



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-8

For the meeting of: July 28, 2015

Date: July 7, 2015
To: Board of Supervisors
From: Phillip Smith-Hanes, County Administrative Officer *PSH*
Subject: Property Tax Exchange – Fieldbrook-Glendale Community Services District Annexation

RECOMMENDATION(S):

That the Board of Supervisors:

1. Authorizes the County Administrative Officer or his designee, after consultation with the special districts affected by the annexation, to negotiate on their behalf as described in Revenue and Taxation (R&T) Code Section 99(b)(1)(B)(5);
2. Authorizes the County Administrative Officer or his designee to represent the county in negotiations with Fieldbrook-Glendale Community Services District (FGCSD) for a share of the county's General Fund property tax revenue growth in areas of service expansion resulting from district boundary changes; and
3. Directs the County Administrative Officer or his designee upon agreement with the FGCSD on a property tax exchange to further develop a master property tax exchange agreement.

SOURCE OF FUNDING:

General Fund

Prepared by Amy S. Nilsen

CAO Approval *Eushier Hefz*

REVIEW:

Auditor *MSM*

County Counsel *gs*

Human Resources

Other

TYPE OF ITEM:

☒ Consent
☐ Departmental
☐ Public Hearing
☐ Other

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Bass*
Seconded by Supervisor *Lovelace*
And unanimously carried by those members present,
The Board hereby adopts the recommended action
contained in this report.

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

Dated: *July 28, 2015*
Kathy Hayes, Clerk of the Board

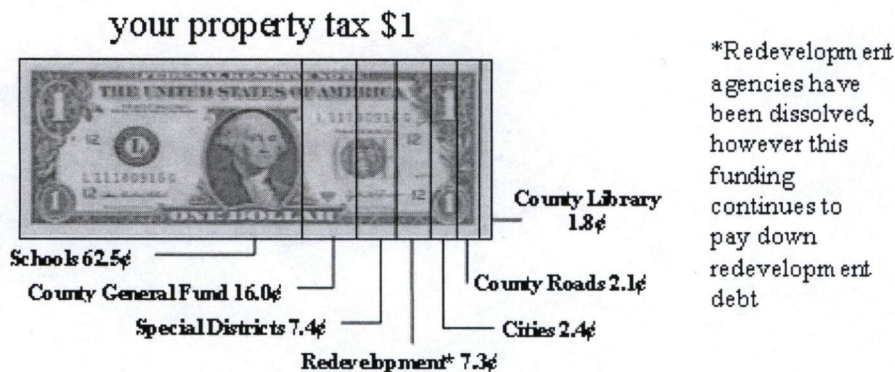
By: *Phillip Smith-Hanes*

DISCUSSION:

On June 6, 1978, California voters approved Proposition (Prop) 13, a property tax limitation initiative. This amendment to California's Constitution limited the property tax rate to one percent of a property's assessed value plus the rate necessary to fund local voter-approved bonded indebtedness, and limited future property tax increases.

Prior to 1978, real property was appraised cyclically, with no more than a five-year interval between reassessments. Since property values were systematically reviewed and updated, assessed values were usually kept at or near current market value levels. In contrast, under Prop 13, properties are reassessed to current market value only upon a change in ownership or completion of new construction (called the base year value).

Prop 13 transferred the authority to determine where property tax revenues go to the state legislature. Generally, property taxes are allocated within a county based upon the historical share of the property tax received by local agencies prior to Prop 13. The one percent is typically allocated to a number of local agencies as shown.



Prop. 13 had a positive impact on homeowners as their property tax rates became far more predictable. However, the negative impact of Prop 13 is that local governments compete for a fixed piece of the one percent pie. Property tax is the county General Fund's largest source of discretionary revenue.

In response to local governments competing for a share of the one percent, Revenue and Taxation Code Section 99 was established to manage the competitive nature of property tax sharing among counties, cities and special districts.

On June 8, 2015, the county received a letter from the Humboldt Local Agency Formation Commission (LAFCo) requesting a property tax exchange for the FGCSO annexation. FGCSO, a district that provides fire protection and water and wastewater services, is pursuing an expansion of their district boundaries in order to include areas that they service that are outside their district boundaries. FGCSO's boundary expansion includes areas currently serviced by Arcata Fire Protection District (AFPD) and Blue Lake Fire Protection District (BLFPD). Additionally, FGCSO annexation requests to expand its boundaries to areas that have not previously received services.

AFPD and BLFPD were formed prior to Prop 13 and therefore receive shares of the one percent property tax rate collected within their current boundaries. AFPD receives approximately 6.0478 percent of the one percent. BLFPD receives approximately 5.8967 percent of the one percent.

