	1991016650	WRIGHT GUS L & CYNTHIA A	\$2,000.00
111	032-262-250-000		DEF150000639	2021015836	DRAIN TINA ROSE	\$10,800.00
112	032-271-110-000		DEF090002436	2017002750	RIVERA RAFAEL T	\$5,400.00
113	032-271-150-000		DEF160000728	2021015837	NEMETH EDWARD F	\$2,600.00
114	032-291-410-000		DEF030000685	2008018066	JAROLIM FRANK & HELEN	\$7,400.00
115	032-301-400-000		DEF100000036	2017002751	STARKE BARBARA	\$9,800.00
116	032-331-140-000	COMBO W/ 032-331-150 & 320	DEF040000817	2010012627	DUPREE OWETDIA	\$22,500.00
116	032-331-150-000	COMBO W/ 032-331-140 & 320	DEF040000818	2010012628	DUPREE OWETDIA	
116	032-331-320-000	COMBO W/ 032-331-140 & 150	DEF040000841	2010012629	DUPREE OWETDIA	

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bld
117	032-332-100-000		DEF070000574	2012016026	KUZMENKO PAVEL M	\$6,800.00
118	032-332-130-000	COMBO W/ 032-332-140	DEF010000906	2006018848	TAFF DOUGLAS W & DIANE C	\$17,300.00
118	032-332-140-000	COMBO W/ 032-332-130	DEF010000907	2006018849	TAFF DOUGLAS W & DIANE C	
119	032-332-150-000		DEF070003231	2012016027	HUSTED DAWSON & KATHLEEN	\$6,600.00
120	032-332-160-000		DEF070000626	2012016028	HUSTED DAWSON & KATHLEEN	\$6,600.00
121	032-332-180-000		DEF080000994	2017002753	MILLER RICHARD M JR	\$5,400.00
122	032-332-240-000	COMBO W/ 032-332-250	DEF910299700	1997013651	BARLEY JERALD L	\$24,600.00
122	032-332-250-000	COMBO W/ 032-332-240	DEF910299400	1997013650	BARLEY JERALD L	
123	034-031-130-000		DEF090000180	2022000590	PINO ERNEST TRUSTEE	\$8,700.00
124	034-041-050-000		DEF050000910	2009015757	EDWARDS LEON	\$54,000.00
125	034-042-040-000		DEF140000910	2021016905	HALVORSEN IRENE M	\$7,600.00
126	034-043-130-000		DEF140000912	2021019806	PETERSON PHILIP	\$17,800.00
127	034-064-100-000		DEF140000917	2021016906	SOUTH JESSICA	\$11,200.00
128	034-113-150-000		DEF130000832	2019001656	CANNARD LINDA	\$15,000.00
129	034-141-120-000		DEF150000881	2021016907	POWERS ROBERT & POWERS PATRICIA	\$17,600.00
130	034-152-440-000	COMBO W/ 034-152-450	DEF100000391	2019001658	COOPER BUCK D & QUINNA	\$33,000.00
130	034-152-450-000	COMBO W/ 034-152-440	DEF100000392	2019001659	COOPER BUCK D & QUINNA	
131	034-191-090-000		DEF150000883	2021016908	HEALY GEORGE K & LUCILLE	\$5,000.00
132	034-193-240-000		DEF160000956	2021016909	ROBERTS RICKY & DARICA D	\$10,700.00
133	034-213-170-000		DEF160000961	2021016910	LYTTON RHODA M	\$6,100.00
134	034-241-100-000		DEF100000405	2022000441	WOLFENSPERGER CHARLES D	\$10,900.00
135	034-292-480-000		DEF910199200	1996011990	HUOT PETER	\$2,000.00
136	034-334-160-000		DEF090000122	2020002767	ASIAMERILAND	\$5,000.00
137	034-351-090-000		DEF940205300	1999015092	IRELAN RONALD M & MARY	\$9,200.00
138	034-351-160-000		DEF100000342	2022000447	BRASESCO LARRY A & SHARRON	\$3,400.00
139	034-352-230-000	COMBO W/ 034-352-250	DEF160000986	2021016917	WILKEN VINCE L	\$4,600.00
139	034-352-250-000	COMBO W/ 034-352-230	DEF160000987	2021016918	WILKEN VINCE L	
140	034-355-200-000		DEF070000995	2012016128	COX YVONNE D	\$8,600.00
141	034-452-060-000		DEF070003196	2012016130	WHITLEY STEPHEN G & TAYLER A	\$6,500.00
142	034-473-140-000		DEF140000975	2021019815	SHARP KENNETH J	\$3,500.00
143	034-484-140-000		DEF070000927	2022000591	CLEARLAKE VIEW LOTS INC	\$3,200.00
144	034-485-010-000		DEF070000970	2012016138	KERSTON PETER	\$2,000.00
145	034-485-030-000		DEF070000972	2022000592	CLEARLAKE VIEW LOTS INC	\$3,500.00
146	034-485-040-000		DEF160001004	2021016926	BELMONTE ANDREW	\$1,200.00
147	034-485-050-000		DEF070000973	2022000593	CLEARLAKE VIEW LOTS INC	\$2,200.00
148	034-486-010-000		DEF070000974	2022000594	CLEARLAKE VIEW LOTS INC	\$2,000.00
149	034-486-020-000		DEF070000975	2022000595	CLEARLAKE VIEW LOTS INC	\$2,200.00
150	034-486-100-000		DEF080002155	2021016227	KERSTON PETER	\$5,200.00
151	034-492-670-000		DEF070001016	2022000596	KERSTON PETER	\$3,400.00
152	034-501-050-000		DEF070001018	2022000597	CLEARLAKE VIEW LOTS INC	\$2,700.00
153	034-501-160-000		DEF070000928	2012016146	KERSTON PETER	\$5,300.00
154	034-501-650-000		DEF070000932	2012016150	KERSTON PETER	\$7,100.00
155	034-591-150-000		DEF100000469	2021002616	CRUZ FRANKIE	\$5,000.00
156	034-591-320-000		DEF160001041	2021016944	GRAINGER REYNALDA RENEE	\$7,000.00
157	034-671-040-000	COMBO W/ 034-671-050	DEF080001960	2018001929	KRANICH AARON & JULIE	\$34,700.00

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157	034-671-050-000	COMBO W/ 034-671-040	DEF090000381	2018001931	KRANICH AARON & JULIE	
158	034-672-060-000		DEF070001052	2012016162	COX YVONNE D	\$7,700.00
159	034-672-080-000		DEF100000606	2022000458	COX YVONNE D	\$5,100.00
160	034-674-210-000		DEF070001056	2012016164	COX YVONNE D	\$4,700.00
161	034-674-220-000		DEF070001057	2012016165	COX YVONNE D	\$5,400.00
162	034-674-230-000		DEF070001058	2012016166	COX YVONNE D	\$4,700.00
163	034-675-130-000		DEF080000698	2021016238	DIAZ ASHLEY	\$4,900.00
164	034-675-160-000		DEF070001059	2012016167	AREVALO, SR ANTHONY	\$5,300.00
165	034-675-380-000		DEF110000867	2020012293	BALO MR LASZLO FRANK	\$4,400.00
166	034-675-400-000		DEF110000868	2020012294	BALO MR LASZLO FRANK	\$3,200.00
167	034-681-010-000		DEF070000990	2012016168	COX YVONNE D	\$4,700.00
168	034-701-190-000		DEF080001945	2020002782	FORREST JOHN J & MARCELA A	\$4,600.00
169	034-832-020-000		DEF160001097	2021016971	CARDENAZ HECTOR	\$7,500.00
170	034-845-120-000		DEF000001197	2011012425	DIGGS JAMES D & DEBRA D	\$2,500.00
171	034-845-220-000		DEF080001770	2017002775	HALLSTAN SEGURD	\$9,900.00
172	035-013-070-000	COMBO W/ 035-013-080	DEF160001107	2021016972	MCDONOUGH JAMES MICHAEL & SCOTT STEVEN EUGENE	\$3,500.00
172	035-013-080-000	COMBO W/035-013-070	DEF160001108	2021016973	MC DONOUGH JAMES MICHAEL & SCOTT STEVEN EUGENE	
173	035-122-090-000		DEF070001037	2012016172	HANCE MORRIS & BOBENE	\$4,600.00
174	035-122-400-000		DEF160001114	2021016975	LAKE VIEW FAMILY PROPERTIES	\$2,400.00
175	035-122-410-000		DEF160001115	2021017048	LAKE VIEW FAMILY PROPERTIES	\$2,400.00
176	035-123-510-000		DEF110000922	2019001672	ARCHINI GUY	\$19,900.00
177	035-131-030-000		DEF160001119	2021017049	ELLIS MERRI	\$2,600.00
178	035-132-360-000		DEF160001120	2021017050	IRON SKILLET INC THE	\$46,400.00
179	035-132-370-000		DEF160001121	2021017051	IRON SKILLET INC THE	\$3,600.00
180	035-151-090-000		DEF910171000	1996012011	SHAFER SHARON LEE	\$2,000.00
181	035-151-100-000		DEF910171100	1996012012	SHAFER SHARON LEE	\$2,000.00
182	035-152-010-000		DEF050002496	2010012702	COLLINS ALVIN C	\$3,900.00
183	035-152-070-000		DEF010001181	2006018903	BONAIUTO ROBERT C	\$5,800.00
184	035-152-450-000		DEF030000947	2008017930	STEWART LUKE H	\$7,500.00
185	035-162-060-000		DEF870222900	1992017881	MCELROY WILLIE & EVELYN F	\$2,000.00
186	035-163-190-000		DEF140001104	2019014168	PAULLE JOEL J	\$7,100.00
187	035-163-510-000		DEF160001135	2021017053	MEYERS BETTY	\$8,600.00
188	035-171-120-000		DEF140001109	2019014169	RAWSON PHILIP D	\$17,700.00
189	035-172-120-000		DEF940176000	1999015115	HART WILLIAM R & FRANCES H	\$15,000.00
190	035-172-140-000		DEF140001110	2019014170	RATCLIFFE LAWRENCE B	\$18,700.00
191	035-172-150-000		DEF140001111	2019014171	RATCLIFFE LAWRENCE B	\$4,600.00
192	035-262-090-000		DEF100000591	2017002782	JORGENSEN ESTELLE M EST OF	\$6,800.00
193	035-262-100-000		DEF150001082	2021017061	MARTIN MARYANN JEAN TRUSTEE	\$2,100.00
194	035-262-200-000		DEF030000967	2008017934	ALONZO ANTHONY R	\$3,200.00
195	035-272-050-000		DEF080001561	2011012433	KEYS DEBORAH	\$10,000.00
196	035-274-220-000		DEF140001132	2019014178	AWESUM INVESTMENTS LLC	\$3,200.00
197	035-281-410-000		DEF880195900	1993015363	NORTHCUTT RICHARD	\$2,000.00
198	035-283-030-000		DEF860258400	1991016692	ROY THOMAS W & JANET M	\$10,000.00
199	035-303-050-000		DEF940179700	1999015125	NOAH SHARON P	\$11,900.00

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200	035-312-650-000		DEF860261500	1991016704	BERTOLUCCI JAMES J	\$12,700.00
201	035-332-270-000		DEF870229400	1992017892	HIGGINS BARNARD A & RILLA	\$12,700.00
202	035-341-560-000		DEF860263250	1991016712	HICKS BETTY L	\$14,300.00
203	035-341-610-000		DEF080001427	2019001678	WHEELDIN W. BRIAN	\$12,100.00
204	035-341-640-000	COMBO W/ 035-341-730	DEF120000918	2019016311	BAUM LORI S SURVIVING-JT	\$5,800.00
204	035-341-730-000	COMBO W/ 035-341-640	DEF120000919	2019016312	BAUM LORI S SURVIVING-JT	
205	035-342-350-000		DEF900169200	1996012032	LAZARESCU GEORGE & VALENTINA	\$9,000.00
206	035-342-560-000		DEF920194200	1997013740	SMITH WILLA	\$10,800.00
207	035-342-590-000		DEF940181200	1999015134	ELLIOTT CONSTRUCTION INC	\$8,400.00
208	035-342-600-000		DEF930188200	1998014853	WONG CLIFFORD L DR & ELLEN E	\$10,100.00
209	035-351-520-000		DEF910176800	1996012034	COATES ROBERT	\$8,400.00
210	035-351-730-000		DEF910177110	1996012036	CANNON JAMES R	\$30,100.00
211	035-352-140-000		DEF970164400	2002018250	HARTER EVANGELINE R - TRUSTEE	\$8,300.00
212	035-373-200-000		DEF160001174	2021017068	HULSEY LYNETTE ANNIE	\$5,800.00
213	035-391-200-000		DEF160001184	2021017069	LOVISON MIKAEL L	\$3,100.00
214	035-414-060-000		DEF150001119	2021017070	GEIB DOUGLAS J	\$5,700.00
215	035-421-130-000		DEF160001200	2021017071	HERSMAN ROSE	\$10,600.00
216	035-491-260-000		DEF160001202	2021017072	HORN DERECK	\$8,800.00
217	035-524-110-000		DEF110000986	2019001681	STEPP DAVID R	\$8,300.00
218	035-582-090-000		DEF150001129	2021017074	STEVENSON CHRISTOPHER L	\$2,100.00
219	035-582-100-000		DEF150001130	2021017075	STEVENSON CHRISTOPHER L	\$1,900.00
220	035-812-270-000		DEF150001149	2021017077	O DELL RONALD BRET & JAMES D.	\$42,800.00
221	035-862-090-000		DEF160002694	2021017078	SCHREIBER RUDOLPH G & LISA G	\$17,000.00
222	036-201-040-000		DEF140001207	2021020089	MARVEL CARROL & WANDA	\$1,700.00
223	036-291-210-000	COMBO W/ 036-291-220	DEF090000525	2020002793	STROUD DAVID & KAY H	\$15,500.00
223	036-291-220-000	COMBO W/036-291-210	DEF090000526	2020002794	STROUD DAVID & KAY H	
224	036-313-050-000		DEF070001280	2012016194	SILVERHAME CABE C & JANTHIA	\$5,300.00
225	036-313-380-000	COMBO W/ 036-313-390	DEF160001243	2021017080	ARAX MANE	\$4,200.00
225	036-313-390-000	COMBO W/ 036-313-380	DEF160001244	2021017081	ARAX MANE	
226	036-351-190-000		DEF150001159	2021017082	BURNS KIERAN	\$4,100.00
227	036-351-200-000		DEF100000597	2022000464	DAVIS ALVIN S V JR	\$4,700.00
228	036-401-360-000		DEF930201600	1998014866	HAUSER DENNIS M - TRUSTEE	\$5,000.00
229	037-071-030-000		DEF060000528	2011012443	HABERMAN SYLVESTER H & DANYA J	\$7,300.00
230	037-072-200-000		DEF880188700	1993015377	HILLIARD DENNIS	\$5,000.00
231	037-081-010-000		DEF070001228	2019015413	QAYED NATALIE	\$5,300.00
232	037-082-030-000		DEF890062600	1994015753	ANDERSON KATHLEEN	\$5,000.00
233	037-132-170-000		DEF920181200	1997013746	FRANSON ARTHUR A	\$5,000.00
234	037-137-110-000		DEF870216200	1992017919	FAURIA JOSEPH M	\$5,000.00
235	037-142-020-000		DEF080000977	2019015415	MARQUEZ SALVADOR	\$4,700.00
236	037-142-060-000		DEF080000978	2019015416	MARQUEZ SALVADOR	\$5,600.00
237	037-163-020-000		DEF070001368	2012016198	SODERLING JESSICA	\$4,900.00
238	037-231-190-000	COMBO W/ 037-232-260	DEF140001247	2021020092	FARRIS DEBORAH	\$23,900.00
238	037-232-260-000	COMBO W/ 037-231-190	DEF100000644	2022000598	FARRIS DEBORAH	
239	037-241-330-000		DEF100000564	2022000465	BATHE VIVIANNE H TRUSTEE	\$3,900.00
240	037-251-110-000	COMBO W/ 037-251-120	DEF130001116	2019014196	FRIZZI RENEE M	\$5,200.00

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240	037-251-120-000	COMBO W. 037-251-110	DEF130001117	2019014197	FRIZZI RENEE M	
241	037-276-040-000		DEF100000572	2022000466	ANDERSON MARJORIE L	\$2,600.00
242	037-293-060-000	COMBO W/ 037-293-070	DEF070001295	2012016200	HOLLINGSWORTH DENNIS NOEL	\$5,600.00
242	037-293-070-000	COMBO W/ 037-293-060	DEF130001129	2019014200	HOLLINGSWORTH DENNIS NOEL	
243	037-293-090-000		DEF930061600	1998014874	BOCA RATON CAPITAL LP	\$21,600.00
244	037-322-320-000		DEF140001263	2019014201	BEATTY ERIC P RECEIVER	\$35,800.00
245	037-331-310-000	COMBO W/ 037-331-320	DEF900043000	2002018260	CUNNINGHAM JAMES L	\$37,500.00
245	037-331-320-000	COMBO W/ 037-331-310	DEF900043100	2002018261	CUNNINGHAM JAMES L	
246	037-381-480-000		DEF110001075	2021001934	GRIFFIN CHARLES E	\$4,000.00
247	038-102-050-000		DEF070001243	2012016207	TAYLOR ZACHARIAH J & ASHLEY E	\$10,600.00
248	038-102-370-000		DEF060001305	2011012446	LONE WOLF CONSTRUCTION, INC	\$7,500.00
249	038-112-130-000		DEF160001298	2021017095	WATSON LAURITA ELLIS	\$2,700.00
250	038-121-130-000		DEF080000781	2011012449	KNAPP SAMUEL M	\$15,600.00
251	038-122-410-000		DEF080000632	2021016245	BLEVINS MONTE W TRUSTEE	\$7,600.00
252	038-122-430-000		DEF080000633	2021016246	BLEVINS MONTE W TRUSTEE	\$7,600.00
253	038-123-090-000		DEF160001306	2021017096	DAVIS YVONNE P	\$7,600.00
254	038-123-110-000		DEF100000720	2022000469	BROWN JOHN C & DELLA L	\$12,400.00
255	038-123-220-000		DEF850003799	1992018072	ROBERTS WILLIE & QUEEN	\$7,900.00
256	038-123-380-000		DEF050000480	2010012717	BERNIDO MAGDALENA C	\$6,700.00
257	038-131-210-000		DEF160001309	2021017097	SEYMOUR VINCENT C & DELLA B	\$3,000.00
258	038-132-180-000		DEF160001313	2021017098	CORDELL GREGORY ALAN SUCC- TRUSTEE	\$2,800.00
259	038-132-460-000		DEF920021100	1997013753	JOHNS ONEAL & YVONNE G	\$5,000.00
260	038-141-370-000		DEF940053300	1999015160	DURLING MARILYN	\$5,000.00
261	038-141-380-000		DEF160001315	2021017099	RUSSI JOSEPH F & RUSSI DEBORAH E TRUSTEE	\$1,800.00
262	038-141-560-000		DEF040001237	2009015796	WINDUS CHRISTOPHER T	\$6,000.00
263	038-142-060-000		DEF870033900	1992017932	MCCLOSKEY E W ET UX	\$5,000.00
264	038-143-030-000		DEF150001237	2021017102	MORRISON LOUISE C	\$2,100.00
265	038-143-040-000		DEF150001238	2021017103	MORRISON LOUISE C	\$2,100.00
266	038-144-080-000		DEF940020100	1999015161	HARRIS EDWARD ALAN	\$5,000.00
267	038-144-360-000		DEF930052600	1998014884	COOPER RICHARD E	\$5,000.00
268	038-151-200-000		DEF870035100	1992017933	EVANGELISTIC ASSOCIATION	\$5,000.00
269	038-151-380-000		DEF920060600	1997013759	ALVES ROBERT R	\$5,000.00
270	038-151-460-000		DEF930053800	1999015163	ADELZADEH LILI	\$2,000.00
271	038-152-500-000		DEF870035500	1992017934	RUSSO JOSEPH & MARILYN A	\$5,000.00
272	038-153-030-000		DEF030001169	2008017945	DURAN RONALD J & DORIS J	\$5,000.00
273	038-153-480-000		DEF890035800	1994015764	DEVORE MARY LOU	\$5,000.00
274	038-154-080-000		DEF130001184	2019001701	FLOYD LORENZO J & DELLAMAE	\$10,300.00
275	038-154-300-000		DEF870036200	1992017936	THOMAS HERB TRUSTEE	\$5,000.00
276	038-154-510-000		DEF860045000	1991016857	CHAMPION ROSS & INEZ	\$11,200.00
277	038-154-520-000		DEF150001245	2021017104	STAFFORD ELIZABETH	\$2,300.00
278	038-154-620-000		DEF940055200	2000018264	LEE DONNA D	\$9,700.00
279	038-154-630-000		DEF090000566	2019001702	DAVALOS THOMAS SANTIAGO & THELMA JEAN	\$6,500.00

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280	038-154-640-000		DEF090000567	2020002797	DAVALOS THOMAS SANTIAGO & THELMA JEAN	\$27,700.00
281	038-171-550-000		DEF900032100	1995011800	KELLEY WILLARD K & MINNIE L	\$19,800.00
282	038-171-570-000		DEF100000773	2021017105	GILES JOE L & LUCETTESE	\$5,000.00
283	038-175-010-000		DEF090000575	2022000599	HEMMINGER ERIC	\$5,000.00
284	038-181-020-000		DEF140001310	2019014210	STROUP DARITA JEAN	\$6,300.00
285	038-181-620-000		DEF140001311	2019014211	STROUP DARITA JEAN	\$2,500.00
286	038-181-630-000		DEF140001312	2019014212	WATSON DALLAS	\$4,000.00
287	038-181-650-000		DEF100000598	2019001705	ESTATE OF WAYNE NORMILE	\$26,800.00
288	038-182-240-000		DEF090000577	2022000600	HILL MADELINE E	\$5,200.00
289	038-184-780-000		DEF060002647	2011012456	PEERSON DON	\$5,000.00
290	038-185-420-000		DEF100000859	2022000472	FULLER DELELA	\$4,700.00
291	038-185-430-000		DEF100000860	2022000473	BROWN WILLMOR & BERNICE	\$5,600.00
292	038-185-490-000		DEF140001317	2021020094	LENHARDT FRANZ	\$4,000.00
293	038-185-520-000		DEF080000562	2021016247	ALFORD DEXTER TYRONE	\$4,100.00
294	038-185-530-000		DEF080000563	2019001706	PEREZ JOSE	\$11,700.00
295	038-185-540-000		DEF110001122	2019016324	IVORY VIRGINIA	\$7,400.00
296	038-185-560-000		DEF110001123	2019016325	IVORY VIRGINIA	\$4,900.00
297	038-185-590-000		DEF990041900	2004022872	JONES RICHARD PAUL	\$5,000.00
298	038-186-240-000		DEF090000546	2020002798	ALLEN BOOKER T & GEORGETTA	\$6,500.00
299	038-186-250-000		DEF030001186	2007021580	ALLEN BOOKER T & GEORGETTA	\$24,000.00
300	038-202-150-000		DEF090000935	2022000601	HEMMINGER ERIC	\$5,200.00
301	038-203-260-000		DEF100000867	2021017106	JORDAN EDDIE	\$4,200.00
302	038-204-300-000		DEF920062600	1997013760	STROUD CORNELL D	\$5,000.00
303	038-205-020-000		DEF140001322	2021020095	ILEANA PETRICA	\$4,900.00
304	038-211-050-000		DEF860046100	1991016862	TAYLOR JAMES L & LOLA M	\$5,000.00
305	038-211-350-000		DEF150001267	2021017107	LIBRO CARROL	\$6,700.00
306	038-213-280-000		DEF080000618	2021016248	GUERRA EDGAR GIOVANI	\$8,000.00
307	038-214-080-000		DEF090000947	2022000602	DOUGLASS & ROBERTS ENTERPRISES	\$2,900.00
308	038-214-110-000		DEF110001131	2019001707	SCHILLING CLAUDIA	\$4,500.00
309	038-214-350-000		DEF090000948	2022000603	DOUGLASS & ROBERTS ENTERPRISES	\$2,900.00
310	038-214-360-000		DEF110001132	2019001708	SCHILLING CLAUDIA	\$20,500.00
311	038-215-110-000		DEF120001078	2019016328	OHARE ROBERT - TRUSTEE	\$4,000.00
312	038-215-210-000		DEF020001169	2007021581	TUCKER FANNIE A	\$14,600.00
313	038-222-340-000		DEF110001136	2021001939	STONE EVELYN A	\$3,900.00
314	038-223-020-000		DEF920063800	1997013761	CALDERWOOD ROBERTA J	\$5,000.00
315	038-231-080-000		DEF140001334	2021020096	ROBINSON BURTON A & PATRICIA E	\$3,700.00
316	038-231-090-000		DEF140001335	2021020097	ROBINSON BURTON A & PATRICIA E	\$3,700.00
317	038-231-150-000		DEF130001217	2019001712	THOMASSON ROBERT M	\$6,600.00
318	038-233-010-000		DEF070001350	2011012461	MACKEY STACEY L	\$11,200.00
319	038-233-020-000		DEF100000689	2019001714	PAUL TODD A & ESPERANZA	\$14,200.00
320	038-262-290-000		DEF100000691	2022000474	GORDON SHARON M	\$4,000.00
321	038-262-300-000		DEF870042700	1992017946	LOPEZ GREGORIO JR & MARGARET	\$14,200.00
322	038-262-330-000		DEF870052600	1992017947	JIMENEZ ANGELINE U	\$5,000.00
323	038-272-070-000		DEF060000524	2011012462	HADFIELD JAMES D	\$3,500.00
324	038-272-080-000		DEF080000536	2019015421	FRANK BERT J III	\$2,200.00

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325	038-272-100-000		DEF120001083	2019016329	PHYTHIAN CHARLES B	\$3,700.00
326	038-281-050-000	COMBO W/ 038-281-060	DEF080000538	2011012463	RODRIGUEZ ROBERT A	\$55,300.00
326	038-281-060-000	COMBO W/ 038-281-050	DEF150001287	2021017126	RODRIGUEZ ROBERT A	
327	038-291-110-000		DEF910031200	1996012067	YOUNG HERBERT & CAROLE B	\$5,000.00
328	038-291-180-000		DEF100000694	2019001715	WESTERN NETWORK SOLUTIONS	\$19,400.00
329	038-292-130-000		DEF130001229	2019014216	MAYS SYE E TRUSTEE	\$1,900.00
330	038-292-360-000		DEF060000751	2011012467	BLEVINS MONTE W TRUSTEE	\$5,900.00
331	038-292-420-000		DEF990067800	200218284	JONES RICHARD PAUL	\$30,900.00
332	038-296-080-000		DEF840000107	1489 276	CLARK DAVID H	\$5,000.00
333	038-296-220-000		DEF110001158	2021001940	DAVIS-GEARHART PAGE	\$7,200.00
334	038-296-230-000		DEF060001391	2011012468	DAVIS-GEARHART PAGE	\$7,900.00
335	038-301-060-000		DEF050000333	2011012469	LOPEZ GUSTAVO RODRIGUEZ	\$2,100.00
336	038-302-180-000		DEF140001358	2021020098	SIMON JOSHUA	\$3,100.00
337	038-303-030-000		DEF930081700	1998014898	JORDAN CLARENCE G	\$10,900.00
338	038-303-220-000		DEF150001300	2021017130	HARRISON LOUISE B	\$2,300.00
339	038-304-250-000		DEF090000893	2022000604	MODORAN DAN EMIL	\$5,300.00
340	038-305-150-000		DEF880046600	1993015393	ALCORN STANLEY S	\$5,000.00
341	038-305-170-000		DEF080000174	2021016250	HOLDMAN JOHN P & ROSE M	\$3,700.00
342	038-305-200-000		DEF080000175	2021016251	GMAC MORTGAGE LLC	\$6,700.00
343	038-306-050-000		DEF080000176	2021016252	BARNETT COREY & DARRIN	\$9,600.00
344	038-306-070-000		DEF160001383	2021017132	INGRAHAM ROBERT V & INGRAHAM JOAN C	\$2,400.00
345	038-306-300-000		DEF930083900	1998014900	NICOLAS APOLINARIO A & SALUD M	\$11,600.00
346	038-306-310-000		DEF930084000	1998014901	NICOLAS APOLINARIO A & SALUD M	\$11,100.00
347	039-064-080-000		DEF990073000	2005024052	MARCH RUTH N	\$37,600.00
348	039-065-180-000		DEF140001366	2021020099	GARIEPY RICHARD C	\$26,600.00
349	039-072-220-000		DEF100000983	2022000477	HIDALGO MARTHA	\$2,500.00
350	039-077-160-000	COMBO W/ 039-084-120	DEF150001312	2021017133	JAMISON RUTH L	\$3,600.00
350	039-084-120-000	COMBO W/039-077-160	DEF150001314	2021017135	JAMISON RUTH L	
351	039-077-190-000		DEF150001313	2021017134	JAMISON RUTH L	\$5,400.00
352	039-081-090-000		DEF890067500	1994015778	SIZUELA STEVEN P	\$5,000.00
353	039-082-120-000		DEF100000985	2022000478	HAYES RITA V	\$4,600.00
354	039-082-200-000		DEF030001244	2008017949	BURCHETT DANIEL A	\$2,000.00
355	039-085-010-000		DEF160001396	2021017136	LANDRUM THOMAS ALLEN	\$12,000.00
356	039-093-510-000		DEF960077100	2001019126	WITHROW RUTH	\$52,600.00
357	039-175-220-000		DEF140001403	2019014224	GRAHAM ODIE	\$20,800.00
358	039-189-160-000		DEF050001261	2008017951	MCGOWAN EDWARD & ALICE	\$5,000.00
359	039-192-260-000		DEF130001286	2021020100	VIERRA REGINALD	\$8,200.00
360	039-192-290-000		DEF150001337	2021017137	NAKOOKA SHEILA & RUDY	\$13,000.00
361	039-194-330-000		DEF120001124	2021017138	GILMORE RICHARD D	\$1,400.00
362	039-211-100-000	COMBO W/ 039-211-110	DEF120001133	2018001945	ROY ROBERT A EST OF	\$10,000.00
362	039-211-110-000	COMBO W/ 039-211-100	DEF120001134	2019001727	ROY ROBERT A EST OF	
363	039-221-090-000		DEF150001341	2021017139	FARR DAN BYRD & RITA M	\$3,800.00
364	039-231-080-000		DEF070001525	2012016233	YEAGER HOWARD	\$5,000.00
365	039-231-220-000		DEF160001428	2021017140	EDGERLY STELLA T TRUSTEE	\$16,400.00
366	039-231-250-000	COMBO W/ 039-231-320	DEF050001175	2010012727	LOCHER LEROY & RAMONA	\$30,700.00

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366	039-231-320-000		DEF140001416	2019014225	LOCHER LEROY L & RAMONA	
367	039-231-340-000		DEF130001296	2019001729	BROCK ANCIL & DESSIE	\$11,000.00
368	039-251-110-000		DEF140001417	2021020101	GARDNER PAUL R & SHAUNA	\$11,700.00
369	039-273-060-000		DEF110001218	2021001943	COMPTON DARRYL S	\$5,200.00
370	039-273-090-000		DEF110001220	2021001944	COMPTON DARRYL S	\$6,700.00
371	039-282-400-000		DEF150001355	2021017141	HUBMAN RICK	\$11,000.00
372	039-292-260-000		DEF150001357	2021017142	KENNEDY ROBERT	\$11,700.00
373	039-301-160-000		DEF130001311	2019014226	WILLIS FRANK L	\$5,200.00
374	039-301-170-000		DEF150001358	2021017143	WILLIS FRANK L	\$31,600.00
375	039-393-080-000		DEF100000815	2022000479	CHEUNG ALBERT & ANNA	\$3,800.00
376	039-395-730-000		DEF090000710	2020002800	PENSCO TRUST COMPANY, CUSTODIAN FBO MICHELE MATTOS	\$6,800.00
377	039-395-740-000		DEF080002738	2019015426	PENSCO TRUST COMPANY, CUSTODIAN FBO MICHELE MATTOS	\$7,400.00
378	039-402-090-000		DEF120001163	2019014228	D ARGENZIO DORISE	\$17,600.00
379	039-404-730-000		DEF160002621	2021017144	PASLAY MARK STEVEN	\$12,500.00
380	039-416-240-000		DEF110001247	2021001945	MENDOZA JR RAFAEL M TRUSTEE	\$4,800.00
381	039-416-250-000		DEF110001248	2021001946	MENDOZA JR RAFAEL M TRUSTEE	\$4,600.00
382	039-416-260-000		DEF110001249	2021001947	MENDOZA JR RAFAEL M TRUSTEE	\$4,600.00
383	039-416-270-000		DEF110001250	2021001948	MENDOZA JR RAFAEL M TRUSTEE	\$4,600.00
384	039-416-290-000		DEF110001251	2021001949	MENDOZA JR RAFAEL M TRUSTEE	\$4,100.00
385	039-416-300-000		DEF110001252	2021001950	MENDOZA JR RAFAEL M TRUSTEE	\$4,100.00
386	039-421-310-000		DEF150001383	2021017148	SAMI MOHAMMAD B	\$12,300.00
387	039-424-030-000	COMBO W/ 039-424-040	DEF110001254	2021001951	BURKE MICHAEL D	\$5,600.00
387	039-424-040-000	COMBO W/ 039-424-030	DEF110001255	2021001952	BURKE MICHAEL D	
388	039-424-050-000		DEF030001323	2008017959	NELSON RICHARD H & MARY J	\$4,300.00
389	039-424-240-000		DEF140001455	2021020108	BLISS PRUDENCE	\$2,100.00
390	039-424-280-000		DEF100000734	2022000480	CHEUNG ALBERT & ANNA	\$3,400.00
391	039-425-320-000		DEF080002842	2019015428	THE PORCHLIGHT GROUP, LLC	\$5,700.00
392	039-431-020-000		DEF140001458	2021020109	STEVENS HAL L	\$1,900.00
393	039-453-270-000		DEF870107300	1992017961	SEGURA JOAQUIN	\$4,300.00
394	039-453-510-000		DEF110001268	2021001955	MCCARDELL DAVID L. & MARILYN M.	\$4,700.00
395	039-454-570-000		DEF030001326	2008017961	MARTIN KYLE H	\$4,100.00
396	039-465-140-000	COMBO W/ 039-465-150	DEF110001278	2018001954	GIBSON DORTHEY DEAN	\$19,800.00
396	039-465-150-000	COMBO W/ 039-465-140	DEF110001279	2018001955	GIBSON DORTHEY DEAN	
397	039-465-540-000		DEF160001482	2021017150	ELLIS MERRI	\$11,100.00
398	039-472-110-000		DEF000001624	2006018935	KAISHARI PHILLIP	\$11,900.00
399	039-491-220-000		DEF070001584	2012016250	SODERLING JESSICA	\$4,000.00
400	039-512-020-000		DEF160001500	2021017151	PACHECO NOE	\$10,200.00
401	039-522-220-000		DEF150001414	2021017153	JOHNSON JANE A	\$2,900.00
402	039-523-040-000		DEF090001060	2022000605	ARELLANO ALICIA & KHAN TAMIZ	\$3,900.00
403	039-523-050-000		DEF090001061	2022000606	ARELLANO ALICIA & KHAN TAMIZ	\$3,900.00
404	039-523-240-000		DEF100000781	2022000481	CABRERA JOSE MANUEL	\$5,900.00
405	039-601-010-000		DEF160001514	2021017154	MILLER BROOKSIE	\$2,200.00
406	039-601-170-000		DEF030001357	2008017965	EWING GROVER L	\$6,400.00

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407	039-601-210-000		DEF140001508	2021020113	SIMON JOSHUA	\$3,000.00
408	039-601-240-000		DEF880041500	1993015408	ARCHULETA FRANK J & CYNTHIA D	\$5,000.00
409	039-601-290-000		DEF140001509	2021020114	SIMON JOSHUA	\$3,100.00
410	039-602-010-000		DEF060002401	2011012492	EISENHOUR ROB	\$7,400.00
411	039-611-070-000		DEF140001510	2021020115	SIMON JOSHUA	\$4,000.00
412	039-621-140-000		DEF070001559	2012016256	ZOLLO DEBBIE C & JERRY	\$5,300.00
413	039-621-230-000		DEF910038400	2002018300	MALONE DANA MEACHELL	\$16,200.00
414	039-622-070-000		DEF130001399	2019014237	JOHNSON JEAN L	\$3,300.00
415	039-622-080-000		DEF140001520	2021020116	TOLLIVER HENRY C	\$2,700.00
416	039-624-080-000		DEF140001523	2021020117	SIMON JOSHUA	\$2,800.00
417	039-633-150-000		DEF140001525	2019014239	DIERSSEN CONTRACTING CORP	\$3,500.00
418	039-633-160-000		DEF140001526	2019014240	DIERSSEN CONTRACTING CORP	\$3,500.00
419	039-633-170-000		DEF140001527	2019014241	DIERSSEN CONTRACTING CORP	\$3,500.00
420	039-633-240-000		DEF020001330	2007021595	LONG AURORA & SOARES NATALIE	\$6,300.00
421	039-634-090-000		DEF860067700	1991016877	GARNER FLOYD M	\$5,000.00
422	039-635-220-000		DEF940088100	1999015214	DELAPAZ CATALINO	\$19,600.00
423	039-636-340-000		DEF140001529	2019014242	SIMON JOSHUA	\$2,900.00
424	039-642-030-000		DEF080003129	2021016256	MCBRIDE GEORGE J & ALICE M	\$5,200.00
425	039-644-230-000		DEF130001413	2019014243	LAINE DEBORAH	\$2,500.00
426	039-645-120-000		DEF110001315	2019001742	GALLON SHANTI	\$22,600.00
427	039-655-230-000		DEF150001448	2021017161	SIZUELA PETER	\$1,900.00
428	039-655-250-000		DEF120001237	2021017162	STEWART MARK DAMION	\$3,400.00
429	039-655-260-000		DEF090000910	2020002814	PYGHAMBARZADEH HAMID	\$4,000.00
430	039-655-270-000		DEF080003133	2020002815	PYGHAMBARZADEH HAMID	\$6,400.00
431	039-661-350-000		DEF150001450	2021017163	HERNANDEZ RALPH & MARIA TERESA	\$6,300.00
432	040-034-140-000	COMBO W/ 040-034-150	DEF080003135	2019001743	CANAFAX DAVID J	\$37,400.00
432	040-034-150-000	COMBO W/ 040-034-140	DEF080003136	2011012496	CANAFAX DAVID J	
433	040-034-290-000		DEF130001430	2019001744	HUOT PETER	\$17,100.00
434	040-064-050-000		DEF090000928	2019001746	HUOT PETER A & AMY L TRUSTEE	\$20,500.00
435	040-064-060-000		DEF090000929	2019001747	HUOT PETER & AMY	\$3,700.00
436	040-082-370-000		DEF130001440	2019014245	NUNEZ JOSE & MARIA	\$25,700.00
437	040-112-140-000		DEF160001551	2021019830	ISBELL LISA	\$9,000.00
438	040-115-020-000		DEF140001554	2019014247	HUIT MICHAEL	\$8,000.00
439	040-115-050-000		DEF150001470	2021019831	CAWTHON MECHELLE TRUSTEE	\$17,500.00
440	040-137-140-000		DEF120001262	2021019832	WILLIAMSON DESHANNON & WILLIAMSON VANESSA TRUSTEE	\$1,200.00
441	040-145-030-000		DEF140001576	2019014253	EXTRA INVESTMENTS, LLC	\$7,400.00
442	040-147-090-000		DEF100000933	2022000484	BOYLE MICHAEL	\$7,000.00
443	040-147-200-000		DEF100000934	2021002633	BOYLE MICHAEL	\$7,700.00
444	040-153-060-000		DEF140001579	2021020118	BENNER PHYLLIS	\$16,300.00
445	040-162-320-000		DEF160001579	2021019833	RAITI DIANE L	\$7,200.00
446	040-171-070-000	COMBO W/ 040-171-080	DEF060001005	2019001758	LEWIS LYSA	\$79,700.00
446	040-171-080-000	COMBO W/ 040-171-070	DEF060001007	2019001759	LEWIS LYSA	
447	040-181-350-000		DEF160001584	2021019834	FEIJOO MIGUEL	\$2,600.00
448	040-191-100-000		DEF140001589	2019014255	AGUADO EFRAIN	\$12,900.00

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449	040-215-300-000		DEF140001594	2021019836	SOSA JOSE NUNEZ	\$14,900.00
450	040-221-010-000		DEF160001596	2021019837	SEVERSON CAROL SIGRID	\$10,500.00
451	040-225-030-000		DEF160001600	2021019838	TRAWEEK JAMES E TRUSTEE	\$23,900.00
452	040-225-060-000		DEF130001484	2019014256	VILLALOBOS GERADO & PALOMAR CECILIA VELAZQUEZ	\$17,600.00
453	040-303-180-000		DEF150001517	2021019839	BERGAN BRADLEY L	\$2,200.00
454	040-303-210-000		DEF150001518	2021019840	BERGAN BRADLEY L	\$2,700.00
455	040-303-220-000		DEF150001519	2021019841	BERGAN BRADLEY L	\$6,100.00
456	040-310-050-000		DEF140001607	2019014257	BERRY ROBERT E TRUSTEE	\$74,500.00
457	040-322-100-000		DEF160001617	2021019842	TREADWAY PIEDAD	\$12,700.00
458	040-322-200-000		DEF100000828	2019001762	SCHMIDT DIANNE R	\$20,600.00
459	040-340-450-000		DEF940027600	1999015221	WILLIAMS LONALIE E	\$42,500.00
460	040-354-080-000		DEF140001613	2021020119	FUCHS RICHARD JR	\$16,000.00
461	040-372-180-000		DEF160001623	2021019843	GIPSON MICHAEL ALLEN & LAURIE ANN	\$24,200.00
462	041-034-030-000		DEF150001538	2021019844	HEIL CHESTER L & DOROTHY M - TRUSTEES	\$1,900.00
463	041-034-470-000		DEF150001539	2021019845	JOHNSON JANE A	\$16,800.00
464	041-042-090-000		DEF140001630	2019014259	HAMILTON LYNN	\$16,000.00
465	041-051-140-000		DEF100001231	2022000485	MENDOZA AMERICA CORDOBA	\$6,700.00
466	041-052-360-000		DEF140002582	2021020120	HOLMES DAVID & MISTY	\$3,500.00
467	041-052-480-000		DEF150001543	2021019846	HOLMES DAVID & MISTY	\$11,700.00
468	041-071-040-000		DEF150001552	2021019848	JOHNSON LEE A & ANNIE B	\$10,500.00
469	041-074-150-000		DEF160001648	2021019849	WHITLEY PHYLLIS L	\$2,200.00
470	041-074-360-000		DEF160001649	2021019850	WHITLEY PHYLLIS L	\$9,800.00
471	041-085-400-000		DEF100000992	2019001770	FIELDEN RONALD RICHARD & MAUREEN E	\$21,200.00
472	041-086-210-000		DEF100000993	2021002634	BROWN ALONZO	\$3,300.00
473	041-092-570-000		DEF140001648	2021020121	HENLEY EDITH F	\$4,500.00
474	041-093-450-000		DEF100001000	2022000486	GRIFFITH EDNA J - TRUSTEE	\$7,000.00
475	041-093-510-000		DEF090001145	2018001967	HERN LAVERN L TRUSTEE	\$34,200.00
476	041-094-400-000		DEF150001559	2021019851	RAPP GUSTAVE A	\$28,300.00
477	041-102-230-000		DEF100001003	2022000487	HICKS BYNUM	\$3,300.00
478	041-104-290-000		DEF110001442	2021001960	KIM BOB	\$4,200.00
479	041-113-130-000		DEF150001563	2021019854	LUDWIG BRIAN P	\$13,900.00
480	041-113-390-000		DEF080000621	2022000488	CANNISTRACI SAL S & DENISE A	\$5,300.00
481	041-113-440-000		DEF150001564	2021019855	STEWART CABRERA LOTETTA	\$2,500.00
482	041-114-210-000		DEF140001659	2021020122	ADAMS RUTH D	\$2,500.00
483	041-115-430-000		DEF050001364	2010012760	WRIGHT GREGORY L SR	\$36,100.00
484	041-115-470-000		DEF070001770	2012016283	BUTLER LELA LOGENE	\$8,500.00
485	041-123-450-000		DEF090001180	2022000607	BACOM LAURETTA	\$5,700.00
486	041-132-280-000		DEF090001181	2022000608	TRIPLETT RONALD	\$9,500.00
487	041-133-250-000		DEF070001778	2021016258	THOMSON MIKE & DARLENE	\$5,300.00
488	041-133-390-000		DEF090001183	2020002818	HEMMINGER ERIC & PAMELA	\$14,800.00
489	041-134-030-000		DEF010001715	2006018944	JUSTICE JACK	\$2,000.00
490	041-136-260-000		DEF860101800	1991016881	LOUIS ROBERT L & VIRGINIA	\$5,000.00

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491	041-136-410-000		DEF150001572	2021019856	AGOADO ROBERT & KAREN	\$11,500.00
492	041-143-300-000		DEF120001352	2019001775	MCGILL ROSE M TRUSTEE	\$13,000.00
493	041-144-410-000		DEF160001683	2021019857	PEREZ-ESPINOZA VALDEMAR	\$3,500.00
494	041-153-580-000		DEF090001198	2022000609	SHAW WYLIE E & VIRGINIA K	\$3,200.00
495	041-155-340-000		DEF150001579	2021019858	ALVAREZ RICARDO DAISY	\$8,000.00
496	041-156-210-000		DEF100001069	2022000489	HARSHA RALPH W TRUSTEE	\$2,500.00
497	041-162-360-000		DEF150001583	2021019859	KING TOM	\$8,400.00
498	041-162-420-000		DEF100001071	2022000490	HARSHA RALPH W TRUSTEE	\$4,000.00
499	041-162-460-000		DEF070001794	2012016290	PARKO PATRICK	\$2,000.00
500	041-162-480-000		DEF070001796	2012016292	PARKO PATRICK	\$2,000.00
501	041-165-420-000		DEF100001078	2022000491	HARSHA RALPH W TRUSTEE	\$10,200.00
502	041-167-410-000		DEF150001590	2021019860	SMITH THOMAS R	\$2,300.00
503	041-173-410-000		DEF100001086	2021002635	MASSIE DENNIS L & COCKE HUGH J	\$11,600.00
504	041-174-350-000		DEF080000001	2021016259	JO SCHUMAKER SUZANNE REP EST OF	\$2,400.00
505	041-191-350-000		DEF120001371	2018001978	SANCHEZ ABE & HELEN E - TRUSTEES	\$26,400.00
506	041-191-440-000		DEF050001376	2019001776	SIRES SPENCER & BARBARA A	\$26,200.00
507	041-196-350-000		DEF160001700	2021019862	SANCHEZ WILMA L	\$12,300.00
508	041-197-180-000		DEF120001374	2019001777	DYE MELBA F	\$17,400.00
509	041-198-320-000		DEF100000977	2017002827	HATCHER SUSAN	\$17,200.00
510	041-201-330-000		DEF060002522	2011012511	COOK ROBERTA	\$6,500.00
511	041-201-410-000		DEF080002553	2020002819	PRENTICE DEBRA	\$11,000.00
512	041-201-420-000		DEF080002554	2020002820	PRENTICE DEBRA	\$11,000.00
513	041-203-220-000		DEF070001811	2012016295	HERNDON RANDAL LEE	\$8,600.00
514	041-203-450-000		DEF020001497	2007021606	KENSON PAUL	\$7,500.00
515	041-203-480-000		DEF070001814	2012016296	CUPPLES THOMAS JOSEPH	\$1,000.00
516	041-205-240-000	COMBO W/ 041-205-250	DEF100001314	2021002636	VAUGHN KENNITH E	\$8,000.00
516	041-205-250-000	COMBO W/ 041-205-240	DEF100001315	2021002637	VAUGHN KENNITH E	
517	041-205-260-000		DEF100001316	2021002638	VAUGHN KENNITH E	\$4,000.00
518	041-211-040-000		DEF160001715	2021019866	ANDERSON FRANCIS R	\$1,700.00
519	041-214-290-000		DEF120001382	2019001779	LEA DANA & ROATH RICHARD CARL	\$13,900.00
520	041-216-180-000		DEF150001620	2021019867	BENAVIDEZ BEN WILLIS	\$3,000.00
521	041-243-090-000		DEF100001118	2022000493	WILLIAMS WILL & CHRIS	\$3,900.00
522	041-251-440-000		DEF130001621	2019014289	WILLIAMS REV. BETTY Q	\$2,700.00
523	041-253-330-000		DEF100001121	2022000494	SMITH LINDSEY K - 50.000% INT	\$4,300.00
524	041-263-350-000		DEF100001122	2022000611	KIEFER JOSEPH C	\$3,600.00
525	041-272-450-000		DEF070001970	2012016304	YAMBEO GERARDO D & FLORINDA C	\$3,500.00
526	041-274-580-000		DEF070001920	2012016308	MOHRMANN MERILYN K	\$5,700.00
527	041-301-200-000		DEF110001528	2021001968	MATTHEWS ERVIN JR	\$2,900.00
528	041-301-310-000		DEF070001977	2012016311	LIRANZO MICHAEL	\$2,000.00
529	041-312-100-000		DEF140001733	2021020123	POZZI GARY	\$8,900.00
530	041-312-150-000		DEF160001756	2021019876	MCMAHON JOHN & SUZANNE	\$3,100.00
531	041-313-240-000		DEF150001638	2021019878	CRITCHLOW JOHN	\$10,700.00
532	041-322-010-000		DEF160001764	2021019881	MCMAHON JOHN & SUZANNE	\$2,400.00
533	041-322-060-000		DEF160001766	2021019883	MCMAHON JOHN & SUZANNE	\$2,300.00

