2025-2029

SOUTHERN HUMBOLDT BUSINESS IMPROVEMENT DISTRICT

MANAGEMENT DISTRICT PLAN

Prepared pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq.

March 19, 2025

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SOUTHERN HUMBOLDT
BUSINESS IMPROVEMENT
DISTRICT

I. OVERVIEW

Developed by Humboldt County businesses and the County of Humboldt (County), the Southern Humboldt County Business Improvement District (SHBID) is an assessment district proposed to provide specific benefits to payors, by funding destination development and economic enhancement & marketing efforts for assessed businesses. This approach has been used successfully in other destinations throughout the country to provide the benefit of additional commerce and revenue directly to payors.

Location: The proposed SHBID includes all businesses, existing and in the future, located within a portion of unincorporated Humboldt County, as shown on the map in Section III.

Services: The SHBID is designed to provide specific benefits directly to payors by increasing commerce and revenue to assessed businesses. Destination development and economic enhancement & marketing programs will increase commercial activity thereby increasing commerce and revenue.

Budget: The total SHBID annual assessment budget for the initial year of its five (5) year operation is anticipated to be approximately $548,578.55. A similar budget is expected to apply to subsequent years, but this budget is expected to fluctuate as commerce does, as businesses open and close, and if the assessment rate is increased or decreased as detailed in Section IV.

Cost: The annual assessment rate is three-quarters of one percent (0.75%) of gross direct to consumer sales revenue. During the five (5) year term, the assessment rate may be increased annually by the Owners' Association by a maximum of half of one percent (0.5%) of gross direct to consumer sales revenue per year. The total assessment rate shall not exceed one and one-half of one percent (1.5%). The assessment rate may also be decreased but shall not drop below the initial assessment rate of three-quarters of one percent (0.75%).

Collection: The County will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest and overdue charges) from each business located in the boundaries of the SHBID. The County shall take all reasonable efforts to collect the assessments from each business.

Duration: The proposed SHBID will have a five (5) year life, beginning September 1, 2025 or as soon as possible thereafter, and ending five (5) years from its start date. After five (5) years, the SHBID may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if business owners support continuing the SHBID programs.

Management: A new, to-be-formed, non-profit corporation shall serve as the SHBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Management District Plan (Plan), and must provide annual reports to the Board of Supervisors.

II. BACKGROUND

Business Improvement Districts (BIDs) utilize the efficiencies of private sector operation in the market-based promotion of commercial districts. BIDs allow business owners to organize their efforts to increase commerce and revenue. Business owners within the district fund the BID, and those funds are used to provide services that the businesses desire and that benefit the businesses within the BID.

In California, BIDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a special benefit assessment district to raise funds within a specific geographic area. *The key difference between BIDs and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to BIDs:

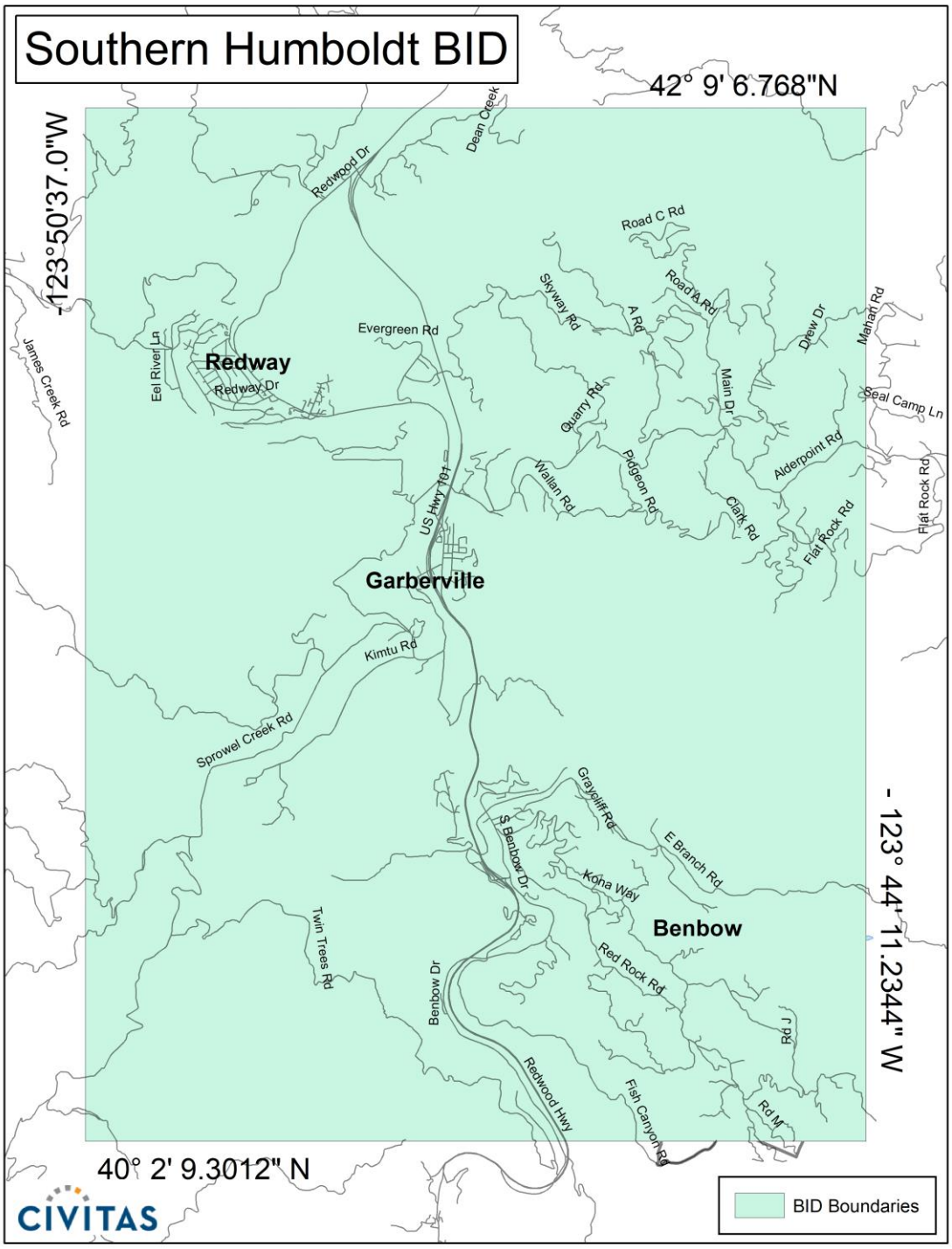
- Funds cannot be diverted for other government programs;
- They are customized to fit the needs of each commercial district;
- They allow for a wide range of services;
- They are **designed, created and governed by those who will pay** the assessment; and
- They provide a stable funding source for services above and beyond those provided by local agencies.

The Property and Business Improvement District Law of 1994 is provided in Appendix 1.

III. BOUNDARY

The SHBID will include all businesses, existing and in the future, located within a portion of unincorporated Humboldt County, as shown in the map below. The north of the boundary is bounded by latitude 42°09'6.768"N, the east is bounded by -123°44'11.2344"W, the south is bounded by 40°02'9.3012"N, and the west is bounded by -123°50'37.0"W, as shown on the map below.

A complete listing of assessed businesses within the proposed SHBID can be found in Appendix 2.