As a result of the June 8, 2015 letter, on July 23, 2015 the county assessor and auditor provided information to LAFCo, FGCSO, AFPO, BLFPO and Humboldt Bay Municipal Water District on the assessed valuations and property tax revenue estimates attributable to each local agency for the territory subject to the annexation.

R&T Code Section 99(b)(1)(B)(5) states that in the event that an annexation would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county in which the districts are located shall, on behalf of the districts, negotiate any exchange of property tax revenues. Now that all of the affected agencies have been notified properly the county will begin to negotiate on behalf of itself and on behalf of AFPO and BLFPO as stated in R&T Code Section 99(b)(1)(B)(5). Before entering into negotiations on behalf of the special districts the county must consult with the affected district(s). Staff recommends that your Board authorize the County Administrative Officer or his designee to negotiate a property tax exchange on behalf of the two special districts affected.

In addition, for an annexation that will expand district boundaries to an area that has not previously received services, the exchange of property tax shall be limited to property tax revenue from the annual tax increment (growth) per R&T Code section 99.01(a)(2). Staff recommends that your Board designate the County Administrative Officer or his designee to negotiate an exchange of property tax on behalf of the county.

Per R&T Code section 99(b)(1)(B)(4), these negotiations shall not exceed 60 days from July 23, 2015.

FINANCIAL IMPACT:

Successful conclusion of tax-sharing agreements with the fire district would result in decreased General Fund revenue for the county in future years. As a tax sharing percentage has not been negotiated, it is impossible to provide a concrete impact to the General Fund. However, based on 2014-15 assessed values from Parcel Quest, the proposed areas to be annexed generated approximately \$47,018.42 in property tax revenue for the county General Fund, as shown below.

According to the Five-Year Financial Forecast that was before your Board in January 2015, the county anticipates property tax growth in the amount of 2.5% from fiscal year 2015-16 to 2016-17 or \$938,014 for all tax rate areas. However, growth varies in each tax rate area depending upon the sale of property and future development opportunities. Below is an estimate of property tax growth for tax rate areas proposed for annexation by FGCSO.

Tax Rate Area	2014-15 Tax Levy (Base)	Tax Revenue Increment (Growth of 2.5%)
053-028	\$10,481.86	\$262.05
057-001	\$2,025.79	\$50.64
057-002	\$408.90	\$10.22
057-006	\$10,432.76	\$260.82
085-000	\$1,148.04	\$28.70
085-001	\$20,719.53	\$517.99
115-001	\$1,801.55	\$45.04
	<hr/> \$47,018.42	<hr/> \$1,175.46

There are only two tax rate areas (in bold on the previous page's chart) subject to the annexation that do not currently have fire protection services. The county's base share of the one percent is \$22,521.08 in these two tax rate areas. All other tax rate areas have fire protection services provided by either AFPD or BLFPD. Therefore the county would be negotiating a property tax exchange on the growth of \$22,521.08. For example the county could negotiate to provide 20 percent of the growth to FGCSO. Based on estimates provided in the Five-Year Financial Forecast a 20 percent share of the growth would be \$112.60 $((22,521.08 * 2.5\%) * 20\%)$. Another way to look at the possible financial impact, or loss to the General Fund, is from \$0 to \$563 based on 2.5 percent growth on an annual basis.

OTHER AGENCY INVOLVEMENT:

Fieldbrook-Glendale Community Services District
Arcata Fire Protection District
Blue Lake Fire Protection District
Humboldt Local Agency Formation Commission

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could choose one of the following:

1. Immediately determine a share of the property tax growth to be shared with FGCSO. This is not recommended as this will set a precedent for future negotiations with other special districts looking to annex territory into their district boundaries.
2. Not enter into negotiations. The county does have the discretion to not respond to the property tax exchange request. This would stop the annexation process for FGCSO. This is not recommended as it would discourage future annexations that may potentially be beneficial to the county and the community.
3. Per R&T Code Section 99.01(a)(2) the county negotiates on behalf of special districts whose boundaries would be affected by an annexation. During the negotiation process the county could distribute a share of Arcata Fire Protection District's and Blue Lake Fire Protection District's property tax back to the county as well as FGCSO. This is not recommended as the county has not been in receipt of this revenue since 1978.

ATTACHMENTS:

1. June 8, 2015 letter Property Tax Exchange
2. June 8, 2015 letter Application Received
3. Property tax revenue estimates for the affected territories



DATE: June 8, 2015

TO: Mari Wilson, Humboldt County Assessor
Joe Mellett, Humboldt County Auditor-Controller

FROM: Colette Metz, LAFCo Administrator

SUBJECT: PROPERTY TAX EXCHANGE - FIELDBROOK-GLENDALE COMMUNITY SERVICES DISTRICT ANNEXATION

Pursuant to Revenue and Taxation Code Section 99 (b), please be advised that LAFCo has received an application for **Annexation of Fire Service Out of District Good Will Response Areas and Areas Served by Water & Wastewater to the Fieldbrook-Glendale Community Services District**. The above-referenced section states, in part:

(1) (A) The county assessor shall provide to the county auditor, within 30 days of the notice of filing, a report which identifies the assessed valuations for the territory subject to the jurisdictional change and the tax rate area or areas in which the territory exists.