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
534	041-322-080-000		DEF160001768	2021019885	MCPMAHON JOHN & SUZANNE	\$2,400.00
535	041-322-090-000		DEF160001769	2021019886	MCPMAHON JOHN & SUZANNE	\$3,100.00
536	041-322-110-000		DEF160001771	2021019888	MCPMAHON JOHN & SUZANNE	\$2,400.00
537	041-322-130-000		DEF160001773	2022000612	MCPMAHON JOHN & SUZANNE	\$2,400.00
538	041-341-300-000		DEF030001569	2008017983	TURNER KEVIN DEE & MARION MARIE	\$5,900.00
539	041-341-390-000		DEF030001571	2008017984	TURNER KEVIN DEE & MARION MARIE	\$5,900.00
540	041-342-050-000	COMBO W/ 041-342-060	DEF140001740	2021020125	BURGESS WILLIAM	\$12,600.00
540	041-342-060-000	COMBO W/ 041-342-050	DEF140001741	2021020126	BURGESS WILLIAM M	
541	041-342-070-000	COMBO W/ 041-342-080	DEF140001742	2021020127	BURGESS WILLIAM M	\$4,800.00
541	041-342-080-000	COMBO W/ 041-342-070	DEF140001743	2021020128	BURGESS WILLIAM M	
542	041-342-200-000		DEF070001934	2012016312	MEYER JOHN	\$10,800.00
543	041-342-210-000		DEF070001935	2012016313	MEYER JOHN	\$10,800.00
544	041-342-290-000		DEF080002420	2019001783	CALDWELL DAVID A	\$35,600.00
545	041-342-310-000		DEF080002421	2021016261	SUNCAR DEVELOPMENT A CALIFORNIA GP	\$11,700.00
546	041-345-040-000		DEF070001984	2012016314	STELL BEN	\$6,900.00
547	041-353-190-000		DEF150001653	2021019891	MONTANO LUIS PEREZ & PEREZ BERTHA	\$3,900.00
548	041-353-210-000		DEF140001748	2019014302	ROMERO JULIAN	\$15,100.00
549	041-354-060-000		DEF890088600	1994015810	LOWE MARY E	\$7,000.00
550	041-364-060-000		DEF140001751	2021020130	SIMON JOSHUA	\$3,300.00
551	041-372-330-000		DEF150001660	2021019892	CASSIN GABRIEL B.	\$2,600.00
552	041-381-300-000		DEF150001662	2021019893	SARGEANT SELENA TRUSTEE	\$17,500.00
553	041-381-320-000		DEF150001663	2021019894	SARGEANT SELENA TRUSTEE	\$5,600.00
554	041-381-330-000		DEF150001664	2021019895	CANNELLA BEVERLY A - TRUSTEE	\$10,300.00
555	041-382-100-000		DEF090001313	2022000613	AUSTIN KENT JERRY	\$4,500.00
556	041-384-340-000		DEF160001781	2021019896	PEREZ TINA MARIE	\$20,900.00
557	041-385-150-000		DEF100001055	2022000496	SANCHEZ GUADALUPE MEDINA	\$4,100.00
558	041-385-180-000		DEF140001759	2021020132	DOUGHTY LEROY A & MAVIS A	\$16,200.00
559	041-392-090-000		DEF160001787	2021019897	REPPERMUND THOMAS C & BETH A	\$5,900.00
560	041-393-250-000		DEF090001318	2022000614	SHEA JACK B EST OF	\$8,900.00
561	041-394-010-000		DEF060000649	2011012523	BOCA RATON CAPITAL LP	\$7,900.00
562	041-394-080-000		DEF100001056	2021002641	MASSIE DENNIS L	\$7,700.00
563	041-401-160-000		DEF090001325	2022000615	GREEN CHARLES D	\$18,600.00
564	041-401-170-000		DEF090001326	2022000616	GREEN CHARLES D	\$10,800.00
565	041-403-250-000		DEF970038900	2002018332	JOHNS JULIA A	\$10,000.00
566	041-405-030-000	COMBO W/ 041-405-040 & 041-405-050	DEF120001432	2019016351	BELEN FREDDIE A & MA. ROSALIA H	\$9,400.00
566	041-405-040-000	COMBO W/ 041-405-030 & 041-405-050	DEF120001433	2019016352	BELEN FREDDIE A & MA. ROSALIA H	
566	041-405-050-000	COMBO W/ 041-405-030 & 041-405-040	DEF120001434	2019405050	BELEN FREDDIE A & MA. ROSALIA H	
567	041-405-140-000	COMBO W/ 041-405-150	DEF120001435	2019016354	BELEN FREDDIE A & MA ROSALIA H	\$4,300.00
567	041-405-150-000	COMBO W/ 041-405-140	DEF120001436	2019016355	BELEN FREDDIE A & MA. ROSALIA H	

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
568	041-405-160-000		DEF110001552	2021001969	FUTURE ESTATES LAND HOLDINGS LLC	\$4,600.00
569	041-406-020-000		DEF090001335	2022000497	MARTIN LAND & DEVELOPMENT CO, LLC	\$4,300.00
570	041-412-280-000		DEF070002001	2012016321	STANLEY BRENT & SHEILA MARIE	\$12,400.00
571	041-412-440-000		DEF900074000	1995011901	TROCHE GILBERT & MARIE J	\$5,000.00
572	041-413-130-000	COMBO W/ 041-413-140	DEF120001444	2019001786	SCHNELL AUDREY F	\$25,500.00
572	041-413-140-000	COMBO W/ 041-413-130	DEF110001556	2019001787	SCHNELL AUDREY F	
573	041-414-200-000		DEF110001557	2021001970	TORRES TERESA	\$3,900.00
574	042-032-090-000		DEF100001234	2021002642	HENSEY ROBERT W	\$3,700.00
575	042-062-160-000		DEF140001788	2021020133	BROWN WILLMOR & BERNICE	\$3,200.00
576	042-097-030-000		DEF860117000	1991016908	GUNSAULIS ORVILLE	\$5,000.00
577	042-097-040-000		DEF150001693	2021019904	WESTBROOK RALPH J	\$2,600.00
578	042-101-190-000		DEF910076100	1996012111	DOBSON JOHN VERNON	\$5,000.00
579	042-101-320-000		DEF900075700	1995011907	HARRIS JEANNE	\$5,000.00
580	042-102-130-000		DEF860117800	1991016909	CALOF CO THE	\$10,000.00
581	042-102-160-000		DEF070002076	2012016328	KELLEY LORI	\$8,600.00
582	042-112-010-000		DEF070002016	2012016329	CUPPLES THOMAS JOSEPH	\$1,000.00
583	042-112-290-000		DEF100001023	2022000498	HANSEN JOHN T	\$5,100.00
584	042-123-130-000		DEF080002264	2021016264	M & m CONSTRUCTION SERVICES, INC	\$7,300.00
585	042-135-100-000		DEF890017500	1994015825	RAMIREZ MARIA E	\$5,000.00
586	042-136-020-000		DEF150001706	2021019393	BEECH LEONE M	\$24,300.00
587	042-136-110-000		DEF070002163	2012016331	ASSEST ADVISORS CONSULTING LLC	\$5,900.00
588	042-136-120-000		DEF100001363	2022000500	SHULKE WILLIAM E	\$2,200.00
589	042-136-260-000		DEF080002260	2021002264	MANZO JUAN P & LUCIA R	\$7,600.00
590	042-136-320-000		DEF150001707	2021019394	MARESH LAURA	\$23,100.00
591	042-144-100-000		DEF910012200	1996012114	CANEVA ETHEL FRANCIS BARR	\$18,700.00
592	042-153-240-000		DEF080002242	2021016266	FLANNER DAVID	\$6,300.00
593	042-156-380-000		DEF020001590	2007021620	OLDENBURG DOROTHY	\$15,000.00
594	042-162-090-000		DEF100001102	2018001988	GAMBLER DUNCAN	\$7,600.00
595	042-164-010-000		DEF920050800	1997013825	PEDRUCO ROGERIO B	\$5,000.00
596	042-171-060-000		DEF100001106	2022000501	HATLAND HILDING & MARY ELIZABETH TRUSTEES	\$2,500.00
597	042-173-270-000		DEF080002145	2018001989	JAMES VENIUS & JIMMIE L	\$19,900.00
598	042-175-350-000		DEF090001218	2022000617	ARELLANO ALICIA & KAHN TAMIZ	\$8,200.00
599	042-182-290-000		DEF090001221	2022000964	TOLIVER EDDIE L & PEARL B	\$4,300.00
600	042-183-110-000		DEF140001838	2021020134	SIMON JOSHUA	\$3,700.00
601	042-183-330-000		DEF080002191	2018001995	VALDEZ RICKY & KENDRA D	\$12,100.00
602	042-184-030-000		DEF080002193	2021016268	JONES CHARMAINE	\$22,300.00
603	042-184-140-000		DEF100001181	2022000502	OCCIDENTAL COLLEGE	\$2,800.00
604	042-184-150-000		DEF080002194	2021002265	VALDEZ RICKY & KENDRA D	\$11,500.00
605	042-184-380-000		DEF090001223	2018001996	STARK ADDAM & JESSICA	\$8,000.00
606	042-187-280-000		DEF090001228	2018001998	FREMONT BIBLE FELLOWSHIP	\$3,100.00
607	042-187-290-000		DEF060000338	2011012540	FREMONT BIBLE FELLOWSHIP	\$4,300.00
608	042-191-080-000		DEF060001741	2011012542	PRICE MERLYN	\$2,000.00

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
609	042-191-200-000		DEF100001190	2022000503	PEREZ MANUEL ENRIQUE & ROJO DE PEREZ FILIBERTA	\$7,800.00
610	042-191-280-000		DEF090001230	2022000618	ODONNELL KEVIN	\$12,700.00
611	042-193-110-000		DEF010001871	2009015871	GODSY EDWARD M SR. & LaFRAN M	\$5,000.00
612	042-195-090-000		DEF030001669	2009015872	VELES VICTOR	\$10,300.00
613	042-195-100-000		DEF070002206	2012016344	PRICE MERLYN	\$8,400.00
614	042-195-140-000		DEF860023600	1991016921	MCKNIGHT RICHARD E	\$23,700.00
615	042-196-100-000		DEF080002029	2021016269	EISENHOUR ROBERT	\$7,800.00
616	042-196-110-000		DEF080002030	2021016270	EISENHOUR ROBERT	\$7,800.00
617	042-196-420-000		DEF070002212	2012016347	ENTERPRISE HOME BUILDERS INC A CALIFORNIA CORPORAT	\$4,900.00
618	042-196-430-000		DEF080002243	2018002001	EISENHOUR ROBERT	\$7,800.00
619	042-196-440-000		DEF080002244	2018002002	EISENHOUR ROBERT	\$7,800.00
620	042-196-470-000		DEF080002245	2018002003	EISENHOUR ROBERT	\$8,700.00
621	042-196-480-000		DEF080002246	2018002004	EISENHOUR ROBERT	\$8,700.00
622	042-196-490-000		DEF080002247	2018002005	EISENHOUR ROBERT	\$8,700.00
623	042-196-500-000		DEF080002248	2018002006	EISENHOUR ROBERT	\$8,700.00
624	042-225-620-000		DEF860034600	1991016925	TURKO NICHOLAS J & MARSHA E	\$5,000.00
625	042-225-770-000		DEF100001146	2022000507	HALLIN JOHN	\$4,900.00
626	042-225-780-000		DEF880031000	1993015433	LANGER MORTGAGE & INVESTMENT CO INC	\$5,000.00
627	042-226-520-000		DEF060000126	2011012547	TARPLEY JAMEL	\$2,000.00
628	042-226-620-000		DEF110001628	2021001975	ARMSTRONG STEVEN H	\$3,400.00
629	042-231-560-000		DEF100001150	2022000509	CHEUNG ALBERT & ANNA	\$2,700.00
630	042-234-530-000		DEF870027800	1992017984	ALBERT CARL	\$16,500.00
631	042-234-590-000		DEF080002017	2021002266	SPICER LOUIS B	\$4,900.00
632	042-236-540-000		DEF080002015	2021002268	UNITED PACIFIC ASSETS, LLC	\$12,600.00
633	042-241-050-000		DEF100001251	2022000619	OCHOA CONCEPCION	\$3,600.00
634	042-242-340-000		DEF160001894	2021019396	JONES VERNA LOUISE - TRUSTEE	\$11,500.00
635	042-254-360-000		DEF070002153	2012016350	HERNDON KAYLA MARIE & CRYSTAL BROOKE	\$5,100.00
636	042-255-170-000		DEF080002070	2021002269	SPICER LOUIS B	\$4,500.00
637	042-272-240-000		DEF110001648	2021001979	PE CAPITAL, LLC	\$2,900.00
638	042-273-180-000		DEF150001775	2021019399	ZEIER KEVIN & ELIZABETH	\$2,900.00
639	042-273-290-000		DEF160001908	2021019400	LEE ELIZABETH K C	\$2,100.00
640	042-273-320-000		DEF070002350	2012016355	RASMUSSEN ROBERT L & RASMUSSEN GAIL L TRUSTEES	\$7,200.00
641	042-274-090-000		DEF120001511	2019016366	ZERO NINE CORP	\$2,800.00
642	042-276-100-000		DEF900014300	1995011922	HOLMES JOHNNIE & DOROTHY L	\$15,100.00
643	042-276-110-000		DEF900014400	1995011923	HOLMES JOHNNIE & DOROTHY L	\$15,100.00
644	042-276-200-000		DEF920015300	1997013841	DOWNS LEWIS B & VENUS	\$14,100.00
645	042-277-100-000		DEF860025400	1991016929	LEWIS MICHAEL E & ZELMA L	\$16,900.00
646	042-282-410-000		DEF150001781	2021019401	RUMSEY DEBORAH ANN	\$2,600.00
647	042-286-180-000		DEF110001658	2021001984	WILLIAMS JOHN PHILLIP TRUSTEE	\$5,500.00
648	042-298-240-000		DEF130001814	2019014341	ENGBERG ANITA L TRUSTEE	\$3,100.00
649	042-298-250-000		DEF130001815	2019014342	ENGBERG ANITA L TRUSTEE	\$3,100.00

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650	042-301-300-000		DEF140001893	2021020140	GROVE ROY A & VIDA TRUSTEE	\$3,200.00
651	042-302-160-000		DEF090001675	2022000620	LONG STEVEN R	\$4,500.00
652	042-304-010-000		DEF070003199	2012016359	SZOVA DANA SHAWN	\$3,900.00
653	042-305-140-000		DEF080001956	2018002009	SPICER LOUIS B	\$4,900.00
654	042-306-290-000		DEF080001039	2018002011	LULU PROPERTIES LLC	\$5,100.00
655	042-306-320-000		DEF130001859	2019014380	ENGBERG ANITA L TRUSTEE	\$3,100.00
656	042-307-120-000		DEF070002337	2012016362	SNegov ANDREI	\$4,600.00
657	042-307-240-000		DEF070002339	2012016363	TITUS DONNA	\$4,900.00
658	042-308-030-000		DEF110001669	2018002013	NERI EPHRAIM & VAN DAT JOHANNA THAI	\$2,900.00
659	042-311-100-000		DEF040002314	2009015885	SNegov ANDREI	\$5,300.00
660	042-316-020-000		DEF090001402	2022000621	OLD NAPA LLC	\$5,000.00
661	042-324-260-000		DEF060000322	2011012555	MUNSTER RICHARD	\$2,500.00
662	042-333-050-000		DEF890025500	1994015846	WASHINGTON METRO MORTG & SECURITIES CO IN	\$13,400.00
663	042-333-250-000		DEF160001955	2021019423	HERNANDEZ EDUARDO & MORGAN L	\$3,200.00
664	042-335-340-000		DEF140001916	2021020144	DODD KAITLIN	\$11,000.00
665	042-336-310-000		DEF140001918	2021020145	LIBRO CARROL L	\$21,200.00
666	042-345-200-000		DEF090001389	2021002651	LULU PROPERTIES LLC	\$5,200.00
667	042-346-230-000		DEF930016700	1998015000	WOOD JOHN R	\$4,000.00
668	042-351-040-000		DEF150001821	2021019424	HESHMERO HOLDINGS	\$2,700.00
669	042-353-240-000		DEF080001833	2021002271	KRUM MARY ANN	\$5,000.00
670	042-358-020-000		DEF140001938	2019014423	McCORMICK ERVIN F & LAURA CO- TRUSTEE	\$3,800.00
671	042-361-010-000		DEF080000860	2021016295	OLD NAPA, LLC	\$8,000.00
672	042-361-020-000		DEF080000861	2021016296	OLD NAPA, LLC	\$5,800.00
673	042-361-030-000		DEF080000862	2021016297	OLD NAPA, LLC	\$5,800.00
674	042-361-040-000		DEF080000863	2021016298	OLD NAPA, LLC	\$5,000.00
675	042-362-020-000		DEF080000864	2021016299	OLD NAPA, LLC	\$5,800.00
676	042-362-110-000		DEF080001048	2021016300	OLD NAPA LLC	\$6,700.00
677	042-364-020-000		DEF080000840	2021016302	OLD NAPA LLC	\$5,200.00
678	042-365-010-000		DEF080001049	2021016306	OLD NAPA LLC	\$6,800.00
679	042-365-130-000		DEF080001831	2021016307	OLD NAPA LLC A NEVADA CORPORATION	\$5,100.00
680	042-375-110-000		DEF870029000	1992017998	MAULDIN CHARLES D & VICKIE	\$14,500.00
681	043-382-120-000		DEF150001858	2021019431	ANDERSON DONNA	\$15,800.00
682	043-442-410-000		DEF120001608	2021019432	KNIFE RICHARD D	\$5,400.00
683	043-442-420-000		DEF120001609	2021019433	KNIFE RICHARD D	\$2,900.00
684	043-522-030-000		DEF080000759	2022000622	GOFF THOMAS J & CYNTHIA J	\$7,200.00
685	043-571-040-000		DEF160002018	2021019434	CHARLES MICHAEL R & DIANA L	\$4,800.00
686	043-572-210-000		DEF150001889	2021019435	MULLINS GREGORY M	\$3,100.00
687	043-601-070-000		DEF140002012	2021020152	CORRAL EDMUDO NAUL	\$4,100.00
688	043-604-090-000		DEF160002025	2021019436	ALDRICH LANCE EARL	\$2,300.00
689	043-642-250-000		DEF100001209	2022000520	SIBSEY CLARENCE W	\$4,400.00
690	043-642-260-000		DEF150001902	2021019437	NVISION CAPITAL ADVISORS LLC	\$3,400.00

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691	043-712-240-000		DEF140002029	2021020153	BAE SOON KI & ANNA J	\$4,600.00
692	043-723-570-000		DEF140002033	2021020154	ABILLE EDILBERTO A & THELMA D	\$3,000.00
693	043-733-190-000		DEF150001918	2021019438	WEINSTEIN SANDRA & SAKACH TIMOTHY TRUSTEE	\$3,000.00
694	043-752-170-000		DEF140002044	2021020155	BAE SOON KI & ANNA J	\$6,800.00
695	044-142-390-000		DEF150001934	2021019439	SCHOEFER BETH	\$1,900.00
696	044-143-160-000		DEF140002061	2019014433	KOWALSKI URSZULA	\$14,700.00
697	044-211-160-000		DEF160002074	2021019440	KERSTAN KAREN	\$2,200.00
698	044-271-060-000		DEF070002681	2012016391	BALDWIN JUSTIN	\$5,000.00
699	044-271-070-000		DEF070002682	2012016392	BALDWIN JUSTIN	\$5,000.00
700	044-271-080-000		DEF070002683	2012016393	BALDWIN JUSTIN	\$5,000.00
701	044-281-040-000		DEF160002078	2021019441	DUNCAN CHARLES W & BRENDA	\$14,300.00
702	045-032-170-000		DEF070002791	2012016397	KOA VENTURES, LLC	\$5,000.00
703	045-035-060-000		DEF080001483	2021016310	WOODLAND DENNIS M	\$11,700.00
704	045-082-200-000		DEF080001420	2021016311	WOODLAND DENNIS M	\$11,700.00
705	045-122-020-000		DEF150001967	2021019442	WILLIAMS JR MICHAEL	\$3,200.00
706	045-142-090-000		DEF080001470	2021016312	WHITESIDE LAWRENCE TRUSTEE	\$13,100.00
707	045-152-060-000		DEF110001815	2021002010	SAM MAYANY	\$13,000.00
708	045-183-030-000		DEF150001970	2021019443	PIERCE JEFFREY D	\$5,800.00
709	045-183-070-000		DEF160002115	2021019444	CITRIN ALAN TRUSTEE	\$4,900.00
710	045-183-120-000		DEF150001971	2021019445	PIERCE JEFFREY D	\$6,500.00
711	045-226-190-000		DEF150001978	2021019446	SALVADOR ARLENE R SUCC- TRUSTEE	\$7,000.00
712	045-232-010-000		DEF140002111	2021020156	SEEWALD ROBERT S & HOLLY L	\$7,700.00
713	045-232-080-000		DEF090001559	2022000623	CALDWELL KATHLEEN M TRUSTEE	\$19,700.00
714	045-232-130-000		DEF160002121	2021019447	DONOHUE TIMOTHY	\$5,900.00
715	045-242-050-000		DEF160002125	2021019448	COLET BLAKE S	\$2,900.00
716	045-253-070-000		DEF070002635	2012016400	PARK REGINA	\$4,000.00
717	045-261-190-000		DEF070002637	2012016401	BRYANT JULIE	\$3,000.00
718	045-262-080-000		DEF090001569	2022000624	GALICIA MODESTO C & MAURA S	\$12,400.00
719	045-264-110-000		DEF150001988	2021019449	JONES CHARLES NICHOLAS	\$5,300.00
720	045-264-130-000		DEF090001574	2022000625	COONS GARRIE L	\$13,000.00
721	049-043-060-000		DEF160002138	2021019450	LARIOS PEREZ NOE D	\$7,800.00
722	049-052-050-000		DEF080001351	2017002850	HOWARD FRANK J TRUSTEE	\$19,200.00
723	049-052-060-000		DEF060001802	2017002851	WILSON LISA	\$16,200.00
724	049-061-290-000		DEF160002141	2021019451	CONDON EMILY P	\$6,600.00
725	049-072-010-000		DEF150002002	2021019452	CONKLIN MILDRED	\$10,000.00
726	049-073-020-000		DEF080001333	2021016313	ELLISON RICHARD E & MARIAN E	\$7,000.00
727	049-092-070-000		DEF150002007	2021019453	MOTLEY JAMES M & BARBARA J TRUSTEES	\$3,300.00
728	049-103-130-000		DEF160002147	2021019454	FLOYD II ROGER M	\$2,600.00
729	049-202-010-000		DEF160002152	2021019455	WOODS HARRY R	\$22,700.00
730	050-062-040-000		DEF010002087	2006018982	NOBLE STANLEY	\$7,900.00
731	050-073-080-000		DEF070002712	2012016404	TOLSON SAUNYA	\$4,000.00
732	050-073-090-000		DEF070002713	2012016405	TOLSON SAUNYA	\$4,000.00
733	050-074-070-000		DEF120001699	2019016384	DUNCAN CLAY E & JUDY E	\$2,900.00

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
734	050-074-080-000		DEF120001700	2019016385	DUNCAN CLAY E & JUDY E	\$2,900.00
735	050-074-130-000		DEF150002021	2021019456	BOYETTE JOHN & ELIZABETH	\$2,100.00
736	050-183-030-000		DEF940234700	1999015315	MANASSE MRS ROBERT	\$4,700.00
737	050-232-270-000		DEF080001177	2022000626	GERLACH ALETHA	\$3,900.00
738	050-232-300-000		DEF160002166	2021019458	NATIONAL REC LAND LLC	\$3,300.00
739	050-261-120-000		DEF140002169	2021020157	FONTAINE DOROTHY	\$3,300.00
740	050-261-140-000		DEF120001713	2019016386	FONTAINE DOROTHY	\$3,600.00
741	050-261-160-000		DEF110001873	2019001808	FONTAINE JOAN RENEE	\$36,700.00
742	050-431-490-000		DEF120001725	2019001809	SCHMITZ JOSEPH C JR	\$7,500.00
743	050-441-400-000		DEF150002042	2021019459	FRABASILIO NICHOLAS L	\$9,100.00
744	050-561-140-000		DEF100001439	2022000523	ROJO LOUIS-HUERTO	\$8,100.00
745	050-591-520-000	COMBO W/ 050-591-530	DEF140002195	2019014444	KEEL PAUL S	\$5,900.00
745	050-591-530-000	COMBO W/ 050-591-520	DEF140002196	2019014445	KEEL PAUL S	
746	050-624-040-000		DEF150002052	2021019460	GALYEAN CHARLIE W & JO AN D	\$4,000.00
747	050-633-110-000		DEF140002202	2021020158	SCHWAB ARNIE & VIRGINIA	\$3,700.00
748	050-752-040-000		DEF160002217	2021019461	BORISSENKO IRENE	\$4,600.00
749	050-921-040-000		DEF110001901	2021002016	MOORE GREG & TAMERA	\$5,000.00
750	051-012-140-000		DEF140002215	2021020159	BUSH WILLIAM L	\$2,000.00
751	051-021-130-000		DEF070002726	2017002857	STUCKEY KELLY	\$2,700.00
752	051-021-140-000		DEF070002727	2017002858	STUCKEY KELLY	\$2,700.00
753	051-021-150-000		DEF070002728	2017002859	STUCKEY KELLY	\$2,700.00
754	051-141-060-000		DEF160002248	2021019462	KUNZE IRENE S	\$1,900.00
755	052-033-020-000		DEF070002807	2012016409	PADILLA JONATHAN D	\$5,200.00
756	052-042-120-000		DEF160002261	2021019464	BUTLER KEVIN C TRUSTEE	\$1,900.00
757	052-051-110-000		DEF120001763	2019016388	GATH MARIE C	\$5,000.00
758	052-051-120-000		DEF120001764	2019016389	GATH MARIE C	\$5,000.00
759	052-071-020-000		DEF160002266	2021019465	BUTLER KEVIN C TRUSTEE	\$1,900.00
760	052-071-040-000		DEF870154100	1992018014	SILVER MILTON DR	\$13,100.00
761	052-071-050-000		DEF160002267	2021019466	BUTLER KEVIN C TRUSTEE	\$1,900.00
762	052-073-120-000		DEF160002269	2021019467	BUTLER KEVIN C TRUSTEE	\$1,900.00
763	052-073-210-000		DEF160002270	2021019468	BUTLER KEVIN C TRUSTEE	\$1,900.00
764	052-082-050-000		DEF160002271	2021019469	DUKES HIRAM J	\$3,600.00
765	052-093-070-000		DEF160002277	2021019470	ARMSTRONG BENJAMIN	\$9,400.00
766	052-201-020-000		DEF140002260	2021020160	VINING HANNAH	\$8,000.00
767	060-102-030-000		DEF160002307	2021019472	SABALVARO ESTRELLA	\$2,000.00
768	060-132-010-000		DEF160002309	2021019473	BRIDGES DALE	\$3,700.00
769	060-281-060-000		DEF160002317	2021019475	OLIVER SYLVESTER M	\$2,000.00
770	062-041-050-000		DEF160002324	2021019476	JEFFCOAT VICTORIA	\$6,800.00
771	062-062-150-000		DEF160002325	2021019477	CABRAL CHARLES JOSEPH	\$8,600.00
772	062-082-230-000		DEF150002137	2021019478	STAIGER BRAD	\$8,600.00
773	062-112-040-000		DEF150002139	2021019479	PELPHREY KENNETH F	\$3,500.00
774	062-431-100-000		DEF150002149	2021019480	MODESTO SANTOS & ADAMS DENA	\$1,900.00
775	062-522-030-000		DEF130002159	2022000627	ROWE MIKEL	\$2,700.00
776	062-571-050-000		DEF150002157	2021019486	WEEKS MELVIN T	\$2,900.00
777	062-602-100-000		DEF150002160	2021019487	BUDDY FARMS INC	\$3,600.00

Defaulted Land Sale # 160
Sale Dates: 5/27/2022 - 6/1/2022

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
778	062-602-110-000		DEF150002161	2021019488	BUDDY FARMS INC	\$16,400.00
779	062-682-010-000		DEF980148400	2004023812	TRENT CHRISTOPHER WILLIAM TRUSTEE	\$4,500.00
780	063-011-070-000		DEF150002174	2021020161	JAKES BAIL BONDS, INC	\$5,000.00
781	063-011-080-000		DEF160002360	2021020162	NAVARRO ANTONIO	\$2,000.00
782	063-011-150-000		DEF150002175	2021020163	JENSEN MICHAEL & BONNIE	\$1,400.00
783	063-022-070-000		DEF090001897	2022000628	DINGMAN LEZLI A - TRUSTEE	\$7,000.00
784	063-061-020-000		DEF080000679	2022000629	LABOUBE KENNETH T & HANNE	\$5,900.00
785	063-091-170-000		DEF150002180	2021020164	POURSARTIP SIAVASH	\$2,600.00
786	063-151-020-000		DEF090001723	2022000630	SELTZER JAMES J	\$7,000.00
787	063-151-030-000		DEF090001724	2022000631	SELTZER JAMES J	\$7,000.00
788	063-151-060-000		DEF090001725	2022000632	MCCULLOH ERNEST N - TRUSTEE	\$3,700.00
789	063-161-110-000		DEF150002183	2021020165	PTLA A CALIF CORP	\$2,800.00
790	063-191-030-000		DEF090001726	2022000633	NORTH SHORE LAND TRUST	\$4,800.00
791	063-202-080-000		DEF150002184	2021020166	JAKES BAIL BONDS, INC	\$1,600.00
792	063-211-020-000		DEF160002366	2021020167	MENICUCCI JOSEPH EDWARD	\$2,800.00
793	063-233-070-000		DEF150002185	2021020168	VELARDI VINCENT L	\$3,500.00
794	063-251-090-000		DEF090001734	2022000634	CELESTE RICHARD A	\$9,400.00
795	063-281-070-000		DEF090001736	2022000635	HALLECK THOMAS E	\$5,400.00
796	063-302-020-000		DEF140002351	2021020169	CHEATHAM WARREN	\$5,100.00
797	063-351-030-000		DEF160002369	2021020170	SMITH SCOTT	\$1,900.00
798	063-371-090-000		DEF150002191	2021020171	SABALA BRANDON G & VELASQUEZ ADRIAN	\$2,200.00
799	063-372-010-000		DEF160002370	2021020172	SMITH SCOTT	\$1,900.00
800	122-012-260-000		DEF150002208	2021020178	JACKSON JAMES	\$18,800.00
801	122-021-080-000		DEF140002378	2021020179	PONI CHRISTOPHER & DHANKUMARI	\$5,800.00
802	122-053-300-000		DEF110002063	2019001824	GIBSON TRACIAN	\$12,000.00
803	122-053-310-000		DEF110002064	2019001825	GIBSON TRACIAN	\$14,300.00
804	122-201-010-000		DEF160002403	2021020180	SEIDEN MAURICE	\$6,200.00
805	122-211-010-000		DEF160002404	2022000636	SEIDEN MAURICE	\$6,200.00
806	122-211-020-000		DEF160002405	2022000637	SEIDEN MAURICE	\$6,200.00
807	122-241-080-000		DEF150002222	2022000638	JOHNSON JACK	\$15,400.00
808	136-031-510-000		DEF160002415	2022000639	TRUMMEL NICHOLAS	\$13,200.00
809	141-021-060-000		DEF160002427	2022000640	REDMAYNE TYLER & NOONAN TOBIN	\$4,700.00
810	141-071-050-000		DEF160002430	2022000641	INGRIM STACIE & GUY	\$5,200.00
811	141-072-120-000		DEF070002919	2012016428	PURTILL MICHAEL	\$21,400.00
812	141-072-150-000		DEF160002431	2022000642	PRIVATE SHORT LLC	\$5,500.00
813	141-091-140-000		DEF090001810	2022000643	FABIANI FRANCO	\$20,200.00
814	141-181-010-000		DEF160002446	2022000644	WILLIAMS BONNIE & WILLIAMS DUSTIN	\$6,000.00
815	141-181-040-000		DEF070002869	2012016429	HALL WILFRED O TRUSTEE	\$5,000.00
816	141-181-050-000		DEF070002870	2012016430	HALL WILFRED O TRUSTEE	\$5,000.00
817	141-181-060-000		DEF080002572	2021016316	HALL WILFRED TRUSTEE	\$17,800.00
818	141-181-180-000		DEF080002576	2021002289	GALOPIN FRANK E	\$19,600.00

Defaulted Land Sale # 160

Sale Dates: 5/27/2022 - 6/1/2022

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
819	141-284-030-000		DEF160002450	2022000645	VALLEY HOMES BROKER INC A CALIFORNIA CORP	\$6,500.00
820	141-321-060-000		DEF090001830	2021002661	SCHAEFER PAUL	\$25,800.00
821	141-321-070-000		DEF090001831	2021002662	SCHAEFER PAUL	\$25,800.00
822	141-322-200-000		DEF030002152	2022000646	SLOAN CHARLES B & KATHLEEN A TRUSTEE	\$25,500.00
823	141-352-120-000		DEF140002421	2022000647	SCHEFER JEFFREY & KIM	\$8,900.00
824	141-401-100-000		DEF090001664	2021002664	HIDDEN VALLEY LAKE ASSN	\$2,900.00
825	141-411-240-000		DEF160002455	2022000648	TJ INVESTMENTS	\$2,600.00
826	141-451-160-000		DEF100001685	2022000525	HUERTO-ROJO LOUIS	\$12,100.00
827	141-461-100-000		DEF090001667	2022000649	GEORGE WILLIAM M	\$8,400.00
828	141-552-040-000		DEF140002428	2022000650	TREDWAY WILLIAM C	\$4,900.00
829	141-552-080-000		DEF080002658	2021016317	HIDDEN VALLEY LAKE ASSN	\$5,200.00
830	141-561-050-000		DEF100001692	2022000526	CANFARA GRACE D	\$6,300.00
831	141-591-010-000		DEF160002464	2022000651	BATTO JAMES J SUCC TRUSTEE	\$5,400.00
832	141-591-100-000		DEF160002465	2022000652	CARDENAS JOHNNY & PERRAULT TERA	\$3,300.00
833	141-702-030-000		DEF100001703	2022000527	GROGAN EMMETT	\$15,800.00
834	141-713-040-000		DEF160002476	2022000653	DAY MASCARENAS RENEE	\$5,100.00
835	141-722-030-000		DEF090001945	2022000654	RICKMAN CHERI & DAVID	\$25,300.00
836	142-021-020-000		DEF150002278	2022000655	LUCAS VIVIAN J	\$4,500.00
837	142-031-050-000		DEF150002280	2022000656	ROBERTSON MEGHAN & BENFANTE JOHN A	\$7,000.00
838	142-035-020-000		DEF160002479	2022000657	HUDSON MARTIN LEE	\$10,300.00
839	142-072-010-000		DEF100001584	2022000528	CASTILLO LUCY G	\$13,000.00
840	142-101-190-000		DEF080002843	2019001794	EDMISTEN GARCILASO J & RACHELLE L	\$19,900.00
841	142-131-020-000		DEF140002453	2022000658	VALDEZ KELLY	\$3,600.00
842	142-131-040-000		DEF150002287	2022000659	POPE DOROTHY E & TIMOTHY	\$2,500.00
843	142-131-250-000		DEF160002490	2022000660	RUNKLE MARILYN J SURV-TRUSTEE	\$3,500.00
844	142-132-150-000		DEF150002289	2022000661	NVISION CAPITAL ADVISORS LLC	\$3,200.00
845	142-132-210-000		DEF080002941	2021019489	EISENHOUR ROBERT	\$8,600.00
846	142-132-230-000		DEF070003047	2012016434	TURCHIN WAYNE	\$1,000.00
847	142-141-080-000		DEF150002290	2022000662	RIVERA SHIREL DOCTOR	\$3,100.00
848	142-143-040-000		DEF160002493	2022000663	PRIVITE SHORT LLC	\$2,800.00
849	142-154-080-000		DEF160002495	2022000664	PARK SUNG AE & ERIC KIM	\$4,600.00
850	142-162-110-000		DEF160002497	2022000665	LOUDIS FLORENCE M	\$3,300.00
851	142-164-020-000		DEF050001783	2010012808	HEARD EDWIN W & TERESITA R	\$11,600.00
852	142-164-030-000		DEF090001977	2022000666	GEORGE WILLIAM M	\$13,000.00
853	142-164-200-000		DEF080002911	2021019490	FLOYD CEDA W TRUSTEE	\$6,000.00
854	142-171-020-000		DEF080002913	2021019491	EISENHOUR ROBERT B	\$5,500.00
855	142-182-200-000		DEF160002501	2022000667	MILLS DONNA A	\$4,300.00
856	142-191-060-000		DEF150002296	2022000668	BOUZAGLOU NOAM	\$3,000.00
857	142-201-170-000		DEF160002505	2022000669	KIM ERIC & PARK SUNG-AE	\$4,500.00
858	142-251-010-000		DEF100001791	2022000529	HIDDEN VALLEY LAKE ASSN	\$1,700.00
859	142-271-070-000		DEF150002307	2022000671	MCVAY WILLIAM T & JAMIE	\$4,500.00

Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
860	142-272-110-000		DEF160002513	2022000672	MASCARENAS RENEE DAY	\$2,800.00
861	142-281-070-000		DEF150002308	2022000673	TURCHIN WAYNE	\$4,500.00
862	142-283-140-000		DEF150002309	2022000674	EQUITY TRUST CO CUSTODIAN FBO #116279 IRA	\$2,900.00
863	142-283-150-000		DEF080003027	2021019492	EISENHOUR ROBERT B	\$9,700.00
864	142-311-230-000		DEF160002518	2022000675	MASCARENAS RENEE DAY	\$3,400.00
865	142-321-080-000		DEF070002986	2012016437	AIMAQ HAMID	\$5,000.00
866	142-332-180-000		DEF150002312	2022000676	DINK PROPERTIES INC	\$7,000.00
867	142-332-250-000		DEF070002990	2012016439	WILLIAMS KENNETH G & BRANDI A	\$20,400.00
868	142-351-230-000		DEF090002197	2022000678	FALAMOE TEVITA & OLIVIA	\$5,900.00
869	142-351-250-000		DEF080003048	2021002294	HIDDEN VALLEY LAKE ASSN	\$6,300.00
870	142-353-040-000		DEF090002198	2022000679	HIDDEN VALLEY LAKE ASSN	\$5,900.00
871	142-361-050-000		DEF070003062	2021019493	DUNHAM JEAN C TRUSTEE	\$6,400.00
872	142-363-160-000		DEF080003051	2021002295	HIDDEN VALLEY LAKE ASSN	\$8,100.00
873	142-363-210-000		DEF160002523	2022000680	PIRO VIRGINIA L TRUSTEE	\$4,300.00
874	142-363-250-000		DEF130002346	2022000681	IMPERIAL VALLEY PROPERTIES LLC	\$4,700.00
875	142-371-060-000		DEF130002347	2019014484	CERVANTES SAMUEL	\$2,200.00
876	142-371-120-000		DEF160002525	2022000682	PRIVATE SHORT LLC	\$3,400.00
877	142-372-070-000		DEF140002480	2022000683	GRANT CORY	\$3,900.00
878	142-391-030-000		DEF160002527	2022000684	VALLEY HOMES BROKER, INC., A CA CORP.	\$4,000.00
879	142-391-220-000		DEF090002205	2022000685	BROWN BRUCE & SARAH TRUSTEE	\$5,800.00
880	142-391-240-000		DEF080003116	2021002296	TERRAINS LLC	\$10,200.00
881	142-391-250-000		DEF080003117	2021002297	TERRAINS LLC	\$10,500.00
882	142-391-270-000		DEF090002206	2021002666	JOHNSON DONALD S & GAIL L TRUSTEE	\$15,400.00
883	142-391-280-000		DEF090002207	2021002667	JOHNSON DONALD S & GAIL L TRUSTEE	\$11,700.00
884	142-391-290-000		DEF100001740	2022000530	LAKE EFFECTS DEVELOPMENT LLC	\$7,800.00
885	142-392-040-000		DEF140002483	2019014485	JENNY MAE TRUST & HOLM MARK EDWIN & LINDA JO ANNE	\$32,300.00
886	142-402-210-000		DEF100001742	2022000531	HIDDEN VALLEY LAKE ASSN	\$2,400.00
887	142-402-220-000		DEF100001743	2022000532	HIDDEN VALLEY LAKE ASSN	\$2,100.00
888	142-403-050-000		DEF090002030	2022000686	N R L L EAST, LLC	\$13,800.00
889	142-431-010-000		DEF150002322	2022000687	DODD DORIS M	\$3,700.00
890	142-431-090-000		DEF160002530	2022000688	ILYIN DAVID & OLGA	\$3,200.00
891	142-453-060-000		DEF150002324	2022000533	BLANCAS OSCAR ARTURO	\$3,400.00
892	351-121-010-000		DEF140002509	2022000534	MODESTO SANTOS	\$6,100.00
893	430-041-110-000		DEF160002549	2022000535	LEE HENRY A	\$3,900.00
894	430-043-100-000		DEF160002551	2022000536	LYONS SHANNON	\$4,100.00
895	430-062-140-000		DEF080003159	2021019494	PUCCI MARIO R	\$4,700.00
896	430-101-460-000		DEF090002141	2022000537	BUKOVSKY MARTIN E J & MELLIE	\$6,800.00
897	430-134-080-000		DEF080003319	2021019495	WOODLAND M DENNIS	\$8,300.00
898	430-143-050-000		DEF090002150	2022000538	SEYMOUR WAYNE D	\$4,200.00
899	430-211-060-000		DEF140002524	2022000689	SEENO VALERIE	\$3,500.00
900	430-241-170-000		DEF160002567	2022000539	HAMPTON JAMES	\$13,900.00

RECEIVED
COUNTY CLERK'S OFFICE
FEB 1 11 2022
AT YANHOON AVENUE
SANTA ANA, CALIFORNIA

County of Lake
Tax Collector's Office

Defaulted Land Sale # 160

1/21/2022

Sale Dates: 5/27/2022 - 6/1/2022

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Item #	APN	Former or Combined APN	Default Number	Rec. Data	Last Assessee	Minimum Bid
901	628-301-040-000		DEF160002579	2022000540	OPPENNEER HOPE	\$6,800.00
902	628-370-030-000		DEF150002378	2022000541	MARINO JOE & MARINO JENNIFER	\$16,800.00
Total Count		942	Total:			\$7,870,400.00

RECEIVED
SOUTH LAKE COUNTY FIRE
FEB 14 2022

21095 HIGHWAY 175
MIDDLETOWN CA 95461

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Tax Defaulted Properties to be Auctioned 5/27/22-6/1/22

	Situs1	Situs2	MarketLand	StructuralM	Descr	Use Description	building size	acres
1	8255 HIGH VALLEY RD	COBB CA	113248	33972	R9XXT	Residential; Trailer site with imps.; ; ; Trailer on site		3.6373
2	15125 STATE HWY 175	COBB CA	25000	5000	RXXXM	Residential; ; ; ; Misc. Imps.	2282	0.3926
3	21545 DRY CREEK CUTOFF	MIDDLETOWN CA	136464	0	RVXXX	Residential; Vacant; ; ;		5.0547
4	22620 SHADY GROVE RD	MIDDLETOWN CA	9441	73472	R4XXX	Residential; Single family residence; ; ;	1927	1.5932
5	15445 SUNSET AVE	MIDDLETOWN CA	35505	5548	R4XXX	Residential; Single family residence; ; ;	1645	0.2328
6	10672 FOOTHILL RD	LOCH LOMOND CA	21292	0	RVXXX	Residential; Vacant; ; ;		0.1807
7	10890 FOOTHILL RD	LOCH LOMOND CA	3042	0	RVXXX	Residential; Vacant; ; ;		0.2077
8	10847 FOOTHILL RD	LOCH LOMOND CA	3384	0	RVXXX	Residential; Vacant; ; ;		0.1856
9	10867 FOOTHILL RD	LOCH LOMOND CA	3384	0	RVXXX	Residential; Vacant; ; ;		0.1893
10	10887 FOOTHILL RD	LOCH LOMOND CA	6795	0	RVXXX	Residential; Vacant; ; ;		0.3783
11	16931 CASTLEWOOD RD	WHISPERING PINES CA	1333	0	RVXXX	Residential; Vacant; ; ;		0.107
12	17093 WILDWOOD WY	WHISPERING PINES CA	3466	0	RVXXX	Residential; Vacant; ; ;		0.2811
13	10264 PINEWOOD WY	WHISPERING PINES CA	13014	0	RVXXX	Residential; Vacant; ; ;		0.2738
14	10341 PINEWOOD WY	WHISPERING PINES CA	8000	0	RVXXX	Residential; Vacant; ; ;		0.2948
15	10339 PINEWOOD WY	WHISPERING PINES CA	8000	0	RVXXX	Residential; Vacant; ; ;		0.21
16	10337 PINEWOOD WY	WHISPERING PINES CA	26754	23405	R4XXX	Residential; Single family residence; ; ;	672	0.1982
17	11050 ROSE ANDERSON RD	MIDDLETOWN CA	17663	331	R4XXX	Residential; Single family residence; ; ;	324	0.2132
18	11051 HOT SPRINGS RD	MIDDLETOWN CA	49248	0	RVXXX	Residential; Vacant; ; ;	252	0.362
19	9891 LUKES RD	COBB CA	10752	0	RVXXX	Residential; Vacant; ; ;		0.1851
20	12566 OBSERVATION RD	LOCH LOMOND CA	6007	0	RVXXX	Residential; Vacant; ; ;		0.1375
21	12588 OBSERVATION RD	LOCH LOMOND CA	6007	0	RVXXX	Residential; Vacant; ; ;		0.145
22	16303 NIBLICK RD	COBB CA	8083	0	RVXXX	Residential; Vacant; ; ;		0.197
23	10362 TWIN OAKS DR	COBB CA	10442	0	RVXXX	Residential; Vacant; ; ;		0.1852
24	16645 MOUNTAIN VIEW DR	COBB CA	41421	39055	R4XXX	Residential; Single family residence; ; ;	1016	0.1829
25	11085 OAK ST	COBB CA	10908	0	RVXXX	Residential; Vacant; ; ;		0.1902
26	10789 PINE POINT RD	COBB CA	2436	0	RVXXX	Residential; Vacant; ; ;		0.3814
27	16840 MEADOW CIR	COBB CA	4405	0	RVXXX	Residential; Vacant; ; ;		0.141
28	16850 MEADOW CIR	COBB CA	4579	0	RVXXX	Residential; Vacant; ; ;		0.1451
29	10954 FAWN CT	COBB CA	4579	0	RVXXX	Residential; Vacant; ; ;		0.1466
30	13491 CANYON WY	COBB CA	3470	0	RVXXX	Residential; Vacant; ; ;		0.5279
31	14544 SNEAD DR	COBB CA	1000	0	RVXXX	Residential; Vacant; ; ;		0.2962
32	13980 CASENTINI DR	COBB CA	12595	0	RVXXX	Residential; Vacant; ; ;		0.3856
33	14042 CASENTINI DR	COBB CA	12595	0	RVXXX	Residential; Vacant; ; ;		0.4306
34	9650 PALMER DR	COBB CA	1000	0	RVXXX	Residential; Vacant; ; ;		0.3553
35	9688 PALMER DR	COBB CA	4244	0	RVXXX	Residential; Vacant; ; ;		0.4217
36	9718 PALMER DR	COBB CA	1000	0	RVXXX	Residential; Vacant; ; ;		0.4483
37	9818 HARRINGTON FLAT RD	LOCH LOMOND CA	1000	0	RVXXX	Residential; Vacant; ; ;		0.3736
38	9640 HARRINGTON FLAT RD	LOCH LOMOND CA	1000	0	RVXXX	Residential; Vacant; ; ;		0.305
39	14627 LEMA LN	COBB CA	33918	3328	R4XXX	Residential; Single family residence; ; ;	1088	0.2371
40	14379 NELSON CT	COBB CA	56880	3328	R4XXX	Residential; Single family residence; ; ;	1355	0.3221
41	11050 LOCH LOMOND RD	LOCH LOMOND CA	40713	0	RVXXX	Residential; Vacant; ; ;		1.3117
42	17500 DIAMOND RIDGE RD	LOWER LAKE CA	34853	0	RVXXX	Residential; Vacant; ; ;		20.0263
43	17485 DIAMOND RIDGE RD	LOWER LAKE CA	34853	0	RVXXX	Residential; Vacant; ; ;		19.7981
44	17619 DIAMOND RIDGE RD	LOWER LAKE CA	34853	0	RVXXX	Residential; Vacant; ; ;		19.2436