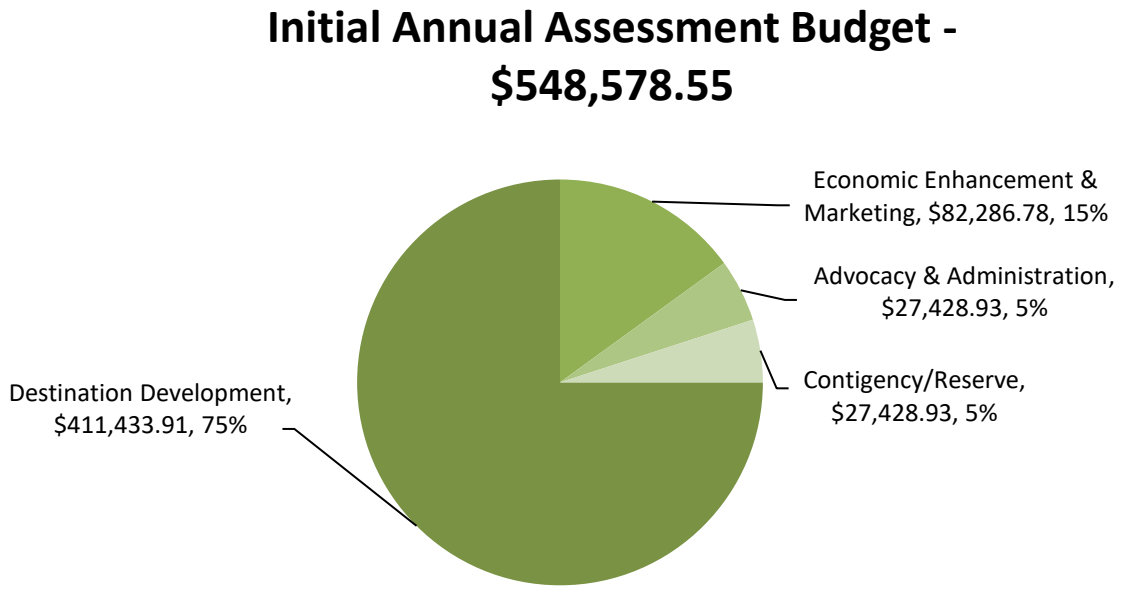


IV. ASSESSMENT BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to the County of conferring the benefits or granting the privileges. The privileges and services provided with the SHBID funds are destination development and economic enhancement & marketing programs available only to assessed businesses.

A service plan assessment budget has been developed to deliver services that benefit the assessed businesses. A detailed annual assessment budget will be developed and approved by Owners' Association. The chart below illustrates the initial annual assessment budget allocations. These activities and allocations will also apply in subsequent years. The total initial assessment budget is estimated to be $548,578.55.



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the County and the Owners' Association board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the SHBID, any and all assessment funds may be used for the costs of defending the SHBID.

Each budget category includes all costs related to providing that service. For example, the destination development budget includes the cost of staff time dedicated to overseeing and implementing the destination development program. Staff time dedicated purely to administrative tasks is allocated to the administration & advocacy portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by the Owners' Association on an as-needed basis.

Destination Development

Destination development will focus on positioning the SHBID as a vibrant commercial center of the County and creating a more desirable and attractive place for customers, tenants, and owners. Programs may include, but are not limited to:

- Funding the purchase and installation of regular rotational displays of pole banners and other streetlight adornments throughout the SHBID which serve to celebrate various shopping seasons while presenting a cohesive image of community personality and identity, in-turn benefitting assessed businesses;
- Directional, wayfinding and gateway signage that establishes a sense of place, promotes patronage and activity, and connects the businesses of the SHBID service area with the larger community thereby benefitting assessed businesses;
- Landscape, infrastructure, and façade improvement initiatives or incentive programs to enhance the street-facing areas of businesses to support commerce and encourage customer traffic while beautifying the Southern Humboldt County community and enhancing quality of life thereby benefitting assessed businesses; and
- Identifying and pursuing grant opportunities or otherwise to fund capital improvements in public spaces around SHBID intersections which feature and celebrate the Humboldt community's distinctive history and vitality to benefit assessed businesses.

Economic Enhancement & Marketing

Economic enhancement & marketing will focus on measures and campaigns toward increasing commercial activity, sales and investment appeal. These activities are intended to achieve increased occupancy and utilization. Economic enhancement and marketing activities will convey a positive image of the assessed businesses within the service area and may include but are not limited to:

- Funding marketing programs intended to create a public view of the SHBID as a single destination with a rich collection of attractions, events, services, and goods. Such efforts may include "shop local" incentive programs, lifestyle-oriented web, social media, press releases and occasional print advertising campaigns thereby benefiting assessed businesses;
- Funding seasonal or theme-oriented publicity events in collaboration with the SHBID's businesses. Such efforts may include newspaper display ads featuring select businesses, campaigns to increase business and foot traffic around private efforts or the events and programs of established community organizations to benefit assessed businesses; and
- Creating accessible market and demographic material and making available to businesses and investors showcasing Southern Humboldt County possibilities and opportunities in-turn benefitting assessed businesses.

Administration & Advocacy

The administration & advocacy portion of the budget will be utilized for administrative costs associated with providing the services. Those costs may include rent and occupancy charges, telephone and internet charges, legal fees, accounting fees, postage, administrative staff, insurance, other general office expenses, and County administration costs. In addition, the administration & advocacy budget will be utilized to fund staff time dedicated to providing unified attention, communication, and responsiveness throughout the SHBID.

Contingency/Reserve

The budget includes a contingency/reserve line item to account for annual operating surplus or uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other programs, administration, or renewal costs at the discretion of the Owners' Association board of directors. Policies relating to contributions to the reserve fund, the target amount

of the reserve fund, and expenditure of the monies from the reserve fund shall be set by the Owners' Association.

B. Annual Budget

The total five (5) year assessment budget is projected at approximately $548,578.55 annually. A similar budget is expected to apply to subsequent years, but this budget is expected to fluctuate as commerce does, as businesses open and close, and if the assessment rate is increased or decreased pursuant to this Plan.

The table below demonstrates the estimated maximum budget with the assumption that the assessment rate will be increased at the earliest opportunity as it is a required disclosure, it is not the anticipated course of action. Alternate courses of action may be taken in regard to implementing the assessment rate increase other than what is demonstrated in the chart below, within the parameters of this Plan.

The annual assessment rate is three-quarters of one percent (0.75%) of gross direct to consumer sales revenue. During the five (5) year term, the assessment rate may be increased annually by the Owners' Association by a maximum of half of one percent (0.5%) of gross direct to consumer sales revenue per year. The total assessment rate shall not exceed one and one-half of one percent (1.5%). The assessment rate may also be decreased but shall not drop below the initial assessment rate of three-quarters of one percent (0.75%).

Year	Contingency & Reserve	Advocacy and Administration	Economic Enhancement and Marketing	Destination Development	Total
2025	$27,428.93	$27,428.93	$82,286.78	$411,433.91	$548,578.55
2026	$45,714.88	$45,714.88	$137,144.64	$685,723.19	$914,297.58
2027	$54,857.86	$54,857.86	$164,573.57	$822,867.83	$1,097,157.10
2028	$54,857.86	$54,857.86	$164,573.57	$822,867.83	$1,097,157.10
2029	$54,857.86	$54,857.86	$164,573.57	$822,867.83	$1,097,157.10
Total	**$237,717.37**	**$237,717.37**	**$713,152.12**	**$3,565,760.58**	**$4,754,347.43**

All figures have been rounded to the nearest cent

C. California Constitutional Compliance

The SHBID assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term 'assessments' to levies on real property.[1] Rather, the SHBID assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the SHBID, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the County of conferring the benefits or providing the services.

1. Specific Benefit

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not

[1] *Jarvis v. the City of San Diego* 72 Cal App. 4th 230

exceed the reasonable costs to the local government of conferring the benefit or granting the privilege."[2] The services in this Plan are designed to provide targeted benefits directly to assessed businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within the SHBID. The activities described in this Plan are specifically targeted to increase commerce and revenue for assessed businesses within the boundaries of the SHBID, and are narrowly tailored. SHBID funds will be used exclusively to provide the specific benefit of increased demand for commerce and revenue directly to the assessees. Assessment funds shall not be used to feature non-assessed businesses in SHBID programs, or to directly generate commerce for non-assessed businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses. Nothing in this Plan limits the ability of the Owners' Association to enter into private contracts with non-assessed businesses for the provision of services to those businesses.

The assessment imposed by this SHBID is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in commerce and revenue. The specific benefit of a commerce and revenue sales for assessed businesses will be provided only to businesses paying the district assessment, with destination development and economic enhancement & marketing promoting businesses paying the SHBID assessment. The destination development and economic enhancement & marketing programs will be designed to increase commerce and revenue at each assessed business. Because they are necessary to provide the destination development and economic enhancement & marketing programs that specifically benefit the assessed businesses, the administration & advocacy and contingency services also provide the specific benefit of increased commerce and revenue to the assessed businesses.