(B) The auditor shall estimate the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the current fiscal year.

(2) The auditor shall estimate what proportion of the property tax revenue determined pursuant to paragraph (1) is attributable to each local agency pursuant to Section 96.1 and 96.5.

(3) Within 45 days of notice of the filing of an application or resolution, the auditor shall notify the governing body of each local agency whose service area or service responsibility will be altered by the jurisdictional change of the amount of, and allocation factors with respect to, property tax revenue estimated pursuant to paragraph (2) that is subject to a negotiated exchange.

(4) Upon receipt of the estimates pursuant to paragraph (3), the local agencies shall commence negotiations to determine the amount of property tax revenues to be exchanged between and among the local agencies. Except as otherwise provided, this negotiation period shall not exceed 60 days. If a local agency involved in these negotiations notifies the other local agencies, the county auditor, and the local agency formation commission in writing of its desire to extend the negotiation period, the negotiation period shall be 90 days.

The exchange may be limited to an exchange of property tax revenues from the annual tax increment generated in the area subject to the jurisdictional change

and attributable to the local agencies whose service area or service responsibilities will be altered by the proposed jurisdictional change. The final exchange resolution shall specify how the annual tax increment shall be allocated in future years.

(5) In the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues. Prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district. The consultation shall include, at minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation.

Please take the steps necessary to facilitate a property tax split between the affected agencies in accordance with this section. The proposal calls for an annexation of the following outside agency service areas to the Fieldbrook-Glendale Community Services District, as shown on Exhibit A:

1. The F-GCSD proposes to expand its Sphere of Influence (SOI), establish a fire-only service zone by ordinance, and annex three areas (Annexation Areas 1, 2, and 3a) totaling approximately 2,874 acres to which it currently provides fire protection services outside its district boundaries (Fire Service Area).
2. The F-GCSD proposes to expand its SOI and annex two areas (Annexation Areas 3 and 4) totaling approximately 344 acres to which it currently provides fire protection and water services outside its district boundaries to "Zone 2" (Fire and Water Service Area). It should be noted that Annexation Area 4 is located within the Arcata Fire Protection District (FPD) and this area would be required to detach from that district prior to annexation to the F-GCSD.
3. The F-GCSD proposes to expand its SOI and annex Annexation Area 5 totaling approximately 26 acres to which it currently provides water and wastewater services outside its district boundaries to "Zone 1" (Water and Sewer Service Area).

If you have any questions, please don't hesitate to contact me at 707-445-7508 or administrator@humboldtlaico.org.

Attachments: Map and Geographic Description

Cc:

Phillip Smith-Hanes, County Administrative Officer
Amy Nilsen, Deputy County Administrative Officer
John Miller, Humboldt County Planning and Building Department
Cybelle Immitt, Humboldt County Public Works Department
Righard Hanger, Fieldbrook-Glendale Community Services District
Rich Grissom, Fieldbrook Volunteer Fire Department

Exhibit A

Fieldbrook-Glendale Community Services District Annexation
Geographic Description