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Tax Defaulted Properties to be Auctioned 5/27/22-6/1/22

	Situs1	Situs2	MarketLand	StructuralM	Descr	Use Description	building size	acres
45	15923 RED CANYON RD	MIDDLETOWN CA	88767	41421	R9XXT	Residential; Trailer site with imp.; ; ; Trailer on site		5.3953
46	17193 KNOLLVIEW DR	HIDDEN VALLEY LAKE CA	7768	0	RVXXX	Residential; Vacant; ; ;		0.296
47	18766 EAST RIDGE VIEW DR	HIDDEN VALLEY LAKE CA	14000	0	RVXXX	Residential; Vacant; ; ;		0.5892
48	19431 DEER HILL RD	HIDDEN VALLEY LAKE CA	11770	0	RVXXX	Residential; Vacant; ; ;		0.26
49	19395 DEER HILL RD	HIDDEN VALLEY LAKE CA	11851	0	RVXXX	Residential; Vacant; ; ;		0.304
50	19323 NORTH SHORE CT	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.2818
51	18523 LAKERIDGE CIR	HIDDEN VALLEY LAKE CA	15767	0	RVXXX	Residential; Vacant; ; ;		0.4369
52	18571 LAKERIDGE CIR	HIDDEN VALLEY LAKE CA	27000	0	RVXXX	Residential; Vacant; ; ;		0.3949
53	18587 LAKERIDGE CIR	HIDDEN VALLEY LAKE CA	27000	0	RVXXX	Residential; Vacant; ; ;		0.4772
54	18603 LAKERIDGE CIR	HIDDEN VALLEY LAKE CA	5244	0	RVXXX	Residential; Vacant; ; ;		0.4554
55	18795 LAKERIDGE CIR	HIDDEN VALLEY LAKE CA	10654	0	RVXXX	Residential; Vacant; ; ;		0.5652
56	18953 SPYGLASS RD	HIDDEN VALLEY LAKE CA	12500	0	RVXXX	Residential; Vacant; ; ;		0.1971
57	18946 MOON RIDGE RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.4429
58	18960 MOON RIDGE RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.341
59	19006 HIDDEN VALLEY RD	HIDDEN VALLEY LAKE CA	25000	0	RVXXX	Residential; Vacant; ; ;		0.2435
60	19242 MOON RIDGE RD	HIDDEN VALLEY LAKE CA	10500	0	RVXXX	Residential; Vacant; ; ;		0.3385
61	19642 DONKEY HILL RD	HIDDEN VALLEY LAKE CA	6958	0	RVXXX	Residential; Vacant; ; ;		0.288
62	19968 POWDER HORN RD	HIDDEN VALLEY LAKE CA	2218	0	RVXXX	Residential; Vacant; ; ;		0.2886
63	19552 PARK RIDGE DR	HIDDEN VALLEY LAKE CA	26950	0	RVXXX	Residential; Vacant; ; ;		0.3704
64	19792 POWDER HORN RD	HIDDEN VALLEY LAKE CA	13973	0	RVXXX	Residential; Vacant; ; ;		0.2678
65	21164 POWDER HORN RD	HIDDEN VALLEY LAKE CA	16649	0	RVXXX	Residential; Vacant; ; ;		0.4177
66	21100 POWDER HORN RD	HIDDEN VALLEY LAKE CA	11832	0	RVXXX	Residential; Vacant; ; ;		0.6039
67	20891 POWDER HORN RD	HIDDEN VALLEY LAKE CA	8944	0	RVXXX	Residential; Vacant; ; ;		0.3
68	20393 POWDER HORN RD	HIDDEN VALLEY LAKE CA	25481	0	RVXXX	Residential; Vacant; ; ;		2.052
69	20505 POWDER HORN RD	HIDDEN VALLEY LAKE CA	7768	0	RVXXX	Residential; Vacant; ; ;		0.2681
70	19723 OAK FLAT RD	HIDDEN VALLEY LAKE CA	11512	0	RVXXX	Residential; Vacant; ; ;		0.1658
71	19917 MOUNTAIN MEADOW NORTH	HIDDEN VALLEY LAKE CA	8202	0	RVXXX	Residential; Vacant; ; ;		0.1993
72	19807 BEAR VALLEY RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.1839
73	17028 SPRUCE GROVE RD	HIDDEN VALLEY LAKE CA	17403	0	RVXXX	Residential; Vacant; ; ;		1.2888
74	16801 SPRUCE GROVE RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.5417
75	18133 DEER HILL RD	HIDDEN VALLEY LAKE CA	38276	80927	R4XXX	Residential; Single family residence; ; ;	1118	0.3188
76	18329 DEER HILL RD	HIDDEN VALLEY LAKE CA	13647	0	RVXXX	Residential; Vacant; ; ;		0.2121
77	18460 NORTH SHORE DR	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.3885
78	18653 GLENWOOD RD	HIDDEN VALLEY LAKE CA	5772	0	RVXXX	Residential; Vacant; ; ;		0.3702
79	18645 GLENWOOD RD	HIDDEN VALLEY LAKE CA	5548	0	RVXXX	Residential; Vacant; ; ;		0.2473
80	18802 FERNWOOD RD	HIDDEN VALLEY LAKE CA	11677	0	RVXXX	Residential; Vacant; ; ;		0.256
81	18771 FERNWOOD RD	HIDDEN VALLEY LAKE CA	5687	0	RVXXX	Residential; Vacant; ; ;		0.1827
82	18743 FERNWOOD RD	HIDDEN VALLEY LAKE CA	12300	0	RVXXX	Residential; Vacant; ; ;		0.2717
83	18733 FERNWOOD RD	HIDDEN VALLEY LAKE CA	11126	0	RVXXX	Residential; Vacant; ; ;		0.2913
84	18937 DOE CT	HIDDEN VALLEY LAKE CA	6821	0	RVXXX	Residential; Vacant; ; ;		0.2957
85	18836 COYLE SPRINGS RD	HIDDEN VALLEY LAKE CA	4225	0	RVXXX	Residential; Vacant; ; ;		0.1834
86	18590 GLENWOOD RD	HIDDEN VALLEY LAKE CA	33443	0	RVXXX	Residential; Vacant; ; ;		0.1965
87	18856 STONEGATE RD	HIDDEN VALLEY LAKE CA	11497	0	RVXXX	Residential; Vacant; ; ;		0.3722
88	18570 GLENWOOD RD	HIDDEN VALLEY LAKE CA	12325	0	RVXXX	Residential; Vacant; ; ;		0.2

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Tax Defaulted Properties to be Auctioned 5/27/22-6/1/22

	Situs1	Situs2	MarketLand	StructuralM	Descr	Use Description	building size	acres
89	18560 GLENWOOD RD	HIDDEN VALLEY LAKE CA	29735	0	RVXXX	Residential; Vacant; ; ;		0.2017
90	17449 GREENRIDGE RD	HIDDEN VALLEY LAKE CA	4674	0	RVXXX	Residential; Vacant; ; ;		0.1862
91	16711 GREENRIDGE RD	HIDDEN VALLEY LAKE CA	6678	0	RVXXX	Residential; Vacant; ; ;		0.1797
92	17335 GREENRIDGE RD	HIDDEN VALLEY LAKE CA	18000	0	RVXXX	Residential; Vacant; ; ;		0.2742
93	17144 SQUIRRELHILL RD	HIDDEN VALLEY LAKE CA	3232	0	RVXXX	Residential; Vacant; ; ;		0.1818
94	17251 GREENRIDGE RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.2122
95	16610 JADE CT	HIDDEN VALLEY LAKE CA	7923	0	RVXXX	Residential; Vacant; ; ;		0.2207
96	16459 CONESTOGA RD	HIDDEN VALLEY LAKE CA	14126	0	RVXXX	Residential; Vacant; ; ;		0.2787
97	18218 BOXWOOD CT	HIDDEN VALLEY LAKE CA	2076	0	RVXXX	Residential; Vacant; ; ;		0.3383
98	16333 CONESTOGA RD	HIDDEN VALLEY LAKE CA	13000	0	RVXXX	Residential; Vacant; ; ;		0.2834
99	16382 FIRETHORN RD	HIDDEN VALLEY LAKE CA	4372	0	RVXXX	Residential; Vacant; ; ;		0.2503
100	16392 FIRETHORN RD	HIDDEN VALLEY LAKE CA	12800	0	RVXXX	Residential; Vacant; ; ;		0.2606
101	16512 HACIENDA CT	HIDDEN VALLEY LAKE CA	2076	0	RVXXX	Residential; Vacant; ; ;		0.4004
102	17657 DEER HILL RD	HIDDEN VALLEY LAKE CA	5686	0	RVXXX	Residential; Vacant; ; ;		0.3222
103	16512 CRESCENT CT	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.2371
104	17482 DEER HILL RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.3136
105	18623 PIN OAK CT	HIDDEN VALLEY LAKE CA	7134	0	RVXXX	Residential; Vacant; ; ;		0.3108
106	16500 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	6958	0	RVXXX	Residential; Vacant; ; ;		0.9046
107	17384 DEER HILL RD	HIDDEN VALLEY LAKE CA	7392	0	RVXXX	Residential; Vacant; ; ;		0.3183
108	16244 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	9554	0	RVXXX	Residential; Vacant; ; ;		0.286
109	16337 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	6958	0	RVXXX	Residential; Vacant; ; ;		0.2102
110	16409 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	8119	0	RVXXX	Residential; Vacant; ; ;		0.5087
111	16161 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	6659	0	RVXXX	Residential; Vacant; ; ;		0.4089
112	16209 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	4225	0	RVXXX	Residential; Vacant; ; ;		0.2953
113	16152 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	6821	0	RVXXX	Residential; Vacant; ; ;		0.2451
114	15781 LITTLE PEAK RD	HIDDEN VALLEY LAKE CA	13500	0	RVXXX	Residential; Vacant; ; ;		0.4423
115	16025 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	5343	0	RVXXX	Residential; Vacant; ; ;		0.2692
116	16041 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	4547	0	RVXXX	Residential; Vacant; ; ;		0.2035
117	16049 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	4547	0	RVXXX	Residential; Vacant; ; ;		0.2401
118	16065 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	30000	0	RVXXX	Residential; Vacant; ; ;		0.2567
119	16073 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	21000	0	RVXXX	Residential; Vacant; ; ;		0.301
120	16081 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	9900	0	RVXXX	Residential; Vacant; ; ;		0.2852
121	15776 LITTLE PEAK RD	HIDDEN VALLEY LAKE CA	32024	144143	R4XXX	Residential; Single family residence; ; ;	1396	0.2524
122	15603 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	15081	0	RVXXX	Residential; Vacant; ; ;		0.2016
123	15627 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	10932	0	RVXXX	Residential; Vacant; ; ;		0.2146
124	15678 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	29118	0	RVXXX	Residential; Vacant; ; ;		0.1982
125	19366 DONKEY HILL RD	HIDDEN VALLEY LAKE CA	8523	0	RVXXX	Residential; Vacant; ; ;		0.5259
126	19462 DONKEY HILL RD	HIDDEN VALLEY LAKE CA	11105	0	RVXXX	Residential; Vacant; ; ;		0.6853
127	19711 DONKEY HILL RD	HIDDEN VALLEY LAKE CA	5658	0	RVXXX	Residential; Vacant; ; ;		0.3239
128	16377 EAGLE ROCK RD	HIDDEN VALLEY LAKE CA	16696	0	RVXXX	Residential; Vacant; ; ;		0.4679

Understanding California's Property Taxes



MAC TAYLOR • LEGISLATIVE ANALYST • NOVEMBER 29, 2012

AN LAO REPORT

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AN LAO REPORT

EXECUTIVE SUMMARY

The various taxes and charges on a California property tax bill are complex and often not well understood. This report provides an overview of this major source of local government revenue and highlights key policy issues related to property taxes and charges.

A Property Tax Bill Includes a Variety of Different Taxes and Charges. A typical California property tax bill consists of many taxes and charges including the 1 percent rate, voter-approved debt rates, parcel taxes, Mello-Roos taxes, and assessments. This report focuses primarily on the 1 percent rate, which is the largest tax on the property tax bill and the only rate that applies uniformly across every locality. The taxes due from the 1 percent rate and voter-approved debt rates are based on a property's assessed value. The California Constitution sets the process for determining a property's taxable value. Although there are some exceptions, a property's assessed value typically is equal to its purchase price adjusted upward each year by 2 percent. Under the Constitution, other taxes and charges may not be based on the property's value.

The Property Tax Is One of the Largest Taxes Californians Pay. In some years, Californians pay more in property taxes and charges than they do in state personal income taxes, the largest state General Fund revenue source. Local governments collected about \$43 billion in 2010-11 from the 1 percent rate. The other taxes and charges on the property tax bill generated an additional \$12 billion.

The Property Tax Base Is Diverse. Property taxes and charges are imposed on many types of property. For the 1 percent rate, owner-occupied residential properties represent about 39 percent of the state's assessed value, followed by investment and vacation residential properties (34 percent) and commercial properties (28 percent). Certain properties—including property owned by governments, hospitals, religious institutions, and charitable organizations—are exempt from the 1 percent property tax rate.

All Revenue From Property Taxes Is Allocated to Local Governments. Property tax revenue remains within the county in which it is collected and is used exclusively by local governments. State laws control the allocation of property tax revenue from the 1 percent rate to more than 4,000 local governments, with K-14 districts and counties receiving the largest amounts. The distribution of property tax revenue, however, varies significantly by locality.

The Property Tax Has a Significant Effect on the State Budget. Although the property tax is a local revenue source, it affects the state budget due to the state's education finance system—additional property tax revenue from the 1 percent rate for K-14 districts generally decreases the state's spending obligation for education. Over the years, the state has changed the laws regarding property tax allocation many times in order to reduce its costs for education programs or address other policy interests.

The State's Current Property Tax Revenue Allocation System Has Many Limitations. The state's laws regarding the allocation of property tax revenue from the 1 percent rate have evolved over time through legislation and voter initiatives. This complex allocation system is not well understood, transparent, or responsive to modern local needs and preferences. Any changes to the existing system, however, would be very difficult.

California's Property Tax System Has Strengths and Limitations. Economists evaluate taxes using five common tax policy criteria—growth, stability, simplicity, neutrality, and equity. The state's property tax system exhibits strengths and limitations when measured against these five criteria. Since 1979, revenue from the 1 percent rate has exceeded growth in the state's economy. Property tax revenue also tends to be less volatile than other tax revenues in California due to the acquisition value assessment system. (Falling real estate values during the recent recession, however, caused some areas of the state to experience declines in assessed value and more volatility than in the past.) Although California's property tax system provides governments with a stable and growing revenue source, its laws regarding property assessment can result in different treatment of similar taxpayers. For example, newer property owners often pay a higher effective tax rate than people who have owned their homes or businesses for a long time. In addition, the property tax system may distort business and homeowner decisions regarding relocation or expansion.

INTRODUCTION

For many California taxpayers, the property tax bill is one of the largest tax payments they make each year. For thousands of California local governments—K-12 schools, community colleges, cities, counties, and special districts—revenue from property tax bills represents the foundation of their budgets.

Although property taxes and charges play a major role in California finance, many elements of this financing system are complex and not well understood. The purpose of this report is to serve as an introductory reference to this key funding source. The report begins by explaining the most common taxes and charges on the property

tax bill and how these levies are calculated. It then describes how the funds collected from property tax bills—\$55 billion in 2010-11—are distributed among local governments. Last, because California’s property taxation system has evoked controversy over the years, the report provides a framework for evaluating it. Specifically, we examine California property taxes relative to the criteria commonly used by economists for reviewing tax systems, including revenue growth, stability, simplicity, neutrality, and equity. The report is followed with an appendix providing further detail about the allocation of property tax revenue.

WHAT IS ON THE PROPERTY TAX BILL?

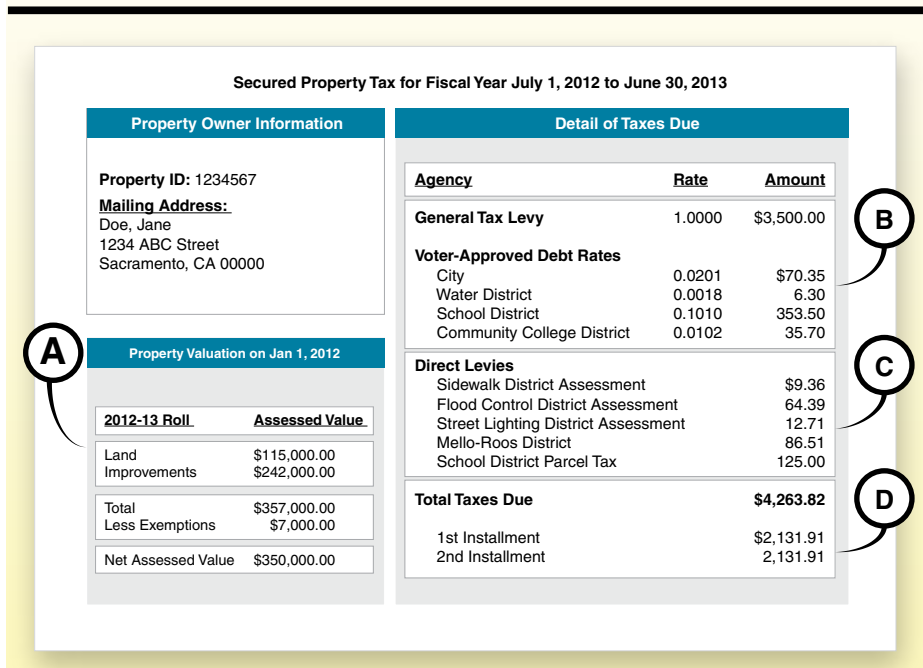
A California property tax bill includes a variety of different taxes and charges. As shown on the sample property tax bill in Figure 1, these levies commonly include:

- The 1 percent rate established by Proposition 13 (1978).
- Additional tax rates to pay for local voter-approved debt.
- Property assessments.
- Mello-Roos taxes.
- Parcel taxes.

The Constitution establishes a process for determining a property’s taxable value for purposes of calculating tax levies from

the 1 percent rate and voter-approved debt. In our sample property tax bill, “Box A” identifies the taxable value of the property and “Box B” shows the property’s tax levies that are calculated based

Figure 1
Sample Annual Property Tax Bill



on this value. Levies based on value—such as the 1 percent rate and voter-approved debt rates—are known as “ad valorem” taxes.

Under the Constitution, other taxes and charges on the property tax bill (shown in “Box C”) may not be based on the property’s taxable value. Instead, they are based on other

factors, such as the benefit the property owner receives from improvements.

As shown in “Box D,” the total amount due on most property tax bills is divided into two equal amounts. The first payment is due by December 10 and the second payment is due by April 10.

HOW ARE PROPERTY TAXES AND CHARGES DETERMINED?

Ad valorem property taxes—the 1 percent rate and voter-approved debt rates—account for nearly 90 percent of the revenue collected from property tax bills in California. Given their importance, this section begins with an overview of ad valorem taxes and describes how county assessors determine property values. Later in the chapter, we discuss the taxes and charges that are determined based on factors *other* than property value.

Taxes Based on Property Value

The 1 Percent Rate. The largest component of most property owners’ annual property tax bill is the 1 percent rate—often called the 1 percent general tax levy or countywide rate. The Constitution limits this rate to 1 percent of assessed value. As shown on our sample property tax bill, the owner of a property assessed at \$350,000 owes \$3,500 under the 1 percent rate. The 1 percent rate is a general tax, meaning that local governments may use its revenue for any public purpose.

Voter-Approved Debt Rates. Most tax bills also include additional ad valorem property tax rates to pay for voter-approved debt. Revenue from these taxes is used primarily to repay general obligation bonds issued for local infrastructure projects, including the construction and rehabilitation of school facilities. (As described

in the nearby box, some voter-approved rates are used to pay obligations approved by local voters before 1978.) Bond proceeds may not be used for general local government operating expenses, such as teacher salaries and administrative costs. Most local governments must obtain the approval of two-thirds of their local voters in order to issue general obligation bonds repaid with debt rates. General obligation bonds for school and community college facilities, however, may be approved by 55 percent of the school or community college district’s voters. Local voters do not approve a fixed tax rate for general obligation bond indebtedness. Instead, the rate adjusts annually so that it raises the amount of money needed to pay the bond costs.

Property tax bills often include more than one voter-approved debt rate. In our sample property tax bill, for example, the property owner is subject to four additional rates because local voters have approved bond funds for the city and water, school, and community college districts where the property is located. These rates tend to be a small percentage of assessed value. Statewide, the average property tax bill includes voter-approved debt rates that total about one-tenth of 1 percent of assessed value.

Calculating Property Value for Ad Valorem Taxes

One of the first items listed on a property tax bill is the assessed value of the land and improvements. Assessed value is the taxable value of the property, which includes the land and any improvements made to the land, such as buildings,

landscaping, or other developments. The assessed value of land and improvements is important because the 1 percent rate and voter-approved debt rates are levied as a percentage of this value, meaning that properties with higher assessed values owe higher property taxes.

Debt Approved by Voters Prior to 1978

The California Constitution allows local governments to levy voter-approved debt rates—ad valorem rates above the 1 percent rate—for two purposes. The first purpose is to pay for indebtedness approved by voters prior to 1978, as allowed under Proposition 13 (1978). Proposition 42 (1986) authorized a second purpose by allowing local governments to levy additional ad valorem rates to pay the annual cost of general obligation bonds approved by voters for local infrastructure projects. Because most debt approved before 1978 has been paid off, most voter-approved debt rates today are used to repay general obligation bonds issued after 1986 as authorized under Proposition 42.

Some local governments, however, continue to levy voter-approved debt rates for indebtedness approved by voters before 1978. While most bonds issued before the passage of Proposition 13 have been paid off, state courts have determined that other obligations approved by voters before 1978 also can be paid with an additional ad valorem rate. Two common pre-1978 obligations paid with voter-approved debt rates are local government employee retirement costs and payments to the State Water Project.

Voter-Approved Retirement Benefits. Voters in some counties and cities approved ballot measures or city charters prior to 1978 that established retirement benefits for local government employees. The California Supreme Court ruled that such pension obligations represent voter-approved indebtedness that could be paid with an additional ad valorem rate. Local governments may levy the rate to cover pension benefits for any employee, including those hired after 1978, but not to cover any enhancements to pension benefits enacted after 1978. Local governments may adjust the rate annually to cover employee retirement costs, but state law limits the rate to the level charged for such purposes in 1982-83 or 1983-84, whichever is higher. A recent review shows that at least 20 cities and 1 county levy voter-approved debt rates to pay some portion of their annual pension costs. The rates differ by locality. For example, the City of Fresno's voter-approved debt rate for employee retirement costs is 0.03 percent of assessed value in 2012-13, while the City of San Fernando's rate is 0.28 percent.

State Water Project Payments. Local water agencies can levy ad valorem rates above the 1 percent rate to pay their annual obligations for water deliveries from the State Water Project. State courts concluded that such costs were voter-approved debt because voters approved the construction, operation, and maintenance of the State Water Project in 1960. As a result, most water agencies that have contracts with the State Water Project levy a voter-approved debt rate.

Under California’s tax system, the assessed value of most property is based on its purchase price. Below, we describe the process county assessors use to determine the value of local “real property” (land, buildings, and other permanent structures). This is followed by an explanation of how assessors determine the value of “personal property” (property not affixed to land or structures, such as computers, boats, airplanes, and business equipment) and “state assessed property” (certain business properties that cross county boundaries).

Local Real Property Is Assessed at Acquisition Value and Adjusted Upward Each Year. The process that county assessors use to determine the value of real property was established by Proposition 13. Under this system, when real property is purchased, the county assessor assigns it an assessed value that is equal to its purchase price, or “acquisition value.” Each year thereafter, the property’s assessed value increases by 2 percent

or the rate of inflation, whichever is lower. This process continues until the property is sold, at which point the county assessor again assigns it an assessed value equal to its most recent purchase price. In other words, a property’s assessed value resets to market value (what a willing buyer would pay for it) when it is sold. (As shown in Figure 2, voters have approved various constitutional amendments that exclude certain property transfers from triggering this reassessment.)

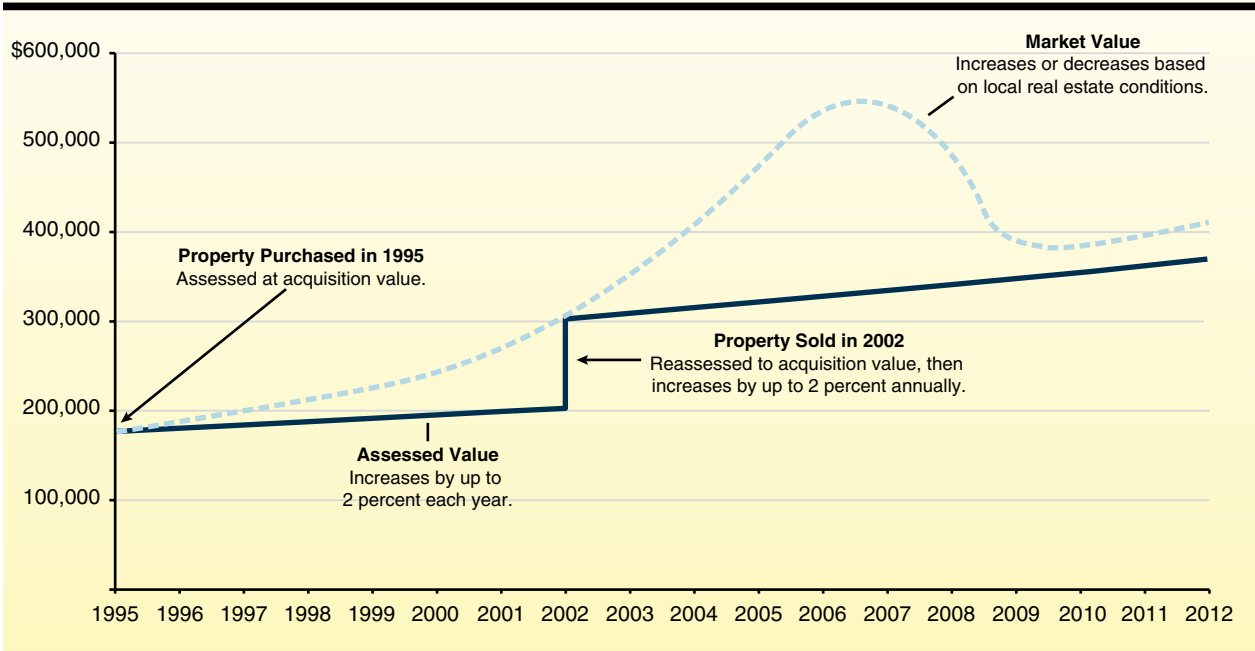
In most years, under this assessment practice, a property’s market value is greater than its assessed value. This occurs because assessed values increase by a maximum of 2 percent per year, whereas market values tend to increase more rapidly. Therefore, as long as a property does not change ownership, its assessed value increases predictably from one year to the next and is unaffected by higher annual increases in market value. For example, Figure 3 shows how a hypothetical property purchased in 1995 for \$185,000 would

Figure 2

Property Transfers That Do Not Trigger Reassessment

Proposition	Year	Description
3	1982	Allows property owners whose property has been taken by eminent domain proceedings to transfer their existing assessed value to a new property of similar size and function.
50	1986	Allows property owners whose property has been damaged or destroyed in a natural disaster to transfer their existing assessed value to a comparable replacement property within the same county.
58	1986	Excludes property transfers between spouses or between parents and children from triggering reassessment.
60	1986	Allows homeowners over the age of 55 to transfer their existing assessed value to a new home, of equal or lesser market value, within the same county.
90	1988	Extends Proposition 60 by allowing homeowners to transfer their existing assessed value to a new home, of equal or lesser market value, in a different participating county.
110	1990	Allows disabled homeowners to transfer their existing assessed value from an existing home to a newly purchased home of equal or lesser market value.
171	1993	Extends Proposition 50 by allowing property owners affected by a natural disaster to transfer their existing assessed value to a comparable replacement property in a different participating county.
193	1996	Excludes property transfers between grandparents and grandchildren (when the parents are deceased) from triggering reassessment.
1	1998	Allows property owners whose property is made unusable by an environmental problem to transfer their existing assessed value to a comparable replacement property.

Figure 3
Market Value Can Exceed Assessed Value



be assessed in 2012. Although the market value of the property increased to \$300,000 by 2002, the assessed value was \$200,000 because assessed value grew by only up to 2 percent each year. Upon being sold in 2002, the property’s assessed value reset to a market value of \$300,000. Because of the large annual increase in home values after 2002, however, the market value was soon much greater than the assessed value for the new owner as well.

Property Improvements Are Assessed Separately. When property owners undertake property improvements, such as additions, remodeling, or building expansions, the additions or upgrades are assessed at market value in that year and increase by up to 2 percent each year thereafter. The unimproved portion of the property continues to be assessed based on its original

acquisition value. For example, if a homeowner purchased a home in 2002 and then added a garage in 2010, the home and garage would be assessed separately. The original property would be assessed at its 2002 acquisition value adjusted upward each year while the garage would be assessed at its 2010 market value adjusted upward. The property’s assessed value would be the combined value of the two portions. (As shown in Figure 4, voters have excluded certain property improvements from increasing the assessed value of a property.)

Figure 4
Property Improvements That Do Not Increase a Property’s Assessed Value

Constitutional Amendments Approved After June 1978

Proposition	Year	Type of Improvement
8	1978	Reconstruction following natural disaster
7	1980	Solar energy construction
31	1984	Fire-safety improvements
110	1990	Accessibility construction for disabled homeowners
177	1994	Accessibility construction for any property
1	1998	Reconstruction following environmental contamination
13	2010	Seismic safety improvements

Assessed Value May Be Reduced When Market Values Fall Significantly. When real estate values decline or property damage occurs, a property’s market value may fall below its assessed value as set by Proposition 13. Absent any adjustment to this assessed value, the property would be taxed at a greater value than it is worth.

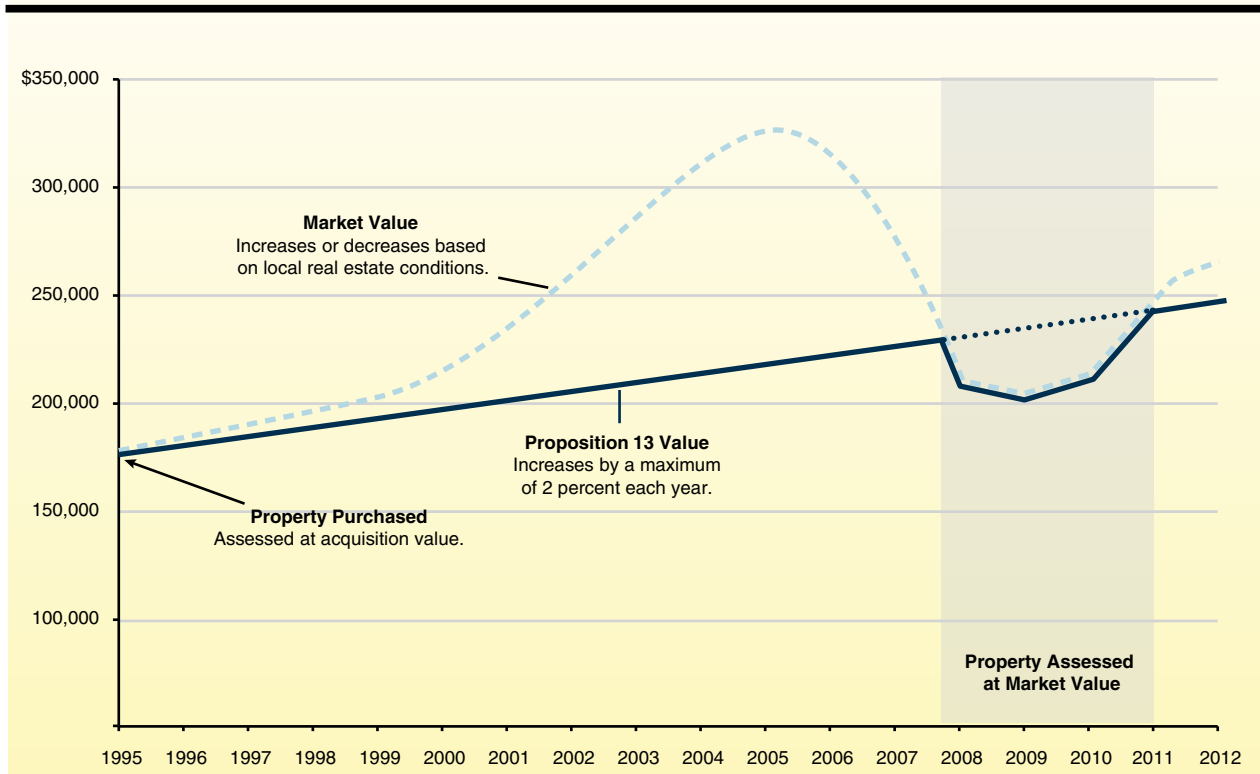
In these events, county assessors may automatically reduce the Proposition 13 assessed value of a property to its current market value. If they do not, however, a property owner may petition the assessor to have his or her assessed value reduced. These decline-in-value properties are often called “Prop 8 properties” after Proposition 8 (1978), which authorizes this assessment reduction to market value. Figure 5 illustrates the assessment of a hypothetical decline-in-value property over time. The market value of the property purchased in 1995 stays above its Proposition 13 assessed value through 2007. A significant decline, however,

drops the property’s market value below its Proposition 13 assessed value. At this time, the property receives a decline-in-value assessment (equal to its market value) that is less than its Proposition 13 assessment. For three years, the property is assessed at market value, which may increase or decrease by any amount. By 2012, the property’s market value *once again exceeds* what its assessed value would have been absent Proposition 8 (acquisition price plus the 2 percent maximum annual increase). In subsequent years, the property’s assessed value is determined by its acquisition price adjusted upward each year.

Homeowners Are Eligible for a Property Tax Exemption. Homeowners may claim a \$7,000 exemption from the assessed value of their primary residence each year. As shown in “Box A” of the sample property tax bill in Figure 1, this exemption lowers the assessed value of the homeowner’s land and improvements by \$7,000, reducing taxes under the

Figure 5

Assessed Value Can Fall Below Proposition 13 Value



1 percent rate by \$70 and reducing taxes from voter-approved debt rates by a statewide average of \$8.

Two Types of Property Are Assessed at Their Market Value. Two categories of property are assessed at their current market value, rather than their acquisition value: personal property and state-assessed property. (We provide more information about these properties in the nearby box.)

Combined, these types of properties accounted for 6 percent of statewide-assessed value in 2011-12.

Most personal property and state-assessed property is taxed at the 1 percent rate plus any additional rates for voter-approved debt.

Determining Other Taxes and Charges

All other taxes and charges on the property tax bill are calculated based on factors other than the property’s assessed value. For example, some levies are based on the cost of a service provided to the property. Others are based on the size of a parcel, its square footage, number of rooms, or

other characteristics. Below, we discuss three of the most common categories of non-ad valorem levies: assessments, parcel taxes, and Mello-Roos taxes. In addition to these three categories, some local governments collect certain fees for service on property tax bills, such as charges to clear weeds on properties where the weeds present a fire safety hazard. These fees are diverse and relatively minor, and therefore are not examined in this report.

Assessments. Local governments levy assessments in order to fund improvements that benefit real property. For example, with the approval of affected property owners, a city or county may create a street lighting assessment district to fund the construction, operation, and maintenance of street lighting in an area. Under Proposition 218 (1996), improvements funded with assessments must provide a direct benefit to the property owner. An assessment typically cannot be levied for facilities or services that provide general public benefits, such as schools, libraries, and public safety, even

Properties Assessed at Current Market Value

Personal Property. Personal property is property other than land, buildings, and other permanent structures, which are commonly referred to as “real property.” Most personal property is exempt from property taxation, including business inventories, materials used to manufacture products, household furniture and goods, personal items, and intangible property like gym memberships and life insurance policies. Some personal property, however, is subject to the property tax. These properties consist mainly of manufacturing equipment, business computers, planes, commercial boats, and office furniture. When determining the market value of personal property, county assessors take into account the loss in value due to the age and condition of personal property—a concept known as depreciation. Unlike property taxes on real property, which are due in two separate payments, taxes on personal property are due on July 3.

State-Assessed Property. The State Board of Equalization is responsible for assessing certain real properties that cross county boundaries, such as pipelines, railroad tracks and cars, and canals. State-assessed properties are assessed at market value and, with the exception of railroad cars, taxed at the 1 percent rate plus any additional rates for voter-approved debt. (As part of a federal court settlement decades ago, railroad cars are taxed at a rate that is somewhat lower than 1 percent. The railcar tax rate varies each year and currently is about 0.8 percent.)

though these programs may increase the value of property. Moreover, the amount each property owner pays must reflect the cost incurred by the local government to provide the improvement and the benefit the property receives from it. To impose a new assessment, a local government must secure the approval of a weighted majority of affected property owners, with each property owner's vote weighted in proportion to the amount of the assessment he or she would pay.

Parcel Taxes. With the approval of two-thirds of voters, local governments may impose a tax on all parcels in their jurisdiction (or a subset of parcels in their jurisdiction). Local governments typically set parcel taxes at fixed amounts per parcel (or fixed amounts per room or per square foot of the parcel). Unlike assessments, parcel tax revenue may be used to fund a variety of local government services, even if the service does not benefit the property directly. For example, school districts may use parcel tax revenue to pay teacher salaries or administrative costs. The use of parcel tax revenue, however, is restricted to the public programs, services, or projects that voters approved when enacting the parcel tax.

Mello-Roos Taxes. Mello-Roos taxes are a flexible revenue source for local governments because they (1) may be used to fund infrastructure projects or certain services; (2) may be levied in proportion to the benefit a property receives, equally on all parcels, by square footage, or by other factors; and (3) are collected within a geographical area drawn by local officials.

Local governments often use Mello-Roos taxes to pay for the public services and facilities associated with residential and commercial development. This occurs because landowners may approve Mello-Roos taxes by a special two-thirds vote—each owner receiving one vote per acre owned—when fewer than 12 registered voters reside in the proposed district. In this way, a developer who owns a large tract of land could vote to designate it as a Mello-Roos district. After the land is developed and sold to residential and commercial property owners, the new owners pay the Mello-Roos tax that funds schools, libraries, police and fire stations, or other public facilities and services in the new community. Mello-Roos taxes are subject to two-thirds voter approval when there are 12 or more voters in the proposed district.

WHAT PROPERTIES ARE TAXED?

Property taxes and charges are imposed on many types of properties. These properties include common types such as owner-occupied homes and commercial office space, as well as less common types like timeshares and boating docks. In the section below, we describe the state's property tax base—the types of real properties that are subject to the 1 percent rate and the share of total assessed value that each property type represents.

Due to data limitations, we do not summarize the tax bases of other taxes and charges. We note, however, that the property tax base for other taxes

and charges is different from the tax base for the 1 percent rate. This is because the 1 percent rate applies uniformly to all taxable real property, whereas other taxes and charges are levied at various levels and on various types of property throughout the state (according to local voter or local government preferences). For example, if a suburban school district levies a parcel tax on each parcel in a residential area, the owners of single-family homes would pay a large share of the total parcel taxes. Accordingly, the school district's parcel tax base would be more heavily residential

than the statewide property tax base under the 1 percent rate (which applies to all taxable property).

What Properties Are Subject to the 1 Percent Rate?

Although most real property is taxable, the Constitution exempts certain types of real property from taxation. In general, these are government properties or properties that are used for non-commercial purposes, including hospitals, religious properties, charities, and nonprofit schools and colleges. California properties that are subject to the property tax, however, can be classified in three ways:

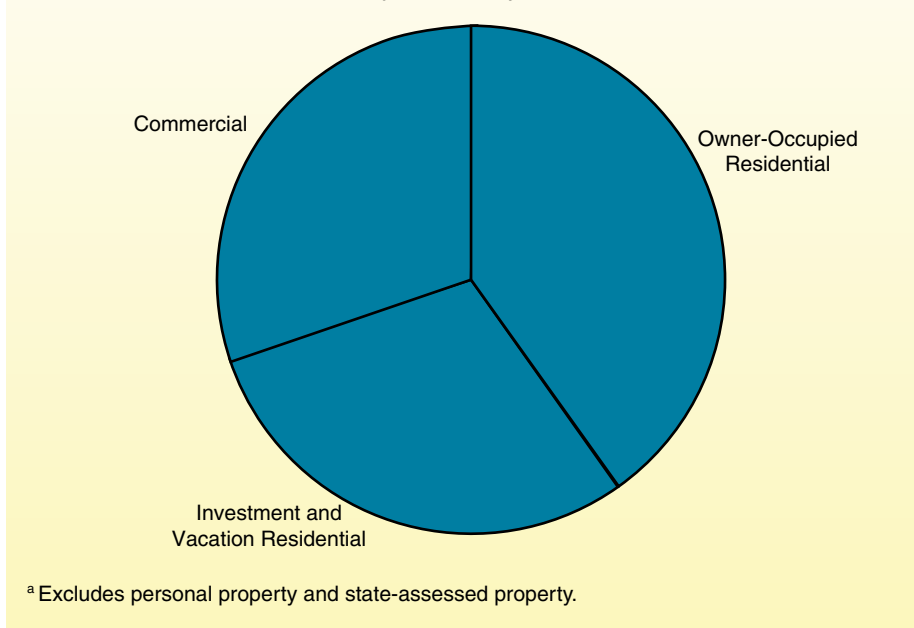
- Owner-occupied residential—properties that receive the state’s homeowner’s exemption, which homeowners may claim on their primary residence.
- Investment and vacation residential—residential properties other than those used as a primary residence, including multifamily apartments, rental condominiums, rental homes, vacant residential land, and vacation homes.
- Commercial—retail properties, industrial plants, farms, and other income-producing properties.

Distribution of the Tax Base for the 1 Percent Rate

Owner-Occupied Residential. In 2010-11, there were 5.5 million owner-occupied homes in California with a total assessed value of \$1.6 trillion. As shown in Figure 6, owner-occupied residential properties accounted for the largest share—39 percent—of the state’s tax base for the 1 percent rate.

Investment and Vacation Residential. Although the majority of residential properties are owner occupied, many others are investment or vacation properties such as multifamily apartments, rental condominiums, rental homes, vacant residential land, and vacation homes. (We classify vacant residential land and vacation homes as investment properties because they are an investment asset for the owner, even if he or she does not receive current income from them.) In 2010-11, there were 4.2 million investment and vacation residential properties. The assessed value

Figure 6
The Distribution of California’s Property Tax Base
 Share of Assessed Value for Properties Subject to the 1 Percent Rate^a, 2010-11



of these properties was about \$1.4 trillion, which represents 34 percent of the state's total assessed value.

Commercial. In 2010-11, there were approximately 1.3 million commercial properties in California. This amount includes about 600,000 retail, industrial, and office properties (such as stores, gas stations, manufacturing facilities, and office buildings). It also includes 500,000 agricultural properties and 200,000 other properties (gas, oil, and mineral properties and the private use of public land). While commercial properties represent a relatively small share of the state's total properties, they tend to have higher assessed values than other properties. Therefore, as shown in Figure 6, these properties (which have a total assessed value of \$1.2 trillion) account for 28 percent of the state's property tax base.

Has the Distribution of the Property Tax Base Changed Over Time?

There is little statewide information regarding the composition of California's property tax base over time. Based on the available information, however, it appears that homeowners may be paying a larger percentage of total property taxes today than they did decades ago. We note, for example, that the assessed value of owner-occupied homes has increased from a low of 32 percent of statewide assessed valuation in 1986-87 to a high of 39 percent in 2005-06. (The share was 36 percent in 2011-12.) It also appears likely that owners of commercial property are paying a smaller percentage of property taxes than they did decades ago. For example, Los Angeles County reports that the share of total assessed value represented by commercial property in the county declined from 40 percent in 1985 to 30 percent in 2012. In addition, the assessed value of commercial property in Santa Clara County has declined (as a share of the county total) from 29 percent to 24 percent since 1999-00.

What Factors May Have Contributed to Changes in the Property Tax Base?

Various economic changes that have taken place over time probably have contributed to changes to California's property tax base. For example, investment in residential property has increased significantly since the mid-1970s. Newly built single-family homes have become larger and are more likely to have valuable amenities than homes built earlier. As a result, new homes are more expensive to build and assessed at higher amounts than older homes. Over the same period, commercial activity in California has shifted away from traditional manufacturing, which tends to rely heavily on real property. Newer businesses, on the other hand, are more likely to be technology and information services based. These businesses tend to own less real property than traditional manufacturing firms do. (Technology and information services firms, however, rely heavily on business personal property—for example, computing systems, design studios, and office equipment—that are taxed as personal property and not included in the distribution of the state's real property tax base.)

It also is possible that Proposition 13's acquisition value assessment system has played a role in the changes to California's tax base. Specifically, under Proposition 13, properties that change ownership more frequently tend to be assessed more closely to market value than properties that turn over less frequently. (Because properties are assessed to market value when they change ownership, properties that have not changed ownership in many years tend to have larger gaps between their assessed values and market values.) It is possible that some categories of properties change ownership more frequently than others and this could influence the composition of the overall tax base. The limited available research suggests that investment and vacation

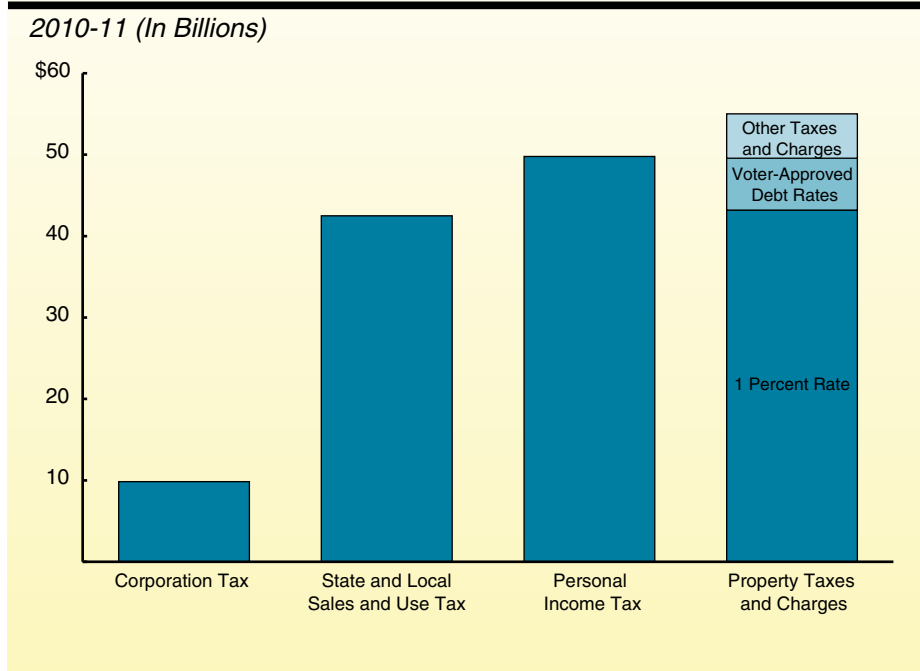
residential properties change ownership more frequently than commercial or owner-occupied residential property, indicating that they may be assessed closer to market value than other types of property.

HOW MUCH REVENUE IS COLLECTED?

In 2010-11, California property tax bills totaled \$55 billion. As shown in Figure 7, this amount included \$43.2 billion under the 1 percent rate and \$5.7 billion from voter-approved debt rates, making ad valorem property taxes one of California’s largest revenue sources.

Comparatively little is known about the remaining \$6 billion of other taxes and charges

Figure 7
Property Tax Revenue Compared With Other Major Revenue Sources



on the property tax bill. From various reports summarizing local government finances, elections, and bond issuances, it appears that most of this \$6 billion reflects property assessments, parcel taxes, and Mello-Roos taxes, though statewide data are not available on the exact amounts collected for each of these funding sources.