Although the SHBID, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."[3]

2. Specific Government Service

The assessment may also be utilized to provide, "a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."[4] The legislature has recognized that marketing and promotions services like those to be provided by the SHBID are government services within the meaning of Proposition 26[5]. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."[6]

3. Reasonable Cost

SHBID services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds

[2] Cal. Const. art XIII C § 1(e)(1)
[3] Government Code § 53758(a)
[4] Cal. Const. art XIII C § 1(e)(2)
[5] Government Code § 53758(b)
[6] Government Code § 53758(b)

will be managed by the Owners' Association, and reports submitted on an annual basis to the County. Only assessed businesses will be featured in marketing materials, be featured in advertising campaigns, and directly benefit from other SHBID-funded services. The assessed business list was compiled from records provided by the County and complies with the requirements of the 94 Law. Pursuant to Streets and Highways Code Section 36615, the Board of Supervisors' determination of ownership is final and conclusive, with no obligation to obtain other information. Non-assessed businesses will not directly receive these, nor any other, SHBID-funded services and benefits.

The SHBID-funded programs are targeted directly to benefit assessed businesses. SHBID funds shall only be spent to benefit the assessed businesses, and shall not be spent on that portion of any program which directly generates incidental commerce and revenue for non-assessed businesses.

D. Assessment

The annual assessment rate is three-quarters of one percent (0.75%) of gross direct to consumer sales revenue. During the five (5) year term, the assessment rate may be increased annually by the Owners' Association by a maximum of half of one percent (0.5%) of gross direct to consumer sales revenue per year. The total assessment rate may not exceed one and one half of one percent (1.5%). The assessment rate may also be decreased but shall not drop below the initial assessment rate of three quarters of one percent (0.75%).

The assessment was calculated based on the total cost of the activities to be provided for the benefit of the businesses within the SHBID, with costs allocated based on the proportional benefit conferred to each business. Activities funded by the SHBID, are specifically targeted to increase commerce and revenue at assessed businesses. All commerce does not represent the same benefit to the payors. For example, a higher priced item or service is of greater benefit than a lower priced item or service because the assessee derives greater revenue. To account for this benefit differential and to make sure the benefits are proportional, an assessment formula based on a percentage of revenue has been selected. The proposed formula accurately reflects greater benefit to assessed businesses with higher priced items and services.

The term "gross direct to consumer sales revenue" as used herein means: the consideration charged whether or not received, for items, services or other commerce, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, and property and services of any kind or nature, without any deduction therefrom whatsoever for all revenue from direct-to-consumer sales subject to prevailing California sales tax.

The assessment is levied upon and a direct obligation of the assessed business. However, the assessed business may, at its discretion, pass the assessment on to customers. The amount of assessment, if passed on to each customer, shall be disclosed in advance and separately stated from the amount of price charged and any other applicable taxes, and each customer shall receive a receipt for payment from the business. If the SHBID assessment is identified separately it shall be disclosed as the "SHBID Assessment." The assessment is imposed solely upon, and is the sole obligation of the assessed business even if it is passed on to the customer. The California Department of Tax and Fee Administration (CDTFA) issued a written opinion that state sales tax applies to the revenue generated from BID assessments on items where state sales tax is levied. In light of CDTFA's opinion, businesses that pay both state sales tax and BID assessments on sales are advised to collect sales tax on the assessment revenue.

Bonds shall not be issued.

E. Interest and Overdue Charges

The SHBID shall reimburse the County for any costs associated with collecting unpaid assessments. Assessed businesses which are delinquent in paying the assessment shall be responsible for paying:

1. *Original Delinquency*
   Any business that fails to remit any assessment imposed by this section within the time required shall pay an overdue charge of ten percent (10%) of the amount of the assessment in addition to the assessment.
2. *Continued Delinquency*
   Any business that fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency overdue charge of ten percent (10%) of the assessment in addition to the assessment and the ten percent (10%) overdue charge first imposed.
3. *Fraud*
   If the County determines that the nonpayment of any remittance due under this article is due to fraud, an overdue charge of twenty-five percent (25%) of the amount of the assessment shall be added thereto in addition to the overdue charges stated in paragraph one (1) and two (2) above of this section.
4. *Interest*
   In addition to the overdue charges imposed, any business who fails to remit any assessment imposed by this section shall pay interest at the rate of one-quarter of one percent (0.25%) per month or fraction thereof on the amount of the assessment, exclusive of overdue charges, from the date on which the remittance first became delinquent until paid.

F. Time and Manner for Collecting Assessments

The SHBID assessment will be implemented beginning September 1, 2025 or as soon as possible thereafter, and end five (5) years from its start date. The County will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest and overdue charges) from each business. The County shall take all reasonable efforts to collect the assessments from each business. The County shall forward the assessments collected to the Owners' Association.

V. GOVERNANCE

A. Owners' Association

The Board of Supervisors, through adoption of this Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the SHBID as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that a new, to-be-formed, non-profit corporation will serve as the Owners' Association for the SHBID.

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

A new, to-be-formed, non-profit corporation shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2023 EXTRA SESSION CH 1, 2023 REGULAR SESSION CH. 890***
(ALL 2023 LEGISLATION)

STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

(a) Businesses located and operating within business districts in some of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.

(d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.

(e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:

(1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.

(2) Job creation.

(3) Business attraction.

(4) Business retention.

(5) Economic growth.

(6) New investments.

(f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.

(g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.

(h) The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

(1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not

assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5 Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. "Activities"

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

(a) Promotion of public events.
(b) Furnishing of music in any public place.
(c) Promotion of tourism within the district.
(d) Marketing and economic development, including retail retention and recruitment.
(e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
(f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. "Business"

"Business" means all types of businesses and includes financial institutions and professions.

36608. "City"

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. "City council"

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. "Clerk"

"Clerk" means the clerk of the legislative body.

36609.5. "General benefit"

"General benefit" means, for purposes of a property-based district, any benefit that is not a "special benefit" as defined in Section 36615.5.

36610. "Improvement"

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

(a) Parking facilities.
(b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
(c) Trash receptacles and public restrooms.
(d) Lighting and heating facilities.
(e) Decorations.
(f) Parks.
(g) Fountains.
(h) Planting areas.
(i) Closing, opening, widening, or narrowing of existing streets.
(j) Facilities or equipment, or both, to enhance security of persons and property within the district.
(k) Ramps, sidewalks, plazas, and pedestrian malls.
(l) Rehabilitation or removal of existing structures.

36611. "Management district plan"; "Plan"

"Management district plan" or "plan" means a proposal as defined in Section 36622.

36612. "Owners' association"

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. "Property"

"Property" means real property situated within a district.

36614.5. "Property and business improvement district"; "District"

"Property and business improvement district," or "district," means a property and business improvement district established pursuant to this part.

36614.6. "Property-based assessment"

"Property-based assessment" means any assessment made pursuant to this part upon real property.

36614.7. "Property-based district"

"Property-based district" means any district in which a city levies a property-based assessment.

36615. "Property owner"; "Business owner"; "Owner"

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. "Special benefit" [Effective January 1, 2023]

(a) "Special benefit" means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

(b) "Special benefit" also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. "Tenant"

"Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3 Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

(1) A map showing the boundaries of the district.

(2) Information specifying where the complete management district plan can be obtained.

(3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.

(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

(d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities

and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.
(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.
(g) The time and manner of collecting the assessments.
(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.
(i) The proposed time for implementation and completion of the management district plan.
(j) Any proposed rules and regulations to be applicable to the district.
(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.
(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.
(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.
(m) Any other item or matter required to be incorporated therein by the city council.

<u>36623.</u> Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be

mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the

district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3: Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of the resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:
(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government improvised fee on Civ C § 1770 transaction [Operative July 1, 2024]

(a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.
(b) This section shall become operative on July 1, 2024.