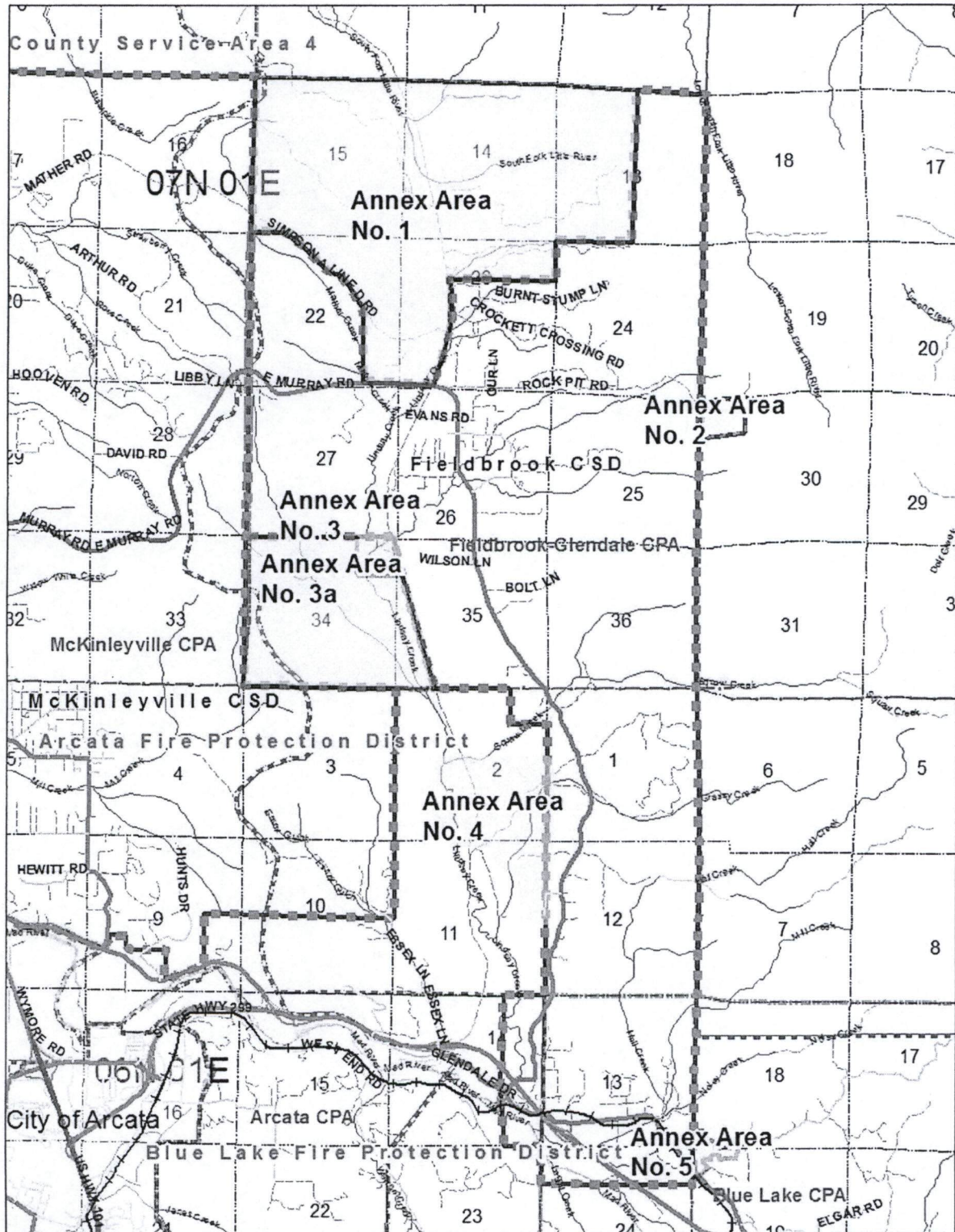


Exhibit B

Annexation Area 1. Annexation area 1 would add the remaining area of Sections 13, 14, 15, 22, and 23 of Township 7 north, Range 1 east, and contains the following Assessor's Parcels:

512-011-002	512-231-011	512-231-027	512-241-015
512-011-003	512-231-012	512-231-028	512-241-016
512-011-004	512-231-013	512-231-031	512-241-017
512-011-007	512-231-017	512-231-032	512-241-018
512-011-008	512-231-018	512-231-033	
512-011-009	512-231-019	512-241-012	
512-231-010	512-231-020	512-241-013	

Annexation Area 2. Annexation Area 2 would add the northwest quarter of the northwest quarter of Section 30 of Township 7 north Range 2 east, and contains the following Assessor's Parcels:

512-051-020	512-051-021
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Annexation Area 3 and 3a. Annexation area 3 and 3a contains all of Section 34 of Township 7 north, Range 1 east and a portion of the western edge of Section 35 of Township 7 north, Range 1 east, and contains the following Assessor's Parcels:

512-191-006	512-191-024	512-191-028
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Annexation Area 4. Annexation Area 4 would add portions of Sections 2 and 11 of Township 6 north Range 1 east, and contains the following Assessor's Parcels:

504-061-002	504-081-010	516-331-013	516-331-041
504-081-002	504-081-011	516-331-014	516-331-043
504-081-005	516-331-010	516-331-016	516-331-044
504-081-007	516-331-011	516-331-017	
504-081-009	516-331-012	516-331-040	

Annexation Area 5. Annexation Area 5 would add portions of Section 18 and 19 of Township 6 north Range 2 east, and contains the following Assessor's Parcels:

312-061-010	312-071-016	312-071-042	312-071-051
312-061-011	312-071-017	312-071-044	312-071-052
312-061-012	312-071-018	312-071-045	312-082-009
312-061-013	312-071-041	312-071-048	312-082-01