HOW IS THE REVENUE DISTRIBUTED?

California property owners pay their property tax bills to their county tax collector (sometimes called the county treasurer-tax collector). The funds are then transferred to the county auditor for distribution. The county auditor distributes the funds collected from the 1 percent rate differently than the funds collected from the other taxes and charges on the bill. Specifically, the 1 percent rate is a shared revenue source for multiple local governments.

This section describes the distribution of revenue raised under the 1 percent rate and summarizes the limited available information regarding the distribution of voter-approved debt rates and non-ad valorem property taxes and charges.

Revenue From the 1 Percent Rate Is Shared by Many Local Governments

The 1 percent rate generates most of the revenue from the property tax bill—roughly

\$43 billion in 2010-11. On a typical property tax bill, however, the 1 percent rate is listed as the general tax levy or countywide rate with no indication as to which local governments receive the revenue or for what purpose the funds are used. In general, county auditors allocate revenue from the 1 percent rate to a variety of local governments within the county pursuant to a series of complex state statutes.

More Than 4,000 Local Governments Receive Revenue From the 1 Percent Rate. All property tax revenue remains within the county in which it is collected to be used exclusively by local governments. As shown in Figure 8, property tax

revenue from the 1 percent rate is distributed to counties, cities, K-12 schools, community college districts, and special districts. Until recently, redevelopment agencies also received property tax revenue. As described in the nearby box, redevelopment agencies were dissolved in 2012, but a large amount of property tax revenue continues to be used to pay the former agencies' debts and obligations.

Figure 9 shows the share of revenue received by each type of local government from the 1 percent rate and voter-approved debt rates. (As described later in the report, however, these shares vary significantly by locality.)

Property Taxes Also Affect the State Budget.

Although the state does not receive any property tax revenue directly, the state has a substantial fiscal interest in the distribution of property tax revenue from the 1 percent rate because of the state's education finance system. Each K-12 district receives "revenue limit" funding—the largest source of funding for districts—from the combination of local property tax revenue under the 1 percent rate and state resources. Thus, if a K-12 district's local property tax revenue is not sufficient to meet its revenue limit, the state provides additional funds. Community colleges have a similar financing system, in which each district receives apportionment funding from local property tax revenue, student fees, and state resources. In 2010-11, the state contributed \$22.5 billion to K-12 revenue limits and community college apportionments, while the remainder (\$14.5 billion) came from local property tax revenue (and student fees).

State Laws Direct Allocation of Revenue From the 1 Percent Rate. The county auditor is responsible for allocating revenue generated from the 1 percent rate to local governments pursuant to state law. The allocation system is commonly referred to as "AB 8," after the bill that first

Figure 8

How Many Local Governments Receive Revenue From the 1 Percent Rate?

Type of Local Government	Number
Counties	58
Cities	480
Schools and Community Colleges	
K-12 school districts	966
County Offices of Education	56
Community college districts	72
Special Districts	
Fire protection	348
County service area	316
Cemetery	241
Community services	201
Maintenance	136
Highway lighting	117
County water	100
Recreation and park	85
Hospital	64
Sanitary	60
Irrigation	46
Mosquito abatement	43
Public utility	43
Other ^a	400
Redevelopment Agencies^b	422
Total	4,254

^a Thirty three other types of special districts report receiving property tax revenue from the 1 percent rate. These include county sanitation, municipal water, memorial, water authority, drainage, and library districts.

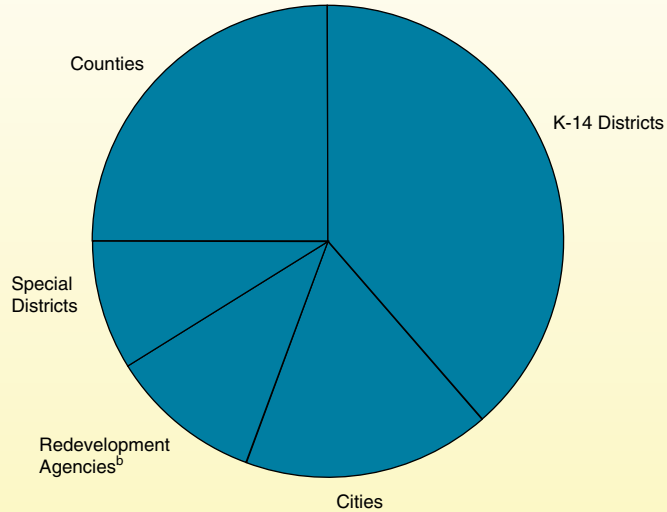
^b Dissolved in 2012. A portion of property tax revenue continues to pay these agencies' debts and obligations.

implemented the system— Chapter 282, Statutes of 1979 (AB 8, L. Greene). In general, AB 8 provides a share of the total property taxes collected within a community to each local government that provides services within that community. Each local government’s share is based on its proportionate countywide share of property taxes during the mid-1970s, a time when each local government determined its own property tax rate and property owners paid taxes based on the sum of

Figure 9

Most Ad Valorem Property Tax Revenue Is Allocated to Schools and Counties^a

2010-11



^a As a percentage of total revenue from the 1 percent rate and voter-approved debt rates.
^b Redevelopment agencies were dissolved in 2012. Successor agencies will continue to use property tax revenue to pay former agencies' debts and obligations.

Redevelopment and Successor Agencies

More than 60 years ago, the Legislature established a process whereby a city or county could declare an area to be blighted and in need of redevelopment. After this declaration, most property tax revenue growth from the redevelopment “project area” was distributed to the redevelopment agency, instead of the other local governments serving the project area. As discussed in our report, *The 2012-13 Budget: Unwinding Redevelopment*, redevelopment agencies were dissolved in February 2012. Prior to their dissolution, however, redevelopment agencies received over \$5 billion in property tax revenue annually. These monies were used to pay off tens of billions of dollars of outstanding bonds, contracts, and loans.

In most cases, the city or county that created the redevelopment agency is managing its dissolution as its successor agency. The successor agency manages redevelopment projects currently underway, pays existing debts and obligations, and disposes of redevelopment assets and properties. The successor agency is funded from the property tax revenue that previously would have been distributed to the redevelopment agency. As a result, even though redevelopment agencies have been dissolved, some property tax revenue continues to be used to pay redevelopment’s debts and obligations. Over time, most redevelopment obligations will be retired and the property tax revenue currently distributed to successor agencies will be distributed to K-14 districts, counties, cities, and special districts.

these rates. (The average property tax rate totaled about 2.7 percent.) As a result, local governments that received a large share of property taxes in the 1970s typically receive a relatively large share of revenue from the 1 percent rate under AB 8. (More detail on the history of the state's property tax allocation system—including AB 8—is provided in the appendix of this report.)

Revenue Allocated by Tax Rate Area (TRA). The county auditor allocates the revenue to local governments by TRA. A TRA is a small geographical area within the county that contains properties that are all served by a unique combination of local governments—the county, a city, and the same set of special districts and school districts. A single county may have thousands of TRAs. While there is considerable variation in the steps county auditors use to allocate revenue within each TRA, typically the county auditor annually determines how much revenue was collected in each TRA and first allocates to each local government in the TRA the same amount of revenue it received in the prior year. Each local government then receives a share of any growth (or loss) in revenue that occurred within the TRA that year. Each TRA has a set of growth factors that specify the proportion of revenue growth that goes to each local government. These factors—developed by county auditors pursuant to AB 8—are largely based on the share of revenue each local government received from the TRA during the late 1970s.

Figure 10 shows sample growth factors for TRAs in two California cities. As the figure indicates, 23 percent of any growth in revenue from the 1 percent rate in the sample TRA for Norwalk would be allocated to the county, 7 percent would go to the city, and the rest would be allocated to various educational entities and special districts. The percentage of property tax growth allocated to each type of local government can vary

significantly by TRA. For example, Walnut Creek's K-12 school district receives 33 percent of the growth in revenue within its TRA while Norwalk's school district receives only 19 percent from its TRA. As noted above, this variation is based largely on historical factors specified in AB 8.

Some Revenue Is Allocated to a Countywide Account—ERAF. Most of the revenue from the 1 percent rate collected within a TRA is allocated to the city, county, K-14 districts, and special districts that serve the properties in that TRA. State law, however, directs the county auditor to shift a portion of this revenue to a countywide account that is distributed to other local governments that do not necessarily serve the taxed properties. The state originally established this account—the Educational Revenue Augmentation Fund (ERAF)—to provide additional funds to K-14 districts that do not receive sufficient property tax revenue to meet their minimum funding level. State laws later expanded the use of ERAF to include reimbursing cities and counties for the loss of other local revenue sources (the vehicle license fee and sales tax) due to changes in state policy. For example, Figure 10 shows that 20 percent of any revenue growth within Norwalk's TRA is deposited into ERAF. It is possible that some or all of this revenue could be allocated to a city or K-14 district in a different part of Los Angeles County.

Most Revenue From Voter-Approved Debt Distributed to Schools

Voter-approved debt rates are levied on property owners so that local governments can pay the debt service on voter-approved general obligation bonds (and pre-1978 voter-approved obligations). The state's K-12 school districts receive the majority of the revenue from voter-approved debt rates (\$3.1 billion of \$5.2 billion in 2009-10). The amount received by cities (\$520 million), special districts (\$470 million), and counties

(\$320 million) is significantly less. The amount of taxes collected to pay voter-approved debt varies considerably across the state. For example, the average amount paid by an Alameda County property owner for voter-approved debt rates is about \$2 for each \$1,000 of assessed value, while the average amount paid in some counties is less than 10 cents per \$1,000 of assessed value.

Limited Information About Distribution Of Other Property Taxes and Charges

Less information is available about the statewide distribution of the revenue from parcel taxes, Mello-Roos taxes, and assessments.

Parcel Taxes. Recent election reports and financial data suggest that parcel taxes represent a significant and growing source of revenue for some local governments. Specifically, between 2001 and 2012, local voters approved about 180 parcel tax measures to fund cities, counties, and special districts, and about 135 measures to fund K-12 districts. The most recent K-12 financial data (2009-10) indicate that schools received about \$350 million from

this source. We were not able to locate information on the statewide amount of parcel tax revenue collected by cities, counties, and special districts.

Mello-Roos Taxes. Mello-Roos districts are required to report on their bond issuance, which

Figure 10
Allocation of Property Tax Growth in Sample Tax Rate Areas

Norwalk, Los Angeles County^a		Percent Share
Los Angeles County		23%
Educational Revenue Augmentation Fund		20
Norwalk-La Mirada Unified School District		19
Los Angeles County Fire Protection District		18
City of Norwalk		7
Norwalk Parks and Recreation District		3
Los Angeles County Library		2
La Mirada Parks and Recreation District		2
Cerritos Community College District		2
Los Angeles County Flood Control District		1
Los Angeles County Sanitation District		1
Greater Los Angeles County Vector Control		— ^b
Water Replenishment District of Southern California		— ^b
Little Lake Cemetery District		— ^b
Los Angeles County Department of Education		— ^b
		100%
Walnut Creek, Contra Costa County^c		Percent Share
Mount Diablo Unified School District		33%
Educational Revenue Augmentation Fund		17
Contra Costa County		13
Contra Costa County Fire		13
City of Walnut Creek		9
Contra Costa Community College District		5
East Bay Regional Park District		3
Contra Costa County Library		2
Central Contra Costa Sanitary District		2
Contra Costa County Office of Education		1
Contra Costa County Flood Control		1
Bay Area Rapid Transit		1
Contra Costa Water District		1
Contra Costa County Water Agency		— ^b
Contra Costa County Resource Conservation District		— ^b
Contra Costa County Mosquito Abatement District		— ^b
Contra Costa County Service Area R-8		— ^b
Bay Area Air Management District		— ^b
		100%

^a Percentages indicate allocation of the growth in property taxes in Los Angeles County tax rate area 06764.

^b Less than 0.5 percent.

^c Percentages indicate allocation of the growth in property taxes in Contra Costa County tax rate area 09025.

provides some information about the types of local governments that receive Mello-Roos tax revenue. It is likely that local governments issuing a large amount of Mello-Roos bonds also are collecting a large amount of Mello-Roos tax revenue. Between 2004 and 2011, cities issued about 50 percent of the bonds issued by Mello-Roos districts in California, followed by K-12 districts at about 30 percent. During the same time period, the issuance of Mello-Roos bonds was concentrated in specific

regions, as more than 60 percent of the bonds were issued by local governments in four counties—Riverside, Orange, San Diego, and Placer.

Assessments. Most of the property improvements funded by assessments are provided by cities and special districts. In 2009-10, cities and special districts reported receiving \$760 million and \$650 million, respectively, in revenue from assessments. In contrast, counties reported \$11 million in such revenues.

WHY DO LOCAL GOVERNMENT PROPERTY TAX RECEIPTS VARY?

The share of revenue received by each type of local government from the 1 percent rate varies significantly by locality. County governments, for example, receive as little as 11 percent (Orange) and as much as 64 percent (Alpine) of the ad valorem property tax revenue collected within their county. As shown in Figure 11, revenue raised from the 1 percent rate also varies considerably by locality when measured by revenue per resident. Orange County receives about \$175 per resident, while four counties receive more than \$1,000 per resident. Although cities, on average, receive about \$240 per resident in revenue from the 1 percent rate, some receive more than \$500 per resident and many receive less than \$150 per resident. School districts also receive widely different amounts of property taxes per enrolled student, with an average of just under \$2,000. (As noted above, the state “tops off” school property tax revenue with state funds to bring most schools to similar revenue levels.) Finally, special districts also receive varying amounts of property tax revenue, though data limitations preclude us from summarizing this variation on a statewide basis.

Three factors account for most of this

variation in local government property tax receipts. We discuss these factors below.

Variation in Property Values

California has a diverse array of communities with large variation in land and property values. Some communities are extensively developed and have many high-value homes and businesses, whereas others do not. Because property taxes are based on the assessed value of property, communities with greater levels of real estate development tend to receive more property tax revenue than communities with fewer developments. For example, high-density cities generally receive more property tax revenue than rural areas due to the greater level of development. Coastal and resort areas also typically receive more property taxes due to the high property values. Certain high-value properties—such as a power plant or oil refinery—also increase property tax revenue. Alternatively, localities with large amounts of land owned by the federal government, universities, or other organizations that are not required to pay property taxes may receive less revenue.

Prior Use of Redevelopment

Prior decisions by cities and counties to use redevelopment also influences the amount of property tax revenue local governments receive. Prior to the dissolution of redevelopment agencies in 2012, most of the growth in property taxes from redevelopment project areas went to the redevelopment agency, rather than other local governments. A large share of property tax revenue now goes to successor agencies to pay the former redevelopment agencies’ debts and obligations. The use of redevelopment varied extensively throughout the state. In those communities with many redevelopment project areas, the share of property tax revenue going to other local governments is less than it would be otherwise. In places with large redevelopment project areas—such as San Bernardino and Riverside counties—more than 20 percent of the county’s property tax revenue may go to pay the former redevelopment agencies’ debts and obligations.

State Allocation Laws Reflecting 1970s Taxation Levels

Finally, the amount of property taxes allocated to local governments depends on state property tax allocation laws, principally AB 8. As discussed earlier in this report (and in more detail in the appendix), the AB 8 system was designed, in part, to allocate property tax revenue in proportion to the share of property taxes received by a local government in the mid-1970s. Under this system, local governments that received a large share of property taxes in the 1970s typically continue to receive a relatively large share of property taxes today. Although there have been changes to the original property tax allocation system contained in AB 8, the allocation system continues to be substantially based on the variation in property tax receipts in effect in the 1970s.

This variation largely reflects service levels provided by local governments in the 1970s. Local governments providing many services generally collected more property taxes in the 1970s to

Figure 11
Property Tax Receipts From the 1 Percent Rate for Selected Local Governments

2009-10

Cities	Property Taxes per Resident	Counties	Property Taxes per Resident	Schools ^a	Property Taxes per Student
Industry	\$2,541	San Francisco ^b	\$1,411	Mono	\$10,683
Malibu	559	Sierra	1,126	San Mateo	5,432
Mountain View	344	Inyo	876	Marin	5,213
Los Angeles	332	Napa	522	San Francisco	4,020
Long Beach	268	El Dorado	464	Orange	3,315
Oakland	250	Los Angeles	359	San Diego	2,760
State Average	242	State Average	320	State Average	1,960
San Jose	200	Alameda	301	Yolo	1,765
Fresno	183	Sacramento	286	Sacramento	1,344
Anaheim	167	Contra Costa	271	San Joaquin	1,163
Santa Clarita	140	San Diego	261	Los Angeles	1,142
Chico	129	Riverside	200	Fresno	810
Modesto	119	Orange	174	Kings	379

^a Countywide average for K-12 schools.

^b San Francisco is a city and a county.

pay for those services. As a result, those local governments received a larger share of property taxes under AB 8. For example, cities and counties that provided many government services, including

fire protection, park and recreation programs, and water services, typically receive more property tax revenue than governments that relied on special districts to provide some or all of these services.

ARE THERE CONCERNS ABOUT HOW PROPERTY TAXES ARE DISTRIBUTED?

While no system for sharing revenues among governmental entities is perfect, the state's system for allocating property tax revenue from the 1 percent rate raises significant concerns about local control, responsiveness to modern needs, and transparency and accountability to taxpayers. We discuss these concerns separately below and then address the question: Could the state change the allocation system?

Lack of Local Control

Unlike local communities in other states, California residents and local officials have virtually no control over the distribution of property tax revenue to local governments. Instead, all major decisions regarding property tax allocation are controlled by the state. Accordingly, if residents desire an enhanced level of a particular service, there is no local forum or mechanism to allow property taxes to be reallocated among local governments to finance this improvement. For example, Orange County currently receives a very low share of property taxes collected within its borders—about 11 percent. If Orange County residents and businesses wished to expand county services, they have no way to redirect the property taxes currently allocated to other local governments. Their only option would be to request the Legislature to enact a new law—approved by two-thirds of the members of both houses—requiring the change in the property tax

distribution. In other words, local officials have no power to raise or lower their property tax share on an annual basis to reflect the changing needs of their communities. As a result, if residents wish to increase overall county services, they would need to finance this improvement by raising funds through a different mechanism such as an assessment or special tax.

Limited Transparency and Accountability

The state's current allocation system also makes it difficult for taxpayers to see which entities receive their tax dollars. Property tax bills note only that a bulk of the payment goes to the 1 percent general levy. Even if taxpayers do further research and locate the AB 8 local government sharing factors for their TRA, it is difficult to follow the actual allocation of revenue because the fund shifts related to ERAF and redevelopment complicate this system.

In addition to making it difficult for taxpayers to determine how their tax dollars are distributed, the AB 8 system reduces government accountability. The link between the level of government controlling the allocation of the tax (the state) and the government that spends the tax revenue (cities, counties, special districts, and K-14 districts) is severed. For example, if a taxpayer believes the level of services provided by an independent park district is inadequate, it is difficult to hold the district entirely accountable

because the state is responsible for determining the share of property taxes allocated to the district.

Limited Responsiveness to Modern Needs and Preferences

An effective tax allocation system ensures that local tax revenue is allocated in a way that reflects modern needs and preferences. In many ways, California's property tax allocation system—which remains largely based on allocation preferences from the 1970s—does not meet this criterion. California's population and the governance structure of many local communities have changed significantly since the AB 8 system was enacted. For example, certain areas with relatively sparse populations in the 1970s have experienced substantial growth and many local government responsibilities have changed. One water district in San Mateo County—Los Trancos Water District—illustrates the extent to which the state's property tax allocation system continues to reflect service levels from the 1970s. Specifically, this water district sold its entire water distribution system to a private company in 2005, but continues to receive property tax revenue for a service it no longer provides.

Changing the Allocation System Is Difficult

Over the years, the Legislature, local governments, the business community, and the

public have recognized the limitations inherent in the state's property tax allocation system. Despite the large degree of consensus on the problems, major proposals to reform the allocation system have not been enacted due to their complexity and the difficult trade-offs involved. Because California has thousands of local governments—many with overlapping jurisdictions—reorienting the property tax allocation system would be extraordinarily complex. Updating the AB 8 property tax sharing methodology would require the Legislature to determine the needs and preferences of each California community and local government. This would be a difficult—if not impossible—task to undertake in a centralized manner. Alternatively, the state could allow the distribution of the property tax to be carried out locally, but there is no consensus about what process local governments would use to allocate property taxes among themselves. Whether done centrally or locally, any reallocation is difficult because providing additional property tax receipts to one local government would require redirecting it from another local government or amending the Constitution. In addition, any significant change to the allocation of property tax revenue would require approval by two-thirds of the Legislature due to provisions in the Constitution added by Proposition 1A (2004). (These issues are discussed further in the appendix.)

WHAT ARE THE STRENGTHS AND LIMITATIONS OF CALIFORNIA’S PROPERTY TAX SYSTEM?

For many years, California’s overall property tax system—the types of taxes paid by property owners and the determination of property owner tax liabilities—has evoked controversy. Some people question whether the distribution of the tax burden between residential and commercial properties is appropriate and whether the amount of taxes someone pays should depend, in part, on how long he or she has owned the property. Other people praise the financial certainty that the tax system gives property owners. From one year to the next, property owners know that their tax liabilities under the 1 percent rate will increase only modestly. In this section, we do not attempt to resolve this long-standing debate. Instead, we review property taxes by looking at how they measure according to five common tax policy criteria—growth, stability, simplicity, neutrality, and equity. Using this framework, we highlight particular aspects of the state’s property tax system, both its strengths and limitations, for policymakers and other interested parties.

Economists use the five common tax policy

criteria summarized in Figure 12 to objectively compare particular taxes. These criteria relate to how taxes affect people’s decisions, how they treat different taxpayers, and how the revenue raised from taxes performs over time. In practice, all taxes involve trade-offs. Sometimes the trade-offs are between two tax policy criteria. For example, revenue sources that grow quickly may be less stable from one year to the next than other revenue sources. Other times, the trade-offs are between tax policy criteria and other governmental policy objectives that may not be directly related to one of the five tax criteria. For example, one such trade-off might be that ensuring that a property owner’s taxes do not increase dramatically from one year to the next (a reasonable governmental policy objective) can result in a tax system in which the owners of similar properties are taxed much differently (contrary to the equity criteria of tax policy).

Revenue Growth

From government’s perspective, revenue sources

that grow along with the economy are preferable because they can provide resources sufficient to maintain current services. This can help governments avoid increasing existing taxes or taxing additional activities in order to meet current service demands.

The Property Tax Has Grown Faster Than the Economy. Personal income in California—an

Figure 12

Common Economic Criteria for Evaluating Tax Systems

- ✓ **Growth**—Does revenue raised by the tax grow along with the economy or the program responsibilities it is expected to fund?
- ✓ **Stability**—Is the revenue raised by the tax relatively stable over time?
- ✓ **Simplicity**—Is the tax simple and inexpensive for taxpayers to pay and for government to collect?
- ✓ **Neutrality**—Does the tax have little or no impact on people’s decisions about how much to buy, sell, and invest?
- ✓ **Equity**—Do taxpayers with similar incomes pay similar amounts and do tax liabilities rise with income?

What Factors Affect Property Tax Growth Each Year?

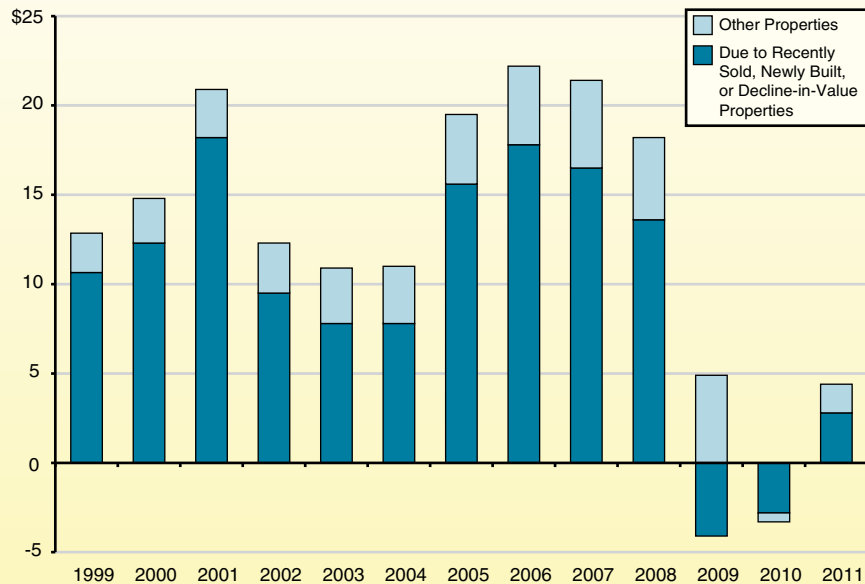
Most of the annual change in property tax revenues is the result of large changes in assessed value that affect a small number of properties, including:

- **Recently Sold Properties.** When a property sells, its assessed value resets to the purchase price. This represents additional value that is added to the tax base because the sale price of the property is often much higher than its previous assessed value.
- **Newly Built Property and Property Improvements.** New value is added to the county’s tax base when new construction takes place or improvements are made—mainly additions, remodels, and facility expansions—because structures are assessed at market value the year that they are built.
- **Proposition 8 (1978) Decline-in-Value Properties.** These properties contribute significantly to growth or decline in a county’s tax base because their assessed values may increase or decrease dramatically in any year. A particularly large impact on assessed valuation tends to occur in years when a large number of these properties transfer from Proposition 13 assessment to reduced assessment.

As shown by the dark bars in the figure below, recently sold, newly built, and decline-in-value properties typically account for more than two-thirds of total changes in countywide assessed value in Santa Clara County. Other properties, although they represent most of the properties in the county’s tax base, contribute less because the growth of these properties’ assessed values is limited to 2 percent per year.

Components of Annual Change in County Assessed Valuation in Santa Clara County

(In Billions)



approximate measure of the size of the state’s economy—has grown at an average annual rate of 6.3 percent since 1979. Over the same period, revenue from the 1 percent property tax rate has grown at an average annual rate of 7.3 percent. As we describe in the nearby box, much of the growth in property tax revenue depends on new construction and property sales.

The Growth of Parcel and Mello-Roos Tax Revenues Depends on the Structure of the Tax. The terms of parcel taxes and Mello-Roos taxes vary by locality. Some local governments have taxes with escalation clauses or other provisions that modify the amount of the tax as local government costs change. Other parcel taxes and Mello-Roos taxes are set at fixed amounts per parcel. Depending on their structure, these taxes may or may not provide local governments with a growing source of revenue.

Revenue Stability

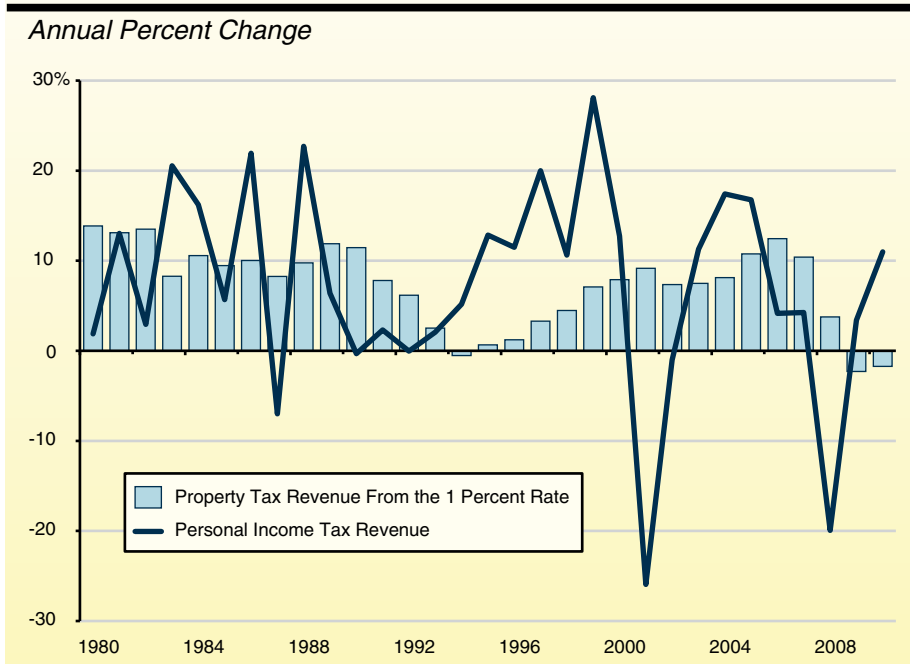
Revenue sources that remain relatively stable from one year to the next help governments manage economic downturns, which tend to reduce revenue and at the same time increase demand for certain public services. Stable revenue sources also may help governments plan more effectively for future needs, including long-term investments in transportation, education, and public safety.

The Property Tax Is a Stable Revenue Source. Despite being linked to the volatile real estate market, the property tax is California’s most stable major revenue source. Since 1979, as shown in Figure 13, personal income tax revenue has been three times more volatile, on average, than property tax revenue from the 1 percent rate. During the same period, statewide property tax revenue has declined in only three years, 1994-95, 2009-10, and 2010-11.

The Property Tax Was More Stable Than Other Revenue Sources During the Recent Recession. As shown in Figure 14, revenue from the

1 percent property tax rate fared comparatively well during the most recent recession. (In the nearby box, we discuss why the property tax is stable.) Changes in property tax revenue tend to lag economic trends by one or more years because of the state’s acquisition value assessment system and the lengthy period between when most properties are assessed (January) and when property tax payments are due (December of that year and April of the next).

Figure 13
Property Tax Revenue Is Much Less Volatile Than Personal Income Tax Revenue

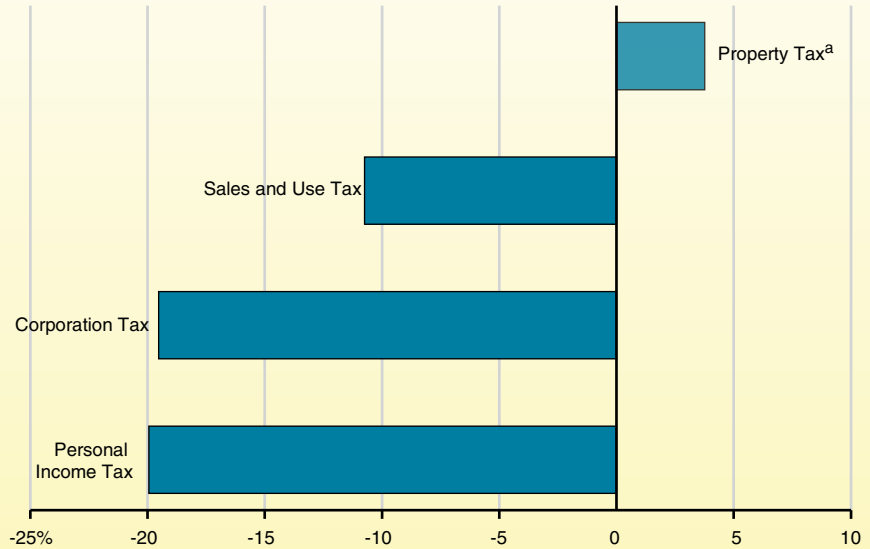


Parcel Taxes and Mello-Roos Taxes Also Are Stable. Because most parcel and Mello-Roos taxes are set at fixed amounts per parcel, there is minimal year-to-year fluctuation in the revenues that they raise.

Assessed Valuation in Some Counties, However, Has Declined Significantly. Though statewide property tax revenue has remained comparatively stable throughout the recent recession, some areas of the state have experienced considerable declines

Figure 14
Property Tax Revenue During the Recent Recession

Percent Change 2007-08 to 2008-09



^a Revenue from the 1 percent rate.

What Factors Affect Property Tax Stability?

Acquisition Value Assessment System Contributes to Revenue Stability. The main reason California’s property tax revenue is stable is that the assessed value of most properties increases each year by a maximum of 2 percent. In any given year, only a small fraction of properties are sold and reset to market value. This means that real estate conditions affect a relatively small portion of the tax base each year, insulating property tax revenue from year-to-year real estate fluctuations.

Proposition 8 (1978) Decline-in-Value Properties Reduce Revenue Stability. As noted earlier in the report, county assessors may reduce a property’s assessed value in the event that its market value falls below its assessed value. Each year thereafter, the property is assessed at market value until it rises above what its assessed value would have been had it remained at its acquisition value adjusted upward each year at a maximum of 2 percent. During 2010-11, more than one in four properties in California was temporarily assessed to market value. Because these properties are assessed each year at market value, they link the property tax base more closely to the local real estate market than other properties, thereby reducing the property tax’s stability somewhat.

in their property tax base. These counties tend to have a large proportion of their properties under Proposition 8 decline-in-value assessments and have high foreclosure rates. For example, Riverside County had the second highest number of foreclosures (17,000) among counties and more than 400,000 decline-in-value properties in 2011. Partly as a result of these trends, total assessed value in Riverside County declined by 15 percent between 2008 and 2011.

Simplicity

A well-designed tax system should be simple for taxpayers to understand and easy and inexpensive for governments to administer. Complex tax systems can be expensive for governments to administer effectively and may be confusing, time-consuming, and costly for taxpayers.

Most of the costs associated with administering the state's property tax system (ad valorem property taxes, parcel taxes, and Mello-Roos taxes) reflect the activities by county assessors, tax collectors, and auditors. While comprehensive data on these costs are not available, total property tax administration costs likely are between 1.5 percent and 2 percent of collections, a somewhat higher level than that of state tax agencies that perform similar functions. A significant component of the property tax's administrative cost is from counties' responsibility to allocate property taxes to local governments pursuant to increasingly complex state laws. County costs related solely to determining property values, the other main component of administration, were slightly less than 1 percent of total revenues collected in 2010-11—a percentage similar to that of state tax agencies.

From the taxpayers' perspective, the property tax is generally a simple tax with which to comply. Tax payments are due in equal installments twice

per year. And, in most years, the assessed value of real property grows automatically by a maximum of 2 percent. Reassessments based on market value (which taxpayers are more likely to appeal) occur infrequently for most property owners.

The property tax assessed on personal property is typically more administratively cumbersome for owners and assessors. This is because personal property is assessed annually at market value using complex depreciation schedules. These assessments, therefore, are more likely to be appealed, a process that can take more than a year to resolve.

Neutrality

Nearly all taxes alter taxpayer behavior to some degree. Economists agree, however, that in most cases the ideal tax system is one that alters decisions—about what goods to buy, what products to make, and where to work or live—as little as possible. Economists prefer these “economically neutral” taxes because they assume that people and businesses are in the best position to make consumption, savings, and investment decisions that meet their economic and personal needs. Tax policies that influence what people buy and what businesses produce tend to distance people and businesses from their preferred choices, leaving them less well off than they would be if the tax system were economically neutral. Policymakers design some taxes, on the other hand, to influence taxpayer behavior in a way that promotes or discourages particular activities. In general, these should be well targeted and have strong justifications so that they achieve their policy goals with as little interference as possible in other personal decision making. Below, we describe how ad valorem property taxes may influence taxpayer behavior and then discuss the possible effects of parcel and Mello-Roos taxes.

Some Homeowners and Businesses May Move Less Frequently. California's ad valorem

property taxes may affect an individual’s decision to move because longer ownership results in a lower effective property tax rate. (An effective property tax rate differs from the 1 percent basic rate in that it is the amount of property taxes paid divided by the current market value of the property.) As shown in Figure 15, effective tax rates can vary considerably. New Owner A, for example, has an effective tax rate of 1 percent because the assessed value of his or her property is the same as its market value. Owners B and C, who have owned their properties longer than Owner A, have assessed values below their market values because their market values increased by more than 2 percent each year (and therefore faster than assessed values). As a result, most owners who have owned a property for many years pay an effective tax rate well below 1 percent. For those choosing to move, however, their effective tax rate is reset to 1 percent, producing a moving penalty that may influence some property owners’ relocation decisions. For example, established firms that benefit from their comparatively low effective property tax rates could be dissuaded from relocating—decisions that, absent the moving penalty, could benefit the companies financially. (As we discuss below, differing effective tax rates also affect the equity of the property tax.)

Homeowners and Businesses May Invest Less in Property Improvements. When a property undergoes improvements, the newly constructed portion of the property is assessed at its full market value. The existing property, on the other hand, is typically assessed below its current market value, meaning that improvements are taxed at a higher effective rate than existing property. Because improvements are subject to higher

effective tax rates, the return on investment that businesses receive from new improvements is lower and the taxes that homeowners pay on them are higher than they would be if all property—new and existing—were taxed uniformly. This may lead some businesses and homeowners to invest less than they otherwise would in new property improvements.

Homeowners May Change Behavior in Response to Assessment Exclusions. Voters have approved ballot propositions that exclude some types of property transfers from triggering reassessment to market value. (These exclusions are summarized earlier in this report in Figure 2.) For example, residential property transfers between certain family members do not trigger reassessment. These exclusions could alter decisions homeowners make about their property. For example, a homeowner might transfer property to his or her child (thereby passing on his or her low effective property tax rate) when, absent the exclusion, the owner might have sold the property to a nonrelative. In turn, that child could find it more economical to rent the property (and benefit from the low effective property tax rate) than to sell (and forego the benefit of his or her low effective rate).

Equity

Equity relates to how taxes affect taxpayers with different levels of income or wealth. Economists use two different standards of equity—vertical and horizontal—to evaluate taxes. Vertical equity occurs when wealthier taxpayers

Figure 15
Hypothetical Effective Property Tax Rates for Three Property Owners

	Year Purchased	Market Value	Assessed Value	Property Tax Rate	Property Tax Paid	Effective Tax Rate
Owner A	2012	\$300,000	\$300,000	1%	\$3,000	1.0%
Owner B	2002	300,000	180,000	1	1,800	0.6
Owner C	1986	300,000	110,000	1	1,100	0.4

pay a greater amount in taxes than less wealthy taxpayers. Horizontal equity, on the other hand, occurs when similar taxpayers—those with similar incomes or wealth—pay the same amount in taxes. Under an equitable property tax system (1) owners of highly valuable property pay more in taxes than owners of less valuable property and (2) the owners of two similar properties pay a similar amount in property taxes. Put differently, an equitable system would tax property owners at the same effective rate. As we discussed in the previous section, however, property owners often are subject to different effective tax rates. Therefore, California’s ad valorem property taxes, parcel taxes, and Mello-Roos taxes often do not meet these standards of equity.

Equity Reduced by Acquisition Value Assessment and 2 Percent Assessed Value Cap. California’s property tax system does not consistently meet the standards of horizontal or vertical equity. As discussed earlier in this report, two owners with identical properties may pay different amounts of property taxes if one owner bought the property a decade before the other. In a tax system with horizontal equity, both owners would pay similar amounts. In relation to vertical equity, the tax system’s reliance on acquisition value and the 2 percent cap on assessed valuation growth can result in owners of valuable property paying less than owners of (recently acquired) less valuable property. In a tax system with vertical equity, owners of valuable property would pay more in taxes because owners of valuable property generally are wealthier than owners of less valuable property.

Homeowners Who Are Mobile Pay Higher Effective Tax Rates. Homeowners who move

often—military families, younger homeowners, or those with jobs that require them to relocate frequently—tend to have higher effective ad valorem tax rates than homeowners who move less frequently because newly purchased properties are assessed at market value. Relocation decisions may result from circumstances that households may not have foreseen, such as employment changes, divorce, or other changes in family composition. Under horizontal equity, in contrast, taxpayers pay similar taxes unless their household income, wealth, or consumption patterns differ.

Fixed-Rate Taxes Do Not Meet Vertical Equity Standard. Parcel taxes and Mello-Roos taxes typically meet the criteria of horizontal equity but not vertical equity because property owners typically are charged the same amounts—regardless of their wealth or their properties’ value.

Summary

Our comparison of California’s property tax system with common tax policy criteria found mixed results. The ad valorem taxes generally meet the goals of administrative simplicity and providing governments with a growing source of stable revenue, but often do not meet the goals of neutrality and equity. Specifically, California’s ad valorem tax system (1) may influence decisions property owners make about relocations and expansions and (2) treat similar taxpayers differently and wealthier taxpayers the same as less wealthy taxpayers.

California’s other property taxes (parcel taxes and Mello-Roos taxes) generally perform well relative to the goals of stability, administrative simplicity, and horizontal equity, but may perform less well in regard to the other objectives.

APPENDIX 1:

THE HISTORY OF CALIFORNIA'S PROPERTY TAX ALLOCATION SYSTEM

California's system for allocating property tax revenue from the 1 percent rate among local governments is complex and has changed over time. The most significant change was voter approval of Proposition 13 in 1978, which shifted the control over the allocation of property taxes from local communities to the state. Since that time the state has made several major changes that affect the amount of property tax revenue from the 1 percent rate distributed to counties, cities, K-14 districts, and special districts. Some of these changes have benefited the state fiscally (by indirectly reducing state costs for education). Others have benefited local governments or taxpayers. This appendix describes the evolution of the state's property tax allocation system. The key events are highlighted in Figure A-1, and described in more detail below.

Figure A-1

History of California's Property Tax Allocation

1972	SB 90 —Establishes school “revenue limit” funding system, giving the state a significant fiscal interest in the allocation of local property tax revenue.
1978	Proposition 13 —Voters cap the basic property tax rate at 1 percent and give the state new responsibilities for allocating property tax revenue. SB 154 —State's first law allocating property tax revenue. Amounts based on share of property tax received prior to Proposition 13, with state providing grants for some of local revenue loss.
1979	AB 8 —State changes property tax allocations in SB 154, establishes system for allocating future growth in property tax revenue, and absorbs costs of some local programs.
1992	First ERAF Shift —State permanently shifts some property tax revenue from counties, cities, and special districts into a fund for K-14 districts.
1993	Second ERAF Shift —State permanently shifts additional property tax revenue into a fund for K-14 districts.
2004	Triple Flip —State uses some local sales tax revenue to repay deficit-financing bonds. Reimburses counties and cities with property tax revenue from ERAF and K-14 districts. The VLF Swap —State permanently shifts some property tax revenue from ERAF and K-14 districts to reimburse cities and counties for the state's reductions to their VLF revenue. Temporary ERAF Shift —State shifts some property tax revenue from noneducational local agencies to K-14 districts for two years. Proposition 1A —Voters restrict the state's authority to shift property tax revenue away from cities, counties, and special districts.
2009	Proposition 1A (2004) Borrowing —State borrows \$1.9 billion of property tax revenue from cities, counties, and special districts as authorized by Proposition 1A.
2010	Proposition 22 —Voters eliminate the state's authority to borrow property tax revenue and to shift redevelopment agencies' property tax revenue.
2012	Dissolution of Redevelopment Agencies —Redevelopment agencies are abolished. Over time, their share of the property tax will revert to other local governments.

ERAF = Educational Revenue Augmentation Fund; VLF = vehicle license fee.

TAX ALLOCATION PRIOR TO PROPOSITION 13

Tax Allocation Determined Locally Until 1978. Prior to voter approval of Proposition 13 in 1978, each local government authorized to levy a property tax set its own rate (within certain statutory restrictions). Each local government annually determined the amount of revenue necessary to finance the desired level of services and set its property tax rate to collect that amount. A property owner's property tax bill reflected the sum of the individual rates set by each taxing entity. Under this system, schools and community colleges received over 50 percent of statewide property tax revenue, counties about 30 percent, and cities about 10 percent. (At the local level, however, the share of property tax revenue supporting each type of local government varied. Some communities, for example, provided a greater percentage of total property tax revenue to schools and others provided more to their county or city.)

Property Tax Allocation Linked to State Budget in 1972. Although local governments had control over the property tax during this period, property tax revenue had an effect on the state's budget beginning in 1972. Chapter 1406, Statutes

of 1972 (SB 90, Dills), started an education finance system in which the state guarantees each school district an overall level of funding. For K-12 districts, each district receives an overall level of funding—a “revenue limit”—from local property taxes and state resources combined. Community college districts receive apportionment funding from local property taxes, student fees, and state resources. Thus, if a district's local property tax revenue (and student fee revenue in the case of community colleges) is not sufficient, the state provides additional funds. If a district's nonstate resources alone exceed the district's revenue limit or apportionment funding level, the district does not receive state aid and can keep the excess local property tax revenue for educational programs and services at their discretion. These districts are commonly referred to as “basic aid” districts because historically they have received only the minimum amount of state aid required by the California Constitution (known as basic aid). This system of school finance gives the state a significant fiscal interest in the distribution of local property tax revenue.

PROPOSITION 13 AND THE STATE'S RESPONSE

Proposition 13 fundamentally changed local government finance and assigned the state responsibility for property tax allocation. Property tax receipts fell by more than 60 percent because Proposition 13 lowered the statewide property tax rate to a constitutional maximum of 1 percent. Additionally, the measure required the state, rather than local communities, to determine the allocation of property tax revenue among the local governments within a county. In response to Proposition 13, the Legislature enacted two major

bills: Chapter 292, Statutes of 1978 (SB 154, Petris) and then Chapter 282, Statutes of 1979 (AB 8, L. Greene). In general, these bills established methods for allocating the new lower amount of property tax revenue and shifted certain county and school district costs to the state.

First State Allocation System—SB 154

Shortly after the passage of Proposition 13, the Legislature approved SB 154 in an effort to avoid major local government service reductions

and significant fiscal distress from the decrease in property tax revenue. Senate Bill 154 was the state’s first attempt to allocate property taxes among counties, cities, special districts, and K-14 districts. Under SB 154, a local government’s share of the 1 percent property tax rate in 1978-79 was based on the share of *countywide* property tax revenue going to that local government before Proposition 13. For example, if a city received 10 percent of the property taxes collected by all local jurisdictions in the county prior to the passage of Proposition 13, the city would receive 10 percent of the property taxes collected in the county at the 1 percent rate. This was a significant change from the allocation of property taxes prior to Proposition 13, when a local government received property tax revenue only from the properties located *within its jurisdiction*. In addition, to partially offset the revenue loss resulting from the reduction in the property tax rate, SB 154 used state funds to relieve counties of a portion of their obligation to pay for certain health and welfare programs and to provide block grants to counties, cities, and special districts.

The Current Property Tax Allocation System—AB 8

A year after enacting SB 154, the Legislature adopted AB 8, a long-term policy to allocate property taxes and provide fiscal relief to local governments. The legislation (1) directed county auditors to allocate 1979-80 property tax revenue in a manner similar to SB 154 but with some modifications and (2) established a method for allocating property tax growth in future years.

New Base Property Tax Allocation. Assembly Bill 8 established a new base property tax allocation for 1979-80. The new base allocations in AB 8 resembled those in SB 154—a local government’s share was based on the share of the countywide property tax going to that local government before Proposition 13—with some modification.

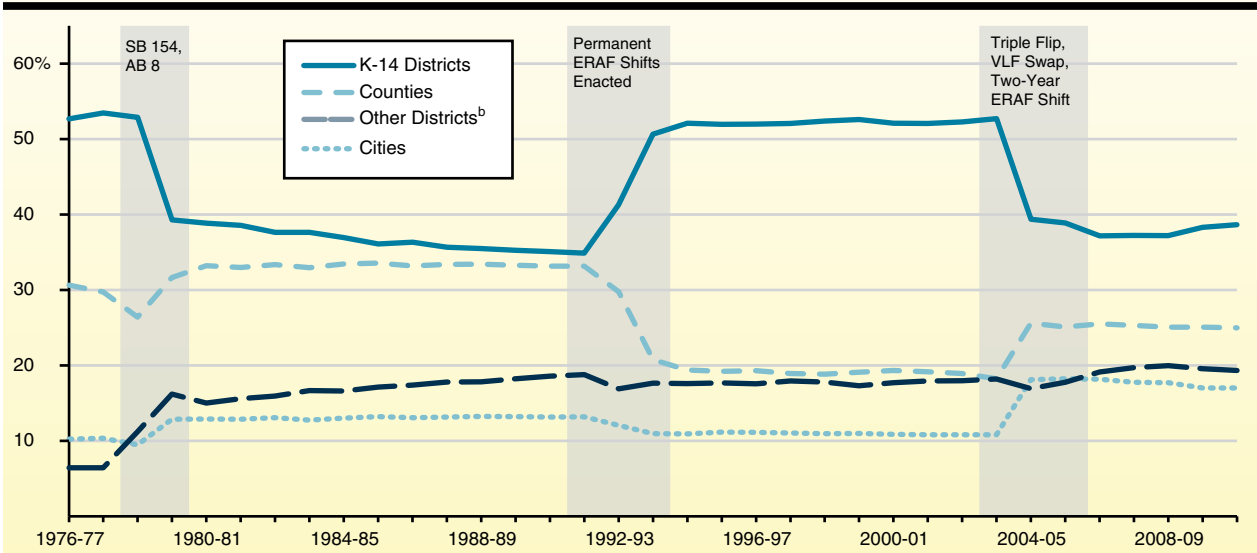
Specifically, rather than continue the state block grants included in SB 154, AB 8 increased the base share of property taxes allocated to most counties, cities, and special districts by reducing the base share going to K-14 districts. (Under the state’s school finance system, K-14 district losses were in turn made up with increased state funds for education.) For cities and special districts, the increase in the base property tax allocation was derived from the block grant amount provided in SB 154. Cities received increased property taxes equivalent to about 83 percent of their SB 154 block grant amount and special districts 95 percent of their block grant amount. Counties received a combination of increased property taxes, reduced expenditure obligations for health and social services programs, and a state block grant for indigent health programs. The reduced county expenditure obligations included complete state assumption of the costs for Medi-Cal and the State Supplementary Payment Program, as well as an increased state share of costs for the Aid to Families with Dependent Children program (the predecessor to California Work Opportunities and Responsibility to Kids). (These changes resulted in an increased share of property tax revenue for most counties. As discussed in the box on page 36, six counties ended up as so-called negative bailout counties.) In summary, AB 8 shifted property tax revenue away from K-14 districts in order to provide cities, special districts, and most counties with a greater amount of property tax revenue than they received the previous year under SB 154. As shown in

Figure A-2 (see next page), this greatly reduced K-14 districts’ share of the statewide property tax.