CHAPTER 3.5 Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks–Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
(2) The improvements, maintenance, and activities to be provided for that fiscal year.
(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
(2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by

applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.
(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES

Business Name	Location Street #	Location Street Name	Location Street Suffix	Location Street Suite	Location Zip
1 Click Green	1271	Evergreen	Rd		95560
1 Ocean Garden Supplies 2 Foam U	752	Redwood	Dr	Frnt	95542
1853 Llc	1271	Evergreen	Rd	#615	95560
3 T Llc	1271	Evergreen	Rd	#218	95560
30 Deep Llc	773	Redwood	Dr	SteD	95542
3g Horse And Tack	4257	Alderpoint	Rd		95542
3rd Gen Family	1271	Evergreen	Rd	#306	95560
707 Cannabis Colege	2800	Sawmill	Rd		95542
707 Cannabis College Llc	2800	Sawmill	Rd		95542
707 Cannabis College Llc	59	Rusk	Ln		95560
707 Grown	350	Riverview	Rd		95542
707 Restaurant	773	Redwood	Dr	SteH	95542
A Garden Of Gates	1555	Kimtu	Rd		95542
A S Enterprises	1128	Sprowel Creek	Rd		95542
A Simple Internet Solution Inc	445	Conger	St	SteC	95542
A Work Of Art Nail Salon	3324	Redwood	Dr		95560
Aba	348	Sunset	Dr		95560
Access Solutions Information Serv	445	Conger	St	SteC	95542
Akashic Herb Company Inc	1271	Evergreen	Rd		95560
Alan Beckerman Enterprises	4900	Alderpoint	Rd		
Alan Beckerman Enterprises	4900	Alderpoint	Rd		95542
Alda May Conner	1651	Branch	Rd		95542
Alexander Von Farms Llc	43	Alice	Ave		95542
Alicia Ordaz	445	Conger	St		95542
Alkahest Moccasins & Leathercrafts Llc	445	Lake Benbow	Dr		95542
All You Can Eat Pantry	906	Redwood	Dr		95542
Allen Ross Jacobson	59	Rusk	Ln		95560
Allie Oops		Mateel Community Center			95560
Allie Oops		Mateel Community Center			95560
Allison Kimberly Giles	432	Maple	Ln		95542
Allsport	776	Redwood	Dr		95542
Alpenglow Farms A California Nonprofit Mutual Bene	1155	Red Rock	Rd		95542
Alternative Energy Engineering	1155	Redway	Dr		95560

Alternative Energy Engrng Inc	1155	Redway	Dr		95560
Alternative Intelligence	59	Rusk	Ln		95560
Alwyn Enid L Hoir	7000	Benbow	Dr		95542
Amber S Larsen	520	Pine	Ln	Apt3	95542
Amerigas Propane	413	Redwood	Hwy		95560
Amerigas Propane Parts & Svc Inc	413	Redwood	Hwy		95560
Amie J Mcclellan	483	Conger	St	Bldg1	95542
Amies Books For Bakers	1083	Orchard	Ln		95560
Amillias	443	Melville	Rd		95542
An Artist	59	Rusk	Ln		95560
Ancient Forest International	1055	Redway	Dr		95560
Ancient Forest International	59	Rusk	Ln		95560
Andreas Amulets Gemneye Creations	59	Rusk	Ln		95560
Angie Tustisons Crafts		Mateel Community Center			95560
Anns Angels	974	Old Briceland	Rd		95542
Anthony Paul Boyd	3351	Redwood	Dr		95560
Anunit	15	Kadin	Way		95542
Apexnorth	1000	Evergreen	Rd		95560
Apexnorth	975	Evergreen	Rd		95560
Apexnorth	975	Evergreen	Rd		95560
Appropriate Power Inc	1150	Evergreen	Rd	Ste1	95560
Appropriate Power Inc	1150	Evergreen	Rd	Ste1	95560
Arlo Hagler Electrician	520	Pine	Ln	Apt8	95542
Art And Surf	445	Lake Benbow	Dr		95542
Art And Surf	445	Lake Benbow	Dr		95542
Art And Surf	445	Lake Benbow	Dr		95542
Art And Surf Com	445	Lake Benbow	Dr		95542
Art And Surf Com	59	Rusk	Ln		95560
Art Of Life Creation	1090	Wallan	Rd		95542
Art Of Life Creations	1090	Wallan	Rd		95542
Artist	140	Hope	Ln		95560
Artwear	502	Maple	Ln		95542
Ascent Aviation Group	3850	Redwood	Dr		95560
Ascha K & William M Gellman	238	Par	Ave		95560
Ashley Elizabeth Holder	432	Maple	Ln		95542
Asis Internet Services	1155	Redway	Dr		95560
Attic Journals	59	Rusk	Ln		95560
Auction Safari	238	Par	Ave		95560
Autumn Glock	59	Rusk	Ln		95560
Autumn Glock	59	Rusk	Ln		95560

Autumn Rosetree Photography		Benbow Lake State Park			95542
Avalon Awakenings		French S Camp 657 N Hwy 101			95542
Avfuel Corporation	3850	Redwood	Dr		95560
B & B Auto Repair	822	Redwood	Dr		95542
B S Ts	868	Maple	Ln		95542
Baby	7740	Benbow	Dr		95542
Back In A Flash	825	Redwood	Dr		95542
Back In A Flash	825	Redwood	Dr		95542
Back In A Flash	825	Redwood	Dr		95542
Back In A Flash	825	Redwood	Dr		95542
Bag And Pack		Redwood Drive North West Of Hwy 101			95560
Bagels Naturally	817	Redwood	Dr		95542
Bali Wall And Garden	620	Fir	Ln		95542
Bank of America	793	Redwood	Dr		95542
Barbara Anna Federico		Mateel Community Center			95560
Barbara Anna Federico		Mateel Community Center			95560
Barbata Honey Farms Llc	59	Rusk	Ln		95560
Barbata Honey Farms Llc	445	Lake Benbow	Dr		95542
Barbata Honey Farms Llc		Locust And Church St			CA
Barking Beauties Dog Grooming	53	Briceland	Rd		95560
Basket Song		Mateel Community Center			95560
Bauernhof Fiber		Mateel Community Center			95560
Bauernhof Fiber		Mateel Community Center			95560
Bawdy Intimates	433	Melville	Rd		95542
Beaded Dreams	55	Dean Creek	Rd		95542
Beadingitondowntheline	445	Lake Benbow	Dr		95542
Beehive Salon And Beauty Supply	432	Maple	Ln		95542
Beginnings Incorporated	5	Cemetery	Rd		95560
Bella Boutique	480	Maple	Ln		95542
Bella Boutique	927	Redwood	Dr		95542
Belle Me Barre & Fitness	915	Redwood	Dr	SteE	95542

Belle Weather	445	Lake Benbow	Dr		95542
Benbow Festival Of Art	59	Rusk	Ln		95560
Benbow Historic Inn	445	Lake Benbow	Dr		95542
Benbow Historic Inn	445	Lake Benbow	Dr		95542
Benbow Historic Inn Koa And Golf Course	7000	Benbow	Dr		95542
Benbow Historic Inn Koa And Golf Course	7000	Benbow	Dr		95542
Benbow Inn	445	Lake Benbow	Dr		95542
Benbow Inn	445	Lake Benbow	Dr		95542
Benbow Inn	445	Lake Benbow	Dr		95542
Benbow Inn	445	Lake Benbow	Dr		95542
Benbow Lake State Recreatn Area		U.s. 101			95542
Benbow Lakeside Gifts	390	Lake Benbow	Dr		95542
Benbow Music And Arts Festival	445	Lake Benbow	Dr		95542
Benbow Valley Liquors Inc	7000	Benbow	Dr		95542
Benbow Valley Resort	7000	Benbow	Dr		95542
Benbow Valley Rv Resort	7000	Benbow	Dr		95542
Benjamin F Plunkett	521	Forest	Dr		95560
Betty Jane Llc	59	Rusk	Ln		95560
Big River Gems	59	Rusk	Ln		95560
Bio Film Solutions	3042	Blue Rock	Rd		95542
Bite Marks L L C	600	Red Rock	Rd		95542
Black Llama Llc	971	Knights	Ln		95542
Blessed Lotus Tribal Wear		Benbow Lake State Park			95542
Blessed Lotus Tribal Wear	445	Lake Benbow	Dr		95542
Blessed Lotus Tribal Wear	59	Rusk	Ln		95560
Blessingway Herbals	840	Maple	Ln		95542
Blido A California Nonprofit Mutual Benefit Corpo	1271	Evergreen	Rd	#332	95560
Blind Lady	827	Redwood	Dr	SteA	95542
Blossom A Merz	445	Lake Benbow	Dr		95542
Blossom A Merz	59	Rusk	Ln		95560
Blossom Merz	445	Lake Benbow	Dr		95542
Blue Canoe	390	Lake Benbow	Dr		95542
Blue Canoe	390	Lake Benbow	Dr		95542
Blue Moon Gift Shop	772	Redwood	Dr		95542
Blue Moon Gift Shop	772	Redwood	Dr		95542
Blue Moon Gift Shop	772	Redwood	Dr		95542
Blue Rock Botanicals	1346	Blue Rock	Rd		95542
Blue Rock Gardens	1271	Evergreen	Rd		95560
Blue Room	745	Redwood	Dr		95542
Blue Star Gas	1333	Redwood	Dr		95542