NOTICE OF FILING

DATE: June 8, 2015

TO: Arcata Fire Protection District
Blue Lake Fire Protection District
Humboldt Bay Municipal Water District
Humboldt County Planning and Building Department
Humboldt County Public Works Department
Humboldt County Elections Office
Humboldt County Assessor's Office
Humboldt County Auditor's Office
Humboldt County Administrative Office

FROM: Colette Metz, LAFCo Administrator

SUBJECT: APPLICATION RECEIVED – FIELDBROOK-GLENDALE COMMUNITY SERVICES DISTRICT ANNEXATION

APPLICATION INFORMATION

Project: Proposed Annexation of Fire Service Out of District Good Will Response Areas and Areas Served by Water & Wastewater to the Fieldbrook-Glendale Community Services District

Location: Fieldbrook and Glendale Areas – see Exhibit A

APNs: 64 parcels – see Exhibit B

Notice: The above referenced proposal has been submitted to LAFCo and this notice of filing is being issued in accordance with Government Code Section 56658(b)(1). If you wish to receive a copy of the application and supporting documents, please contact LAFCo at 445-7508. We request agency comments by **June 30, 2015**.

LAFCo has received an proposal submitted by resolution of application from the Fieldbrook-Glendale Community Services District (F-GCSD) for annexation of approximately 3,244 acres (64 parcels) of developed and undeveloped rural residential land, timber land, and grazing land located outside the boundaries that is currently served by the District. The proposed annexation includes the following outside agency service areas, as shown on Exhibit A:

1. The F-GCSD proposes to expand its Sphere of Influence (SOI), establish a fire-only service zone by ordinance, and annex three areas (Annexation Areas 1, 2, and 3a) totaling approximately 2,874 acres to which it currently provides fire protection services outside its district boundaries (Fire Service Area).

2. The F-GCSD proposes to expand its SOI and annex two areas (Annexation Areas 3 and 4) totaling approximately 344 acres to which it currently provides fire protection and water services outside its district boundaries to "Zone 2" (Fire and Water Service Area). It should be noted that Annexation Area 4 is located within the Arcata Fire Protection District (FPD) and this area would be required to detach from that district prior to annexation to the F-GCSD.
3. The F-GCSD proposes to expand its SOI and annex Annexation Area 5 totaling approximately 26 acres to which it currently provides water and wastewater services outside its district boundaries to "Zone 1" (Water and Sewer Service Area).

The F-GCSD currently provides water service throughout most of the District, wastewater collection services within the Glendale area only (wastewater is conveyed to the City of Arcata where it is furthered conveyed by the City to the Arcata Wastewater Treatment Plant for treatment and disposal), and fire protection services in the Fieldbrook area north of the Blue Lake FPD boundary which overlaps the District boundary.

The proposed SOI amendment and annexation does not involve proposed service expansions to accommodate new development. The proposed annexation is intended to redefine the F-GCSD district boundary to reflect what services are currently provided and the areas to which those services are provided. The F-GCSD does not propose an SOI beyond the proposed new district boundaries. As a result, the district boundaries and SOI would be coterminous.

Reasons for Proposal

According to the application, the reasons for the proposed annexation are as follows:

1. The F-GCSD has provided fire protection services to Annexation Areas 1, 2, 3, 3a, and 4; water service to Annexation Areas 3, 4, and 5; and sewer services to Annexation Area 5 for at least the last 15 years;
2. The proposed annexation would enable the district to extend its existing funding sources to the annexation area to support existing service and improve future service delivery; and
3. The proposed annexation would establish district boundaries that clearly define service responsibilities for the benefit of neighboring fire service providers, land use authorities, the public, and other service providers.

Description of Annexation Areas

Annexation Area 1: Annexation Area 1 is located on the north side of the F-GCSD boundary, is comprised of 25 parcels totaling approximately 2,175 acres in area, and contains rural residential uses along Old Roundhouse Road, Railroad Grade, and Murray Road as well as timber land that is part of the Little River watershed. Land within this area is zoned TPZ (86%), Agriculture Exclusive (8%), and Agricultural General (6%).

Annexation Area 2: Annexation Area 2 is located on the east side the F-GCSD boundary, is approximately 44 acres in area, contains two developed parcels along Tip Top Ridge

Road on timber land that is part of the Mather Creek watershed of the Mad River. Land within this area is zoned Agricultural Exclusive (44%) and TPZ (56%).

Annexation Area 3: Annexation Area 3 is located on the western edge of the F-GCSD midway between the north and south boundary, is approximately 43 acres in area, is comprised of two parcels accessed along Old Railroad Grade (one of which is developed), and is part of the Mather Creek watershed of the Mad River. Land within this area is zoned Forestry Recreation (100%).