New Method for Allocating Property Tax Growth. Assembly Bill 8 also established a new process for allocating growth (or decline) in property tax revenue in future years. In contrast to the property tax allocation process in 1978-79 and

Figure A-2

Major Changes in Allocation of California Property Tax Revenue^a



^a As a percentage of total revenue from the 1 percent rate and voter-approved debt rates.

^b Special districts and redevelopment agencies. Payments from redevelopment agencies to K-14 schools not included.

ERAF = Educational Revenue Augmentation Fund; VLF = vehicle license fee.

1979-80 (that distributed revenue on a countywide basis without regard to where the property was located), the legislation specified that future growth in property tax revenue would be allocated only to those local governments serving the property where the revenue increase took place. Accordingly, beginning in 1980-81, AB 8 required that each local government receives the same amount of property

tax it received in the prior year plus its share of any growth or decline in property tax revenue that occurred in its jurisdiction.

To ensure that each local government receives the property tax growth from the properties it serves, each county is divided into tax rate areas (TRAs). Each local government represented in a TRA receives a share of the property tax growth

What Are “Negative Bailout Counties?”

Assembly Bill 8 did not provide additional property tax revenue to six counties (Alpine, Lassen, Mariposa, Plumas, Stanislaus, and Trinity). Under the provisions of AB 8, the increased share of the base property tax allocation to counties was calculated as the value of the SB 154 block grant *plus* a small adjustment for the cost of the Aid to Families with Dependent Children program *less* the amount of the indigent health block grant. In these six counties, the value of the indigent health block grant was so great that it exceeded the value of the adjusted SB 154 block grant. In order for these counties to be treated in the same way as all other counties, the amount of property taxes allocated to these counties was reduced. Because these counties received a smaller percentage of total property taxes collected after implementation of AB 8 relative to their pre-Proposition 13 shares, these counties are termed negative bailout counties.

that occurs within that TRA. As required by AB 8, county auditors developed a methodology to determine the percentage of property tax growth—known as TRA factors—to allocate to each local government in each TRA. These TRA factors were based largely on the 1979-80 base allocation established by AB 8 (including the shift of property tax revenue from K-14 districts to other local governments). In most counties, these TRA factors remain constant. Thus, if a city received 25 percent of the property tax revenue growth generated in a TRA in 1980-81 (the first year TRA factors were used to distribute property tax revenue growth),

it continued to receive 25 percent of the growth in property taxes in future years. As a result, the distribution of property tax revenue among local governments continued to closely resemble the 1979-80 distribution until the first major changes to the AB 8 system occurred in the 1990s.

In summary, the AB 8 property tax allocation system provides each local government with the same amount of property tax revenue it received in the prior year (the base), plus its share of any growth or decline in property tax revenue that occurred in its jurisdiction in the current year.

CHANGES TO THE AB 8 SYSTEM

The state property tax allocation system set up in AB 8 continues to be the basis for property tax allocation among local governments today. Since 1979, however, there have been some significant changes to the original property tax allocation system contained in AB 8. In most cases, the changes reflect the complex fiscal relationship between the state and local governments. Because of the state's role in allocating property tax revenue after Proposition 13 and in funding K-14 districts and other local programs, decisions regarding the state budget and other policy issues have led the Legislature and Governor to occasionally change how property tax revenue is distributed. We highlight the major changes in property tax allocation below. It is important to note, however, that these changes in property tax allocation do not explain the entire scope of the state-local fiscal relationship—a relationship that also has involved the realignment of many government programs and changes in other revenue sources such as the sales tax and the vehicle license fee (VLF). Some of these decisions have benefited the state fiscally, and others have benefited local governments or taxpayers.

No and Low Property Tax Cities

One change in property tax allocation relates to so-called “no and low property tax cities.” Cities that did not levy a property tax, levied only a very low property tax, or were not incorporated as cities prior to the passage of Proposition 13 typically received few property taxes under AB 8. During the 1980s the Legislature directed county auditors to modestly increase the amount of property taxes going to some of these cities by shifting a share of county property tax revenue to them.

Property Taxes Shifted to Schools

Ongoing Property Tax Shifts Started in 1990s. In 1992-93 and 1993-94, in response to serious budgetary shortfalls, the Legislature and Governor permanently redirected almost one-fifth of statewide property tax revenue—over \$3 billion in 1993-94—from cities, counties, and special districts to K-14 districts. (The legislation also temporarily required redevelopment agencies to make payments to K-14 districts.) Under the changes in property tax allocation laws, the redirected property tax revenue is deposited into a countywide fund for

schools, the Educational Revenue Augmentation Fund (ERAF). The property tax revenue from ERAF is distributed to non-basic aid schools and community colleges, reducing the state's funding obligation for K-14 school districts.

The amount transferred into ERAF from each city, county, and special district was based on many factors, including the magnitude of the fiscal relief that the state provided the local government in AB 8 and, for counties, the level of taxable sales within its borders. As a result, individual local government ERAF obligations varied widely. For example, the ERAF shifts from cities formed after 1978 typically were lower than those for older cities because the newer cities did not receive any AB 8 benefits. Similarly, counties with many retail developments typically had larger ERAF shifts than rural counties because the state anticipated that extensively developed counties would receive more relief from the state's primary ERAF mitigation measure: a half-cent sales tax for local public safety (Proposition 172, 1993). As shown in Figure A-2, after the ERAF transfer of the early 1990s, schools and community colleges once again received more than 50 percent of the state's property tax revenue, while other local governments received less.

“Excess ERAF” Shifted Back. In the late 1990s, some county auditors reported that their ERAF accounts had more revenue than necessary to offset all state aid to non-basic aid K-14 districts. In response, the Legislature enacted a law requiring that some of these surplus funds be used for countywide special education programs and the remaining funds be returned to cities, counties, and special districts in proportion to the amount of property taxes that they contributed to ERAF. The ERAF funds that are returned to non-education local governments are known as excess ERAF.

Additional Temporary Property Tax Shift. The 2004-05 budget package also shifted \$1.3 billion of property taxes from noneducation

local agencies (cities, counties, special districts, and redevelopment agencies) to ERAF in 2004-05 and again in 2005-06. This temporary ERAF shift reduced the state's funding responsibilities for K-14 districts to help address the budget shortfalls in those two years.

Changes to ERAF

The Triple Flip. In 2004, state voters approved Proposition 57, a deficit-financing bond to address the state's budget shortfall. The state enacted a three-step approach—commonly referred to as the triple flip—that provides a dedicated funding source to repay the deficit bonds:

- Beginning in 2004-05, one-quarter cent of the local sales tax is used to repay the deficit-financing bond.
- During the time these bonds are outstanding, city and county revenue losses from the diverted local sales tax are replaced on a dollar-for-dollar basis with property taxes shifted from ERAF.
- The K-14 tax losses from the redirection of ERAF to cities and counties, in turn, are offset by increased state aid.

The triple flip increases the amount of property tax revenue going to cities and counties and reduces the amount of ERAF provided to K-14 districts. Overall, however, cities, counties, and K-14 districts do not experience any net change in revenue from the triple flip. Cities and counties receive more property tax revenue, but this revenue gain is offset by the reduction in sales tax revenue. K-14 districts receive less property tax revenue, but this is offset with increased state aid. The flip of sales taxes for property taxes ends after the deficit-financing bonds are repaid (currently estimated to occur in 2016).

The VLF Swap. The VLF—a tax on vehicle ownership—provides revenue to local governments. In 1999, the state began reducing the VLF rate and backfilling city and county revenue losses from this tax reduction with state aid. The 2004-05 budget package permanently replaced the state VLF backfill by diverting property tax revenue from ERAF and, if necessary, non-basic aid K-14 districts to cities and counties. In 2004-05, cities and counties did not experience a change in overall revenue from the VLF swap, as the amount of property tax shifted to them was equal to the VLF backfill amount. In subsequent years, state law specifies that each local government’s VLF swap payment grows based on the annual change in its assessed valuation. As a result, most cities and counties benefit fiscally from the VLF swap because assessed valuation typically grows more quickly than VLF revenue. Similar to the triple flip, K-14 districts’ property tax revenue losses are made up with increased state aid.

Distributing ERAF

The triple flip and VLF swap further expanded the use of ERAF and changed the priorities governing how its resources are used. As shown in Figure A-3, the original purpose of ERAF was to supplement the property tax revenue of non-basic aid K-14 districts. Under current law, however, funding K-14 districts falls to the fourth priority. As a result, non-basic aid school districts do not receive any ERAF resources unless additional funds

remain after the county auditor (1) returns excess ERAF, (2) reimburses the triple flip, and (3) make payments for the VLF swap. This change in priorities has a significant effect on the amount of ERAF available for school districts. In 2010-11, for example, auditors in 33 counties reported using *all* ERAF resources for the first three priorities, leaving no ERAF for schools.

Figure A-4 (see next page) displays the complex process county auditors follow to allocate ERAF and to reimburse cities and counties for the triple flip and VLF swap. This figure also shows that, under certain circumstances, it is possible that the auditor could determine that there are not enough funds to fully compensate cities and the county for the triple flip and/or the VLF swap. These funding insufficiencies are referred to as “insufficient ERAF.”

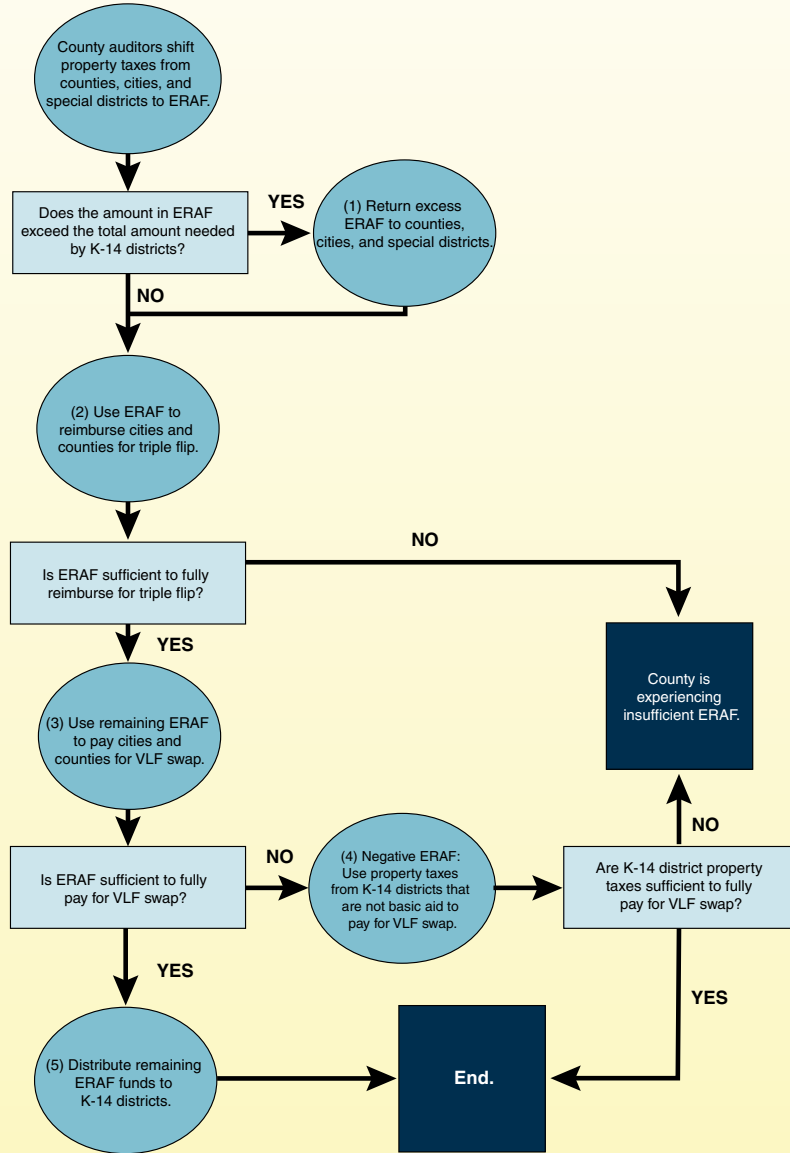
Step 1: Return Excess ERAF. As shown in the figure, the first step is for each county auditor to determine whether the funds deposited into the countywide account exceed the amount needed by all non-basic aid K-14 districts in the county, plus a specified amount for special education. If so, the excess ERAF is returned to cities, special districts, and the county in proportion to the amount of property taxes they contributed to ERAF. This calculation of excess ERAF was modified recently to reflect the increased revenue that K-14 districts and ERAF receive from the dissolution of redevelopment agencies. Specifically, to maximize the state fiscal benefit related to redevelopment

Figure A-3
Uses of ERAF Listed in Priority Order

Priority	Early 1990s	Late 1990s to 2004	2004 to Present
First	Fund non-basic aid K-14 districts	Return excess ERAF	Return excess ERAF
Second		Fund non-basic aid K-14 districts	Reimburse triple flip
Third			Make payments for VLF swap
Fourth			Fund non-basic aid K-14 districts

ERAF = Educational Revenue Augmentation Fund; VLF = vehicle license fee.

Figure A-4
Process to Distribute ERAF and Reimburse the Triple Flip and VLF Swap



ERAF = Educational Revenue Augmentation Fund; VLF = vehicle license fee.

dissolution, Chapter 26, Statutes of 2012 (AB 1484, Committee on Budget) directs county auditors to exclude property taxes related to the dissolution of redevelopment agencies in the calculation of excess ERAF.

Step 2: Reimburse Triple Flip. Following the calculation and distribution of excess ERAF, state law directs county auditors to reimburse local governments for their revenue losses associated with the triple flip. This reimbursement is shown in the figure as step two. If the county auditor uses all available ERAF, but determines that the local governments have not been fully reimbursed for the triple flip, the county has insufficient ERAF. In this situation, additional state action is required if cities and counties are to be fully reimbursed for the triple flip.

Steps 3 and 4: Pay for VLF Swap. After reimbursing the triple flip, the next use of ERAF is to make payments to local governments for the VLF swap. If the county auditor determines that ERAF resources are not sufficient to fully

pay cities and the county for the VLF swap, the county auditor redirects some property taxes from non-basic aid K-14 districts for this purpose, as shown in step 4. The redirection of school property taxes is commonly referred to as negative ERAF because it decreases K-14 property taxes rather than supplementing them (the original purpose of ERAF). If the amount of property taxes deposited in ERAF and allocated to non-basic aid school district is not enough to make the payments required under the VLF swap, then the county has insufficient ERAF. In this situation, additional state action is required for cities and counties to receive the full VLF swap payment. In 2012-13, the first time this issue came before the Legislature, the state included \$1.5 million in the budget to compensate the county and cities in Amador County for insufficient ERAF.

Step 5: Distribute Remaining ERAF to K-14 Districts. Any funds remaining in ERAF after the other uses have been satisfied are distributed to schools and offset state education spending.

LIMITS ON THE STATE'S AUTHORITY OVER PROPERTY TAX ALLOCATION

The state's use of property tax shifts to help resolve its severe budget difficulties—as well as other actions affecting the state-local fiscal relationship—have been a source of considerable friction between state and local government. In response, local government advocates have sponsored initiatives to limit the state's authority over local finances, including two constitutional measures reducing the state's authority over property tax allocation. As a result, much of the authority granted to the state in Proposition 13 and used to establish AB 8, ERAF, the VLF swap, and the triple flip is now restricted.

Proposition 1A (2004)

In 2004, voters approved Proposition 1A, amending the State Constitution to prohibit the state from shifting property tax revenue from cities, counties, and special districts to K-14 districts. The measure, however, provided an exception to its restrictions. Beginning in 2008-09, the measure allowed the state to shift a limited amount of local property tax revenue to schools and community colleges provided that the state repaid local governments for their property tax losses, with interest, within three years. The measure also specified that any change in how property tax

revenue is shared among cities, counties, and special districts must be approved by two-thirds of both houses of the Legislature (instead of by majority vote). For example, state actions that shift a share of property tax revenue from one local special district to another, or from the county to a city, require approval by two-thirds of both houses of the Legislature.

The state utilized Proposition 1A's exception for shifting property tax revenue to provide state fiscal relief in its 2009-10 budget package. Specifically, the state borrowed \$1.9 billion of property tax revenue from cities, counties, and special districts—revenue equal to roughly 8 percent of each local agency's property tax revenue. (Under Proposition 1A, the state was required to repay these funds by 2012-13. Companion legislation, however, allowed local governments to borrow against the state's future repayments so that local government budgets were not negatively affected in 2009-10.) The 2009-10 budget package also required redevelopment agencies

to make payments totaling \$1.7 billion (2009-10) and \$350 million (2010-11) to K-12 school districts serving students living in or near their redevelopment areas. Unlike the borrowing from cities, counties, and special districts, the state did not reimburse redevelopment agencies for these required payments.

Proposition 22 (2010)

In 2010, voters approved Proposition 22, which, among other things, prohibits the state from redirecting property tax revenue as it did in 2009-10. Specifically, Proposition 22 eliminates the state's authority to borrow property tax revenue from local governments as previously allowed under Proposition 1A and prohibits the state from requiring redevelopment agencies to shift revenue to K-14 districts or other agencies. As discussed in the nearby box, the prohibition on shifting redevelopment funds contributed indirectly to the dissolution of redevelopment agencies in February 2012.

The Dissolution of Redevelopment Agencies

As discussed in our report, *The 2012-13 Budget: Unwinding Redevelopment*, redevelopment had the overall effect of increasing state costs for K-14 education. For this reason, the state frequently required redevelopment agencies to shift some funds to support K-14 education. Under Proposition 22 (2010), however, the state no longer had the authority to require redevelopment agencies to shift property tax revenue to school districts. Facing considerable fiscal constraints and not authorized to shift funds from redevelopment for state fiscal relief as it had done in the past, the Legislature took a new approach as part of the state's 2011-12 budget. Specifically, the Legislature approved and the Governor signed Chapter 5, Statutes of 2011 (ABX1 26, Blumenfeld), which dissolved all redevelopment agencies. They also approved Chapter 6, Statutes of 2011 (ABX1 27, Blumenfeld), allowing redevelopment agencies to avoid dissolution by voluntarily agreeing to make annual payments to school districts. The Supreme Court later ruled ABX1 27 unconstitutional, meaning all redevelopment agencies were subject to ABX1 26's dissolution requirement. Under the dissolution process, the property tax revenue that formerly went to redevelopment agencies is first used to pay off redevelopment debts and obligations and the remainder is distributed to local governments in accordance with AB 8.

LOOKING FORWARD

Proposition 1A and Proposition 22 limit the state's authority to change property tax allocation laws. Measures that reallocate property tax revenue among counties, cities, and special districts require a two-thirds vote of the Legislature and measures that change state laws to increase the percentage of property taxes allocated to schools are prohibited. Even without additional legislative action, however, the distribution of property tax revenue will change in the near future for two reasons.

- ***End of Redevelopment.*** As the debts and obligations of former redevelopment agencies are paid off, property tax revenue that previously was allocated to redevelopment agencies will be distributed to K-14 districts, counties, cities, and special districts.
- ***The End of the Triple Flip.*** We estimate that the state's deficit-financing bonds will be paid off in 2016-17. At that time, the state sales tax rate will decline by one-quarter cent and the local sales tax rate will increase by one-quarter cent. Because the local sales tax rate is restored in full, the property tax revenue currently used to backfill cities and counties for the loss in sales tax revenue will be allocated to K-14 districts. Although none of these entities will experience any change in overall revenue, cities, and to a lesser extent counties, will receive a smaller share of the property tax than they do today. In addition, the property tax revenue allocated to K-14 districts will reduce the state's education costs.

APPENDIX 2:

PROPERTY TAX AND LOCAL GOVERNMENT PUBLICATIONS

Property Taxes

Property Tax Agents at the Local Level in California: An Overview (June 20, 2012)

Discusses the role of property tax agents in appealing property assessments.

Reconsidering AB 8: Exploring Alternative Ways to Allocate Property Taxes (February 3, 2000)

Examines the problems in the current property tax allocation system and discusses the tensions and trade-offs inherent in five reform proposals.

Reversing the Property Tax Shifts (April 2, 1996)

Explains the mechanics of the Educational Revenue Augmentation Fund shift and the formulas which implemented it.

Local Finance

Major Milestones: Over Four Decades of the State-Local Fiscal Relationship (November 29, 2012)

Provides a timeline summarizing major changes in the state-local relationship.

Local Government Bankruptcy in California: Questions and Answers (August 7, 2012)

Addresses some common questions about the Chapter 9 process for local governments.

The 2012-13 Budget: Unwinding Redevelopment (February 17, 2012)

Reviews the history of redevelopment agencies, the events that led to their dissolution, and the process communities are using to resolve their financial obligations.

The 2011-12 Budget: Should California End Redevelopment Agencies? (February 8, 2011)

Examines the Governor's proposal to end redevelopment.

Ten Events That Shaped California State-Local Fiscal Relations (December 16, 2009)

Discusses key events and measures that influenced state-local relations.

Overview of California Local Government (June 17, 2010)

Summarizes key issues related to local government.

Understanding Proposition 218 (December 17, 1996)

Examines the constitutional requirements related to property assessments and fees.

AN LAO REPORT

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LAO Publications

This report was prepared by Chas Alamo and Mark Whitaker, and reviewed by Marianne O'Malley. The Legislative Analyst's Office (LAO) is a nonpartisan office that provides fiscal and policy information and advice to the Legislature. To request publications call (916) 445-4656. This report and others, as well as an e-mail subscription service, are available on the LAO's website at www.lao.ca.gov. The LAO is located at 925 L Street, Suite 1000, Sacramento, CA 95814.

RE: Hidden Valley Lake Fire Station Expansion Project

Phil Skiles

Tue 2/22/2022 3:42 PM

To: Mitch Conner; Wink, Mike; Duncan, Paul

Cc: Josh Skiles

Warning: this message is from an external user and should be treated with caution.

Good afternoon Mitch,

The Architect selection process is on the agenda to be officially sent to the Facilities and equipment committee for direction. Once their selection is made, I will be in touch with you right away.

Thanks for your patience, Phill

**Phillip Skiles**

General Contractor

Lic. # 1010253

SKILES & ASSOCIATES INC.**A Legacy of Quality, Our Family Serving Yours!**

PO Box 237 Middletown Ca 9546

Phone: (707) 355-2204 Fax: (707) 881-3006

From: Mitch Conner**Sent:** Tuesday, February 22, 2022 2:34 PM**To:** Phil Skiles**Cc:** Josh Skiles**Subject:** RE: Hidden Valley Lake Fire Station Expansion Project

Hi Phil,

How did the Board of Directors meeting go and the selection of an architect for the Hidden Valley Lake Fire Station Expansion Project?

Mitch

Mitchell S. Conner, AIA. NCARB**Principal****ARCHILOGIX****DESIGN – DEVELOPMENT STRATEGIES**

427 Mendocino Avenue Suite 150

Santa Rosa CA 95401

t: 707.991-0990 x 403

cell: 707.975.7097

www.archilogix.com

From: Mitch Conner**Sent:** Tuesday, February 8, 2022 5:47 PM**To:** Phil Skiles**Cc:** Josh Skiles**Subject:** RE: Hidden Valley Lake Fire Station Expansion Project

Phil,

Thanks for your response and update on the architect-of-record selection process. I'm headed out of the office on Friday and Monday so the remaining part of this week is pretty packed but I can talk from 1:30 to 2:30 on Wednesday and 1 to 3 on Thursday.

Mitch

Mitchell S. Conner, AIA. NCARB

Principal

ARCHILOGIX

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cell: 707.975.7097

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From: Phil Skiles

Sent: Tuesday, February 8, 2022 4:36 PM

To: Mitch Conner

Cc: Josh Skiles

Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Good afternoon Mitch,

I wanted to get back with you regarding the fire station project and respond to your recent response email.

The fire district board (South Lake County Fire Protection District) has their monthly board meeting scheduled next Tuesday 15th at which time they will make their decision on which Architect they will be using for the project. They have narrowed it down to you and one other architect. With the information you have already given us, and your fee schedule, they feel that they have enough information to make an informed decision. Once they make their decision, I will contact you to let you know. If you are the one that they decide on, I would like to schedule an onsite meeting, and bring all pertinent site information etc. at that time.

I will try to make a follow up phone call with you tomorrow to answer any further questions.

Best regards, Phill



Phillip Skiles

General Contractor

Lic. # 1010253

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PO Box 237 Middletown Ca 95406

Phone: (707) 355-2204 Fax: (707) 881-3006

From: Mitch Conner

Sent: Thursday, February 3, 2022 1:57 PM

To: Phil Skiles

Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Phil,

We have several questions before we can propose a fee structure.

- We have never met the Fire district and their building committee.
 - We have never been given any site information
 - What is the construction budget (building and on-site improvements)?
 - Will the project be bid or negotiated with a selected GC?
 - More programmatic and level of finish information is required to determine appropriate detailing and specifications?
 - Is the project being funded with public dollars? If so full accessibility compliance will most likely be required. I can explain this in more detail when we talk.
-
- We provide full service scope of work on our fire station projects. That would be schematic design, design development, construction documents, bidding assistance and construction phase support services.
 - As a calculation we typically see 15% of construction cost as the gross A&E fee. That would be architecture, structural and mechanical and electrical engineering. It would not include civil engineering, landscape design and specialty consultants like Title Energy Compliance., Cal-Green or any Climate action compliance (if required by the County of Lake).
-
- So our fee arrangement has schematic design and bidding and construction services on an hourly basis. We can provide a budgetary estimate once we know the construction budget, a procurement process for the GC and our roll in that process as well how the construction phase support services for our team is being set-up. The Design Development and Construction Document phases leading to a building permit will be a fixed fee for ArchiLOGIX and the noted engineers.

Final question are there other architects being considered for this project? Will we all have the same project information in order to develop our response?

As noted in the ArchiLOGIX overview. We have 35 plus years doing fire station projects. While we always enjoy the project and client type it's important the Fire district get the consultant team that is the best fit. The above information will enable us to present our approach enabling the Fire District to make the right choice.

If you would like to discuss the above questions please let me know.

Thanks,

Mitch

Mitchell S. Conner, AIA. NCARB

Principal

ARCHILOGIX

DESIGN – DEVELOPMENT STRATEGIES

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From: Phil Skiles

Sent: Friday, January 28, 2022 1:18 PM

To: Mitch Conner; Josh Skiles

Cc: Kristin Kiefer

Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Good afternoon Mitch,

As the South Lake County Fire Protection District Board is finalizing its decision on choosing an Architect, they have asked us to inquire regarding the potential fees that they might be expecting on this project. As your fees are hourly based on different team members time, can you give us a rough idea of what these conceptual sketches would take to finalize them into submittal ready working plans?

Please find attached some rough sketches of a 2700sq. ft. two story barracks building and a 2700 sq. ft. single story two bay apparatus building.

In concept it is a 2700 square foot box that is an apparatus bay building. A 2700 square foot (1350 square foot 1st floor, 1350 square foot 2nd floor) that is a box that contains a covered patio that faces away from storms and the

wind. double doors (not a slider) to the covered patio and to the outside of the PT room.

The Hidden Valley Station Concept sketch is a hand drawn, not to scale, artist rendering taking a one-story drawing and making it two stories. With an ADA bathroom and shower on the 1st floor, we have been told they do not have to be ADA upstairs that is only for Firefighters.

The reason for the two separate buildings is the separation between work and rest areas. We may want to join the two buildings with a door and something like storage between work and rest areas so they do not blend together as that may be more cost effective.

We are also including a conceptual drawing of a golf pro shop/restaurant building that is currently under construction for the Hidden valley Lake Assoc. that the Board would like to somewhat match aesthetically.

Looking to hearing back from you soon.



Phillip Skiles

General Contractor

Lic. # 1010253

SKILES & ASSOCIATES INC.

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PO Box 237 Middletown Ca 9546

Phone: (707) 355-2204 Fax: (707) 881-3006

From: Mitch Conner

Sent: Friday, December 10, 2021 3:58 PM

To: Phil Skiles

Cc: Kristin Kiefer

Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Phil,

Per our phone call today, I have attached ArchiLOGIX's Firm information and relevant fire station experience that I sent to the Fire District through Rod Field of Davis/Reed the General Contractor. The attached cover letter was directed to Rod and he submitted this package to the fire district.

However, I hope this conveys our depth of experience with fire station projects and interest in the Hidden Valley Station.

Let me know if you need anything else. When appropriate we should meet up in person, visit the site and meet the Fire District team.

Thanks for reaching out to us.

Have a nice weekend

Mitch

Mitchell S. Conner, AIA. NCARB

Principal

ARCHILOGIX

DESIGN – DEVELOPMENT STRATEGIES

427 Mendocino Avenue Suite 150

Santa Rosa CA 95401

t: 707.991-0990 x 403

cell: 707.975.7097

www.archilogix.com

From: Phil Skiles
Sent: Friday, December 10, 2021 1:30 PM
To: Mitch Conner
Subject: Hidden Valley Lake Fire Station Expansion Project

Hello Mitch,

Thanks for returning my phone call today. It was good talking with you, and I would be happy to pass your information on to the board.

Thank you for your time.

Respectfully, Phill Skiles



Phillip Skiles
General Contractor
Lic. # 1010253

SKILES & ASSOCIATES INC.
A Legacy of Quality, Our Family Serving Yours!
PO Box 237 Middletown Ca 9546

Phone: (707) 355-2204 Fax: (707) 881-3006

FW: Hidden Valley Lake Fire Station Expansion Project

Phil Skiles

Fri 2/4/2022 2:29 PM

To: Wink, Mike; Duncan, Paul; Josh Skiles

Warning: this message is from an external user and should be treated with caution.

Gentlemen,

I am forwarding this response to you that we received from Mitch Conner with Archilogix.

I am impressed with his questions as they are very project specific, as well as come from a wealth of experience, and as you can read in his email his typical fee of 15% includes Architectural and Engineering whereas Jessie Whitesides percentage was for architectural fees only. Also if the project is only around the 1 Mil range her fee would be 25%.

I believe that we would be getting more for our money by using Mitch Conner from Archilogix. He would still be our 1st recommendation.

Let us know your thoughts, and we would like to schedule an onsite meeting with the architect of your choice.

Best, Phill and Josh

**Phillip Skiles**

General Contractor

Lic. # 1010253

SKILES & ASSOCIATES INC.A Legacy of Quality, Our Family Serving Yours!

PO Box 237 Middletown Ca 9546

Phone: (707) 355-2204 Fax: (707) 881-3006

From: Mitch Conner**Sent:** Thursday, February 3, 2022 1:57 PM**To:** Phil Skiles**Subject:** RE: Hidden Valley Lake Fire Station Expansion Project

Phil,

We have several questions before we can propose a fee structure.

- We have a never met the Fire district and their building committee.
- We have never been given any site information
- What is the construction budget (building and on-site improvements)?
- Will the project be bid or negotiated with a selected GC?
- More programmatic and level of finish information is required to determine appropriate detailing and specifications?
- Is the project being funded with public dollars? If so full accessibility compliance will most likely be required. I can explain this in more detail when we talk.
- We provide full service scope of work on our fire station projects. That would be schematic design, design development, construction documents, bidding assistance and construction phase support services.
- As a calculation we typically see 15% of construction cost as the gross A&E fee. That would be architecture, structural and mechanical and electrical engineering. It would not include civil engineering, landscape design and specialty consultants like Title Energy Compliance., Cal-Green or any Climate action compliance (if required by the County of Lake).

- So our fee arrangement has schematic design and bidding and construction services on an hourly basis. We can provide a budgetary estimate once we know the construction budget, a procurement process for the GC and our roll in that process as well how the construction phase support services for our team is being set-up. The Design Development and Construction Document phases leading to a building permit will be a fixed fee for ArchiLOGIX and the noted engineers.

Final question are there other architects being considered for this project? Will we all have the same project information in order to develop our response?

As noted in the ArchiLOGIX overview. We have 35 plus years doing fire station projects. While we always enjoy the project and client type it's important the Fire district get the consultant team that is the best fit. The above information will enable us to present our approach enabling the Fire District to make the right choice.

If you would like to discuss the above questions please let me know.

Thanks,

Mitch

Mitchell S. Conner, AIA. NCARB

Principal

ARCHILOGIX

DESIGN – DEVELOPMENT STRATEGIES

427 Mendocino Avenue Suite 150

Santa Rosa CA 95401

f: 707.991-0990 x 403

cell: 707.975.7097

www.archilogix.com

From: Phil Skiles

Sent: Friday, January 28, 2022 1:18 PM

To: Mitch Conner; Josh Skiles

Cc: Kristin Kiefer

Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Good afternoon Mitch,

As the South Lake County Fire Protection District Board is finalizing its decision on choosing an Architect, they have asked us to inquire regarding the potential fees that they might be expecting on this project. As your fees are hourly based on different team members time, can you give us a rough idea of what these conceptual sketches would take to finalize them into submittal ready working plans?

Please find attached some rough sketches of a 2700sq. ft. two story barracks building and a 2700 sq. ft. single story two bay apparatus building.

In concept it is a 2700 square foot box that is an apparatus bay building. A 2700 square foot (1350 square foot 1st floor, 1350 square foot 2nd floor) that is a box that contains a covered patio that faces away from storms and the wind. double doors (not a slider) to the covered patio and to the outside of the PT room.

The Hidden Valley Station Concept sketch is a hand drawn, not to scale, artist rendering taking a one-story drawing and making it two stories. With an ADA bathroom and shower on the 1st floor, we have been told they do not have to be ADA upstairs that is only for Firefighters.

The reason for the two separate buildings is the separation between work and rest areas. We may want to join the two buildings with a door and something like storage between work and rest areas so they do not blend together as that may be more cost effective.

We are also including a conceptual drawing of a golf pro shop/restaurant building that is currently under construction for the Hidden valley Lake Assoc. that the Board would like to somewhat match aesthetically.

Looking to hearing back from you soon.



Phillip Skiles
 General Contractor
 Lic. # 1010253
SKILES & ASSOCIATES INC.
A Legacy of Quality, Our Family Serving Yours!
 PO Box 237 Middletown Ca 9546
 Phone: (707) 355-2204 Fax: (707) 881-3006

From: Mitch Conner
Sent: Friday, December 10, 2021 3:58 PM
To: Phil Skiles
Cc: Kristin Kiefer
Subject: RE: Hidden Valley Lake Fire Station Expansion Project

Phil,

Per our phone call today, I have attached ArchiLOGIX's Firm information and relevant fire station experience that I sent to the Fire District through Rod Field of Davis/Reed the General Contractor. The attached cover letter was directed to Rod and he submitted this package to the fire district.

However, I hope this conveys our depth of experience with fire station projects and interest in the Hidden Valley Station.

Let me know if you need anything else. When appropriate we should meet up in person, visit the site and meet the Fire District team.

Thanks for reaching out to us.

Have a nice weekend

Mitch

Mitchell S. Conner, AIA. NCARB
Principal

ARCHILOGIX
DESIGN – DEVELOPMENT STRATEGIES
 427 Mendocino Avenue Suite 150
 Santa Rosa CA 95401
 t: 707.991-0990 x 403
 cell: 707.975.7097
www.archilogix.com

From: Phil Skiles
Sent: Friday, December 10, 2021 1:30 PM
To: Mitch Conner
Subject: Hidden Valley Lake Fire Station Expansion Project

Hello Mitch,

Thanks for returning my phone call today. It was good talking with you, and I would be happy to pass your information on to the board.

Thank you for your time.

Respectfully, Phill Skiles



Phillip Skiles
General Contractor
Lic. # 1010253

SKILES & ASSOCIATES INC.
A Legacy of Quality, Our Family Serving Yours!
PO Box 237 Middletown Ca 95446

Phone: **(707) 355-2204** Fax: **(707) 881-3006**

Re: Hidden Valley Lake Fire Station Expansion Project

Jessie Whitesides

Wed 2/2/2022 10:29 AM

To: Phil Skiles

Cc: Wink, Mike; Duncan, Paul; Josh Skiles

Warning: this message is from an external user and should be treated with caution.

Phil -

How many Architects are you considering for the project? We ask because we do not currently have the time to dedicate to competing for a project if there are more than two other Architects being considered?

Was there ever a formal RFP Issued? Or are you searching may recommendation only?

Cheres - Jessie

Jessie Whitesides | NCARB
architect642 fifth street
santa rosa, ca 95404O 707-569-9358
M 707-849-0870www.asquaredstudios.com

On Feb 2, 2022, at 9:37 AM, Phil Skiles wrote:

Good morning Jessie,
Please see our interlineation responses in red

<image001.jpg>

From: Jessie Whitesides**Sent:** Tuesday, February 1, 2022 1:22 PM**To:** Phil Skiles**Cc:** Josh Skiles**Subject:** Re: Hidden Valley Lake Fire Station Expansion

Project

Hi Phil -

If we understand what you are stating, you are asking us to estimate our Architectural fees to design and detail the fire station project relative the sketches and aesthetics of the documents you included in your most recent email.

With the information we have at hand, we can offer you the following range of percentages assuming this is for Architectural Services only. However, to be more precise than this we will need to understand the answers to our additional questions listed below.

Project cost <1mil = 15%

Project cost <2mil = 12%
 Project cost <3mil = 10%
 Project cost <4mil = 9%
 Project cost <5mil = 7.5%
 Project cost 5<10mil = 6.5%

Questions:

1. Is this a public or privately funded station?

Yes, this is public funds and will be a public works project.

2. Typically, architects on Essential Services building provide the whole suite of services with all consultants under our umbrella. Are you expecting us to estimate the engineering fees as well?

We would really appreciate to ultimately have a comprehensive estimate that would preferably include Architectural, Geotech, structural, mechanical etc.

3. Are there any special permit requirements? Discretionary permits? Etc.

The only special permit that we are currently aware of would be a minor use permit from the county.

4. Do you have any community goals? Most new "public" building are aiming for some type of LEED certification. **For this project, I don't believe a LEED certification is something the fire district board is necessarily interested in. The only "community goals" that we would be shooting for would be that the building would be aesthetically pleasing and designed for maximum function.**

5. Are we to assume this is a pre-engineered steel building with the aesthetic of the glass club rendering? **Yes, that is correct.**

6. Is this design/build? Who is our client? **We are looking for an architect who can take this project from simple concept to full submittal ready working set of plans that we then can walk through the various county agencies locally for permitting and put out to bid. The client would be the South Lake County Fire Protection District.**

7. Is there a full scope of work written for the fire station (how many sleeping rooms? Each with their own ensuite bathroom or are they all shared?) Typically the hire ranking officer gets ensuite.

example: One battalion chief quarters, Two fire captains quarters, Six dorm rooms, Kitchen, Dining area, Ready room, Weight room, Crew bathrooms, Battalion chief bathroom, Captain bathrooms, Communication room, Watch office room, Turn-out locker room, Storage areas, Laundry/workshop area, Clean shower area, Workshop area

Basically, as the concept sketches show, we would be looking for a kitchen/pantry, dining room, day room, P.T. room, small ADA bath, laundry room, storage with and exterior patio on the 1st floor, four bedrooms (no ensuites) two bathrooms with showers, and elec. / storage room 2nd floor. We would be open to some suggestions

9. Do we know what size and how many fire-rescue vehicles will be housed here? It appears to be 2 total large trucks in the bay. **Yes, the apparatus bays would hold two engines and or possibly one engine and one box ambulance.**

I hope this helps. Looking forward to hearing from you soon.

Phill Skiles

Thank you -

Jessie

<image002.png>

On Jan 28, 2022, at 1:31 PM, Phil Skiles wrote:

Good afternoon Jesse,

As the South Lake County Fire Protection District Board is finalizing its decision on choosing an Architect, they have asked us to inquire regarding the potential fees that they might be

expecting on this project. As your fees are percentage based, can you give us a rough idea of what these conceptual sketches would take to finalize them into submittal ready working plans?

Please find attached some rough sketches of a 2700sq. ft. two story barracks building and a 2700 sq. ft. single story two bay apparatus building.

In concept it is a 2700 square foot box that is an apparatus bay building. A 2700 square foot (1350 square foot 1st floor, 1350 square foot 2nd floor) that is a box that contains a covered patio that faces away from storms and the wind. double doors (not a slider) to the covered patio and to the outside of the PT room.

The Hidden Valley Station Concept sketch is a hand drawn, not to scale, artist rendering taking a one-story drawing and making it two stories. With an ADA bathroom and shower on the 1st floor, we have been told they do not have to be ADA upstairs that is only for Firefighters.

The reason for the two separate buildings is the separation between work and rest areas.

We may want to join the two buildings with a door and something like storage between work and rest areas so they do not blend together as that may be more cost effective.

We are also including a conceptual drawing of a golf pro shop/restaurant building that is currently under construction for the Hidden Valley Lake Assoc. that the Board would like to somewhat match aesthetically.

Looking forward to hearing from you soon.

<image001.jpg>

From: Jessie Whitesides

Sent: Monday, December 20, 2021 10:35 AM

To: Phil Skiles

Cc: Josh Skiles

Subject: Re: Hidden Valley Lake Fire Station Expansion Project

Good morning Phil -

Please find the attached PDF to be the qualification documents you requested. If you need anything else please let us know.

Cheers - Jessie

<image002.png>

On Dec 14, 2021, at 11:47 AM, Phil Skiles wrote:

Good morning Jessie,

Our firm has been retained by the South Lake Fire Protection District to assist them as construction consultants for the new Hidden Valley Lake Fire Station Expansion Project here in Lake County. In our efforts to establish a design team, your name has been brought to our attention.

If you would be interested in working with us on the project, could send us a prospectus that we could forward to the board for consideration?

Thank you for your time.

Respectfully, Phill

<image001.jpg>

<3.pdf><SPLIT-2BAY-PLANv2.pdf><Hidden Valley Station CONCEPT v2 01-26-2022.pdf>

RE: Hidden Valley Lake Fire Station Expansion Project

Phil Skiles

Mon 2/21/2022 1:32 PM

To: Jessie Whitesides

Cc: Wink, Mike; Duncan, Paul; Josh Skiles

Warning: this message is from an external user and should be treated with caution.

Good afternoon Jessie,

The board has sent the selection request to the Facilities and Equipment committee for approval. As soon as we back from them on their selection, I will let you know right away.

Thanks for your patience. Phill



Phillip Skiles
 General Contractor
 Lic. # 1010253
SKILES & ASSOCIATES INC.
A Legacy of Quality, Our Family Serving Yours!
 PO Box 237 Middletown Ca 9546
 Phone: (707) 355-2204 Fax: (707) 881-3006

From: Jessie Whitesides
Sent: Monday, February 21, 2022 8:43 AM
To: Phil Skiles
Cc: Wink, Mike; Duncan, Paul@CALFIRE; Josh Skiles
Subject: Re: Hidden Valley Lake Fire Station Expansion Project

Hi Phil -

Just checking in on your decision making progress.

Cheers - Jessie

Jessie Whitesides | NCARB
 architect
 642 fifth street
 santa rosa, ca 95404



O 707-569-9358
 M 707-849-0870

www.asquaredstudios.com

On Feb 2, 2022, at 11:32 AM, Phil Skiles wrote:

Yes, Thank you.
I will be in touch. Phill

<image001.jpg>

From: Jessie Whitesides
Sent: Wednesday, February 2, 2022 11:06 AM
To: Phil Skiles
Cc: Wink, Mike; Duncan, Paul; Josh Skiles
Subject: Re: Hidden Valley Lake Fire Station Expansion Project

Ok -

Then what we have provided to you should work. The list of percentages associated with the proposed building costs. Will that work for you?

Jessie

<image002.png>

On Feb 2, 2022, at 10:41 AM, Phil Skiles wrote:

Jessie, For now can we just concentrate on the Architectural fees? The engineering would be similar regardless of the architect and we can address that at a later date. Thanks, Phill

<image001.jpg>

From: Jessie Whitesides
Sent: Wednesday, February 2, 2022 10:36 AM
To: Phil Skiles
Cc: Wink, Mike; Duncan, Paul; Josh Skiles
Subject: Re: Hidden Valley Lake Fire Station Expansion Project

Phil -

When do you need to understand what the cost of the engineering package would be? This will take some time and research because we will need to actually build the engineering team to assess that complete percentage.

Jessie

<image002.png>

On Feb 2, 2022, at 10:33 AM, Phil Skiles wrote:

Jessie, Thank you for your question. We are currently down to you, and one other architect. Phill

<image001.jpg>

From: Jessie Whitesides
Sent: Wednesday, February 2, 2022 10:30 AM
To: Phil Skiles
Cc: Wink, Mike; Duncan, Paul; Josh Skiles
Subject: Re: Hidden Valley Lake Fire Station Expansion Project

Phil -

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Respectfully, Phill

<image001.jpg>

<3.pdf><SPLIT-2BAY-PLANv2.pdf><Hidden Valley Station CONCEPT v2 01-26-2022.pdf>



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: March 11, 2022
TO: Board of Directors
FROM: 
Gloria Fong
Staff Services Analyst
SUBJECT: Updating Office Furniture for Middletown Station 60

This item was introduced at the July 20, 2021 Board Meeting, and that information is attached for reference. The Board tabled this item to give staff time to see furniture. Staff chose to reach out to another vendor, Seats and Stations, after seeing 2-drawer lateral file cabinet from National Business Furniture. In comparing furniture from the two vendors, I am told the furniture from Seats and Stations is of good quality. I defer questions about its quality to Chief Duncan. He visited their showroom in Roseville.

Seats and Stations is staff's recommended choice. They hold a current Leveraged Procurement Agreement with the State and satisfies the purchase policy need when it comes to obtaining competitive bids. The quotes are comparable. A summary is attached.

The summary includes quotes for replacement of furniture in lobby, Chief's office, conference room and Board room. This was done to give the Board the ability to choose replacing this furniture at the same time. It is staff's recommendation to replace all the furniture with the same collection.

A resolution is attached to transfer reserves and appropriate contingencies for the purchase. There are areas that are blank, and the Board is required to include in its motion not only approval of the items to be replaced but also approval of Resolution No. 2021-22, A Resolution Transferring and Appropriating Contingencies and Reserves for Replacement of Office Furniture. The Board will also need to state the amounts, which will be half from contingencies and the half from reserves.

Attachments.

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2021-22- 22**

5
6
7 **A RESOLUTION TRANSFERRING AND APPROPRIATING CONTINGENCIES**
8 **AND RESERVES FOR REPLACEMENT OF OFFICE FURNITURE**

9
10
11 **WHEREAS, GOVERNMENT CODE 29125**, provides that transfers and revisions from
12 contingencies may be available for specific appropriation by a four-fifths vote of the Board at a
13 noticed public hearing held as part of any regular or special meeting of which all members have
14 had reasonable notice; and,

15 **WHEREAS**, the Board of Directors are presented and have reviewed furniture
16 replacement information for Middletown fire station, and approves the furniture purchase for ____
17 _____
18 _____.