Blue Star Gas Co	1333	Redwood	Dr		95542
Bob & Glorias Smith Tree Farm Ch	853	Sawmill	Rd		95542
Bobs Muffler & Automotive Repair	669	Locust	St		95542
Bohemian Art Worx	59	Rusk	Ln		95560
Bohemian Artworx		Mateel Community Center			95560
Boki Farms Llc	3791	Red Rock	Rd		95542
Boldt Brand Farms Inc	3450	Branch	Rd		95542
Bombshells Beauty Bar	1911	Barnett	Rd		95560
Bombshells Beauty Bar	390	Lake Benbow	Dr	SteP	95542
Bombshells Beauty Bar	390	Lake Benbow	Dr	SteP	95542
Bombshell's Beauty Bar	442	Maple	Ln		95542
Bon Bistro & Bakery	867	Redwood	Dr	SteA	95542
Bon Bistro & Bakery	867	Redwood	Dr	SteA	95542
Bon Bistro & Bakery	867	Redwood	Dr	SteA	95542
Bon Bistro & Bakery	867	Redwood	Dr	SteA	95542
Boot Leg	754	Redwood	Dr		95542
Boot Leg	754	Redwood	Dr		95542
Boozy Baubles Recycled Glass Art	59	Rusk	Ln		95560
Boss Automotive	1300	Evergreen	Rd	Ste6	95560
Bovies Hats Meow		Mateel Community Center			95560
Boyds Auto Repair	1300	Evergreen	Rd	Ste2	95560
Boyds Auto Repair	1300	Evergreen	Rd	Ste2	95560
Bp Art Design	2005	Sprowl Creek	Rd		95542
Bradley K Edwards	308	Sawmill	Rd		95542
Branding Iron Saloon	744	Redwood	Dr		95542
Branding Iron Saloon	744	Redwood	Dr		95542
Brandy Asher	59	Rusk	Ln		95560
Brannan Art Books	879	Sunnybank	Ln		95542
Branscomb Center Radio Shack	429	Maple	Ln		95542
Brass Rail	565	Redwood	Dr		95542
Brass Rail	3188	Redwood	Dr		95560
Brass Rail Bar & Grill	3188	Redwood	Dr		95560
Brass Rail Restaurant	3188	Redwood	Dr		95560
Brencam Inc	773	Redwood	Dr		95542
Brian Lebow Wheeler		Benbow Lake State Park			95542
Brian Marshall Ormond	353	Sprowl Creek	Rd		95542
Bridgit Mary Henry	59	Rusk	Ln		95560
Brisbins Yarn Shop	3156	Redwood	Dr		95560

Broke N Yoke	3156	Redwood	Dr		95560
Brooks Enterprises	1181	Evergreen	Rd	#1-2-3	95560
Brooks Enterprises	1181	Evergreen	Rd	Ste1	95560
Brown Books	1155	Redway	Dr		95560
Browns Sporting Goods	797	Redwood	Dr		95542
Browns Sporting Goods	797	Redwood	Dr		95542
Browns Sporting Goods	797	Redwood	Dr		95542
Bruce Clark	445	Lake Benbow	Dr		95542
Bruces Quality Quick Lube	1270	Evergreen	Rd		95560
Bubbas Bud Farm	308	Sawmill	Rd		95542
Bubbas Bud Farm Llc	308	Sawmill	Rd		95542
Built To Last Concrete Designs		Benbow Lake State Park			95542
Bully Me Creations Bully Me Clothing	437	Maple	Ln		95542
By Sandy	282	Par	Ave		95560
C & K Express Partners	875	Redwood	Dr		95542
C & K Express Partners	875	Redwood	Dr		95542
C P Enterprises	2206	Sawmill	Rd		95542
Cadillac Wok	373	Sprowl Creek	Rd		95542
Cadillac Wok	373	Sprowl Creek	Rd		95542
Cadillac Wok	373	Sprowl Creek	Rd		95542
Cadillac Wok	373	Sprowl Creek	Rd		95542
Cadillac Wok Asean Express	373	Sprowel Creek	Rd		95542
Cafe At Chautauqua	444	Church	St		95542
Cafe Bella	404	Redway	Dr		95560
Cafe Bellini North	767	Redwood	Dr		95542
Cafe Feast	1211	Evergreen	Rd		95560
Cafe Garberville	770	Redwood	Dr		95542
Cafe Garberville	770	Redwood	Dr		95542
Caitlin A Fowler	445	Lake Benbow	Dr		95542
Calcanna	1693	Kimtu	Rd		95542
Calicos	808	Redwood	Dr		95542
Calicos	808	Redwood	Dr		95542
Calicos	808	Redwood	Dr		95542
Calicos Cafe	808	Redwood	Dr		95542
Calico's Cafe	808	Redwood	Dr		95542
Calicos Restaurant	808	Redwood	Dr		95542
Calif Fed Bank A Fed Savings Bnk	767	Redwood	Dr		95542
Calipso Organics A California Nonprofit Mutual Be	1271	Evergreen	Rd	#607	95560
Calipso Organics A California Nonprofit Mutual Be	1271	Evergreen	Rd	#607	95560
Calipso Organics A California Nonprofit Mutual Be	1271	Evergreen	Rd	Ste2	95560

Calleaghn Bast Kinnamon	59	Rusk	Ln		95560
Calvin Magpie Sr	212	Sawmill	Rd		95542
Canady Enterprises	159	Manzanita	Ln		95560
Canadys Cafe Garberville	770	Redwood	Dr		95542
Canadys Cafe Garberville	770	Redwood	Dr		95542
Candace F Mismash	381	Redway	Dr		95560
Candace F Mismash	2874	Redwood	Dr		95560
Cannabis Film Festival Llc	1271	Evergreen	Rd	#423	95560
Canndirub	2874	Redwood	Dr		95560
Captured Memories	529	Briceland Thorn	Rd		95560
Car Quest	929	Redwood	Dr		95542
Car Quest	822	Redwood	Dr		95542
Carin Engen Fiber Artist	43	Alice	Ave		95542
Carin Lynn Engen	43	Alice	Ave		95542
Carin Lynn Engen	59	Rusk	Ln		95560
Carlson Engineering Services	1150	Evergreen	Rd	Ste1 Redw	95560
Carol Jo Stafinbil	59	Rusk	Ln		95560
Carol Lee Belcher	2874	Old Redwood	Dr		95660
Carol Lee Belcher	2874	Redwood	Dr		95560
Carolyn Dorothy Pierce	402	Birdie	Ln		95560
Carolyn J Eldridge	3890	Alderpoint	Rd		95542
Carrie Redfern	445	Lake Benbow	Dr		95542
Carrie Redfern	59	Rusk	Ln		95560
Casali Farms	1376	Bear Canyon	Rd		95542
Casas Family Holdings		Fish Canyon Rd			95542
Cassidy C Pancoast	377	Sprowl Creek	Rd		95542
Caveman Creations	567	Timber	Ln		95542
Cbd Now Collective	1881	Barnett	Rd		95560
Cecils	773	Redwood	Dr	SteH	95542
Cecils New Orleans Bistro	773	Redwood	Dr		95542
Cecils New Orleans Bistro	773	Redwood	Dr		95542
Certified Humboldt	615	Bear Creek	Rd	UnitA	95542
Chanda E Brewer		Benbow Lake State Park			95542
Changes	761	Redwood	Dr		95542
Chanterelle	665A	Redwood	Dr	BldgA	95542
Charles Fredrick Pearce Iv	59	Rusk	Ln		95560
Charlotte Beth Silverstein	752	Redwood	Dr		95542
Chataqua Natural Foods	783	Locust	St		95542
Chautauqua Natural Foods	436	Church	St		95542
Chautauqua Natural Foods	783	Locust	St		95542
Chautauqua Vitamins Supplements	436	Church	St		95542
Cherie L Murrish	2955	Redwood	Dr		95560