Annexation Area 3a: Annexation Area 3a is located on the western edge of the F-GCSD midway between the north and south boundary, is comprised of one parcel totaling approximately 668 acres in area, is accessed through private logging roads, and is mostly part of the Mather Creek watershed of the Mad River. Land within this area is zoned Timber Production Zone (100%).

Annexation Area 4: Annexation Area 4 is located on the western edge of the lower 1/3 of the F-GCSD district boundary, is approximately 301 acres in area, and consists of 16 homes located on 18 parcels. The area is accessed through Lyman Lane and Sunny Acres Avenue, both public roads, and Stolpe Lane, which is a private road. This is part of the Squaw Creek watershed of the Mad River. Land within this area is zoned Agricultural Exclusive (65%), Agricultural General (16%), Timber Production Zone (14%), and Residential Suburban (5%).

Annexation Area 5: Annexation Area 5 is located near the southeast corner of the F-GCSD boundary, is approximately 26 acres in area, and is comprised of 16 homes located on 16 parcels. The area is accessed from Glendale Drive and Liscomb Hill Road and is part of the Powers Creek watershed of the Mad River. Land within this area is zoned Unclassified (70%), and Residential Suburban (30%).

Funding and Property Tax Negotiation

The F-GCSD fire service is funded primarily through a special tax on property within the district that is applied at a rate of \$75 per Assessor's Parcel. Annual revenue from the special assessment is approximately \$55,000. The District also receives property tax revenue in the amount of approximately \$45,000 per year.

Upon annexation, the District would receive approximately \$4,725 in special tax revenue from properties within the annexation areas. In addition, the District will begin the process of negotiating for the transfer of property tax with Humboldt County. The outcome of these negotiations is unknown at this time.

Overlapping Agency Boundaries

The following agencies have boundaries within the proposed annexation area:

Proposed Annexation Area 1:

- Humboldt Bay Municipal Water District - Wholesale water

Proposed Annexation Area 2:

- Humboldt Bay Municipal Water District - Wholesale water

Proposed Annexation Area 3:

- Humboldt Bay Municipal Water District - Wholesale water

Proposed Annexation Area 3a:

- Humboldt Bay Municipal Water District - Wholesale water

Proposed Annexation Area 4:

- Arcata FPD – Fire Suppression; Rescue Services; Basic Life Support; Fire Prevention, Education, and Inspection Services.
- Humboldt Bay Municipal Water District - Wholesale water

Proposed Annexation Area 5:

- Blue Lake FPD – Fire Suppression; Rescue Services; Basic Life Support; Education, and safety inspections.
- Humboldt Bay Municipal Water District - Wholesale water

Terms and Conditions

The F-GCSD has requested that proposed annexation be subject to the following terms and conditions:

1. Agreement regarding the exchange of ad valorem property tax within the proposed annexation area approved by the F-GCSD Board of Directors; and
2. Require that the existing F-GCSD special tax be extended to all property within the proposed annexation area.

If you have any questions regarding this proposal or wish to request a copy of the application, please contact LAFCo at administrator@humboldtlafo.org or (707) 445-7508.

Cc:

Richard Hanger, General Manager, Fieldbrook-Glendale Community Services District
Rich Grissom, Chief, Fieldbrook Volunteer Fire Department

Exhibit A

Fieldbrook-Glendale Community Services District Annexation
Geographic Description