19 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the Board of Directors
20 of the South Lake County Fire Protection District authorizes the following appropriations:

21 Decrease 357-9557-492.90-91 Contingencies \$ _____

22 Increase 357-9557-795.38-00 Inventory \$ _____

23 Decrease 357-9557-392.25-00 Reserves - Medical Svc & Eq \$ _____

24 Increase 357-9557-795.38-00 Inventory \$ _____

25 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
26 Lake County Fire Protection District at a regular meeting on the 15th day of March, 2022 by
27 the following vote:

28 AYES:

29 NOES:

30 ABSENT OR NOT VOTING:

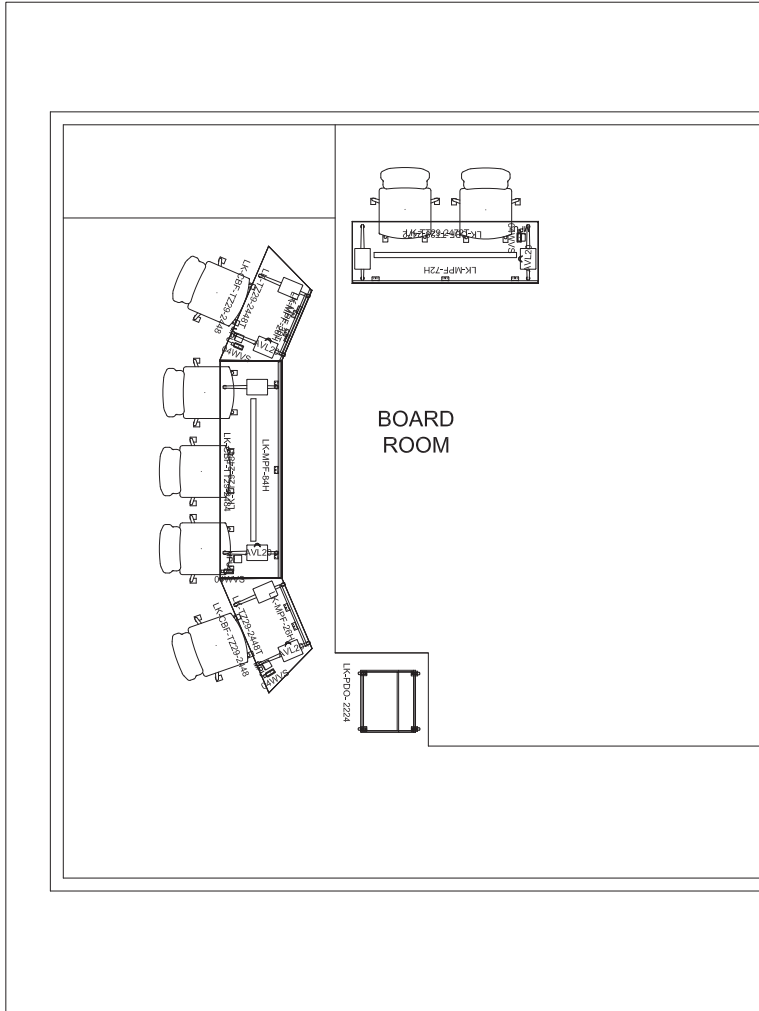
31 SOUTH LAKE COUNTY
32 FIRE PROTECTION DISTRICT

33
34
35
36
37 _____
38 DEVIN HOBERG
39 President, Board of Directors

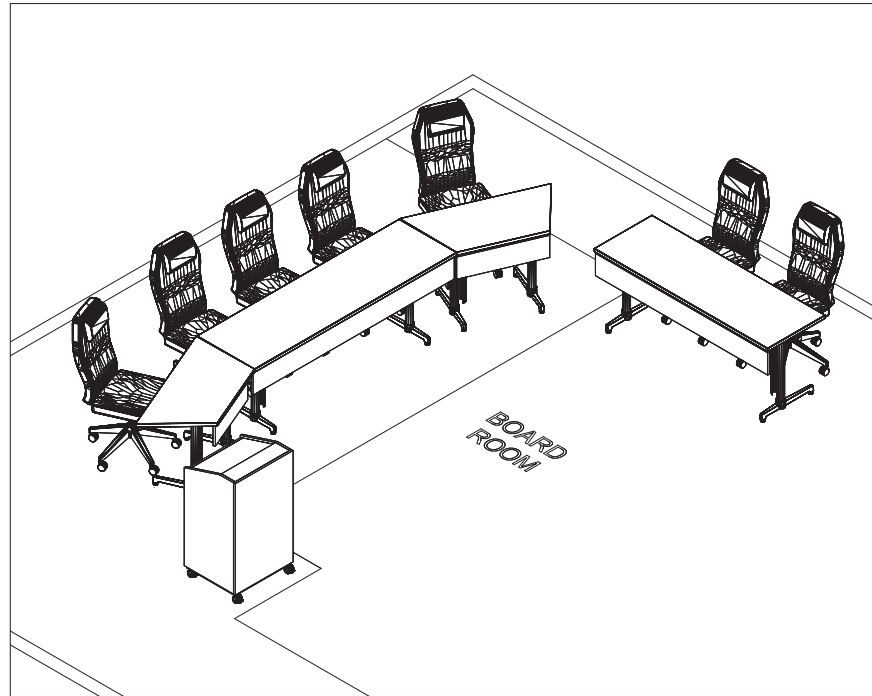
40 ATTEST: _____
41 Gloria Fong
 Clerk to the Board of Directors

Summary between Quotes

	National Business Furniture	Seats and Stations	
Shared Office	3,762.00	6,036.30	<ul style="list-style-type: none"> • Seats and Stations quote includes 3 task chairs, laptop arms, cable management, and an additional desk to replace drafting table currently in office. Desks are 30x72. • Above are not on the National Business Furniture quote. • Seats and Stations desks are 30x72 vs. 30x60 on the National Business Furniture quote • National Business Furniture quote has 4 2-drawer lateral files vs. 2 box files on Seats and Stations quote.
Front Office	4,011.00	3,906.94	<ul style="list-style-type: none"> • Seats and Stations quote includes 1 task chair, two guest chairs, cable management, and laptop arm. • Above are not on the National Business Furniture quote. • Seats and Stations desk is 78x66 vs. 72x7x on the National Business Furniture quote. • National Business Furniture quote has an additional 2-drawer lateral file vs. 1 box file and 1 2-drawer lateral Seats and Stations quote.
Gloria's Office	4,103.00	3,817.67	<ul style="list-style-type: none"> • Seats and Stations quote includes 1 task chair, cable management, and laptop arm. • Above are not on the National Business Furniture quote. • Seats and Stations desk is 78x72 vs. 72x72 on the National Business Furniture quote. • National Business Furniture quote has 2 2-drawer lateral files vs. 1 box file and 1 2-drawer lateral file on Seats and Stations quote. • National Business Furniture quote has 48x24 table and is not on Seats and Stations quote.
Subtotal	11,876.00	13,760.91	
Chief's Office		3,913.25	
Board Room		8,813.29	5 director chairs and table, 2 staff chairs and table
Conference Room		1,296.00	6 chairs
Waiting Rm (Lobby)		5,394.40	
Subtotal	11,876.00	33,177.85	
Assembly	2,398.51	11,000.00	<ul style="list-style-type: none"> • Seats and Stations furniture is made to order and not refundable
Shipping & Handling	948.10		
Proj Mgmt / Tech Svc		2,866.25	
Discount	(2,707.44)		
Tax	664.72	3,408.52	
Grand Total	13,179.89	50,452.62	



2D VIEW



3D VIEW

LEGEND:

- (7) HIGH BACK CONFERENCE CHAIRS
- (2) 24"D X 48" TRAPEZOID TABLES W/ 16" MODESTY PANEL
- (1) 24"D X 84" TABLE W/ 16" MODESTY PANEL
- (2) 24"D X 72" TABLE W/ MODESTY PANEL
- (4) UNDER-SURFACE POWER & USB CENTER
- (4) CABLE MANAGEMENT
- (1) LECTURN



Laminate
Finish: Studio
Teak



Metal & Chair
Finish: Black

SAS

1430 BLUE OAKS BLVD.
SUITE 150
ROSEVILLE, CA 95747
TEL: 916-786-8005
www.seatsandstations.com

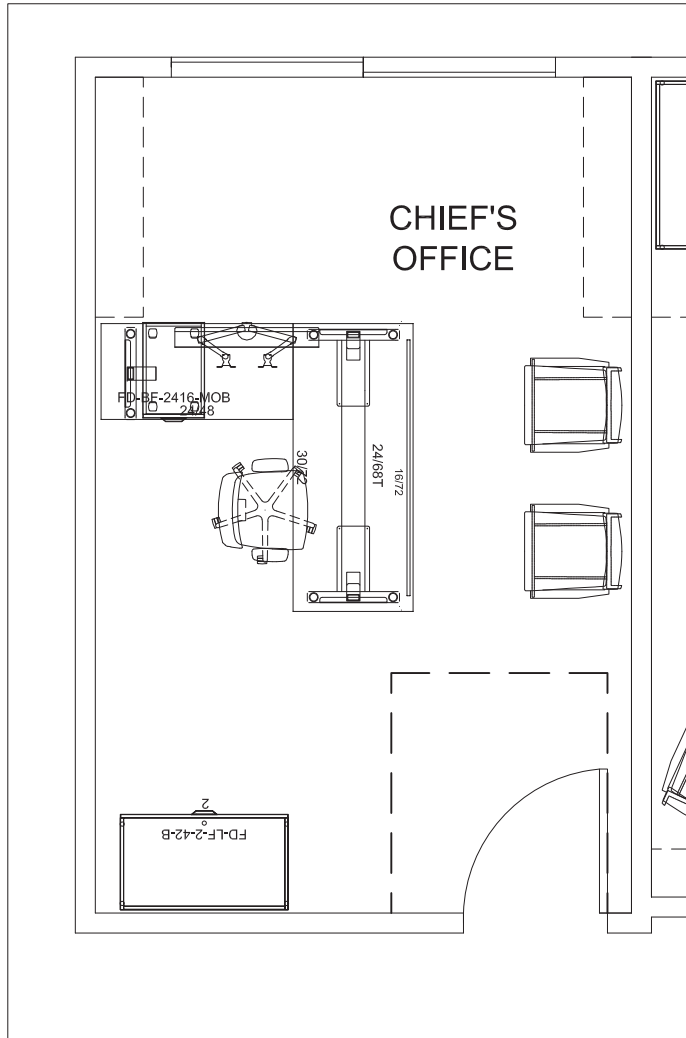
**SOUTH LAKE COUNTY FIRE PROTECTION
FURNITURE PLAN
21095 HIGHWAY 175
MIDDLETOWN, CA
BOARD ROOM**

REVISIONS:
01 - AC 3.9.22
02
03
04
05

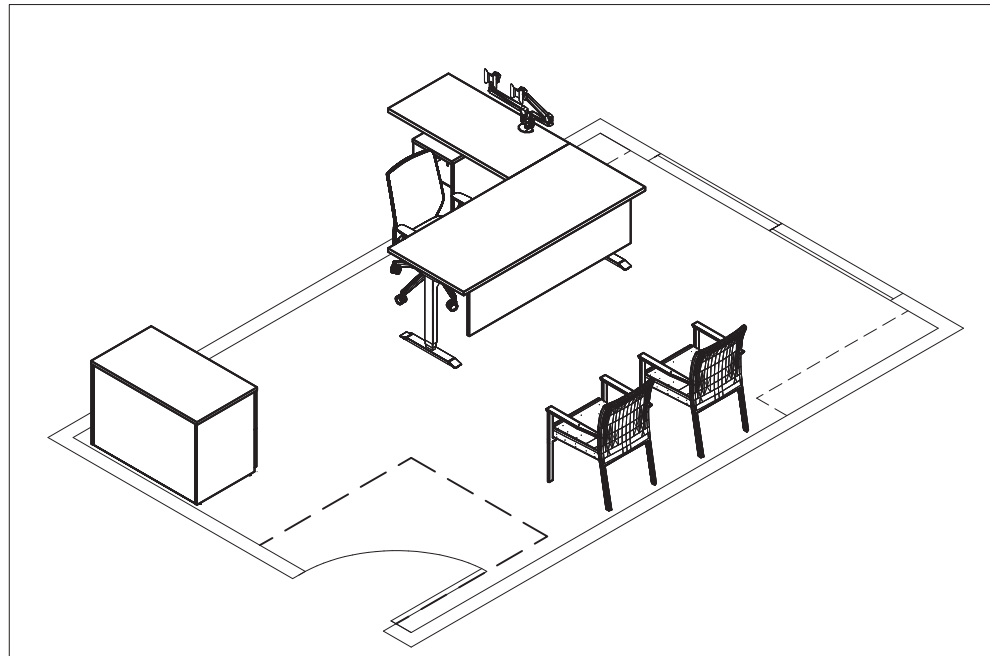
SCALE:
1/4" = 1'-0"

DATE: 1.12.22 JOB #: 5114

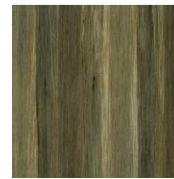
DESIGNER: AC SHEET: **A-1**



2D VIEW



3D VIEW



LAMINATE
FINISH:
BARK



METAL
FINISH:
BLACK



SEAT
FABRIC:
FOG

LEGEND:

- (1) 30"D x 72"W x 24"D x 48"W 3-LEG HEIGHT ADJ. DESK
- (1) MODESTY PANEL
- (1) BOX/FILE MOBILE PEDESTAL
- (1) DUAL MONITOR ARM
- (1) LAPTOP ARM
- (1) DESKTOP POWER
- (1) CABLE MANAGEMENT
- (1) 42" 2-DRAWER LATERAL FILE
- (1) TASK CHAIR
- (2) GUEST CHAIRS

SAS

1430 BLUE OAKS BLVD.
SUITE 150
ROSEVILLE, CA 95747
TEL: 916-786-8005
www.seatsandstations.com

SOUTH LAKE COUNTY FIRE PROTECTION
PRIVATE OFFICE FURNITURE PLAN
21095 HIGHWAY 175
MIDDLETOWN, CA
CHIEF'S OFFICE

REVISIONS:

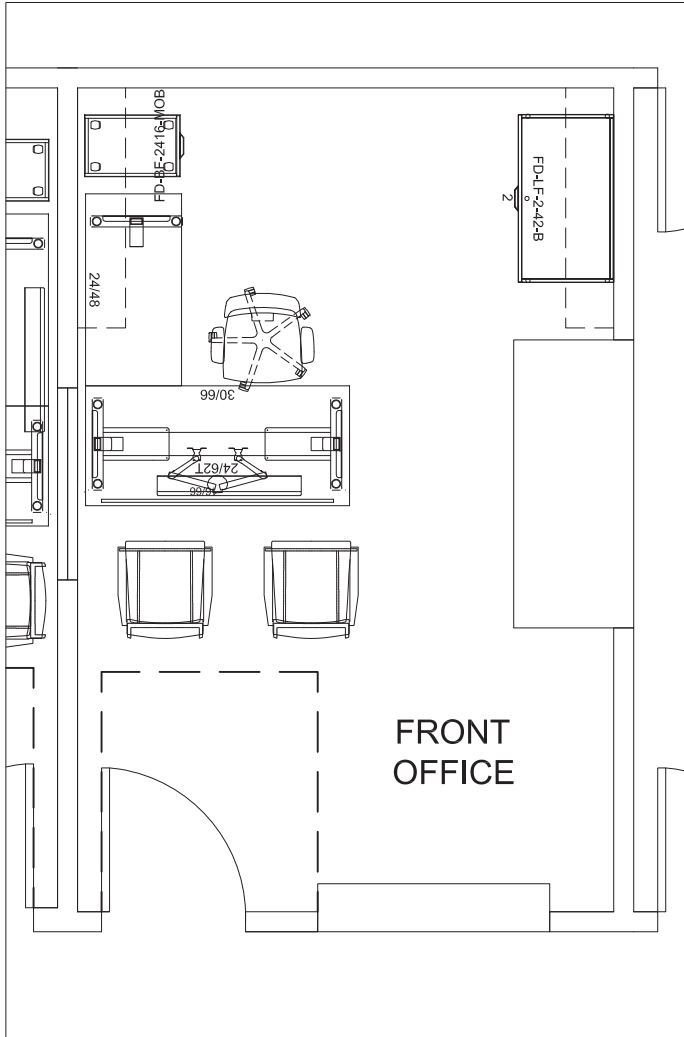
- 01 - AC 2.3.22
- 02 - AC 3.9.22
- 03
- 04
- 05

SCALE:

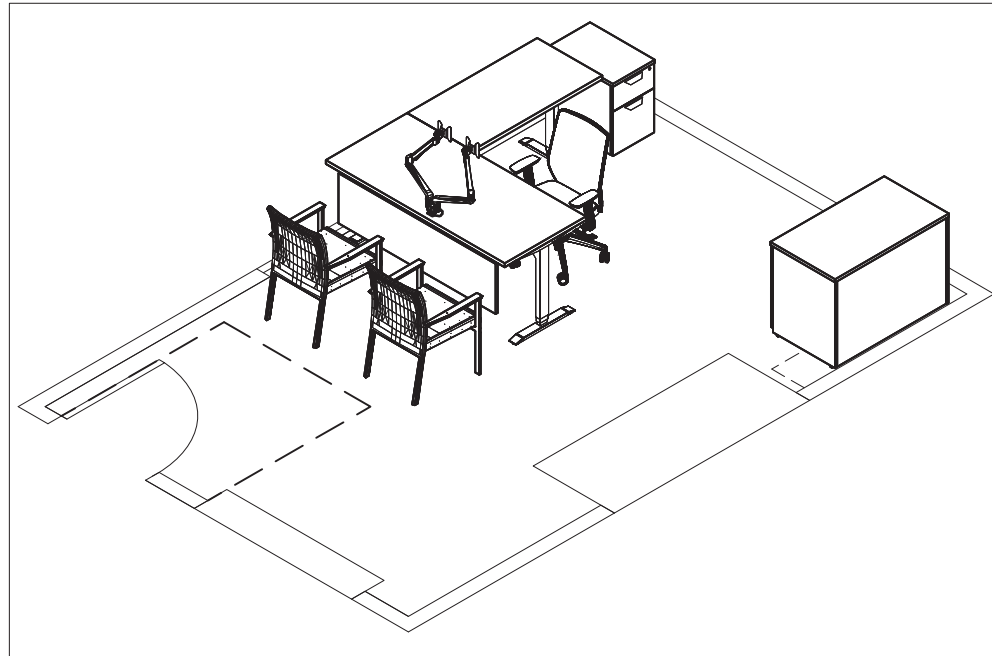
1/4" = 1'-0"

DATE: 1.12.22 JOB #: 5114

DESIGNER: AC SHEET: A-1



2D VIEW



3D VIEW



LAMINATE
FINISH:
BARK



METAL
FINISH:
BLACK



SEAT
FABRIC:
FOG

LEGEND:

- (1) 30"D x 66"W x 24"D x 48"W 3-LEG HEIGHT ADJ. DESK
- (1) MODESTY PANEL
- (1) BOX/FILE MOBILE PEDESTAL
- (1) DUAL MONITOR ARM
- (1) LAPTOP ARM
- (1) DESKTOP POWER
- (1) CABLE MANAGEMENT
- (1) 42" 2-DRAWER LATERAL FILE
- (1) TASK CHAIR
- (2) GUEST CHAIRS

SAS

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SOUTH LAKE COUNTY FIRE PROTECTION
PRIVATE OFFICE FURNITURE PLAN
21095 HIGHWAY 175
MIDDLETOWN, CA
FRONT OFFICE

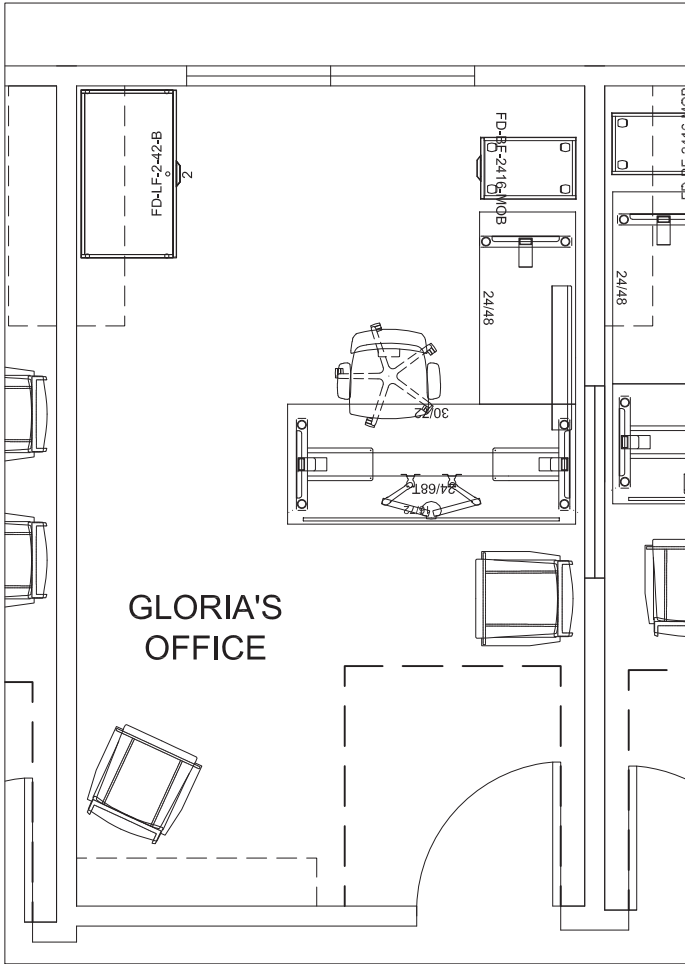
REVISIONS:

- 01 - AC 3.9.22
- 02
- 03
- 04
- 05

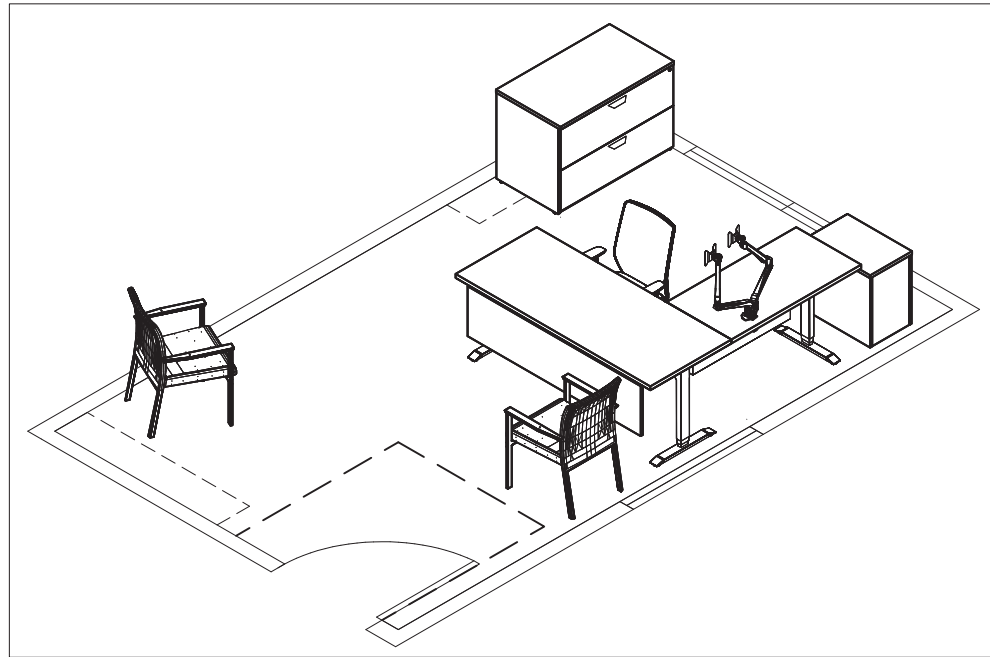
SCALE:

1/4" = 1'-0"

DATE:	JOB #
1.12.22	5114
DESIGNER:	SHEET:
AC	A-1

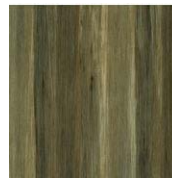


2D VIEW

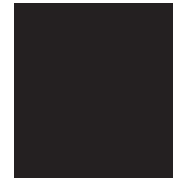


3D VIEW

LEGEND:



LAMINATE
FINISH:
BARK



METAL
FINISH:
BLACK



SEAT
FABRIC:
FOG

- (1) 30"D x 72"W x 24"D x 48"W 3-LEG HEIGHT ADJ. DESK
- (1) MODESTY PANEL
- (1) BOX/FILE MOBILE PEDESTAL
- (2) DUAL MONITOR ARM
- (1) LAPTOP ARM
- (1) DESKTOP POWER
- (1) CABLE MANAGEMENT
- (1) 42" 2-DRAWER LATERAL FILE
- (1) TASK CHAIR
- (2) GUEST CHAIRS

SAS

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**SOUTH LAKE COUNTY FIRE PROTECTION
PRIVATE OFFICE FURNITURE PLAN**
21095 HIGHWAY 175
MIDDLETOWN, CA
GLORIA'S OFFICE

REVISIONS:

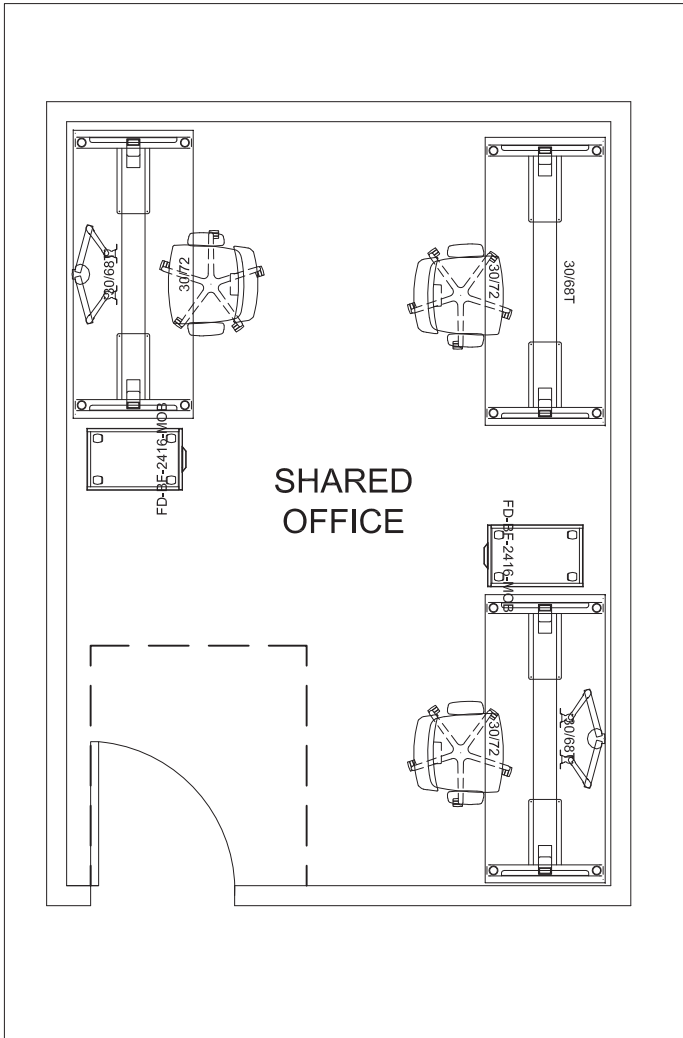
- 01 - AC 2.3.22
- 02 - AC 3.9.22
- 03
- 04
- 05

SCALE:

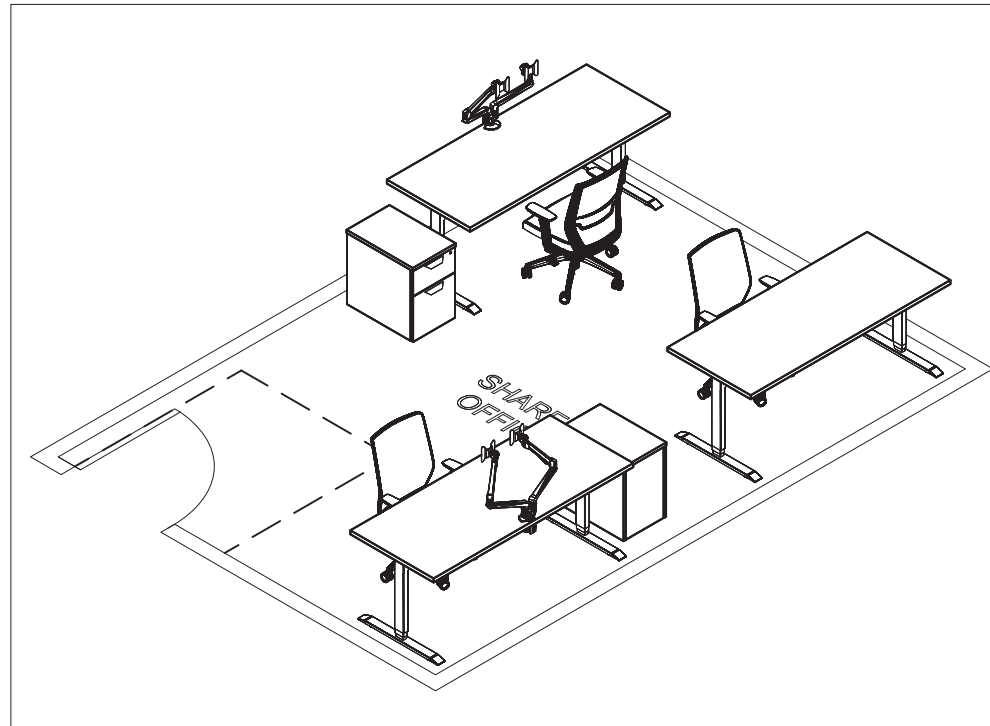
1/4" = 1'-0"

DATE: 1.12.22 JOB #: 5114

DESIGNER: AC SHEET: **A-1**



2D VIEW



3D VIEW



LAMINATE
FINISH:
BARK



METAL
FINISH:
BLACK

LEGEND:

- (3) 30"D x 72"W HEIGHT ADJ. DESK
- (2) BOX/FILE MOBILE PEDESTAL
- (2) DUAL MONITOR ARM
- (2) LAPTOP ARM
- (2) DESKTOP POWER
- (2) CABLE MANAGEMENT
- (3) TASK CHAIR

SAS

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ROSEVILLE, CA 95747
TEL: 916-786-8005
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**SOUTH LAKE COUNTY FIRE PROTECTION
PRIVATE OFFICE FURNITURE PLAN**
21095 HIGHWAY 175
MIDDLETOWN, CA
SHARED OFFICE

REVISIONS:

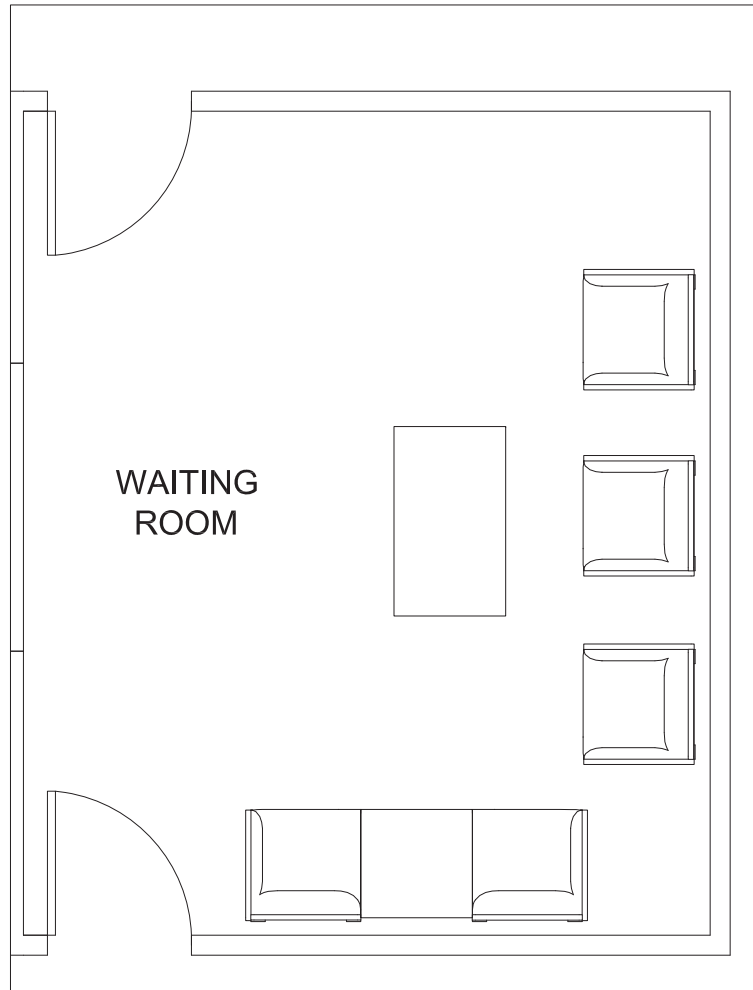
- 01 - AC 3.9.22
- 02
- 03
- 04
- 05

SCALE:

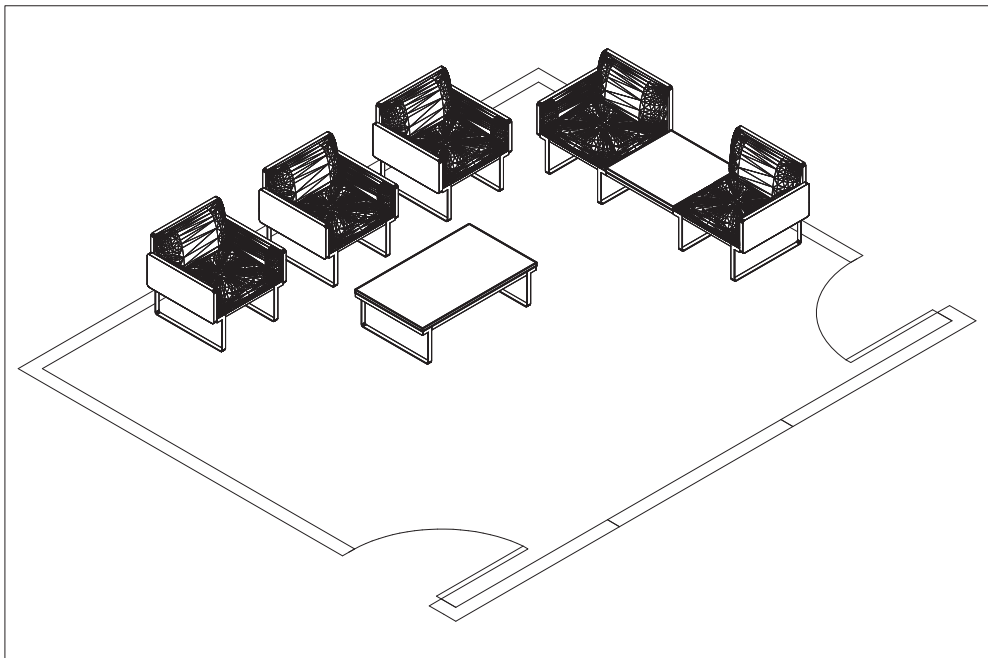
1/4" = 1'-0"

DATE:	JOB #
1.12.22	5114

DESIGNER:	SHEET:
AC	A-1



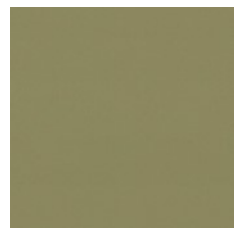
2D VIEW



3D VIEW

LEGEND:

- (5) LOUNGE CHAIRS
- (1) SIDE TABLE
- (1) COFFEE TABLE



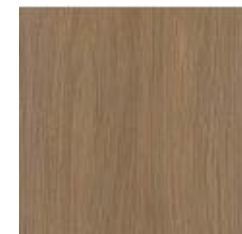
SEAT, BACK, &
ARM FABRIC:
PERIDOT
(GANGED UNIT)



BACK & ARM
FABRIC: STONE
(SINGLE CHAIRS)
*SEAT - PERIDOT



METAL
FINISH:
BLACK



LAMINATE
FINISH:
UPTOWN
WALNUT

SAS

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SUITE 150
ROSEVILLE, CA 95747
TEL: 916-786-8005
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**SOUTH LAKE COUNTY FIRE PROTECTION
FURNITURE PLAN**
21095 HIGHWAY 175
MIDDLETOWN, CA
WAITING ROOM

REVISIONS:

- 01 - AC 3.9.22
- 02
- 03
- 04
- 05

SCALE:

1/4" = 1'-0"

DATE: 1.12.22 JOB #: 5114

DESIGNER: AC SHEET: **A-1**

RE: South Lake County Fire Protection

Dennie Moreno

Wed 1/26/2022 12:46 PM

To: Fong, Gloria

Cc: Tiffany Horne; Alicia Cole

Warning: this message is from an external user and should be treated with caution.

Hi Gloria,

Yes the Electric Sit to Stand's has a programable control. Below are the specifications for the desk. Please let us know which side the return will be on and we will get it specified. He also could sit facing the door- back to the slider.

MY-HITE



WORKSURFACES



PAINT



KEY FEATURES

- 3 programmable height settings featured on a digital display
- Base accommodates worksurfaces from 42" to 84" wide
- Sturdy Aluminum Construction with 3 Stage Leg
- Dual motors make for smooth adjustments
- Telescoping crossbeam for greater flexibility
- Available with T-Legs or C-Legs, with optional corner post
- Use freestanding or in combination with any Friant product line
- Combine with Beam for freestanding power and data management without panels

BASE OPTIONS

- 2 Leg for Straight Worksurfaces
Weight capacity 220 pounds
- 3 Leg for Corner Worksurfaces
Weight capacity 330 pounds

GENERAL DIMENSIONS

- Height range: 24.5" to 50"
- Worksurface Width: 42" to 84"
- Worksurface Depth: 24", 30", 36"

QUICKSHIP AVAILABLE

- Available to ship in 10 working days
- Limited finish options available

WARRANTY

- Limited 5 Year Warranty

Thank you for the update.

Dennie



Dennie Moreno
Seats And Stations

Cell: (916) 316-7825
Office: (916) 786-8005 ext 112
Fax: (916) 783-8006

1430 Blue Oaks Blvd., Suite 150
Roseville, CA 95747
www.seatsandstations.com

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Spaces that work for people at work.

From: Fong, Gloria@CALFIRE
Sent: Wednesday, January 26, 2022 12:34 PM
To: Dennie Moreno
Subject: Re: South Lake County Fire Protection

Hello Dennie,

I was asked if the adjustable height desk is motorized and also to change out the desk in the chief's office to L shape. I will let you know when I hear, whether is to be left or right.

Gloria Fong
Staff Services Analyst
South Lake County Fire Protection District
CAL FIRE
Bus: (707) 987-3089
Fax: (707) 987-9478

From: Dennie Moreno
Sent: Friday, January 14, 2022 12:58 PM
To: Fong, Gloria
Cc: Tiffany Horne; Alicia Cole
Subject: South Lake County Fire Protection

Warning: this message is from an external user and should be treated with caution.

Good afternoon Gloria,

Hope all is well with you.

Attached are the office layouts and the Furniture Look Book Presentation. Please review and let me know if you have any questions. Upon your approval, we will send a quotation.

Thank you,
Dennie



Dennie Moreno
Seats And Stations

Cell: (916) 316-7825
Office: (916) 786-8005 ext 112
Fax: (916) 783-8006

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South Lake County Fire Protection Furniture Lookbook





2-Drawer Lateral File



Mobile Box/File Pedestal



Single Monitor Arm



Guest Chair



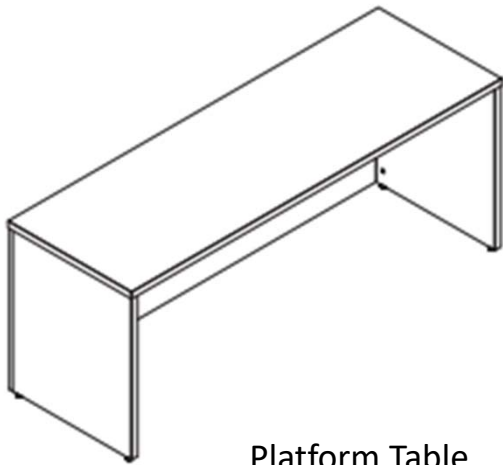
Task Chair



Adjustable Height
Desk w/ Modesty

PRIVATE OFFICE FURNITURE

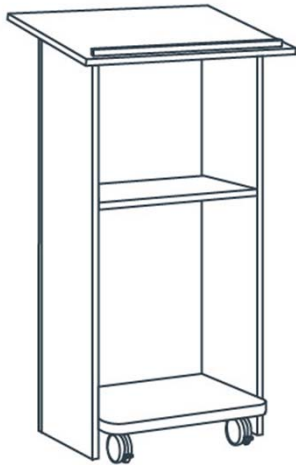




Platform Table



High Back Chair



Lectern



Lounge Chair & Occasional Tables

BOARD ROOM & WAITING ROOM FURNITURE





Seats and Stations
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 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

BILL TO:
South Lake County Fire Protection 21095 Highway 175 Middletown, CA 95461-9692

FINAL LOCATION:
South Lake County Fire Protection 21095 Highway 175 Middletown, CA 95461-9692

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
1	Board Room			
2	ZLK-MPF-84T STU Lok Fixed TFL Modesty Panel- 84 STU = Studio Teak -- TAG/LOCATION: Lok-Training_V.11.21,Board Room	1.00	\$ 132.07	\$ 132.07
3	ZLK-MPF-48T STU Lok Fixed TFL Modesty Panel- 48 STU = Studio Teak -- TAG/LOCATION: Lok-Training_V.11.21,Board Room	1.00	\$ 108.57	\$ 108.57
4	ZLK-MPF-30T STU Lok Fixed TFL Modesty Panel- 30 STU = Studio Teak -- TAG/LOCATION: Lok_V.11.21,Board Room	2.00	\$ 101.52	\$ 203.04
5	ZLK-MPF-72T STU Lok Fixed TFL Modesty Panel- 72 STU = Studio Teak -- TAG/LOCATION: Lok-Training_V.11.21,Board Room	1.00	\$ 127.37	\$ 127.37
6	04WVS Wire Management Velcro Straps - Set of 4- 1.75d x 3.5w x 0.25h -- TAG/LOCATION: 04WVS,Accessories_V.2.22,Board Room	4.00	\$ 22.56	\$ 90.24
7	AVL20 B Vertical Wire Manager - 2d x 2.25w x 22h B = Black -- TAG/LOCATION: AVL20,Accessories_V.2.22,Board Room	4.00	\$ 34.31	\$ 137.24
8	LK-CBF-TT29-2472 SMF MBK G Lok Fixed Cantilever T-Base For Rectangular Tops- 24d x 72w x 29 SMF = Single Metal Finish MBK = Matte Black Feet and Post G = Glide -- TAG/LOCATION: LK-CBF-TT29-2472,Lok-Training_V.2.22,Board Room	1.00	\$ 244.40	\$ 244.40
9	LK-CBF-TT29-2484 SMF MBK G Lok Fixed Cantilever T-Base For Rectangular Tops- 24d x 84w x 29 SMF = Single Metal Finish MBK = Matte Black Feet and Post G = Glide	1.00	\$ 251.92	\$ 251.92



Seats and Stations
 1430 Blue Oaks Blvd
 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
	-- TAG/LOCATION: LK-CBF-TT29-2484,Lok-Training_V.2.22,Board Room			
10	LK-CBF-TZ29-2448 SMF MBK G Lok Fixed Cantilever T-Base For Trapezoid Tops- 24d x 48w x 29 SMF = Single Metal Finish MBK = Matte Black Feet and Post G = Glide -- TAG/LOCATION: LK-CBF-TZ29-2448,Lok-Training_V.2.22,Board Room	2.00	\$ 216.20	\$ 432.40
11	LK-PDO-2224 STU GN MBK BL Lok Mobile Podium Open STU = Studio Teak GN = No Grommet MBK = Matte Black Finish BL = Black Caster -- TAG/LOCATION: LK-PDO- 2224,Lok-Training_V.2.22,Board Room	1.00	\$ 635.91	\$ 635.91
12	LK-TT29-2472T TFL STU N YLB Lok Rectangular Training Top - 24d x 72w TFL = JSI TFL Laminat Std STU = Studio Teak N = No Cutout YLB = Yes Linking Bracket (set of 2) -- TAG/LOCATION: LK-TT29-2472T,Lok-Training_V.2.22,Board Room	1.00	\$ 212.91	\$ 212.91
13	LK-TT29-2484T TFL STU N YLB Lok Rectangular Training Top - 24d x 84w TFL = JSI TFL Laminat Std STU = Studio Teak N = No Cutout YLB = Yes Linking Bracket (set of 2) -- TAG/LOCATION: LK-TT29-2484T,Lok-Training_V.2.22,Board Room	1.00	\$ 222.78	\$ 222.78
14	LK-TZ29-2448T TFL STU N YLB Lok Trapezoid Training Top - 24d x 48w TFL = JSI TFL Laminat Std STU = Studio Teak N = No Cutout YLB = Yes Linking Bracket (set of 2) -- TAG/LOCATION: LK-TZ29-2448T,Lok-Training_V.2.22,Board Room	2.00	\$ 177.66	\$ 355.32
15	KCE0303MTPUUSMB ELECTRICAL, MINITAP, POWER CENTER, BLACK -- TAG/LOCATION: MPU,Board Room	4.00	\$ 111.24	\$ 444.96
16	25914 D 37A 243S 25F 35TB 0013B 100mm ~ Executive High Back Advanced synchro tilt control w/ built-in seat slider, tilt lock and ratchet backTeknit 001 Black (Main)Airknit (Pillow Boxing)	7.00	\$ 744.88	\$ 5,214.16



Seats and Stations
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 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
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D = Canter Onyx CE-39(Pillow & Upper Back)
 37A = 4-way, multifunction, vertical and horizontal adjustment w/ pad.
 pads cannot be changed
 243S = STANDARD - Medium 20 w x 19 d
 25F = RFoam (Memory Foam)
 35TB = Tailbone Cutout
 0013B =
 100mm =
 ~ = No Selection
 -- TAG/LOCATION: Board Room

Subtotal: \$ 8,813.29

17 Chief's Office

18	25914 D 37A 243S 25F 35TB 0013B 100mm ~ Executive High Back Advanced synchro tilt control w/ built-in seat slider, tilt lock and ratchet backTeknit 001 Black (Main)Airknit (Pillow Boxing) D = Canter Onyx CE-39(Pillow & Upper Back) 37A = 4-way, multifunction, vertical and horizontal adjustment w/ pad. pads cannot be changed 243S = STANDARD - Medium 20 w x 19 d 25F = RFoam (Memory Foam) 35TB = Tailbone Cutout 0013B = 100mm = ~ = No Selection -- TAG/LOCATION: Chief's Office	1.00	\$ 773.16	\$ 773.16
19	3152.WM03 J Chan Without Power -- TAG/LOCATION: Chief's Office	1.00	\$ 59.09	\$ 59.09
20	FCNAHBT-24-3 BU 3 Stage Height Adjustable Table Base, 24"D T-Leg, Corner BU = FIN: Black Umber -- TAG/LOCATION: Chief's Office	1.00	\$ 702.09	\$ 702.09
21	FCH3-DSK BLK Desktop Power Module w/ 1 AC power and 2 USB outlets (mounts on top or under desk) BLK = Black -- TAG/LOCATION: Chief's Office	1.00	\$ 54.27	\$ 54.27
22	EDGE2 BLK Edge Series Dual Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs per arm) BLK = Black -- TAG/LOCATION: Chief's Office	1.00	\$ 253.72	\$ 253.72



Seats and Stations
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 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
23	EDGE BLK Edge Series Single Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs) BLK = Black -- TAG/LOCATION: Chief's Office	1.00	\$ 134.66	\$ 134.66
24	LTH-EDGE SLV Laptop Holder for EDGE & EVOLVE Monitor Arms SLV = Silver -- TAG/LOCATION: Chief's Office	1.00	\$ 70.21	\$ 70.21
25	FAHLMOD.1672 M23 BU 16"H x 64"W LAMINATE Modesty Panels M23 = LAM: Bark BU = FIN: Black Umber -- TAG/LOCATION: Chief's Office	1.00	\$ 124.12	\$ 124.12
26	FSQAHT.2448 M23 E26 DNA1 24"x48" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Chief's Office	1.00	\$ 80.62	\$ 80.62
27	FSQAHT.3072 M23 E26 DNA1 30"x72" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Chief's Office	1.00	\$ 144.13	\$ 144.13
28	FD-BF-2416-MOB M23 M23 M23 SLANT PULL-BU 24D, Mobile PEDESTAL, Box/File M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Chief's Office	1.00	\$ 419.05	\$ 419.05
29	FD-LF-2-42-B M23 M23 M23 SLANT PULL-BU LATERAL FILE, Base, 2 drawer, 42Wx29H M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Chief's Office	1.00	\$ 666.13	\$ 666.13
30	95054-WA (M8) 8HM BK G2 (3) FV-CHFOG FA AS Zip, Mesh Back, Side, with Arms (M8) = M8 Mesh 8HM = Horizontal BK = Black	2.00	\$ 216.00	\$ 432.00



Seats and Stations
 1430 Blue Oaks Blvd
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 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
--------	-------------	-----	------------	------------

G2 = Grade 2
 (3) = J. ENNIS: Challenger
 FV-CHFOG = Fog
 FA = Fully Assembled in Carton
 AS = Allseating Standard
 -- TAG/LOCATION: 33721,Chief's Office