Cheryl Ordorica		Benbow State Recreation Area			95542
Chevron	830	Redwood	Dr		95542
Child In All Of Us	7583	Benbow	Dr		95542
Chris Mole Design	3082	Redwood	Dr		95560
Christine Walker McKinstry	784	Redwood	Dr		95542
Christines Gifts & Glass	778A	Redwood	Dr		95542
Christines Gifts & Glass	778	Redwood	Dr		95542
Christines Gifts & Glass	778A	Redwood	Dr		95542
Christines Gifts & Glass	778A	Redwood	Dr		95542
Christopher Anderson	445	Lake Benbow	Dr		95542
Christopher S Richardson	934	Sprowl Creek	Rd		95542
Chronic Creek	307	Forest	Dr		95560
Chronic Creek Llc	307	Forest	Dr		95560
Circle Creations Llc	445	Lake Benbow	Dr		95542
Circle Creations Llc	59	Rusk	Ln		95560
Cirque A California Nonprofit Mutual Benefit Corp	760	Redwood	Dr	#45	95542
Civil Liberties Monitoring Prjct	733	Redwood	Dr		95542
Ciye Norgang	506	Manzanita	Ln		95560
Cliff Scharf Jewerly		Benbow Lake State Park			95542
Cloud S Towing & Repair	829	Redwood	Dr		95542
Coast Mountains Spca	836	Miller	St		95542
Coastal Prairie Llc	780A	Redwood	Dr		95542
Coboo Creations	59	Rusk	Ln		95560
Codi Nishimoto	1055	Redway	Dr		95560
Colleen Therese Ferrara	59	Rusk	Ln		95560
Collins Sheetmetal	402	Redway	Dr		95560
Com Management	1490	Redwood	Dr		95560
Community CU of Southern Humboldt	757	Redwood	Dr		95542
Community Park Farm Llc	934	Sprowl Creek	Rd		95542
Conscious Carnival	59	Rusk	Ln		95560
Conscious Carnival	368	Sprowl Creek	Rd	Unit928	95542
Coolest In Cali	3392	Redwood	Dr		95542
Cooney Parris Rieke Corporation	160	Dean Creek	Rd		95542
Cosmic Candles	1181	Evergreen	Rd	#6	95542
Costello Rose Designs	509	Oak	St		95542
Country Hill	507	Oak	St		95542
Courtemanche & S Feretto Jwlrs	2750	Sprowl Creek	Rd		95542
Courtney Construction	328	Skyway	Rd		95542
Crafty Chicks	33	Beach	Rd		95560
Craig Lehman	831	Redwood	Dr		95542

Creekside Interiors	825	Redwood	Dr		95542
Creekside Interiors	827	Redwood	Dr		95542
Criss Flowers & Gifts	2874	Redwood	Dr		95560
Criss Flowers & Gifts	2874	Redwood	Dr		95560
Crop King Industries	53	Briceland Thorn	Rd		95560
Cropfit	1000	Evergreen	Rd		95560
Crow & Ivy	818	Redwood	Dr		95542
Crushtown Art Space	49	Briceland Thorn	Rd		95542
Culberts Family Auto Center	743	Redwood	Dr		95542
Curves	433	Melville	Rd		95542
Curves	433	Melville	Rd		95542
Curves For Women Garberville	433	Melville	Rd		95542
Cuttings	780	Redwood	Dr		95542
Cynthia Nicole Carter	260	Redway	Dr	#4	95560
D Amatos Seafood Market Deli	3460	Redwood	Dr		95560
Dale K Mensing Etal	520	Hillcrest	Dr		95542
Dan S Fans	59	Rusk	Ln		95560
Dark Star Customs	1911	Barnett	Rd	#5	95560
Darlene M Jamack	901	Redwood	Dr		95542
Daves Computer Help	440	Church	St		95542
David Dickinson Designer Builder	1901	Old Briceland	Rd		95542
David Dickison Contractor	1901	Old Briceland	Rd		95542
David Katz	1155	Redway	Dr		95560
David Robert Woody		Mateel Center			95560
Dawn Elizabeth Russell	831	Redwood	Dr		95542
Dazey Farms	3082	Redwood	Dr		95560
Dazey's Motorsports	350	Sprowl Creek	Rd		95542
Dazey's Motorsports	350	Sprowl Creek	Rd		95542
Dazey's Supply	3082	Redwood	Dr		95560
Dazey's Supply	591	Briceland	Rd		95560
Dazey's Supply	3082	Redwood	Dr		95560
Dazey's Supply	591	Briceland	Rd		95560
Dazey's Supply	3082	Redwood	Dr		95560
Dazey's Supply	591	Briceland	Rd		95560
Dazey's Supply	690	Thomas	Dr		95542
Dazey's Supply	350	Sprowl Creek	Rd		95542
Dbt Farms	1271	Evergreen	Rd	#125	95560
Dean Creek Resort	4112	Redwood	Dr		95542
Dean Creek Resort	4112	Redwood	Dr		95542
Dean Creek Resort	4112	Redwood	Dr		95542
Debs Great American Hamburger Co	3340	Redwood	Dr		95560
Debs Great American Hamburgers	3340	Redwood	Dr		95560

Deja Vu Bakery	53	Briceland	Rd		95560
Dennis Bradley Orchid	1150	Evergreen	Rd	Ste9	95560
Dep Shop	3551	Redwood	Dr		95560
Dervish	445	Lake Benbow	Dr		95542
Dervish	59	Rusk	Ln		95560
Design Salt	63	Manzanita	Ln		95560
Designs By Dahl	58	Wildflower	Ln		95542
Desiree Hunter Artist	445	Lake Benbow	Dr		95542
Des's Auto Machine & Repairs	2202	Sprowl Creek	Rd		95542
Dezigns By Denize	3525	Redwood	Dr		95560
Diana Nixon	59	Rusk	Ln		95560
Diane Marlene Turner	59	Rusk	Ln		95560
Diane S Of Benbow	390	Lake Benbow	Dr		95542
Dirty Deeds Llc	1211	Evergreen	Rd	Ste2	95560
Divine Balance	835	Melville	Rd		95542
Divine Balance	432	Maple	Ln		95542
Divine Light Altars	59	Rusk	Ln		95560
Divine Orgin Boutique	915	Redwood	Dr		95542
Divine Origin	915	Redwood	Dr	SteE	95542
Divine Treasures	784	Redwood	Dr		95542
Divine Treasures	784	Redwood	Dr		95542
Dolce Denim Boutique	340	Riverview	Rd		95542
Don Hunt Or Nod T Nuh	31	Cedar	Ln		95560
Don S Auto Parts	622	Locust	St		95542
Don S Auto Parts	622	Locust	St		95542
Don S Auto Parts	622	Locust	St		95542
Donald Bravo	59	Rusk	Ln		95560
Donna Faye Wassman	59	Rusk	Ln		95560
Donna Robinson	432	Maple	Ln		95542
Door Stop	156	Christopher	Ln		95542
Double G Llc	2915	Blue Rock	Rd		95542
Dr Green Thumb	1271	Evergreen	Rd	Unit621	95560
Dr Green Thumb Farms Llc	1271	Evergreen	Rd	Unit621	95560
Dragon Heart Tang Soo Do	915	Redwood	Dr	SteE	95542
Drennan Enterprises	2302	Sprowl Creek	Rd		95542
Drishti Farms A California Mutual Benefit Corpora	760	Redwood	Dr	Ste81	95542
Drive Train Specialties	1241	Evergreen	Rd		95560
E P I C	351	Sprowl Creek	Rd		95542
E T Lights	1150	Evergreen	Rd	Ste6 Redw	95560
Eagles Nest Outfitters Inc	59	Rusk	Ln		95560
Eagles Nest Outfitters Inc	59	Rusk	Ln		95560
Eagless Perch	827	Redwood	Dr		95542
Earps Union Service	790	Redwood	Dr		95542
Earth Gallery	436	Maple	Ln		95542