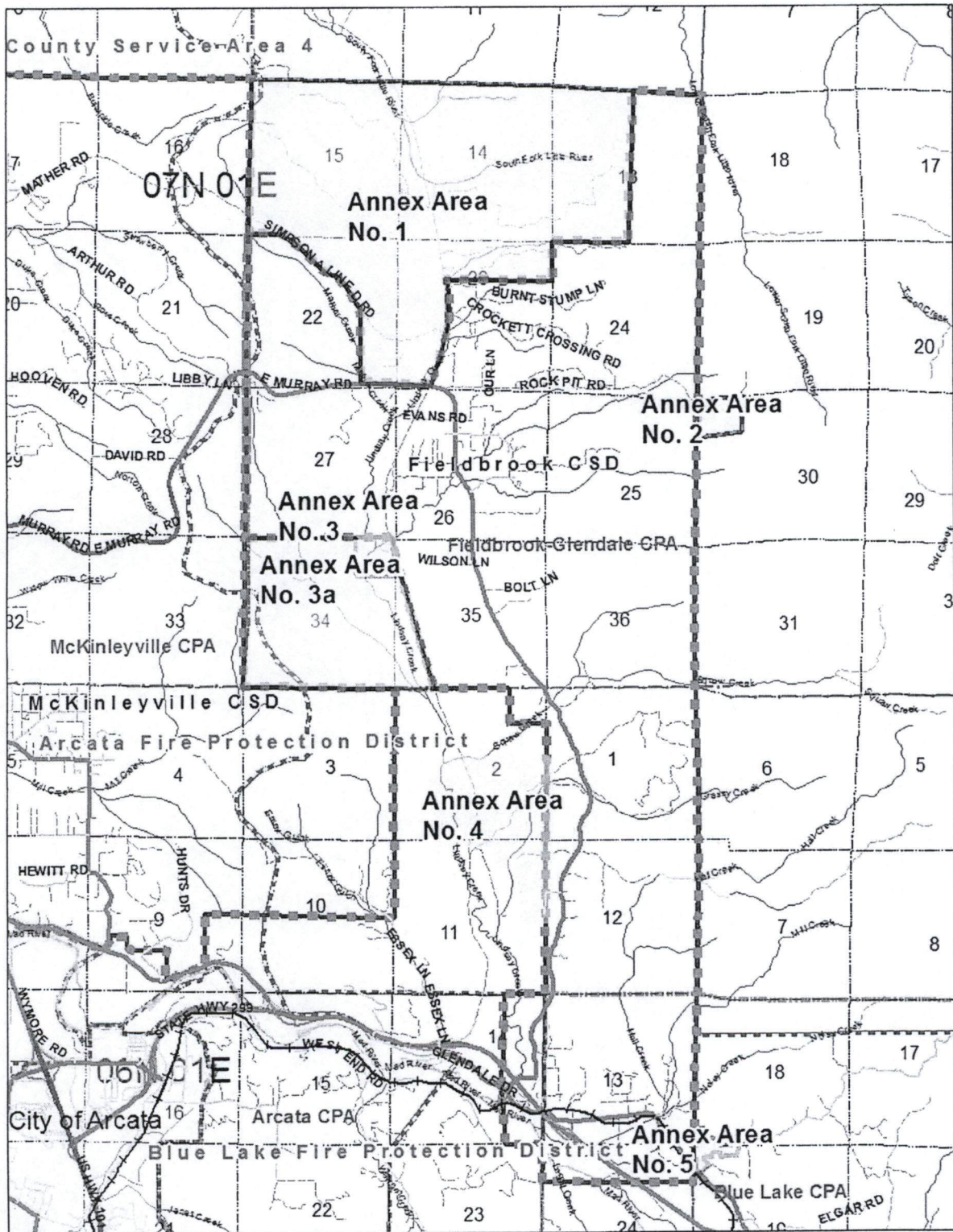


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504-081-005	516-331-010	516-331-016	516-331-044
504-081-007	516-331-011	516-331-017	
504-081-009	516-331-012	516-331-040	

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312-061-011	312-071-017	312-071-044	312-071-052
312-061-012	312-071-018	312-071-045	312-082-009
312-061-013	312-071-041	312-071-048	312-082-01

Fee Parcel TRA Land Use Assessee Name Land Structure PPMH HOX Other
Number

504-061-002-000	053-028	9839	TIMMONS JAMES W &	63,557	151,779	0	7,000	0	0
504-081-002-000	053-028	7002	WAY DOUGLAS T	4,452	0	0	0	0	0
504-081-005-000	053-028	3101	FENTON RICHARD R	236,292	189,625	0	0	0	0
504-081-007-000	053-028	9831	EKLUND DOROTHY E	19,682	42,975	0	7,000	0	0
504-081-009-000	053-028	9831	DOUGLAS PEGGY M	19,886	125,861	0	7,000	0	0
504-081-010-000	053-028	0097	COTTER STUART T	35,652	135,954	0	0	0	0
504-081-011-000	053-028	3101	RYAN BRUCE & JOYC	85,719	239,773	0	7,000	0	0
516-331-010-000	053-028	3101	KING GALE S & DEBR	11,435	98,781	0	0	0	0
516-331-011-000	053-028	1100	WHEELER MARGUER	44,586	102,853	0	7,000	0	0
516-331-012-000	053-028	1100	MONGE JAMES J & M	108,407	162,970	0	7,000	0	0
516-331-013-000	053-028	3101	TOWNSEND CHARLE	115,000	5,000	0	0	0	0
516-331-014-000	053-028	1100	MILLER THOMAS & K	217,382	256,399	0	0	0	0
516-331-016-000	053-028	1100	LIVASY COLIN & LND	191,262	158,474	0	7,000	0	0
516-331-017-000	053-028	0096	MEDINA RALPH & PA	60,025	25,261	49,878	7,000	0	109
516-331-040-000	053-028	1000	LYMAN MUTUAL VAW	109	0	0	0	0	0
516-331-041-000	053-028	1100	BROWN JAMES C & N	48,836	111,404	0	7,000	0	0
516-331-044-000	053-028	1100	YAPLE WELDON M &	11,084	27,515	0	0	0	0
				1,271,366	1,834,624	49,878	63,000	109	=
									Net Taxable
									Value
									One Percent
									\$3,092,759
									\$30,927.59