Subtotal: \$ 3,913.25

31 Conference Room

32	95054-WA (M8) 8HM BK G2 (3) FV-CHFOG FA AS Zip, Mesh Back, Side, with Arms (M8) = M8 Mesh 8HM = Horizontal BK = Black G2 = Grade 2 (3) = J. ENNIS: Challenger FV-CHFOG = Fog FA = Fully Assembled in Carton AS = Allseating Standard -- TAG/LOCATION: 33721,Conference Room	6.00	\$ 216.00	\$ 1,296.00
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Subtotal: \$ 1,296.00

33 Front Office

34	25914 D 37A 243S 25F 35TB 0013B 100mm ~ Executive High Back Advanced synchro tilt control w/ built-in seat slider, tilt lock and ratchet backTeknit 001 Black (Main)Airknit (Pillow Boxing) D = Canter Onyx CE-39(Pillow & Upper Back) 37A = 4-way, multifunction, vertical and horizontal adjustment w/ pad. pads cannot be changed 243S = STANDARD - Medium 20 w x 19 d 25F = RFoam (Memory Foam) 35TB = Tailbone Cutout 0013B = 100mm = ~ = No Selection -- TAG/LOCATION: Front Office	1.00	\$ 773.16	\$ 773.16
35	3152.WM03 J Chan Without Power -- TAG/LOCATION: Front Office	1.00	\$ 58.00	\$ 58.00
36	FCNAHBT-24-3 BU 3 Stage Height Adjustable Table Base, 24"D T-Leg, Corner BU = FIN: Black Amber	1.00	\$ 702.09	\$ 702.09



Seats and Stations
 1430 Blue Oaks Blvd
 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
	-- TAG/LOCATION: Front Office			
37	FCH3-DSK BLK Desktop Power Module w/ 1 AC power and 2 USB outlets (mounts on top or under desk) BLK = Black -- TAG/LOCATION: Front Office	1.00	\$ 54.27	\$ 54.27
38	EDGE2 BLK Edge Series Dual Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs per arm) BLK = Black -- TAG/LOCATION: Front Office	1.00	\$ 253.72	\$ 253.72
39	EDGE BLK Edge Series Single Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs) BLK = Black -- TAG/LOCATION: Front Office	1.00	\$ 134.66	\$ 134.66
40	LTH-EDGE SLV Laptop Holder for EDGE & EVOLVE Monitor Arms SLV = Silver -- TAG/LOCATION: Front Office	1.00	\$ 70.21	\$ 70.21
41	FAHLMOD.1666 M23 BU 16"H x 58"W LAMINATE Modesty Panels M23 = LAM: Bark BU = FIN: Black Umber -- TAG/LOCATION: Front Office	1.00	\$ 122.09	\$ 122.09
42	FSQAHT.2448 M23 E26 DNA1 24"x48" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Front Office	1.00	\$ 80.62	\$ 80.62
43	FSQAHT.3066 M23 E26 DNA1 30"x66" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Front Office	1.00	\$ 140.94	\$ 140.94
44	FD-BF-2416-MOB M23 M23 M23 SLANT PULL-BU 24D, Mobile PEDESTAL, Box/File M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Front Office	1.00	\$ 419.05	\$ 419.05



Seats and Stations
 1430 Blue Oaks Blvd
 Suite 150
 Roseville, CA 95747
 PH: 916 786 8005
 FX: 916 783 8006

QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
45	FD-LF-2-42-B M23 M23 M23 SLANT PULL-BU LATERAL FILE, Base, 2 drawer, 42Wx29H M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Front Office	1.00	\$ 666.13	\$ 666.13
46	95054-WA (M8) 8HM BK G2 (3) FV-CHFOG FA AS Zip, Mesh Back, Side, with Arms (M8) = M8 Mesh 8HM = Horizontal BK = Black G2 = Grade 2 (3) = J. ENNIS: Challenger FV-CHFOG = Fog FA = Fully Assembled in Carton AS = Allseating Standard -- TAG/LOCATION: 33721,Front Office	2.00	\$ 216.00	\$ 432.00
			Subtotal:	\$ 3,906.94
47	Gloria's Office			
48	25914 D 37A 243S 25F 35TB 0013B 100mm ~ Executive High Back Advanced synchro tilt control w/ built-in seat slider, tilt lock and ratchet backTeknit 001 Black (Main)Airknit (Pillow Boxing) D = Canter Onyx CE-39(Pillow & Upper Back) 37A = 4-way, multifunction, vertical and horizontal adjustment w/ pad. pads cannot be changed 243S = STANDARD - Medium 20 w x 19 d 25F = RFoAM (Memory Foam) 35TB = Tailbone Cutout 0013B = 100mm = ~ = No Selection -- TAG/LOCATION: Gloria's Office	1.00	\$ 678.67	\$ 678.67
49	3152.WM03 J Chan Without Power -- TAG/LOCATION: Gloria's Office	1.00	\$ 58.00	\$ 58.00
50	FCNAHBT-24-3 BU 3 Stage Height Adjustable Table Base, 24"D T-Leg, Corner BU = FIN: Black Umber -- TAG/LOCATION: Gloria's Office	1.00	\$ 702.09	\$ 702.09
51	FCH3-DSK BLK Desktop Power Module w/ 1 AC power and 2 USB outlets (mounts on top or under desk)	1.00	\$ 54.27	\$ 54.27



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QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
	BLK = Black -- TAG/LOCATION: Gloria's Office			
52	EDGE2 BLK Edge Series Dual Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs per arm) BLK = Black -- TAG/LOCATION: Gloria's Office	1.00	\$ 253.72	\$ 253.72
53	EDGE BLK Edge Series Single Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs) BLK = Black -- TAG/LOCATION: Gloria's Office	1.00	\$ 134.66	\$ 134.66
54	LTH-EDGE SLV Laptop Holder for EDGE & EVOLVE Monitor Arms SLV = Silver -- TAG/LOCATION: Gloria's Office	1.00	\$ 70.21	\$ 70.21
55	FAHLMOD.1672 M23 BU 16"H x 64"W LAMINATE Modesty Panels M23 = LAM: Bark BU = FIN: Black Umber -- TAG/LOCATION: Gloria's Office	1.00	\$ 124.12	\$ 124.12
56	FSQAHT.2448 M23 E26 DNA1 24"x48" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Gloria's Office	1.00	\$ 80.62	\$ 80.62
57	FSQAHT.3072 M23 E26 DNA1 30"x72" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Gloria's Office	1.00	\$ 144.13	\$ 144.13
58	FD-BF-2416-MOB M23 M23 M23 SLANT PULL-BU 24D, Mobile PEDESTAL, Box/File M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Gloria's Office	1.00	\$ 419.05	\$ 419.05
59	FD-LF-2-42-B M23 M23 M23 SLANT PULL-BU LATERAL FILE, Base, 2 drawer, 42Wx29H M23 = Bark M23 M23 = Bark M23	1.00	\$ 666.13	\$ 666.13



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QUOTATION & CONTRACT		
DATE	QUOTE #	PURCHASE ORDER
03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
	M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Gloria's Office			
60	95054-WA (M8) 8HM BK G2 (3) FV-CHFOG FA AS Zip, Mesh Back, Side, with Arms (M8) = M8 Mesh 8HM = Horizontal BK = Black G2 = Grade 2 (3) = J. ENNIS: Challenger FV-CHFOG = Fog FA = Fully Assembled in Carton AS = Allseating Standard -- TAG/LOCATION: 33721, Gloria's Office	2.00	\$ 216.00	\$ 432.00
Subtotal:				\$ 3,817.67
61	Shared Office			
62	25914 D 37A 243S 25F 35TB 0013B 100mm ~ Executive High Back Advanced synchro tilt control w/ built-in seat slider, tilt lock and ratchet backTeknit 001 Black (Main)Airknit (Pillow Boxing) D = Canter Onyx CE-39(Pillow & Upper Back) 37A = 4-way, multifunction, vertical and horizontal adjustment w/ pad. pads cannot be changed 243S = STANDARD - Medium 20 w x 19 d 25F = RFoam (Memory Foam) 35TB = Tailbone Cutout 0013B = 100mm = ~ = No Selection -- TAG/LOCATION: Shared Office	3.00	\$ 678.67	\$ 2,036.01
63	3152.WM03 J Chan Without Power -- TAG/LOCATION: Shared Office	2.00	\$ 58.00	\$ 116.00
64	FCH3-DSK BLK Desktop Power Module w/ 1 AC power and 2 USB outlets (mounts on top or under desk) BLK = Black -- TAG/LOCATION: Shared Office	3.00	\$ 54.27	\$ 162.81
65	EDGE2 BLK Edge Series Dual Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs per arm) BLK = Black -- TAG/LOCATION: Shared Office	2.00	\$ 253.72	\$ 507.44



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03/09/22	SAS220457A	
TERMS		SALES REPRESENTATIVE
50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
66	EDGE BLK Edge Series Single Monitor Arm w/ desk clamp & grommet mount (weight capacity 6.5 - 17.6 lbs) BLK = Black -- TAG/LOCATION: Shared Office	2.00	\$ 134.66	\$ 269.32
67	LTH-EDGE SLV Laptop Holder for EDGE & EVOLVE Monitor Arms SLV = Silver -- TAG/LOCATION: Shared Office	2.00	\$ 70.21	\$ 140.42
68	FSQAHBT-30-3 BU 3 Stage Height Adjustable Table Base, 30"D T-Leg, Straight BU = FIN: Black Umber -- TAG/LOCATION: Shared Office	3.00	\$ 511.27	\$ 1,533.81
69	FSQAHT.3072 M23 E26 DNA1 30"x72" Rectangular WS TOP ONLY, for MY-HITE base in Freestanding Application M23 = TOP: Bark E26 = EDGE: Bark DNA1 = Does Not Apply -- TAG/LOCATION: Shared Office	3.00	\$ 144.13	\$ 432.39
70	FD-BF-2416-MOB M23 M23 M23 SLANT PULL-BU 24D, Mobile PEDESTAL, Box/File M23 = Bark M23 M23 = Bark M23 M23 = Bark M23 SLANT PULL-BU = Slant Pull, Black Umber -- TAG/LOCATION: Shared Office	2.00	\$ 419.05	\$ 838.10

Subtotal: \$ 6,036.30

71 Waiting Room

72	CAMT.TT9 TM3 TL14 BF04 P3 CAMEO RECTANGULAR COFFEE TABLE TM3 = Laminate Top TL14 = Uptown Walnut BF04 = Charcoal P3 = Final Assembly Required -- TAG/LOCATION: Waiting Room	1.00	\$ 795.20	\$ 795.20
73	CAMT.TTL1 TM3 TL14 BF04 P3 CAMEO INLINE TABLE TM3 = Laminate Top TL14 = Uptown Walnut BF04 = Charcoal P3 = Final Assembly Required -- TAG/LOCATION: Waiting Room	1.00	\$ 319.60	\$ 319.60



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03/09/22	SAS220457A	
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50% Dep. / Bal. Due Upon Receipt		Dennie Moreno

ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
74	CAM.SN1.FS10 BF04 ~ ~ USU FG2 ELEMENT PERIDOT P3 CAMEO SINGLE SEAT WITH RIGHT ARM BF04 = Charcoal ~ = No Moisture Barrier ~ = No CAL 133 USU = Single Upholstered FG2 = Fabric/Vinyl Grade 2 ELEMENT = Element Standard Color Selection PERIDOT = Element Peridot P3 = Final Assembly Required -- TAG/LOCATION: Waiting Room	1.00	\$ 791.60	\$ 791.60
75	CAM.SN1.FS12 BF04 ~ ~ USU FG2 ELEMENT PERIDOT P3 CAMEO SINGLE SEAT WITH LEFT ARM BF04 = Charcoal ~ = No Moisture Barrier ~ = No CAL 133 USU = Single Upholstered FG2 = Fabric/Vinyl Grade 2 ELEMENT = Element Standard Color Selection PERIDOT = Element Peridot P3 = Final Assembly Required -- TAG/LOCATION: Waiting Room	1.00	\$ 791.60	\$ 791.60
76	CAM.SN1.FS8 BF04 ~ ~ UMU (AA) FG3 AFFINITY STONE (MB) FG3 AFFINITY STONE (MS) FG2 ELEMENT PERIDOT P3 CAMEO SINGLE SEAT WITH DUAL ARMS BF04 = Charcoal ~ = No Moisture Barrier ~ = No CAL 133 UMU = Multiple Upholstered (AA) = Dual Arm Multiple Upholstered FG3 = Fabric/Vinyl Grade 3 AFFINITY = Affinity Standard Color Selection STONE = Affinity Stone (MB) = Back Multiple Upholstered FG3 = Fabric/Vinyl Grade 3 AFFINITY = Affinity Standard Color Selection STONE = Affinity Stone (MS) = Seat Multiple Upholstered FG2 = Fabric/Vinyl Grade 2 ELEMENT = Element Standard Color Selection PERIDOT = Element Peridot P3 = Final Assembly Required -- TAG/LOCATION: Waiting Room	3.00	\$ 898.80	\$ 2,696.40
			Subtotal:	\$ 5,394.40
77	Assemble Receive, Deliver and Assemble during normal business hours with non-union installers. Area to be free and clear. Customer to	1.00	\$ 11,000.00	\$ 11,000.00



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ITEM #	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE
	coordinate electrical and data subcontractors. Any additional requirements during installation not previously discussed will result in additional costs associated with parts and labor. *Taxable*			
78	Service Labor to Pull Product From Inventory SAS *Non Taxble*	1.00	\$ 30.00	\$ 30.00
79	Int. Design AC Design Services Technical Installation Drawings, Product Specification and Finish Selection. *Taxable	1.00	\$ 1,636.25	\$ 1,636.25
80	PM Services Project Management *Taxable	1.00	\$ 1,200.00	\$ 1,200.00

NOTES: Any questions please contact Dennie Moreno or Emily McCleary 916.786.8005. Thanks so much.
 ORDERS MAY BE SUBJECT TO A TARIFF, CHARGES WILL BE ADDED TO FINAL INVOICE IF APPLICABLE

SEATS AND STATIONS IS PLEASED TO QUOTE THE FOLLOWING ITEMS FOR YOUR APPROVAL. BASED ON ANY CURRENT FEDERALLY MANDATED TARIFFS, ALL IMPORT TAXES WILL BE PASSED ON. THE MERCHANDISE WILL BE ORDERED UPON RECEIPT OF THIS SIGNED CONTRACT AND DEPOSIT. THIS OFFER WILL EXPIRE 30 DAYS FROM THE QUOTATION DATE. THIS QUOTATION, WHEN ACCEPTED IS A CONTRACT BINDING ON BOTH PARTIES AND IS NOT SUBJECT TO CHANGE OR CANCELLATION EXCEPT BY WRITTEN CONSENT BY BOTH PARTIES

X _____ Date 03/09/2022
 Dennie Moreno
 SEATS AND STATIONS

X _____ Date _____
 Title _____
 South Lake County Fire Protection

SUB TOTAL	\$47,044.10
FREIGHT	\$0.00
SERVICE	\$0.00
LABOR ASSEMBLY	\$0.00
LABOR INSTALLATION	\$0.00
SALES TAX (7.25%)	\$3,408.52
TOTAL	\$50,452.62
DEPOSIT REQUESTED (NON-REFUNDABLE)	(\$25,226.31)
BALANCE	\$25,226.31

Terms & Conditions

MADE TO ORDER PRODUCT IS NOT RETURNABLE. All prices quoted shall remain valid for 30 days. Acceptance of the Seller's written quotation shall be evidenced by delivery of Buyer's written confirmation or written purchase order incorporating all of the provisions of Seller's quotation and these Terms and Conditions. A deposit of 50% of the invoice price of all goods and services may be required as a condition of order. The Seller shall render its invoice for balance due upon delivery and installation of the goods. Contract prices do not include freight charges. Prices are subject to applicable federal, state and local taxes. Balance of the purchase price is due upon receipt of invoice or according to the terms stated on the Invoice. A 10% fee may be added after ninety (90) days if payment is not received.

Further, if delivery or installation is delayed at the request of Buyer or due to construction, Buyer shall pay any storage fees, freight and handling charges. Storage fees begin thirty (30) days after product lands on our dock and continue until install, delivery or taken by buyer. Storage fees are based on the quantity of product received and the amount of space required. Installation will be invoiced upon completion; although, product will be invoiced upon arrival at our warehouse. Based on any current federally mandated tariffs, all import taxes will be passed on. Unless otherwise specified, all furniture is warranted by Seller to be free from defects in materials and workmanship for the period of time each manufacturer provides on its product from date of delivery. All used merchandise is sold on an "as is" basis and carries no applicable warranty. All claims for shortage, damages or mis-shipped merchandise must be made in writing within five (5) days after the receiving date. If any part of these Terms and Conditions is held by a court or tribunal of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired in any way.

This agreement and all the rights and obligations of the parties shall be governed by the laws of the State of California. If Seller retains an attorney to enforce its rights under this agreement, Buyer agrees to pay reasonable attorneys fees and court costs. The Seller retains a security interest in the merchandise until it is fully paid. Buyer assumes all risk of loss of delivered product and shall not be released from any obligations under this agreement due to product loss, damage, or disrepair following delivery and acceptance. Buyer will provide information necessary for preparation of, and will execute one or more Financing Statements upon request of Seller. If freight is applicable, it will be stated on separate line on Quotation.

Appointments can be scheduled and will come with a 4 hour window of arrival time. Approved installations that are cancelled or postponed may carry additional charges to Buyer. Standard lead time is 4 to 6 weeks. Quick ship products are limited, but available. Ergonomic equipment may need to be installed by your IT Department and scheduling is responsibility of end user. Invoices must be paid in full. If there is a punch list, Invoice shall still be paid, however, Buyer has the right to withhold 10% until requirements are met.

Prop 65 Warning: Products can potentially expose you to chemicals including lead, nickel and chromium which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.p65warnings.ca.gov.



Seats And Stations
1430 Blue Oaks Blvd., Suite 150
Roseville, CA 95747
tel (916) 786-8005
fax (916) 783-8006



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: July 13, 2021

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Updating Office Furniture for Middletown Station 60 Front Offices

For the Board's consideration is the purchase of office furniture. This will be for the front offices at the Middletown station. This purchase is for furniture from the same collection. Over the past 10 plus years, pieces of furniture, various size file cabinets and tables, chairs, and desks have been added, most of which are not ergonomically suitable for office personnel.

The National Business Furniture participates in the California Multiple award schedule contracts, providing discounts for government orders. Their contract #4-20-71-0097D is attached for reference. South Lake County Fire Protection District's (SLCFPD) purchase policy recognizes purchase opportunities utilizing State contracts satisfy the need to obtain competitive bids.

SLCFPD has reserves designated for Medical Services and Supplies in the amount of \$762,783 that can only be used for health care services, including but not limited to salaries, supplies and equipment. The last cost report prepared for fiscal year 2017-2018 for the Ground Emergency Medical Transportation Services Supplemental Reimbursement Program determined that medical transport personnel made up 50% of the District's contracted salaries. Administrative costs are necessary to house and maintain the emergency medical services personnel that provide the medical services for Partnership Health patients. Funding for the attached quote of \$13,179.89 will be made up of 50% from Medical Services and Supplies and 50% from Assistance by Hire. The quote includes tax, shipping, installation and debris removal.

Attachments.



NATIONAL BUSINESS FURNITURE

Quote # QL276143 (v2)

National Business Furniture, LLC
 770 South 70th Street Milwaukee, WI 53214
 phone (800) 558-1010 x fax: (800) 329-9349

Ship-To Address *mike.wink@fire.ca.gov*

MIKE WINK
 BATTALION CHIEF
 SOUTH LAKE COUNTY FIRE PROTECTION
 21095 HWY 175 STE 1360
 MIDDLETOWN, CA 95461
 (707) 987-3089 ext. 3

Source: OS0007
 Cat: 86-C
 Cust#: AY6327

Bill-To Address *mike.wink@fire.ca.gov*

SAME

Item #	Qty	Description	Options	Lead Time	Catalog Price	Discount Price	Total Merch
16093	1	Mark this item for Gloria's Office Corner Desk Adj Ht 72x72	Gray Top & Edge/Brushed Nickel Frame/Electric Motor	4-5 Wks	\$1,359.00	\$1,036.00	\$1,036.00
30626	2	Two Drawer Lateral File	Gray Laminate/Brushed Nickel Handles	4-5 Wks	\$549.00	\$423.20	\$846.40
36749	2	Storage Cabinet w/Glass Doors	Gray Laminate/Brushed Nickel Accents/Glass Doors	4-5 Wks	\$379.00	\$287.20	\$574.40
46282	1	48x24 Table	Gray Laminate/Brushed Nickel Painted Steel Frame	4-5 Wks	\$269.00	\$199.20	\$199.20
75387	2	Vinyl Guest/Reception Chair	Charcoal Vinyl/Black Base	Ships Today	\$139.00	\$127.88	\$255.76
16093	1	Mark this item for Karin's Office Corner Desk Adj Ht 72x72	Gray Top & Edge/Brushed Nickel Frame/Electric Motor	4-5 Wks	\$1,359.00	\$1,036.00	\$1,036.00
221542	1	Dual Monitor Arm	Black	1-2 Wks	\$199.00	\$159.20	\$159.20

Merchandise	\$11,876.00
Total Discount	2,707.44
Merchandise Subtotal	9,168.56
Shipping & Handling	948.10
Additional Services	2,398.51
Subtotal	12,515.17
Total Tax	664.72
Order Total	\$13,179.89

Customer PO#: Quoted By: ELIZABETH ANTONINI Ext: On: 05/25/21 Page 1

Continued on next page...



NATIONAL BUSINESS FURNITURE

Quote # QL276143 (v2)

National Business Furniture, LLC
 770 South 70th Street Milwaukee, WI 53214
 phone (800) 558-1010 x fax: (800) 329-9349

Ship-To Address *mike.wink@fire.ca.gov*

MIKE WINK
 BATTALION CHIEF
 SOUTH LAKE COUNTY FIRE PROTECTION
 21095 HWY 175 STE 1360
 MIDDLETOWN, CA 95461
 (707) 987-3089 ext. 3

Source: OS0007
 Cat: 86-C
 Cust#: AY6327

Bill-To Address *mike.wink@fire.ca.gov*

SAME

Item #	Qty	Description	Options	Lead Time	Catalog Price	Discount Price	Total Merch
30626 	3	Two Drawer Lateral File	Gray Laminate/Brushed Nickel Handles	4-5 Wks	\$549.00	\$423.20	\$1,269.60
34561 	1	Box/Box/File Pedestal	Gray Laminate/Brushed Nickel Handles	4-5 Wks	\$309.00	\$231.20	\$231.20
34965	1	File/File Pedestal	Gray Laminate	4-5 Wks	\$298.00	\$215.20	\$215.20
91016 	1	Articulating Keyboard Tray	Black	1-2 Wks	\$121.00	\$96.80	\$96.80
92553	2	Round Power Unit	1 Grounded Socket, 2 USB Ports, Power output not exceeding 50W	4-5 Wks	\$39.00	\$23.20	\$46.40
14425 	1	Mark this item for Shared Office 60x30 Standing Height Desk	Gray Laminate/Brushed Nickel Painted Steel Frame	4-5 Wks	\$609.00	\$471.20	\$471.20

Merchandise	\$11,876.00
Total Discount	2,707.44
Merchandise Subtotal	9,168.56
Shipping & Handling	948.10
Additional Services	2,398.51
Subtotal	12,515.17
Total Tax	664.72
Order Total	\$13,179.89

Customer PO#:

Quoted By: ELIZABETH ANTONINI Ext: On: 05/25/21

Page 2



NATIONAL BUSINESS FURNITURE

Quote # QL276143 (v2)

National Business Furniture, LLC
 770 South 70th Street Milwaukee, WI 53214
 phone (800) 558-1010 x fax: (800) 329-9349

Ship-To Address *mike.wink@fire.ca.gov*

MIKE WINK
 BATTALION CHIEF
 SOUTH LAKE COUNTY FIRE PROTECTION
 21095 HWY 175 STE 1360
 MIDDLETOWN, CA 95461
 (707) 987-3089 ext. 3

Source: OS0007
 Cat: 86-C
 Cust#: AY6327

Bill-To Address *mike.wink@fire.ca.gov*

SAME

Item #	Qty	Description	Options	Lead Time	Catalog Price	Discount Price	Total Merch
30626	4	Two Drawer Lateral File	Gray Laminate/Brushed Nickel Handles	4-5 Wks	\$549.00	\$423.20	\$1,692.80
42109	2	60x30 Adjustable Ht Table	Artisan Gray Top/Silver Base	1-2 Wks	\$649.00	\$519.20	\$1,038.40
	1	LIFETIME GUARANTEE			FREE		

Important Information:

DELIVERY LEVEL - INSIDE DELIVERY, INSTALLATION AND DEBRIS REMOVAL

Customer: Your local sales associate is Elizabeth Antonini

Price reflects quoted discount, valid for 90 days from 5/25/2021, with the exception of dated sales and promos.

Sales Tax will be included only for shipments into locations where we are registered to collect sales tax. Customer may be liable for self-assessment if shipment is into a location where we are not registered to collect tax. If you feel any taxes are charged in error, please make sure we have received the proper exemption documentation. All documentation will be reviewed to ensure it meets state & local requirements prior to removing any taxes.

Need a copy of our W-9? Please visit our website at:
<https://www.nbf.com/Customer-Services/FAQs/Duns-and-Federal-Tax-Identification-Numbers>

Merchandise	\$11,876.00
Total Discount	2,707.44
Merchandise Subtotal	9,168.56
Shipping & Handling	948.10
Additional Services	2,398.51
Subtotal	12,515.17
Total Tax	664.72
Order Total	\$13,179.89

Customer PO#: Quoted By: ELIZABETH ANTONINI Ext: On: 05/25/21 Page 3



AT WORK COLLECTION

NBF SIGNATURE
— SERIES —

Designed to suit any space

You can have it all with the At Work collection. Comprehensive, cohesive, and complete, At Work is designed to fit seamlessly into office, conference, collaborative, and reception areas. Its endless configurations are wonderfully scalable, creating a perfect fit for any space.



COVER SHOT:

At Work Bowfront Desk in Warm Ash (item #16413); At Work 48" Adjustable-Height Desk in Warm Ash (item #16089);
At Work 72" Credenza in Warm Ash (item #16412); At Work 72" Hutch w/ Glass Doors in Warm Ash (item #16079);
Hadley Faux Leather Mid-Back Chair in Stratus (item #51789)

PICTURED ABOVE:

At Work 72" Desk w/ Modesty in Espresso (item #46290); At Work 48" Desk w/ Modesty in Espresso (item #46373)
At Work Lateral File in Espresso (item #30626); Air Grid Mesh Nesting Chair (2 per carton, item #51326)



Expansive options and rich subtleties

Merging clean, uncluttered style with unique design elements, At Work embraces current trends alongside timeless sensibilities. The delight is in the details — perforated modesty panels, lightly floating tabletops, and modern laminate finishes provide an updated appeal that won't fall out of favor.



PICTURED LEFT:
At Work 60" W Flip-Top Table in Gray (item #46927);
Nex Nesting Chairs w/o arms in Blue Chip/Silver (item #51657)
(Note: Flip-Top Table also available in 48" and 72" widths)



There isn't a more perfect fit

From the moment you step through the door, into the confines of a conference room, through an open-office workspace, and all the way to the privacy of an executive suite, the At Work collection is a complete line of furniture that can outfit an entire office. Versatile and robust, this assortment of benching, reception, casegoods, storage, and conference furniture is the answer to a cohesive and well-coordinated workplace.



PICTURED RIGHT:

At Work 8' Conference Table in Warm Ash (item # 45077);
At Work Buffet Credenza in Warm Ash (item #36806); Harper
Faux Leather Chair in Stratus (item #56622)

(Note: Conference Table also available in 6' length)



DESKING



Table Desk w/ Modesty
48"Wx24"Dx30"H
#46373



Table Desk w/ Modesty
72"Wx24"Dx30"H
#46290



Table Desk w/ Modesty
72"Wx30"Dx30"H
#46289



L-Desk - Reversible Return
60"Wx60"Dx30"H
#14522



L-Desk - Reversible Return
72"Wx60"Dx30"H
#16060



L-Desk Reversible Return
72"Wx72"Dx30"H
#14520
72"Wx78"Dx30"H
#14521



Corner L-Desk
w/ User Curve
72"Wx72"Dx29"H
#14663



Corner L-Desk
w/ User Curve & Modesty
72"Wx72"Dx29"H
#14873



Bowfront Desk
71"Wx36"Dx30"H
#16413



Bowfront L-Desk
71"Wx77"Dx30"H
#16314



60" Credenza
60"Wx24"Dx30"H
#16410



72" Credenza
72"Wx24"Dx30"H
#16412



Reception Desk
74"Wx29"Dx42"H
#14965



Reception L-Desk
74"Wx65"Dx42"H
#46445



Standing-Height
Reception Desk w/ Hutch
48"Wx30"Dx50"H
#221399
Reception Desk w/out Hutch
48"Wx30"Dx38"H
#220288

ADJUSTABLE-HEIGHT DESKING



Adjustable Height Desk
48"Wx24"Dx26-51"H
#16089
60"Wx24"Dx26-51"H
#16090
72"Wx24"Dx26-51"H
#16092



Adjustable Height Desk
w/ Modesty
48"Wx24"Dx26-51"H
#16097
60"Wx24"Dx26-51"H
#16098
72"Wx24"Dx26-51"H
#16100



Adjustable Height L-Desk
60"Wx60"Dx26-51"H
#16091
72"Wx72"Dx26-51"H
#16093



Adjustable Height L-Desk
w/ Modesty
60"Wx60"Dx26-51"H
#16099
72"Wx72"Dx26-51"H
#16101

STORAGE



Desktop Hutch
60"Wx10"Dx12"H
#36751



Desktop Hutch
72"Wx10"Dx12"H
#36752



Hutch w/ Glass Doors
60"Wx15"Dx37"H
#16078



Hutch w/ Glass Doors
72"Wx15"Dx37"H
#16079



Buffet Credenza
72"Wx24"Dx36"H
#36806



Two-Drawer Lateral File
36"Wx19"Dx29"H
#30626



Storage Cabinet w/ Glass
36"Wx19"Dx43"H
#36749



Storage Cabinet
36"Wx19"Dx43"H
#36750



Storage Cabinet
36"Wx18"Dx60"H
#36753



Storage Cabinet
36"Wx18"Dx72"H
#36754



Three Shelf Bookcase
36"Wx119"Dx43"H
#32161



Mobile Storage Pedestal
16"Wx21"Dx27"H
#34562



Mobile File Pedestal
16"Wx21"Dx27"H
#34561



Two Drawer File Pedestal
16"Wx21"Dx27"H
#34965



Wardrobe w/ Left Door
24"Wx24"Dx48"H
#36858



Wardrobe w/ Right Door
24"Wx24"Dx48"H
#36859



Shared Storage Unit
48½"Wx16"Dx29½"H
#16408



Shared Storage Unit
61"Wx16"Dx29½"H
#16409



TABLES



Standard Tables
48"Wx24"Dx30"H
#46282

60"Wx24"Dx30"H
#46283



Round Table
42"Dia.x30"H
#45075

72"Wx30"Dx30"H
#4628D

72"Wx20"Dx30"H
#46286



Standing-Height Tables
48"Wx24"Dx42"H
#14424

60"Wx30"Dx42"H
#14425

CONFERENCE TABLES



Conference Table
72"Wx36"Dx29"H
#45076

96"Wx42"Dx29"H
#45077



Expandable
Conference Table 8'
95"Wx48"Dx30"H
#45094



Expandable
Conference Table 11'
130"Wx48"Dx30"H
#45095



Expandable
Conference Table 12'
142"Wx48"Dx30"H
#45096



Expandable
Conference Table 14'
166"Wx48"Dx30"H
#45097



Expandable
Conference Table 15'
178"Wx48"Dx30"H
#45098



Expandable
Conference Table 16'
189"Wx48"Dx30"H
#45099



Expandable
Conference Table 17'
201"Wx48"Dx30"H
#45100



Expandable
Conference Table 18'
213"Wx48"Dx30"H
#45101



Expandable
Conference Table 19'
225"Wx48"Dx30"H
#45102



Expandable
Conference Table 20'
237"Wx48"Dx30"H
#45103



Expandable
Conference Table 21'
248"Wx48"Dx30"H
#45104



Expandable
Conference Table 22'
260"Wx48"Dx30"H
#45105



Expandable
Conference Table 23'
272"Wx48"Dx30"H
#45106



Expandable
Conference Table 24'
284"Wx48"Dx30"H
#45107

MOBILE TRAINING TABLES



Flip Top Training Table
48"Wx24"Dx30"H
#46926



Flip Top Training Table
60"Wx24"Dx30"H
#46927



Flip Top Training Table
72"Wx24"Dx30"H
#46928

DIVIDERS



49"x53" Room Divider
49"Wx2"Dx53"H
#21425



61"x53" Room Divider
61"Wx2"Dx53"H
#21426



73"x52" Room Divider
73"Wx2"Dx53"H
#21427



73"x76" Room Divider
73"Wx2"Dx78"H
#21428



96"x78" Room Divider
96"Wx2"Dx78"H
#21429



49"x53" Room Divider
49"Wx2"Dx53"H
#21420



61"x53" Room Divider
61"Wx2"Dx53"H
#21421



73"x53" Room Divider
73"Wx2"Dx53"H
#21422



73"x78" Room Divider
73"Wx2"Dx78"H
#21423



96"x78" Room Divider
96"Wx2"Dx78"H
#21424

PRIVACY PANELS



48" Wide Frosted
Glass Privacy Panel
48"Wx5"Dx12"H
#91523



60" Wide Frosted
Glass Privacy Panel
60"Wx5"Dx12"H
#91522



72" Wide Frosted
Glass Privacy Panel
72"Wx5"Dx12"H
#91521

WORKSTATION



Corner Desk with Panels Set
72"Wx72"Dx63"H
#16487

PORT



Power Unit
2½"Wx3½"Dia.
#92553





National Business Furniture, LLC

770 South 70th Street
Milwaukee, WI 53214

ORDERS: 800-558-1010 or NBF.com

PICTURED BELOW:

At Work Corner Desk with Panels Set in Gray - 2 shown (item #16487);
At Work Shared Storage Unit in Gray (item #16408); Sleek Mesh-Back Chair (item # 57506)





South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

BOARD OF DIRECTORS REGULAR MEETING MINUTES

Tuesday, February 15, 2022, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

This regular meeting is for the purpose of discussing and consider the following items:

1. *President Hoberg called meeting to order at 7:00 p.m.*
2. *Chief Duncan led pledge of allegiance.*
3. *Roll Call: Directors Stephanie Cline, Madelyn Martinelli, and Jim Comisky, Vice President Rob Bostock, President Devin Hoberg. Also present: Chief Paul Duncan, Battalion Chief Mike Wink, Office Technician Karin Collett, and Board Clerk Gloria Fong.*
4. **CLINE/MARTINELLI MOTION** to approve agenda. *AYES: Bostock, Comisky, Cline, Martinelli, Hoberg. NOES: None. MOTION CARRIED.*
5. Consideration of approval of videoconference option under AB 361. Board will consider approval of findings that there remains a State proclaimed COVID 19 health emergency and local officials continue to impose or recommend measures to promote social distancing.
COMISKY/BOSTOCK MOTION to approve item. *AYES: Cline, Bostock, Martinelli, Comisky, Hoberg. NOES: None. MOTION CARRIED.*
6. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.

None.

7. Communications:

- 7.a. Fire Sirens

On behalf of the Fire Sirens, Battalion Chief Wink reports there was a breakdown in communication between whom was to lock door that caused some non-significant items to come up missing. The front door continues to be an issue. An off brand commercial door that looked adequate was bought from Home Depot completely failed and to get it repaired is not practical. Their group approved \$12000-15000 in funding for additional 1st responder accessories. They continue to need help and get a few new members here and there.

- 7.b. Fire Safe Council

On behalf of the Fire Safe Council, Chief Duncan responded to Director Martinelli's question about the CAL OES grant, which is \$40,000 per home hardening. Chief Duncan explains this amount is not just clearing around structure to create a defensible space but also includes hardening the structure such as changing siding covering, windows and painting if it makes structure harder. They will start with 500 homes in one area of the County. There will be an application process to apply. Their intent is to utilize some state and federal funds and roll this out statewide. When all homes in one community are hardened, it makes it safer, rather than just one home in a community.

Chief Duncan states that the air curtain burner has been delivered, see chief notes for more information.

7.c. Volunteer Association

On behalf of Association President Todd Fenk, Battalion Chief Wink reports an email from him was received stating he's unable to attend and has nothing to report.

7.d. Chief's Report

As reported the air curtain burner has been delivered to Hidden Valley. There is a meeting on Thursday to get some of the logistics of how to start and the responsibility of the Hidden Valley Lake Association. Once it's done in Hidden Valley, it will be moved up to Cobb. Three sites have been identified for it to possibly be placed. Members of the community have offered their land. Moving the burner is a challenge because it's a big box with no wheels. It's going to cost approximately \$3,000 to load it and \$3,000 to unload it every time it's moved. A set of wheels is an option they are looking into. Air quality will allow a 365-day permit since it doesn't make smoke once it's running. It burns 11 tons an hour when at peak burning and takes approximately 8 hours to be a peak burning.

Chief Duncan responded to Director Martinelli's question about how the community will get their debris to the burner. A vendor will pick up and bring the debris to the burner. There will be resident drop off days. The fire safe council and the Cobb area council will run the program, South Lake County Fire (SLCF) is facilitating some the moving of the burner.

Chief Duncan responded to President Hoberg, touching on the Brown Act mentioned in his notes. Chief Duncan stated that no one is in trouble. It's a reminder that emails to more than two board members without using BCC becomes a Brown Act violation. In addition, this brings up the Public Records Act. When using a personal email to send out district information, your personal account is now discoverable for a public request. Same with having files on hand with district information. Wherever that information is stored, that area is now discoverable.

Chief Duncan informed the Board that Engine 6011 is having a motor issue. Options to its fixability are being researched. The amount to fix it might be more than what the vehicle is worth.

Chief Duncan responded to Director Martinelli's question of what the new type 6 vehicle does, which is more of an off-road rated fire engine. It's out having some items put on it. Its purpose is to go where a fire engine can't and its main purpose is more for mop up and patrol. Director Comisky adds that the whole purpose of a vehicle like this is because a commercial license is not required to drive it.

Battalion Chief Wink responded to Director Martinelli's question about the snow cat. It was not purchased. It is here on federal excess. It's 15 years newer. The amount of about \$20,000 is what we have into it that is not covered under the maintenance agreement. The older snowcat will have to be addressed in the future. It's a 1964 and might go into some sort of antique status because the community purchased it. It will no longer be in first responder status after we get the new one running.

7.e. Finance Report

There are no additions to the finance report.

Director Martinelli noted the station numbers were missing from incident reports.

7.f. Directors' activities report

Director Bobstock has no activity to report.

Director Comisky has no activity to report.

Director Cline has registered to attend the conference and is extremely excited.

Director Martinelli reports she ran into past Chief Jim Wright. They were talking about the picnic bench at station 64 that had some broken pieces, which she showed him, and he surprisingly fixed.

Director Hoberg has no activity to report.

7.g. Totes for Teens thank you letter

The group reached out and invited all the paid call firefighters (PCFs) and on duty crews, who helped unload and assemble supplies. They make bags for all different aged kids who are going into foster care.

8. Regular Items:

8.a. Consideration for purchase of a utility terrain vehicle (UTV) module [UTV, compressed air foam (CAF), and Trailer] as per Grant Agreement 5GG20109 for the Middletown and Cobb Community Evacuation Routes Project awarded 12/15/2021. Placed on the agenda by Battalion Chief Mike Wink.

Follow up item for the Cal Fire grant that the district received for an excavator masticator and a trailer. This UTV will support that operation. The UTV is the next piece of items, all of which were lined out in the grant. The district finds the vendor then submits for a reimbursement. The air foam is to help extinguish a burn pile if needed or if there are sparks from using it.

Staff Services Analyst Fong responded to Director Cline's question about why the district must approve this again when the grant was already approved. The item being purchased was not in the original budget. It is a purchase that will be reimbursed from the grant. However, we must follow the district purchase policy.

Battalion Chief Wink responded to Director Martinelli's question about the area covered of 100 feet from the middle of the yellow line. Some places may be more, and some may be less, but that's the goal. This depends on area and property owners' permission. If we don't receive permission, it will not be done in that area.

CLINE/MARTINELLI MOTION to approve purchase of UTV module. AYES: Comisky, Bostock, Martinelli, Cline, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.b. Consideration for the purchase request to repair/refurbish commercial laundry/cleaning room for Middletown Station 60. Placed on the agenda by Battalion chief Wink

Battalion Chief Wink explains the laundry room at the station here is 30 years old and it's one of the rooms that gets a lot of use. It needs to be repaired and isn't in great condition. Two companies have come out to take measurements and give bids and the third declined the work. Battalion Chief Wink recommends Roger Anthony because the scope include items that the other bid did not include, which would make up change orders for the other bidder.

COMISKY/BOSTOCK MOTION to approve item as submitted. AYES: Martinelli, Cline, Bostock, Comisky, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.c. Consideration for approval of the final costs of Engine 6061 and of Resolution No 2021-21-17, A Resolution Transferring and Appropriating Contingencies for Final Costs of the Type 6 Engine 6061. Placed on the agenda by Chief Paul Duncan.

Chief Duncan explains everything was approved up to the final cost for the modifications of the bed structure. They had to place a different bed under current one, a lot of modifications had to be made to the plumbing, cabinets, and boxes on the engine. Also, opted to modify the tires and the suspension. So, with those changes incurred another \$10,400. The price is still under the quote for a new custom engine at \$250,000.

Battalion Chief Wink stated there is a great need for the vehicle and brings a lot of enthusiasm from the PCFs because like stated before a commercial license isn't needed to drive it. The engine fits up to 4 firefighters comfortably.

CLINE/MARTINELLI MOTION to approve 8c as submitted. AYES: Bostock, Comisky, Martinelli, Cline, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.d. Consideration for purchase request for 31 doors to be replaced and or repaired at the Middletown Station 60. Placed on the agenda by Battalion Chief Mike Wink.

Battalion Chief Wink explains this has been in the works for a couple years. The doors need repairs and adjustments. Finding a company that does commercial doors to come to Lake County has been a challenge. Only one bid was received, and that vendor has been out twice. Labor cost and raw materials have gone up since last year's quote. What has been learned is more on the maintenance of these things are better. One door needs to be replaced, and it's a solid wood core door on the exterior and weathered.

Director Martinelli remembers the latches in the girl's bathroom downstairs being an issue.

Director Comisky's observation is there have been two facility issues for Station 60 at one meeting, and an approach district wide may be to look at what is being

spent from the facilities fund because check book only has so much in the account and start to add up. Battalion Chief Wink agrees and thinks what's been learned from the past is not having a maintenance plan.

Battalion Chief Wink affirmed Director Martinelli's question on the bid for the doors, which is \$17,525.

CLINE/BOSTOCK MOTION to approve purchase request to replace and or repair 31 doors. AYES: Comisky, Cline, Martinelli, Bostock, President Hoberg. NOES: None. **MOTION CARRIED.**

- 8.e. Consideration for Resolution No. 2021-22-18, A Resolution to Accept and Enter into Proprietary Software License Agreement with AllPaid Inc. to be able to have Sofmen Inc. integrate the electronic burn permit program. Placed on the agenda by Staff Services Analyst Gloria Fong.

This is for the development of the electronic burn permit program. It's their software program to integrate into the electronic burn permit program.

Staff Services Analyst Fong responded to Director Comisky's question about the burn permits currently. SLCF is hosting it for the County and when applicant pays, it is to SLCF. At the end of the fiscal year, the other agencies are paid the funds collected..

CLINE/COMISKY MOTION to approve 8e as written. AYES: Bostock, Martinelli, Cline, Comisky, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.f. Consideration for Stryker ProCare four-year service agreement to service LifePak Heart Monitor (4) and Lucas defibrillator (2). Placed on the agenda by Staff Services Analyst Gloria Fong.

The prior 4-year agreement has ended. This is a new 4-year agreement. The service agreement states it can be cancelled at any time and will be prorated for the time we did have it in use. There is price increase, as provided in the attachment.

BOSTOCK/CLINE MOTION to approve accept 8f as written. AYES: Martinelli, Comisky, Cline, Bostock, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.g. Appointment of Committee Members by Board President for Calendar Year 2022. Placed on the agenda in accordance with Committees of the Board of Directors policy no. 4060.

President Hoberg appointed to the:

Ad Hoc Policy and Review Committee Directors Bostock as chair and Martinelli

Ad Hoc Equipment and Facilities Committee Directors Comisky as chair and Hoberg, Battalion Chief Wink, Chief Duncan and Association President Todd Fenk

- 8.h. Board President to task the Equipment and Facilities Committee with review and recommendation back to the Board 1) replacement of Engines 6221 and 6321; 2) architect to design plans for the Hidden Valley station remodel. Placed on the agenda at the request of Battalion Chief Mike Wink.

President Hoberg tasks the Equipment and Facilities Committee with review of replacements for Engines 6221 and 6321 with report back to the board on their recommendation and with the design plans for the Hidden Valley Station remodel with recommendation back to the Board.

Chief Duncan states that when we plan for a new station we always think of the future for extra space. The new station will be right next to the original station. Hidden Valley Homeowners' Association are moving the mailboxes and it's been a very friendly relationship. It's been in the making for over a year in a half. This discussion goes to the Board after the committee recommends an architect.

9. Consent Calendar Items:

9.a. January 18, 2022, Regular Meeting Minutes

9.b. Warrants

9.b.1. February

9.b.2. January – corrected

9.c. Budget Transfers

BOSTOCK/CLINE MOTION to approve consent calendar, including corrected January warrants. AYES: Martinelli, Comisky, Cline, Bostock, Hoberg. NOES: None. **MOTION CARRIED.**

10. **COMISKY/CLINE MOTION** to adjourn meeting at 8:20 p.m. All in attendance are in favor of motion.