Earth Therapies	375	Sprowl Creek	Rd		95542
Earthtones Dsgns On Hndmde Paper	438	Melville	Rd		95542
Ecovision	818	Redwood	Dr		95542
Eds Full Service	822	Redwood	Dr		95542
Eds Full Service	822	Redwood	Dr		95542
Edward D Jones & Co Lp	818	Redwood	Dr		95542
Edward Neil Sharpless	3492	Redwood	Dr		95560
Edwards Vision Services		Mateel Community Center			95560
Eel River	3850	Redwood	Dr		95560
Eel River	3850	Redwood	Dr		95560
Eel River Cafe	801	Redwood	Dr		95542
Eel River Cafe	801	Redwood	Dr		95542
Eel River Cafe	801	Redwood	Dr		95542
Eel River Rock A California Mutual Benefit Corpor	760	Redwood	Dr	Ste53	95542
Element Farms	2547	Sawmill	Rd		95542
Elijah Ahola	911	Locust	St		95542
Elizabeth Jerilyn Rose Dc	4332	Alderpoint	Rd		95542
Elk River Leather Creations	1490	Redwood	Dr		95560
Elka Herbals	445	Lake Benbow	Dr		95542
Elka Herbals	445	Lake Benbow	Dr		95542
Emerald	773	Redwood	Dr		95542
Emerald Flower Farms	358	Redway	Dr		95560
Emerald Flower Farms Llc	358	Redway	Dr		95560
Emerald Technologies	915	Redwood	Dr	SteD	95542
Emilia Maple Madison	433	Melville	Rd		95542
Empire Pharms Llc	1121	Old Briceland	Rd		95542
Endless Jewelry Arcata	445	Lake Benbow	Dr		95542
Endless Travel Motorsports Llc	1300	Evergreen	Rd	Ste6	95560
Engravers In Time	108	Manzanita	Ln		95560
Enoch Tatton	1271	Evergreen	Rd	#218	95560
Erik Federas	445	Lake Benbow	Dr		95542
Erin Kristen Nansen		Benbow Lake State Park			95542
Erin Thomas McBride	1300	Evergreen	Rd	Ste1	95560
Eros Box	927	Redwood	Dr		95542
Eros Box	927	Redwood	Dr		95542
Esprit Art By Kathy	316	Pacific	Ave		95560
Et Video	875	Redwood	Dr		95542
Evergreen Mini Storage Llc	1100	Evergreen	Rd		95560
Evergreen Tire	1241	Evergreen	Rd		95560

Every Endeavor Marketing & Consulting	56	Orchard	Ln		95560
Evolutionary Tie Dye	59	Rusk	Ln		95560
Evolve	782	Locust	St		95542
Exhale	649	Bear Creek	Rd		95542
Exhale Welness	255	Briceland	Rd		95542
Exmax	1271	Evergreen	Rd	#608	95560
Extreme Apparel	927	Redwood	Dr	#9	95542
Face Place	778	Redwood	Dr		95542
Faerie Fantasies	824	Locust	St		95542
Falk Hellmuth Funke	59	Rusk	Ln		95560
Far Fetched	608	Oakridge	Dr		95560
Farmers Market	783	Locust	St	Lot1	95542
Feather And Leaf	627	Blue Rock	Rd		95542
Feather Rose Furnishings & Design	59	Rusk	Ln		95560
Feather Rose New And Used	929	Redwood	Dr		95542
Feather Rose Photo & Furnishings	3392	Redwood	Dr		95542
Fenskes 1 Hour Photo	915	Redwood	Dr	SteD	95542
Firesnake Business Support Services Llc	2560	Upper Sawmill	Rd		95542
Fireworks Booth	3340	Redwood	Dr		95560
First Church Of Christ Scientist	438	Maple	Ln		95542
First Mc Processing Llc	1211	Evergreen	Rd		95560
First Mc Processing Llc	1211	Evergreen	Rd	7	95560
First Mc Processing Llc	615	Bear Creek	Rd		95542
First Mc Processing Llc	615	Bear Creek	Rd		95542
First Nationwide Bank F S B	767	Redwood	Dr		95542
Flavors	767	Redwood	Dr		95542
Fleur De Leans	445	Lake Benbow	Dr		95542
Flex Point Off Road	1300	Evergreen	Rd	#3-4	95560
Floor Play Hardwood Floors	1150	Evergreen	Rd		95560
Food Vender	373	Sprowl Creek	Rd		95542
Fool's Farm		CHURCH ST			95542
Forbidden Fruit Farms	3400	Redwood	Dr	Unit338	95560
Fortuna Glass Inc	1150	Evergreen	Rd		95560
Fortuna Motors Inc	984	Redwood	Dr		95542
Francine Anne Fiesel	59	Rusk	Ln		95560
Frank Treguboff	238	Par	Ave		95560
Freedom S Fresh	470	Pine	Ln	Apt2B	95542
Freight Train Firewood More					
Frelance Patient S Collective	1000-3256	Blue Rock	Rd		95542
Friends Of The Eel River	665A	Redwood	Dr		95542
Frontier Energy Systems	75	Empire	Ave		95560

Frosty Farm Llc	371	Old Briceland	Rd		95542
Fun Art Studios	736	Redwood	Dr		95542
G M Construction	3014	Redwood	Dr		95560
G P S	1150	Evergreen	Rd		95560
G Spot Shoes	923	Redwood	Dr	Ste4A	95542
G Spot Shoes	923	Redwood	Dr		95542
Gail Llynea Mackenzie	59	Rusk	Ln		95560
Gail Lorraine Smith	1271	Evergreen	Rd		95560
Galaxy	849	Redwood	Dr		95542
Galaxy Glass	240	Cooks Valley	Rd		95587
Garberville Boutique	827	Redwood	Dr	Bldg1	95542
Garberville Grass	1358	Redwood	Dr		95542
Garberville Health Center	1385	Redwood	Dr		95542
Garberville Laundromat	663	Redwood	Dr		95542
Garberville Laundromat	663	Redwood	Dr		95542
Garberville Pharmacy	286	Sprowel Creek	Rd		95542
Garberville Redway Veterinary Gro	230	Alderpoint	Rd		95542
Garberville Redway Veterinary Grp	230	Alderpoint	Rd		95542
Garberville Redwood Products Inc	514	Empire	Ave		95560
Garberville Rodeo Association	782	Redwood	Dr		95542
Garberville Sign Co	545	Blue Rock	Rd		95542
Garberville Theatre	766	Redwood	Dr		95542
Garberville Theatre	766	Redwood	Dr		95542
Garberville Thrift Shop	909	Redwood	Dr		95542
Garberville Town Square Inc	766	Locust	St		95542
Garden Of Beadin	752	Redwood	Dr		95542
Garden Of Beadin	788	Redwood	Dr		95542
Gathered Home And Gift	380	Redway	Dr		95560
Gayle Hodges	1271	Evergreen	Rd	Ste2	95560
Gayna Louise Uransky	1653	Kimtu	Rd		95542
Gea	2575	Old Briceland	Rd		95542
Geeks On Caffeine	120	Wallan	Rd		95542
Gem Creations And Gifts	530	Briceland	Rd		95560
Gen X Farms	3255	Sprowel Creek	Rd		95542
Gen X Farms Llc	3255	Sprowel Creek	Rd		95542
Generators Plus	1150	Evergreen	Rd	Ste7	95560
Generators Plus	1150	Evergreen	Rd	Ste7	95560
Geneza Graphics	135	Alice	Ave		95542
George Eric Anderson	59	Rusk	Ln		95560
George Mcdavitt	59	Rusk	Ln		95560
George Mullins	500	Oak	St		95542
Get Fit Personal Training	1150	Evergreen	Rd	Ste1	95560