312-082-009-000	057-001	3100	KIEHN STEVEN T SM	214,298	204,120	0	0	0	0
312-082-010-000	057-001	3100	VICORY MARY TR	12,980	185,409	0	7,000	0	0
				227,288	389,529	0	7,000	0	=
									Net Taxable
									Value
									One Percent
									\$609,817
									\$6,098.17

516-331-043-000	057-002	1100	YAPLE WELDON M &	31,401	94,208	0	7,000	0	=
									Net Taxable
									Value
									One Percent
									\$118,609
									\$1,186.09

312-061-010-000	057-006	9831	LEOPARDO TROY J M	89,677	117,578	0	7,000	0	0
312-061-011-000	057-006	9831	WALLIS JOHN S & ST	79,711	178,026	0	7,000	0	0
312-061-012-000	057-006	3101	DEMERS JILL D & SCI	153,694	225,418	0	0	0	0
312-061-013-000	057-006	9831	EVANS DONNA R UW	92,185	11,056	0	7,000	0	0
312-071-016-000	057-006	3100	KILBY DOUGLAS R SN	38,293	48,365	0	0	0	0
312-071-017-000	057-006	0096	SKEETERS ARTIE L &	73,563	18,650	65,254	7,000	0	0
312-071-018-000	057-006	9831	CORTRIGHT MARK S	12,006	43,473	0	7,000	0	0
312-071-041-000	057-006	9831	TOLLEY RICK & MELA	45,017	62,533	0	0	0	0
312-071-042-000	057-006	9831	GOODIN RICHARD H	136,570	49,505	0	0	0	0
312-071-044-000	057-006	3101	GORDON RICHARD &	276,037	188,200	0	7,000	0	0
312-071-045-000	057-006	0097	SMITHER ANNA M WL	37,132	32,718	0	0	0	0
312-071-048-000	057-006	3101	DEO ROY M TR	66,885	185,151	0	7,000	0	0
312-071-051-000	057-006	3101	MULLEN RICHARD D	353,595	117,863	0	7,000	0	0
312-071-052-000	057-006	3101	LANE STANLEY D & N	185,796	219,593	0	7,000	0	0
				1,640,161	1,498,129	65,254	63,000	0	=
									Net Taxable
									Value
									One Percent
									\$3,140,544
									\$31,405.44

512-051-020-000	085-000	3103	STEBBINS FRANCIS C	300,555	19,329	0	0	0	0
512-051-021-000	085-000	7003	ARNDT CHRISTOPHE	34,019	13,228	0	0	0	0
				334,574	32,557	0	0	0	=
									Net Taxable
									Value
									One Percent
									\$367,131
									\$3,671.31

Entity	County General	County Roads	County Library	County Fire	Arcata Elementary	Arcata Unified	College of Redwoods	HCOE	HBHWD	HBH&CD	Total
Factors	\$10,481.86	\$1,594.75	\$985.51	\$1,870.44	\$7,805.51	\$4,907.68	\$2,117.30	\$479.78	\$381.46	\$303.31	\$30,927.59

Entity	County General	County Roads	County Library	County Fire	Blue Lake Elementary	Blue Lake Unified	College of Redwoods	HCOE	HBHWD	HBH&CD	Total
Factors	\$2,025.79	\$308.21	\$190.46	\$359.59	\$1,631.35	\$948.49	\$409.21	\$92.72	\$73.72	\$58.62	\$6,098.17

Entity	County General	County Roads	County Library	County Fire	Fieldbrook CSD	Fieldbrook Unified	College of Redwoods	HCOE	HBHWD	HBH&CD	Total
Factors	\$408.90	\$62.21	\$38.44	\$27.78	\$329.28	\$191.45	\$82.60	\$18.72	\$14.88	\$11.83	\$1,186.09

Entity	County General	County Roads	County Library	County Fire	Blue Lake Elementary	Blue Lake Unified	College of Redwoods	HCOE	HBHWD	HBH&CD	Total
Factors	\$10,432.76	\$1,587.29	\$980.89	\$1,851.88	\$8,401.43	\$4,884.71	\$2,107.40	\$477.52	\$379.66	\$301.90	\$31,405.44

Entity	County General	County Roads	County Library	County Fire	Fieldbrook CSD	Fieldbrook Unified	College of Redwoods	HCOE	HBHWD	HBH&CD	Total
Factors	\$1,148.04	\$174.67	\$107.94	\$77.99	\$1,265.71	\$537.52	\$231.90	\$52.55	\$41.78	\$33.22	\$3,671.31

[illegible]