Respectfully submitted by Karin Collett, Office Technician:

READ AND APPROVED BY

DEVIN HOBERG, President – Board of Directors:

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Audit Trail

Detail Report by Vendor, Invoice
 Run Date: 03/11/2022 06:36:52pm By: GF

Selection Criteria:
 Include Inv Batch No: 03/15/22

Report Template:
 AP Invoice Report Board Warrant List
 \\Southlake\lsadmin\Wincams\lsfiles\Report\Criteria\AP Invoice Report Board Warrant List.rst

Voucher No	Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Amt Req No / Descr 2
ARBA		GROUP LIFE FOR PCFS	APR 2022 ATKINS	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 CHASE	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 COLLETT	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 COLLINS	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 COSTA	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 DANIELS	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 DELONG	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 DUNCAN	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 EMERSON	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 FANUCCHI	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 FENK	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 FRAYER	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 HESS	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 HILDEBRAND	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 LANNING	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 LEUZINGER	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 LOPEZ	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 MIINCH	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 MYERS	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 NEWSOM	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 SMITH,C	03-30	G	8.32
ARBA		GROUP LIFE FOR PCFS	APR 2022 SMITH,N	03-30	G	8.32
AT&T		TELEPHONE CHGS	STA 62 ME 02/12/22	30-00	T2	0.21
AT&T		TELEPHONE CHGS	STA 63 ME 02/12/22	30-00	T3	0.48
AT&T		TELEPHONE CHGS	STA 60 ME 02/12/22	30-00	T0	180.05
AT&T		TELEPHONE CHGS	FS ME 02/12/22	30-00	TF	23.43
CAL FIRE		17500 Q2 (SCH A)	PERSONAL SERVICES	23-80	CF	423,626.78
CAL FIRE		17500 Q2 (SCH A)	WORKERS COMP SAFETY	23-80	CF	574.50
CAL FIRE		17500 Q2 (SCH A)	UNEMPLOYMENT	23-80	CF	0.00
CAL FIRE		17500 Q2 (SCH A)	OPERATING EXPENSE	23-80	CF	42,476.79
CAL FIRE		17500 Q2 (SCH A)	ADMINISTRATION	23-80	CF	46,289.91
CAL FIRE		17500 Q2 (SCH A)	WORKERS COMP-MISC	23-80	CF	1,278.59
CAL FIRE		17500 Q2 (SCH A)	RETIREMENT	23-80	CF	104,626.83
CAL FIRE		17500 Q2 (SCH A)	BENEFITS	23-80	CF	72,391.58
CAL FIRE		17500 Q2 (SCH A)	WC-POF	23-80	CF	14,425.37
CAL FIRE		17500 Q2 (SCH A)	STATEWIDE PRO RATA	23-80	CF	32,904.11
CAL FIRE		17510 Q2 (AMADOR)	PERSONAL SERVICES	23-80	CF	278.02
CAL FIRE		17510 Q2 (AMADOR)	WORKERS COMP SAFETY	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	UNEMPLOYMENT	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	OPERATING EXPENSE	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	ADMINISTRATION	23-80	CF	19.80
CAL FIRE		17510 Q2 (AMADOR)	WORKERS COMP-MISC	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	RETIREMENT	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	BENEFITS	23-80	CF	4.03
CAL FIRE		17510 Q2 (AMADOR)	WC-POF	23-80	CF	0.00
CAL FIRE		17510 Q2 (AMADOR)	STATEWIDE PRO RATA	23-80	CF	14.07
CALLAYOMI CO WATER D		WATER	STA 60 ME 02/28/22 (6640)	30-00	W0	440.01
CALLAYOMI CO WATER D		WATER	FS ME 02/28/22 (1569)	30-00	WF	41.96
COBB AREA CO WATER D		WATER	STA 62 ME 02/17/22	30-00	W2	120.76
RICH CORSETTI		PREP & PAINT EXTERIOR AREAS	STA 60 02/28/22-03/08/22 (18 HR)	18-00	60	540.00
RICH CORSETTI		PREP & PAINT EXTERIOR AREAS	STA60 03/09/22-03/10/22 (12 HR)	18-00	60	360.00
KATHY JEFFERSON		REFUND DUP PMT	ORP21-0845 34006794			29.00
LAKE COUNTY SPECIAL		SEWER	STA 60 ME 04/15/22	30-00	S0	32.60
LAKE COUNTY SPECIAL		SEWER	FS ME 04/15/22	30-00	SF	32.60

Voucher No	Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Amt Req No / Descr 2
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	014111120000 21095 STATE HWY 175	48-00	60	46.08
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	024441180000 15446 GRAHAM ST	48-00	60	2.76
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	050531360000 16470 SCHWARTZ RD	48-00	62	2.76
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	024441010000 21121 STATE HWY 175	48-00	FS	21.81
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	050021210000 10331 LOCH LOMOND RD	48-00	64	2.76
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	141381020000 19287 HARTMANN RD	48-00	63	23.04
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	024441170000 15476 GRAHAM ST	48-00	60	2.76
	LAKE COUNTY VECTOR C	ASSESSMENTS FY 2021-2022	050531320000 16547 STATE HWY 175	48-00	62	30.72
	LAKE COUNTY AIR QUAL	AIR CURTAIN BURNER APP FEE	PERMIT FOR AIR CURTAIN BURNER	28-30	60	981.15
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	02/04 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	02/05 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	02/12 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	02/18 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	02/19 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01
	LIFE ASSIST INC	EMS SUPPLIES	ORD 52224786-1	19-40	M5	1,316.68
	LOCH LOMOND MUTUAL W	WATER	STA 64 ME 03/20/22	30-00	W4	125.00
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	M6211 JAMF SUBSCR 10/10/21-11/09/21	28-30	62	14.40
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	M6311 JAMF SUBSCR 10/10/21-11/09/21	28-30	63	14.40
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	E6031 JAMF SUBSCR 10/10/21-11/09/21	28-30	60	14.40
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	E6231 JAMF SUBSCR 10/10/21-11/09/21	28-30	62	14.40
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	M6012 JAMF SUBSCR 10/10/21-11/09/21	28-30	60	14.40
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	OFC STAFF(2) JAMF SUBSCR 10/10/21-11/09/21	28-30	60	25.60
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	DIRECTOR(5) JAMF SUBSCR 10/10/21-11/09/21	28-30	60	64.00
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	BC'S (2) JAMF SUBSCR 10/10/21-11/09/21	28-30	A	25.60
	PAUL DUNCAN	REIMB DEVICE MGR SOFTWARE FEE	DC JAMF SUBSCR 10/10/21-11/09/21	28-30	A	12.80
	PG&E	ELECTRIC CHGS	STA 60 ME 02/21/22 (3660.6408KWH)	30-00	E0	1,042.20
	PG&E	ELECTRIC CHGS	STA 62 ME 02/21/22 (3055.08590KWH)	30-00	E2	826.68
	PG&E	ELECTRIC CHGS	STA 63 ME 02/21/22 (2229.4970KWH)	30-00	E3	607.84
	PG&E	ELECTRIC CHGS	STA 64 ME 02/21/22 (512.2750KWH)	30-00	E4	163.53
	PG&E	ELECTRIC CHGS	FS ME 02/21/22 (679.2670KWH)	30-00	EF	207.55
	SKILES & ASSOCIATES,	CONSULTATION HVL EXPANSION	STA 63 (11 HRS)	23-80	SP	880.00
	STEPHANIE CLINE	REIMB MILEAGE/LODGING - FDAC COA	02/25/22 LODGING/FOOD/MILEAGE	29-50	B	421.23
	STEPHANIE CLINE	REIMB MILEAGE/LODGING - FDAC COA	02/26/22 LODGING/FOOD/MILEAGE	29-50	B	297.33
	STEPHANIE CLINE	REIMB MILEAGE/LODGING - FDAC COA	02/27/22 L FOOD/MILEAGE	29-50	B	137.30
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6211 LUCAS DEVICE	28-48	62	1,276.70 1ST OF 4 YR AGMT
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6311 LUCAS DEVICE	28-48	63	1,276.70 1ST OF 4 YR AGMT
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6011 LIFE PAK MONITOR	28-48	60	1,637.10 1ST OF 4 YR AGMT
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6012 LIFE PAK MONITOR	28-48	60	1,637.10 1ST OF 4 YR AGMT
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6211 LIFE PAK MONITOR	28-48	62	1,637.10 1ST OF 4 YR AGMT
	STRYKER	HEART MONITOR,DEFIBRILLATOR ANN SVC	M6311 LIFE PAK MONITOR	28-48	63	1,637.10 1ST OF 4 YR AGMT
	JAMES THOMPSON	REFUND DUP PMT	ORP21-0854 34018355			29.00
	TOM KNECHT	REIMB-UTV MODULE SAFETY ITEMS	8"DROP HITCH (TRACTOR SUPPLY)	27-00	60	53.68
	TOM KNECHT	REIMB-UTV MODULE SAFETY ITEMS	2"X1" BALL (TRACTOR SUPPLY)	27-00	60	48.31
	TOM KNECHT	REIMB-UTV MODULE SAFETY ITEMS	V PIN & CLIP (TRACTOR SUPPLY)	27-00	60	13.95
	TRACEY CARSON	REFUND PMT	34112634 NOT CALIF ADDRESS			29.00
	U.S.BANK	VARIOUS (SEE ATTACHED)			VARIOUS (SEE ATTACHED)	18,857.41
	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	NOV 2021	23-80	AB	2,865.94
	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	JAN 2022	23-80	AB	1,444.88
					TOTAL	780,987.72

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Amt Req No / Descr 2
	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 62 ME 02/28/22	30-00	G2	70.09
	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 60 ME 02/28/22	30-00	G0	152.89
	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 63 ME 02/28/22	30-00	G3	61.16
	CALIFORNIA SPECIAL DISTRICTS ASSC POLICY&PROCEDURE WRIT WKSH		FONG/COLLETT - 3/2-3 VIRTUAL WKSH	28-30	T	260.00
	FERRELLGAS	PROPANE	STA 62 FILL (201.4)	30-00	P2	555.30
	SAFETYSIGN.COM	RETURN	STOP,SLOW SIGN W-HANDLE	28-30	60	-78.43
	SAFETYSIGN.COM	RETURN	REF INV #ORDSS738879862	28-30	60	0.00
	ZOOM VIDEO COMMUNICATIONS IN BOARD MEETING REMOTE ACCESS		ME 03/10/22 STANDARD PRO	23-80	SP	14.99
	SANTA ROSA UNIFORM & CAREER AF UNIFORM SET		N. SMITH - NOMEX PANT	11-00	U	210.85
	QUILL LLC	GENERALOFFICE SUPPLIES	DRY ERASE 4PK	22-70	60	5.29
	QUILL LLC	GENERALOFFICE SUPPLIES	DOUBLE SIDE TAPE	22-70	60	19.82
	QUILL LLC	GENERALOFFICE SUPPLIES	ELECTRNCS DUSTER 4PK	22-70	60	30.23
	QUILL LLC	GENERALOFFICE SUPPLIES	24PK KEURIG KCUP	14-00	60	14.36
	QUILL LLC	GENERALOFFICE SUPPLIES	5X7 PHOTO PAPER 60CT	22-70	60	28.92
	QUILL LLC	GENERALOFFICE SUPPLIES	BROTHER TZE135 1/2 WHT ON CLR LABL	22-70	60	19.84
	MATHESON TRI-GAS INC	MEDICAL OXYGEN RENTAL	ME 02/28/22	19-40	O	36.32
	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 02/28/22	19-40	MW	94.96
	STERICYCLE INC	MEDICAL WASTE DISPOSAL	COLLECTED 01/31/22	19-40	MW	0.54
	MEDIACOM	INTERNET SVC	STA 63 ME 03/16/22	30-00	I3	78.18
	MEDIACOM	INTERNET SVC	STA 62 ME 03/26/22	30-00	I2	78.18
	MEDIACOM	INTERNET SVC	STA 62 OVERAGE ME 02/26/22	30-00	I2	30.00
	MEDIACOM	INTERNET SVC	STA 60 ME 03/26/22	30-00	I0	67.99
	A GUY AND HIS GRILL	RETIREMENT LUNCHEON	CHIEF JONES-CATERER	28-30	TB	-2,693.75 CALFIRE TRAINING BUREAU
	WALMART	HOUSEHOLD SUPPLIES	STA 63 FOOD BAG	14-00	63	8.71
	WALMART	HOUSEHOLD SUPPLIES	STA 63 COOKTOP CLN	14-00	63	9.43
	WALMART	HOUSEHOLD SUPPLIES	STA 63 FEBREZE AIR	14-00	63	10.78
	WALMART	HOUSEHOLD SUPPLIES	STA 63 CASC AP COM	14-00	63	15.13
	WALMART	HOUSEHOLD SUPPLIES	STA 63 CASCADE PACS	14-00	63	20.36
	WALMART	HOUSEHOLD SUPPLIES	STA 63 LYSOL	14-00	63	4.29
	US POSTAL SERVICE	POSTAGE	STA 60 STAMPS	22-71	60	58.00
	AMAZON	OXYGEN CYLINDER TAGS	CYLINDER TANK STATUS TAGS WITH META	17-00	60	83.13
	AMAZON	OXYGEN CYLINDER TAGS	CYLINDER TANK STATUS TAGS STEEL RIN	17-00	60	79.17
	JOHNSTON THOMAS	LEGAL EXPENSE	ME 02/20/22	23-80	SP	189.00
	HARDESTERS	BLDG MAINT	FS CARPORT FASTERNERS	18-00	FS	7.40
	HARDESTERS	SCBA SUPPLIES	CARABINER TO KEEP MASKS WITH SCBAS	17-00	60	120.03
	HARDESTERS	CLEANING SUPPLIES	ST A63 COMPACT CAN OPENER	14-00	63	9.64
	HARDESTERS	CLEANING SUPPLIES	STA 63 MOP & GLO SHIN	18-00	FS	19.28
	HARDESTERS	CLEANING SUPPLIES	STA 63 WD40 SMART STRAW	18-00	FS	14.14
	HARDESTERS	INSULATION TO PROTECT EXT PIPES	STA 60 FOAM TO WRAP PIPES	18-00	60	21.21
	HARDESTERS	SUPPLIES TO PAINT EXTERIOR AREAS	STA 60 PAINTING SUPPLIES	18-00	60	161.90
	HARDESTERS	PAINT FOR EXTERIOR AREAS	STA 60 PAINTING PROJECTS	18-00	60	98.11
	HARDESTERS	PAINT FOR EXTERIOR AREAS	FS BLD PAINTING PROJECTS	18-00	FS	98.11
	HARDESTERS	HOUSEHOLD SUPPLY	HOUSEHOLD SUPPLY	14-00	63	31.77
	HARDESTERS	HOUSEHOLD SUPPLY	STA 63 BASKET STRAINER	14-00	63	-13.93
	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	YATES NFPA 5 FT ANCHOR STRAP	28-30	60	449.68 FIRE SIREN WISHLIST 2021 #8
	LEETE GENERATORS	GENERATOR BLOCK HEATER	STA 62 BLOCK HEATER + \$19 FREIGHT	18-00	62	517.71
	LEETE GENERATORS	GENERATOR BLOCK HEATER	STA 62 TRIP CHARGE	18-00	62	239.00
	LEETE GENERATORS	GENERATOR BLOCK HEATER	STA 63 LABOR	18-00	62	150.00
	LEETE GENERATORS	GENERATORBLOCK HEATER	STA 63 BLOCK HEATER + \$19 FREIGHT	18-00	63	517.71
	LEETE GENERATORS	GENERATORBLOCK HEATER	STA 63 LABOR	18-00	63	150.00
	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (628)	30-00	W3	74.72
	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	91.98
	AMAZON	BATTERIES-SCBA REFUND	STA 60 ENGERGIZER IND AAA EN92	17-00	60	-13.92
	AMAZON	BATTERIES-SCBA REFUND	STA 62 ENGERGIZER IND AAA EN92	17-00	62	-16.81
	AMAZON	BATTERIES-SCBA REFUND	STA 63 ENGERGIZER IND AAA EN92	17-00	63	-16.81
	AMAZON	BATTERIES-SCBA REFUND	STA 64 ENGERGIZER IND AAA EN92	17-00	64	-16.80

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Amt Req No / Descr 2
	AMAZON	BATTERIES-SCBA REFUND	STA 60 ENGERGIZER EN22 9 VOLT IND	17-00	60	-26.27
	AMAZON	BATTERIES-SCBA REFUND	STA 60 ENGERGIZER IND AA EN91 1.5V	17-00	60	-55.82
	AMAZON	BATTERIES-SCBA REFUND	STA 62 ENGERGIZER IND AA EN91 1.5V	17-00	62	-55.82
	AMAZON	BATTERIES-SCBA REFUND	STA 63 ENGERGIZER IND AA EN91 1.5V	17-00	63	-167.48
	AMAZON	BATTERIES-SCBA REFUND	STA 64 ENGERGIZER IND AA EN91 1.5V	17-00	64	-55.83
	ROTO-ROOTER OF LAKE COUNTY	MISC REPAIRS/MAINTENCE	PLUMBING HRS (.5)	18-00	60	170.00
	ROTO-ROOTER OF LAKE COUNTY	MISC REPAIRS/MAINTENCE	SNAKE LINE	18-00	60	170.00
	ROTO-ROOTER OF LAKE COUNTY	MISC REPAIRS/MAINTENCE	ADMINISTRATION FEE	18-00	60	20.00
	RECORD BEE	LEGAL PUBLICATION	03/15 SPECIAL TAX CPI, MITIGATION F	24-00	00	143.82
	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 62 GENERAL PEST & RODENT BAITIN	18-00	62	80.00
	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 63 GENERAL PEST	18-00	63	90.00
	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 62 GENERAL PEST & RODENT BAITIN	18-00	62	80.00
	ARMED FORCE PEST CONTROL	WEED SPRAYING	STA 60 SEMI-ANNUAL	18-00	60	760.00
	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	6.81
	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	6.81
	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	13.63
	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	7.13
	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	7.12
	AMAZON	HAND JACK FOR MOVING PALLETS	STA 60 4400 LB CAP	38-00	60	677.82
	SHELL OIL	BBQ PROPANE	STA 63 BBQ PROPANE	17-00	63	27.87
	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 02/26/22 BOOSTER EXTENDER	12-00	62	38.01
	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 02/26/22 BOOSTER EXTENDER	12-00	62	38.01
	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 02/26/22 BOOSTER EXTENDER	12-00	63	38.01
	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 02/26/22 EXTENDER	12-00	60	16.02
	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 02/26/22 TABLET	12-00	A	16.02
	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 02/26/22 TABLET	12-00	A	16.02
	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 02/26/22 TABLET	12-00	60	16.02
	VERIZON WIRELESS	CELLULAR SVC	E1487 ME 02/26/22 TABLET	12-00	A	16.02
	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 02/26/22 TABLET	12-00	63	0.47
	VERIZON WIRELESS	CELLULAR SVC	M6012 ME 02/26/22 CELL PHONE	12-00	60	0.47
	VERIZON WIRELESS	CELLULAR SVC	OES359 ME 02/26/22 CELL PHONE	12-00	60	0.47
	VERIZON WIRELESS	CELLULAR SVC	SPARE ME 02/26/22 CELL PHONE	12-00	60	0.47
	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 02/26/22 CELL PHONE	12-00	60	0.47
	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 02/26/22 CELL PHONE	12-00	62	0.47
	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 02/26/22 CELL PHONE	12-00	63	38.01
	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 02/26/22 TABLET	12-00	62	48.41
	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 02/26/22 TABLET	12-00	63	48.41
	VERIZON WIRELESS	CELLULAR SVC	E6031 ME 02/26/22 TABLET	12-00	60	48.41
	VERIZON WIRELESS	CELLULAR SVC	E6231 ME 02/26/22 TABLET	12-00	62	48.41
	VERIZON WIRELESS	CELLULAR SVC	M6012 SPARE ME 02/26/22 TABLET	12-00	60	48.41
	VERIZON WIRELESS	CELLULAR SVC	D1403 ME 02/26/22 TABLET	12-00	A	38.01
	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 02/26/22 TABLET	12-00	A	38.01
	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 02/26/22 TABLET	12-00	A	38.01
	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 02/26/22 TABLET	12-00	60	38.01
	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 02/26/22 TABLET	12-00	60	38.01
	CALIFORNIA SPECIAL DISTRICTS ASSC	BUDGETING PREP WORKSHOP	FONG-VIRTUAL WORKSHOP 2/23-24	28-30	T	260.00
	RECREATIONAL EQUIPMENT INC	WATER RESCUE PRUSIK CORDS	BEAL PRUSIK CORD 5.5MM	28-30	60	160.34 FIRE SIREN WISHLIST 2021 #7
	SMARTSIGN	STOP SLOW SIGN	STOP,SLOW SIGN W-HANDLE	28-30	60	4,137.87 FIRE SIREN WISHLIST 2021 #4
	RIDE ON POWERSPORTS	UTV SAFETY ITEM	1.5" UTILITY RATCHET STRAP	27-00	60	85.77
	RIDE ON POWERSPORTS	UTV SAFETY ITEM	MASTER TRAILER COUPLER LOCK	27-00	60	32.16
	MUNICIPAL EMERGENCY SERVICES	THERMAL IMAGING CAMERAS	STA 31 THERMAL IMAGE CAMERA W/CARAB	28-30	A	2,039.87 FIRE SIRENS WISHLIST 2021 #1
	MUNICIPAL EMERGENCY SERVICES	THERMAL IMAGING CAMERAS	STA 34 THERMAL IMAGE CAMERA W/CARAB	28-30	A	2,039.86 FIRE SIRENS WISHLIST 2021 #1
	WITMER PUBLIC SAFETY GROUP	SAFETY ITEMS	HELMET STRAPS FOR PELICAN FLASHLIGH	28-30	60	129.61 FIRE SIRENS WISHLIST 2021 #2,6
	WITMER PUBLIC SAFETY GROUP	SAFETY ITEMS	PELICAN FLASHLIGHTS	28-30	60	1,846.24 FIRE SIRENS WISHLIST 2021 #2,6
	WITMER PUBLIC SAFETY GROUP	SAFETY ITEMS	RAPTOR SHEARS	28-30	60	2,166.17 FIRE SIRENS WISHLIST 2021 #2,6
	VORPAL TACTICS LLC	INCIDENT SUPPORT ITEM	WIRE PULL SMOKE GRENADE	28-30	60	458.50 FIRE SIRENS WISHLIST 2021 #5
	NORTHWEST RIVER SUPPLIES	WATER RESCUE TOW TETHERS	TOW TETHERS W/CARABINER	28-30	60	514.27 FIRE SIREN WISHLIST 2021 #3
					SUBTOTAL	18,857.41

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Distribution

Detail Report by Vendor, Invoice
 Run Date: 02/22/2022 05:28:41pm By: GF

Selection Criteria:
 Include Inv Batch No: 02/15/22,02/18/22

Report Template:
 AP Invoice Report Board Warrant List
 \\Southlake\lsadmin\Wincams\lsfiles\Report\Criteria\AP Invoice Report Board Warrant List.rst

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetline	Net Amt	Req No / Descr 2
10553	A GUY AND HIS GRILL	RETIREMENT LUNCHEON	CHIEF JONES-CATERER	28-30	TB	2,693.75	CALFIRE TRAINING BUREAU
10524	AIR INSTRUMENTATION	CO MONITOR SERVICE	STA 62 MONITOR 2ND OF 3 YR LEASE	17-00	62	1,399.62	
10524	AIR INSTRUMENTATION	CO MONITOR SERVICE	STA 62 CALIBRATION 2ND OF 3 YR LEAS	17-00	62	1,300.00	
10524	AIR INSTRUMENTATION	CO MONITOR SERVICE	STA 63 MONITOR 2ND OF 3 YR LEASE	17-00	63	1,399.61	
10524	AIR INSTRUMENTATION	CO MONITOR SERVICE	STA 63 CALIBRATION 2ND OF 3 YR LEAS	17-00	63	1,300.00	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 ATKINS	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 CHASE	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 COLLETT	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 COLLINS	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 COSTA	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 DANIELS	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 DELONG	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 DUNCAN	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 EMERSN	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 FANUCCHI	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 FENK	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 FRAYER	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 HESS	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 HILDEBRAND	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 LANNING	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 LEUZINGER	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 LOPEZ	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 MIINCH	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 MYERS	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 NEWSOM	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 SMITH,C	03-30	G	8.32	
10525	ARBA	GROUP LIFE FOR PCFS	MAR 2022 SMITH,N	03-30	G	8.32	
10526	CALLAYOMI CO WATER D	WATER	STA 60 ME 01/28/22 (5530)	30-00	W0	433.68	
10526	CALLAYOMI CO WATER D	WATER	FS ME 01/28/22 (2109)	30-00	WF	45.04	
10552	CASCADE FIRE EQUIPME	TYPE 6 BUILD	E6061	62-79	60	76,309.45	
10549	CASCADE FIRE EQUIPME	VOID 10549	VOID 10549 02/15/22	62-79	60	0.00	
10534	KARIN COLLETT	REIMB MILEAGE-GRANT INVOICE SEMINAR	01/27/22 TO, FROM STA 60 - LNU HEADQ	29-50	P	29.25	
10527	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 60 (790)	30-00	G0	25.41	
10527	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	FS (790)	30-00	GF	25.40	
10527	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 64 (740)	30-00	G4	23.80	
10527	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 31 (740)	30-00	GA	23.80	
10529	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q4	MEDI-CAL FEE FOR SERVICE (3)	28-48	GE	100.26	
10529	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q4	MEDI-CAL MANAGED CARE (14)	28-48	GE	467.88	
10529	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q4	MEDICARE (55)	28-48	GE	1,838.10	
10529	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q4	OTHER (85)	28-48	GE	1,169.70	
10529	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q4	DUAL MEDICARE/MEDI-CAL (7)	28-48	GE	233.94	
10530	EMERGENCY CARE TRAIN	CPR CERT REFERSHER	17 ((EQUP & CERT CARD)	28-30	T	255.00	
10531	FECHTER & COMPANY CP	2019 & 2020 AUDIT	90% COMPLETED	23-80	SP	10,080.00	
10531	FECHTER & COMPANY CP	2019 & 2020 AUDIT	MILEAGE (214 MILES)	23-80	SP	123.05	
10531	FECHTER & COMPANY CP	2019 & 2020 AUDIT	TYPING & ADMINSTRATIVE	23-80	SP	97.00	
10532	JERI-CO GARAGE DOORS	APP DOOR REPR, PREV MAINT	STA 60 PREV MAINT - SEMI ANNUAL	18-00	60	180.00	
10532	JERI-CO GARAGE DOORS	APP DOOR REPR, PREV MAINT	STA 60 PREV MAINT (REPL 5 HINGES)	18-00	60	50.00	
10532	JERI-CO GARAGE DOORS	APP DOOR REPR, PREV MAINT	STA 60 OPENER,CLUTCH,SENSOR	18-00	60	1,900.00	
10532	JERI-CO GARAGE DOORS	APP DOOR REPR, PREV MAINT	STA 60 LABOR	18-00	60	1,146.00	

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetline	Net Amt	Req No / Descr 2
10535	LAKE COUNTY EMPLOYEE	OPEB	APRIL 2022 HORST DUES	03-30	R	31.64	
10536	LAKE COUNTY FIRE CHI	ANNUAL DUES	FY 21/22 DUES	20-00	L	1,500.00	
10536	LAKE COUNTY FIRE CHI	ANNUAL DUES	NARCOTICS	19-40	MS	500.00	
10536	LAKE COUNTY FIRE CHI	ANNUAL DUES	NORTHSHORE SUPPORT TEAM	23-80	SP	100.00	
10536	LAKE COUNTY FIRE CHI	ANNUAL DUES	COUNTY OF LAKE ANNUAL FEE	23-80	SP	3,720.00	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/07 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/08 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/15 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/21 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/22 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10533	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	01/29 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 51220662-1	19-40	MS	1,166.60	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 02220167-1	19-40	MS	312.10	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 62210319-4	19-40	MS	20.29	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 51220662-2	19-40	MS	97.11	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 51223822-1	19-40	MS	921.59	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 51223822-2	19-40	MS	396.83	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 51223822-3	19-40	MS	235.95	
10537	LIFE ASSIST INC	EMS SUPPLIES	ORD 62211672-2	19-40	MS	897.90	
10528	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 01/27/22 WEED CONTROL	18-00	60	150.00	
10528	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 02/03/22 DUMP RUN,WEED CONTR	18-00	60	225.00	
10538	MARC R SHAPIRO	REFUND DUP PMT	OAP21-0198 33943220			29.00	
10539	OCCU-MED LTD	PHYSICALS	H. FENK	28-30	P	109.05	
10539	OCCU-MED LTD	PHYSICALS	T. SCALFARO	28-30	P	109.05	
10539	OCCU-MED LTD	PHYSICALS	R. SUMMERS	28-30	P	109.05	
10540	OPERATING ENGINEERS	OPEB	APRIL 2022 HORST HEALTH INS	03-30	R	1,786.00	
10541	PETERSON	10 TON MINI EXCAVATOR W/ACCESSORIES	50% EXCAVATOR W/MULCHER,THUMB,BUCKE	62-74	60	91,684.62	RES 2021-22-16
10542	PG&E	ELECTRIC CHGS	STA 60 ME 01/20/22 (4044.48000KWH)	30-00	E0	1,098.74	
10542	PG&E	ELECTRIC CHGS	STA 62 ME 01/20/22 (3611.644300KWH)	30-00	E2	943.50	
10542	PG&E	ELECTRIC CHGS	STA 63 ME 01/20/22 (2150.213000KWH)	30-00	E3	570.46	
10542	PG&E	ELECTRIC CHGS	STA 64 ME 01/20/22 (897.763000KWH)	30-00	E4	257.88	
10542	PG&E	ELECTRIC CHGS	FS ME 01/20/22 (572.249500KWH)	30-00	EF	173.91	
10543	RESCUE SOLUTIONS	RESCUE SYSTEM TRAINING	FULL CLASS (REDINS, DELONG,BOBO)	28-30	T	1,350.00	
10543	RESCUE SOLUTIONS	RESCUE SYSTEM TRAINING	RE CERT (DANIELS,MAXWELL,JONES)	28-30	T	900.00	
10543	RESCUE SOLUTIONS	RESCUE SYSTEM TRAINING	FULL CLASS (SCALFARO,HESS,JOYNER)	28-30	T	1,350.00	
10550	RIDE ON POWERSPORTS	UTV MODULE	BOMBARDIER CAN-AM	62-74	60	27,720.72	RES 2021-22-16
10550	RIDE ON POWERSPORTS	UTV MODULE	KARAVAN TRLR	62-74	60	3,379.80	RES 2021-22-16
10544	SOUTH LAKE COUNTY FI	PAYROLL	PPE 12/31/21	09-00	00	22,456.33	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	LUNCH 01/23 (2@18.74EA) LOGANS	29-50	P	37.48	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	DINNER 01/23 (2@27.075EA) APPLE BEE	29-50	P	54.15	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	LUNCH 01/24 (2@9.405EA) JACK IN THE	29-50	P	18.81	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	LODGING 01/23 (2@59.98EA) BEST WEST	29-50	P	119.96	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	FUEL U6021	29-50	P	150.00	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	FUEL E6061	29-50	P	171.99	
10545	SOUTH LAKE COUNTY VO	REIMB MEAL/LODING-E6061 PICKUP-OR	MOTOR OIL E6061	29-50	P	31.32	
10547	US BANK	VARIOUS (SEE ATTACHED)				5,678.31	VARIOUS (SEE ATTACHED)
10548	U.S.BANK	VOID 10548	VOID 10548 02/15/22	62-74	60	0.00	
10551	U.S.BANK	VARIOUS (SEE ATTACHED)				35,808.49	VARIOUS (SEE ATTACHED)

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetine Net Amt	Req No / Descr 2
10546	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	DEC 2021	23-80	AB	2,745.99
					TOTAL	312,324.46

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetline	Net Amt	Req No / Descr 2
10547	LAKESIDE APPLIANCE	REPLACEMENT STOVE	STA 63 MAYTAG RANGE	18-00	63	924.36	
10547	CASCADE FIRE EQUIPMENT COMPAN	SUCTION LINE ADAPTER	OES359 ADAPTER	17-00	60	230.57	
10547	COSTOC WHOLESAL- ROSEVILLE	REPLACEMENT TELEVISION	STA 62 TV	38-00	62	518.17	
10547	COSTOC WHOLESAL- ROSEVILLE	REPLACEMENT TELEVISION	STA 62 TV MOUNT	38-00	62	145.08	
10547	FIRST RESPONDERS RESILIENCY, INC	GUEST SPEAKER	JAN24,26&28 LNU SAFETY MTG	28-30	TB	2,250.00	CALFIRE TRAINING BUREAU
10547	OREILLY AUTO PARTS	BATTERY CHARGER	STA 64 BATTERY CHARGER	17-00	64	215.49	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 TOOL BOX	27-00	64	431.83	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 TOTES (5)	27-00	64	135.52	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 COMBO WRENCH SET (24 PC)	27-00	64	65.07	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 CRESCENT	27-00	64	15.16	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 MALLET	27-00	64	14.07	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 PLIER SET (4 PC)	27-00	64	29.26	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 SCREWDRIVER SET (15 PC)	27-00	64	34.69	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 PRY BAR SET (3 PC)	27-00	64	27.09	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 QUICK REL RETRACTABLE	27-00	64	8.10	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 SOCKET SET (50 PC)	27-00	64	46.62	
10547	HOME DEPOT	TOOLBOX/TOOLS	STA 64 RATCHET SET (125 PC)	27-00	64	161.67	
10547	AMAZON	BATTERIES-SCBA	STA 60 ENGERGIZER IND AAA EN92	17-00	60	16.08	
10547	AMAZON	BATTERIES-SCBA	STA 62 ENGERGIZER IND AAA EN92	17-00	62	16.09	
10547	AMAZON	BATTERIES-SCBA	STA 63 ENGERGIZER IND AAA EN92	17-00	63	16.09	
10547	AMAZON	BATTERIES-SCBA	STA 64 ENGERGIZER IND AAA EN92	17-00	64	16.08	
10547	AMAZON	BATTERIES-SCBA	STA 60 ENGERGIZER EN22 9 VOLT IND	17-00	60	26.27	
10547	AMAZON	BATTERIES-SCBA	STA 60 ENGERGIZER IND AA EN91 1.5V	17-00	60	55.82	
10547	AMAZON	BATTERIES-SCBA	STA 62 ENGERGIZER IND AA EN91 1.5V	17-00	62	55.82	
10547	AMAZON	BATTERIES-SCBA	STA 63 ENGERGIZER IND AA EN91 1.5V	17-00	63	167.48	
10547	AMAZON	BATTERIES-SCBA	STA 64 ENGERGIZER IND AA EN91 1.5V	17-00	64	55.83	
					SUBTOTAL	5,678.31	
10551	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 62 ME 013122	30-00	G2	70.09	
10551	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 60 ME 01/31/22	30-00	G0	152.89	
10551	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 63 ME 01/31/22	30-00	G3	61.16	
10551	FERRELLGAS	PROPANE	STA 63 FILL (325.7GAL)	30-00	P3	857.50	
10551	FERRELLGAS	PROPANE	STA 64 FILL (168.5GAL)	30-00	P4	452.03	
10551	FERRELLGAS	PROPANE	STA 62 FILL (232.1GAL)	30-00	P2	628.46	
10551	FERRELLGAS	PROPANE	STA 60 FILL (293.5GAL)	30-00	P0	794.38	
10551	CASCADE FIRE EQUIPMENT COMPAN	WATER PUMP ADAPTERS	WT6211 CAP	17-00	62	81.34	
10551	CASCADE FIRE EQUIPMENT COMPAN	WATER PUMP ADAPTERS	WT6211 HOSE THREAD ADAPTERS	17-00	62	214.66	
10551	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	H. FENK - SHIRT	11-00	U	170.43	
10551	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	H. FENK - PANT	11-00	U	210.85	
10551	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	H. FENK - BELT	11-00	U	34.91	
10551	FDAC	REGISTRATION	COVID SURGE VIRTUAL SESSION 02/01/2	29-50	B	25.00	
10551	FDAC	REGISTRATION	COVID SURGE VIRTUAL SESSION-CANCELL	29-50	B	-25.00	
10551	FDAC	REGISTRATION	CLINE-FDAC CONF 4/6-8,PRECONF 4/5	29-50	B	450.00	
10551	FDAC	REGISTRATION	FIRE DISTRICT LEADERSHIP 2/26-27	29-50	B	300.00	
10551	FERRELLGAS	PROPANE	STA 60 FILL (283.9GAL)	30-00	P0	738.67	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-JOINT ETANCH SEAL	17-00	62	102.57	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-RONDELLE-FREIN WASHER LOCK	17-00	62	21.95	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-INNER TUBE 10"	17-00	62	269.68	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-TIRE SOLID WHEEL	17-00	62	1,452.23	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-BEARING TAPERED ROLL	17-00	62	145.35	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-JOINT ETANCH SEAL-CR	17-00	62	155.75	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-BEARING TAPER CUP	17-00	62	45.64	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-WASHER	17-00	62	2.02	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-PIN COTTER	17-00	62	0.36	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-NUT-HEX	17-00	62	5.62	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SPACER	17-00	62	416.35	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SPACER	17-00	62	65.42	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-HUB CAP	17-00	62	489.94	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-FITTING GREASE 1/4"-28	17-00	62	1.94	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-ADJUST HYD TRACK	17-00	62	1,663.35	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-NUT HEX FLAT, GR 5 BP	17-00	62	7.43	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-WASHER 1. 12" I.D	17-00	62	2.02	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP	17-00	62	1.79	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-NUT, ELEASTIC 5/16-24 ZINC	17-00	62	0.86	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-LEVIER GA AVS	17-00	62	328.80	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-LEVIER DR AVS	17-00	62	316.83	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-BODY FLEXRIDE	17-00	62	2,439.88	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP PARTIAL THREA	17-00	62	15.33	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetine	Net Amt	Req No / Descr 2
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP	17-00	62	47.92	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-WASHER LOCK HELICAL SPRING	17-00	62	19.46	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-ARM-RH & LH WELD	17-00	62	1,507.27	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SHELL FLEX	17-00	62	1,734.33	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP PARTIAL THREA	17-00	62	3.03	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP YIC	17-00	62	14.17	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-WASHER LOCK MED	17-00	62	0.70	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-NUT STOP 3/4	17-00	62	8.47	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP YIC	17-00	62	40.78	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-LOCK WASHER	17-00	62	2.44	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-NUT-HEX 15/16" X 9/16" ZINC	17-00	62	10.78	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-CYLINDRE CYL.RHSTE1-3/8	17-00	62	1,983.75	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-CYLINDRE CYL.LH.STEERIN	17-00	62	1,983.75	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-PIN 5/16 X1X1-1/8" LONG	17-00	62	9.10	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-GOUPILLE FENDUE	17-00	62	3.66	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-SCREW HEX CAP	17-00	62	1.05	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-WASHER-LOCK MED	17-00	62	0.21	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-HEXAGON NUT	17-00	62	0.46	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-INSULA-ENG300	17-00	62	91.19	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-MOTOR CHAUFFER	17-00	62	105.27	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-FAN DEFROST 12V	17-00	62	187.04	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT-JOINT ETANCHE GASKET DIFF-C	17-00	62	66.40	
10551	PRINOTH LTD	SNOWCAT PARTS	SNOWCAT GASKET	17-00	62	26.02	
10551	SANTA ROSA FIRE EQUIPMENT SERVI	HYDRO SVC O2 BOTTLE	DIVER AIR CYL HYDRO ALUMINUM (2)	19-40	O	70.00	
10551	SANTA ROSA FIRE EQUIPMENT SERVI	HYDRO SVC O2 BOTTLE	20LB F/E SHOP SERVICE	19-40	O	22.00	
10551	SANTA ROSA FIRE EQUIPMENT SERVI	HYDRO SVC O2 BOTTLE	5LB F/E SHOP SERVICE	19-40	O	16.00	
10551	SANTA ROSA FIRE EQUIPMENT SERVI	HYDRO SVC O2 BOTTLE	USED FIRE EXTINGUISHER MISC PAR	19-40	O	5.48	
10551	ALLSTAR FIRE EQUIPMENT INC	SCBA ANNUAL MAINT	STA 60 SCBA FLOW TEST	17-00	60	287.50	
10551	ALLSTAR FIRE EQUIPMENT INC	SCBA ANNUAL MAINT	STA 62 SCBA FLOW TEST	17-00	62	287.50	
10551	ALLSTAR FIRE EQUIPMENT INC	SCBA ANNUAL MAINT	STA 63 SCBA FLOW TEST	17-00	63	287.50	
10551	ALLSTAR FIRE EQUIPMENT INC	SCBA ANNUAL MAINT	STA 64 SCBA FLOW TEST	17-00	64	287.50	
10551	MATHESON TRI-GAS INC	MEDICAL OXYGEN RENTAL	ME 01/31/22	19-40	O	36.42	
10551	ROSALES MARKET	MEALS-LNU ALL HANDS MEETING	MEALS LUNCH (21 @17.37 EA)	13-00	60	364.70	
10551	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 01/31/22	19-40	MW	94.96	
10551	MEDIACOM	INTERNET SVC	STA 63 ME 02/16/22	30-00	I3	78.18	
10551	MEDIACOM	INTERNET SVC	STA 62 ME 02/26/22	30-00	I2	78.18	
10551	MEDIACOM	INTERNET SVC	STA 62 OVERAGE ME 01/26/22	30-00	I2	10.00	
10551	MEDIACOM	INTERNET SVC	STA 60 ME 02/26/22	30-00	I0	67.99	
10551	A GUY AND HIS GRILL	RETIREMENT LUNCHEON	CHIEF JONES-CATERER	28-30	TB	2,693.75	CALFIRE TRAINING BUREAU
10551	LARS JOHNSON HANDYMAN	SHED REPR-FIRE SAFE COUNCIL	FS BLDG SWAP DOOR LATCHES (2 HR)	18-00	FS	150.00	
10551	LARS JOHNSON HANDYMAN	SHED REPR-FIRE SAFE COUNCIL	SHED PREP & PAINT (8 HR)	18-00	60	600.00	
10551	JOHNSTON THOMAS	LEGAL EXPENSE	ME 01/20/22	23-80	SP	378.00	
10551	LARS JOHNSON HANDYMAN	STORAGE CONTAINER REPAIRS	LABOR (21 HRS)	18-00	60	1,575.00	
10551	LARS JOHNSON HANDYMAN	STORAGE CONTAINER REPAIRS	MATERIALS (HOME DEPOT)	18-00	60	542.00	
10551	LARS JOHNSON HANDYMAN	STORAGE CONTAINER REPAIRS	MATERIALS (BILLS LOCK)	18-00	60	40.00	
10551	LARS JOHNSON HANDYMAN	STORAGE CONTAINER REPAIRS	MATERIALS	18-00	60	19.00	
10551	HARDESTERS	CLEANING SUPPLIES	STA 62 TERRO BAIT STAKE	14-00	62	10.71	
10551	HARDESTERS	CLEANING SUPPLIES	STA 62 LIQUID ANT BAIT	14-00	62	8.57	
10551	HARDESTERS	TNG SUPPLIES SWIFT WTR RESC	DRILL TOGGLE	28-30	T	4.92	
10551	HARDESTERS	TNG SUPPLIES SWIFT WTR RESC	ANCHOR	28-30	T	9.64	
10551	HARDESTERS	TNG SUPPLIES SWIFT WTR RESC	SCREWS (VARIOUS SIZE)	28-30	T	40.72	
10551	HARDESTERS	CLEANING SUPPLIES	STA 60 PUSHBROOM -BOARD ROOM	14-00	60	42.88	
10551	HARDESTERS	HOUSEHOLD ITEM	STA 60 STEP STOOL (1)	18-00	60	69.70	
10551	HARDESTERS	HOUSEHOLD ITEM	FS STEP STOOL (2)	18-00	FS	139.41	
10551	HARDESTERS	KEYS	EMS ROOM KEY	18-00	60	14.96	
10551	HARDESTERS	DOOR REPAIR	TRN TWR DOOR KEY	18-00	T	5.99	
10551	HARDESTERS	DOOR REPAIR	TRN TWR MEND BRACE	18-00	T	6.41	
10551	HARDESTERS	DOOR REPAIR	TRN TWR HOOK/LATCH	18-00	T	12.42	
10551	LEETE GENERATORS	SIZING UP EXIST FUEL LINE	STA 60 REGULATOR, PLUMB FITTING	18-00	60	379.24	
10551	LEETE GENERATORS	SIZING UP EXIST FUEL LINE	STA 60 LOAD BANK RENTAL	18-00	60	125.00	
10551	LEETE GENERATORS	SIZING UP EXIST FUEL LINE	STA 60 TRIP CHARGE	18-00	60	212.00	
10551	LEETE GENERATORS	SIZING UP EXIST FUEL LINE	STA 60 FREIGHT	18-00	60	15.00	
10551	LEETE GENERATORS	SIZING UP EXIST FUEL LINE	STA 60 LABOR	18-00	60	1,155.00	
10551	NORTHERN TOOL & EQUIPMENT	PUMP, DECREASE FILL TIME	WT6211 SUCTION HOSE 3"x15'	17-00	62	140.38	
10551	NORTHERN TOOL & EQUIPMENT	PUMP, DECREASE FILL TIME	WT6211 WATER,TRASH PUMP STRAINER	17-00	62	40.94	
10551	NORTHERN TOOL & EQUIPMENT	PUMP, DECREASE FILL TIME	REF ORDER #ORD93590906	17-00	62	0.00	
10551	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (424)	30-00	W3	66.62	
10551	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	91.98	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	Budgetline	Net Amt	Req No / Descr 2
10551	ACTION SANITARY	PORTABLE TOILET SERVICE	STA 60 CUSTOMER OWNED	18-00	60	50.00	
10551	AMAZON	BATTERIES- SCBA	STA 60 ENGERGIZER IND AAA EN92	17-00	60	16.93	
10551	AMAZON	BATTERIES- SCBA	STA 62 ENGERGIZER IND AAA EN92	17-00	62	16.93	
10551	AMAZON	BATTERIES- SCBA	STA 63 ENGERGIZER IND AAA EN92	17-00	63	16.93	
10551	AMAZON	BATTERIES- SCBA	STA 64 ENGERGIZER IND AAA EN92	17-00	64	16.93	
10551	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	7.13	
10551	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	7.12	
10551	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	6.81	
10551	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	6.81	
10551	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	13.63	
10551	HOME DEPOT	DESK	STA 64 DESK	38-00	64	270.17	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 TP ANGEL SOFT (1 CASE)	14-00	63	84.62	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 S-FOLD (2 CASES)	14-00	63	62.10	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 EXPRESS LAUNDRY (2 GAL)	14-00	63	27.88	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 DIAL SOAP (1 GAL)	14-00	63	15.01	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 SIMPLE GREEN (1 GAL)	14-00	63	15.01	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 63 GAIN POT,PAN DETERGENT	14-00	63	8.57	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 LAUNDRY EXPRESS (2 GAL)	14-00	60	27.88	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 S-FOLD (2 CASES)	14-00	60	62.10	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 ARM & HAMMER (2 CANS)	14-00	60	7.49	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 DRYER SHEETS (1 BX)	14-00	60	6.38	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 33X40 CLEAR BAGS (1 CS)	14-00	60	48.26	
10551	BOBS VACUUM	CLEANING SUPPLIES	STA 60 38X58 HD BLK (1 CASE)	14-00	60	64.35	
10551	WALMART	PICTURE FRAMES	STA 60 BOARD ROOM (6 SETS OF 6)	22-70	60	96.46	
10551	WITMER PUBLIC SAFETY GROUP	MOUNTING TOOLS	E6031 PAC TOOL IRONSLOCK	17-00	60	259.02	
10551	WITMER PUBLIC SAFETY GROUP	MOUNTING TOOLS	E6031 PAC TOOL JUMBOLOK MOUNTING BR	17-00	60	189.95	
10551	HOME DEPOT	EMS ROOM STORAGE	STA 60 AZAR DISPLAY 8-COMPARTMENT C	18-00	60	26.62	
10551	HOME DEPOT	EMS ROOM STORAGE	STA 60 CROWNWALL SLATWALL WIRE SHEL	18-00	60	436.91	
10551	HOME DEPOT	EMS ROOM STORAGE	STA 60 PROSLAT PROBIN SLATWALL DEEP	18-00	60	70.68	
10551	FERRELLGAS	PROPANE TANK RENTAL	STA 64 YB 01/01/22	30-00	P4	50.00	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	R6031 PAGER & RADIO LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	M6311 PAGER & RADIO LABELS	17-00	63	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	M6211 PAGER & RADIO LABELS	17-00	62	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	M6011 PAGER & RADIO LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	SMALL 1" ROUND EQUIP LABELS	17-00	60	34.52	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	STA 64 PAGER & RADIO EQUIP LABELS	17-00	64	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	STA 63 PAGER & RADIO EQUIP LABELS	17-00	63	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	STA 62 PAGER & RADIO EQUIP LABELS	17-00	62	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	STA 60 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	OES 359 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	MCI TRL PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6421 PAGER & RADIO EQUIP LABELS	17-00	64	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6321 PAGER & RADIO EQUIP LABELS	17-00	63	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6221 PAGER & RADIO EQUIP LABELS	17-00	62	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6032 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6031 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6011 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E6061 PAGER & RADIO EQUIP LABELS	17-00	60	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	SC6211 PAGER & RADIO EQUIP LABELS	17-00	62	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6421 PAGER & RADIO EQUIP LABELS	17-00	64	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6321 PAGER & RADIO EQUIP LABELS	17-00	63	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6221 PAGER & RADIO EQUIP LABELS	17-00	62	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6022 PAGER & RADIO EQUIP LABELS	17-00	60	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6021 PAGER & RADIO EQUIP LABELS	17-00	60	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	U6011 PAGER & RADIO EQUIP LABELS	17-00	60	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	WT6211 PAGER & RADIO EQUIP LABELS	17-00	62	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	WT6011 PAGER & RADIO EQUIP LABELS	17-00	60	43.19	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E1477 PAGER & RADIO EQUIP LABELS	17-00	A	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	E1487 PAGER & RADIO EQUIP LABELS	17-00	A	86.38	
10551	THE BRAVEST DECALS	EQUIPMENT LABELS	SLCF PAGER & RADIO EQUIP LABELS	17-00	60	155.48	
SUBTOTAL						35,808.49	

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER



COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2021-22

Budget Title: <u>South Lake County Fire Protection District</u>	Budget Transfer #B _____ (Auditor's Office Completes this section)
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TRANSFER FROM:

TRANSFER TO:

From: Fund 357 Dept 9557
(000) (0000)

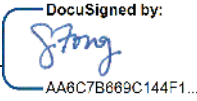
<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.01-12</u>	<u>Salaries & Wages - Temp</u>	<u>\$54210</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

To: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.23-80</u>	<u>Prof & Specialized Svc</u>	<u>\$ 54210</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Department's justification & explanation of why transfer is necessary:

Cover unanticipated and under estimated expenses.

Authorized Department Signature:  _____ Date: 2/28/2022

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only
Date _____ JE# _____ By: _____

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER

COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2021-22

Budget Title: <u>South Lake County Fire Protection District</u>	Budget Transfer #B _____ (Auditor's Office Completes this section)
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TRANSFER FROM:

TRANSFER TO:

From: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.23-80</u>	<u>Prof & Specialized Svc</u>	<u>\$10000</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

To: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.28-48</u>	<u>Ambulance Exp</u>	<u>\$ 10000</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Department's justification & explanation of why transfer is necessary:

Cover under estimated expenses.

Authorized Department Signature: _____ Date: _____

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only

Date _____ JE# _____ By: _____