Getti Up	849	Redwood	Dr	#B	95542
Glass	49	Old Briceland	Rd		95542
Good Food Booth	59	Rusk	Ln		95560
Good Stamps Stamp Good		Benbow Fairgrounds			95502
Got Respect Store	760	Redwood	Dr		95542
Got Respect Store	760	Redwood	Dr		95542
Graeme C Scott	764	Redwood	Dr		95542
Grass Shack Llc	1241	Evergreen	Rd		95560
Grass Shack Llc	1241	Evergreen	Rd		95560
Gratzel Excavation & Welding	2124	Sprowl Creek	Rd		95542
Grbrvlle Rdwy Area Chmbr Comm	773	Redwood	Dr		95542
Green Cliff Farms Inc	360	Grey Cliff	Ln		95542
Green Crows	667	Fir	Ln	AptB	95542
Green Girl Llc	1241	Evergreen	Rd		95560
Green Joint	766	Locust	St		95542
Green Light Incorporated	1271	Evergreen	Rd	SteB303	95560
Green Management Group Of Humboldt Llc	760	Redwood	Dr	#76	95542
Greens Pharmacy	819	Redwood	Dr		95542
Greentech Solutions	1881	Barnett	Rd		95560
Greenwired	1150	Evergreen	Rd	Ste1	95560
Gregory Dana Burdick	59	Rusk	Ln		95560
Greycliff Enterprises	905	Branch	Rd		95542
Grobots International Inc	94	Christopher	Ln	PhEr Ln	95542
Gyppo Ale Mill	1880	Tunnel	Rd		95560
Hand To Land	906	Redwood	Dr		95542
Hand To Land	906	Redwood	Dr		95542
Hand To Land	906	Redwood	Dr		95542
Handmade Hemp	1271	Evergreen	Rd		95560
Handmade Homegrown	1271	Evergreen	Rd		95560
Harlander Enterprises	3551	Redwood	Dr		95560
Harmonic Botanicals	59	Rusk	Ln		95560
Harmonic Botanicals	59	Rusk	Ln		95560
Harmonic Botanicals	59	Rusk	Ln		95560
Haylie Mulder	90	Cedar	Ln		95560
Hb Ag Consulting	823	Redwood	Dr		95542
Hb Business Solutions	823	Redwood	Dr		95542
Healing Hills	1271	Evergreen	Rd	Ste2	95560
Healthy Choice	825	Redwood	Dr		95542
Healy Senior Center	7000	Benbow	Dr		95542
Heart Redwoods Community Hospice	464	Maple	Ln		95542

Heart Redwoods Volunteer Hospice	464	Maple	Ln		95542
Heartfelt Foods Gourmet Pet Treats	814	Redwood	Dr		95542
Heaven And Earth		U.s. 101			95542
Heavenly Hens Fried Chicken	59	Rusk	Ln		95560
Heavens Glass	611	Forest	Dr		95560
Hemp Connection	412	Maple	Ln		95542
Henna	1145	Redway	Dr		95560
Hfraw Manufacturing Redway	1401	Evergreen	Rd		95560
High Lifter Pump Service	4900	Alderpoint	Rd		95542
High Pockets A Ca Nonprofit Mutual Benefit Corp	1271	Evergreen	Rd	#714	95560
High Quality Agricultural Services Llc	3501	Redwood	Dr	#1	95560
High Quality Agricultural Services Llc	3501	Redwood	Dr	#1	95560
High Tide Humboldt	901	Redwood	Dr	SteB	95542
Higher Consciousness Art And Glass	1150	Evergreen	Rd	Ste2	95560
Higher Grounds Landscaping	1271	Evergreen	Rd		95560
Higher Vision	1271	Evergreen	Rd	#207	95560
Hills Llc	773	Redwood	Dr	SteD	95542
Hokey Pokey Productions Llc	867	Redwood	Dr	SteB	95542
Home Cooking	47	Briceland Thorn	Rd		95542
Home Federal Savings And Loan Ass	767	Redwood	Dr		95542
Hope Springs	59	Rusk	Ln		95560
Horse Barn	925	Redwood	Dr		95542
House Of Burgess	747	Redwood	Dr		95542
House of Burgess	747	Redwood	Dr		95542
House Of Burgess	747	Redwood	Dr		95542
House Of Burgess Inc	747	Redwood	Dr		95542
Houstons Clock Repair	3260	Blue Rock	Rd		95542
Hudson River Inlay		Benbow Lake State Park			95542
Hum Fire Llc	754	Redwood	Dr		95542
Hum Grown Grindz	3362	Redwood	Dr		95560
Hum Grown Management	1271	Evergreen	Rd	#409	95560
Human Canvas Body Art	445	Lake Benbow	Dr		95542
Humbodlt Bar & Grill	924	Redwood	Dr		95542
Humboldt	2414	Sprowl Creek	Rd		95542
Humboldt 4X4 Auto Sales	351	Sprowl Creek	Rd		95542
Humboldt Ag Supply	1271	Evergreen	Rd		95560
Humboldt Bar & Grill	924	Redwood	Dr		95542
Humboldt Bar And Grill	924	Redwood	Dr		95542

Humboldt Bar And Grill	924	Redwood	Dr		95542
Humboldt Bling	59	Rusk	Ln		95560
Humboldt Bling	59	Rusk	Ln		95560
Humboldt Bling		Locust	St		95542
Humboldt Bling	1376	Bear Canyon	Rd		95542
Humboldt Botanicals	118	Walnut	Ct		95560
Humboldt Botanicals	118	Walnut	Ct		95560
Humboldt Brothers Llc	2425	Blue Rock	Rd		95542
Humboldt Cheeba Works Llc	1271	Evergreen	Rd	#332	95560
Humboldt Cnty Smkng Ctrpllar	778A	Redwood	Dr		95542
Humboldt County Solutions	760	Redwood	Dr	#24	95542
Humboldt County's Smoking Caterpillar	778A	Redwood	Dr		95542
Humboldt County's Smoking Caterpillar	778A	Redwood	Dr		95542
Humboldt County's Smoking Caterpillar	778A	Redwood	Dr		95542
Humboldt Cure	7583	Benbow	Dr		95542
Humboldt Cure	7583	Benbow	Dr		95542
Humboldt Cure	827	Redwood	Dr	SteA	95542
Humboldt Cure	827	Redwood	Dr	SteA	95542
Humboldt Cut	1271	Evergreen	Rd	#409	95560
Humboldt Delivers Key System Patient Group	665	Locust	St		95542
Humboldt Delivers Key System Patient Group	665	Locust	St		95542
Humboldt Enail	1271	Evergreen	Rd	Ste22	95560
Humboldt Enail	1271	Evergreen	Rd	Ste22	95560
Humboldt Enail	1271	Evergreen	Rd	Ste22	95560
Humboldt Enail Llc	1271	Evergreen	Rd	Ste22	95560
Humboldt Greenworks	760	Redwood	Dr	#25	95542
Humboldt Healing Arts	445	Lake Benbow	Dr		95542
Humboldt Heritage Farm Management	13	Eel River	Ln		95560
Humboldt Heritage Farm Management Llc	13	Eel River	Ln		95560
Humboldt Heritage Farms And Research Facility	13	Eel River	Ln		95560
Humboldt Highline Llc	1271	Evergreen	Rd	#332	95560
Humboldt Homegrown Llc	881	Bear Canyon	Rd		95542
Humboldt Hotties	941	Mountain View	Dr		95542
Humboldt House Inn	701	Redwood	Dr		95542
Humboldt Hunnies	864	Locust	St		95542
Humboldt Hunnies	817	Redwood	Dr		95542
Humboldt Hunnies	817	Redwood	Dr		95542

Humboldt Hunnies Day Spa And Salon	817	Redwood	Dr		95542
Humboldt Hydroponics	2010	Tunnel	Rd		95560
Humboldt Manufacturing Llc	3354	Redwood	Dr		95560
Humboldt Minute	2165	Blue Rock	Rd		95542
Humboldt Motorsports	3551	Redwood	Dr		95560
Humboldt Motorsports	3551	Redwood	Dr		95560
Humboldt Mountain Collective	154	Redway	Dr		95560
Humboldt Performance Cycle	1240	Evergreen	Rd	Ste4	95560
Humboldt Redwood Healing	340	Riverview	Rd		95542
Humboldt Strain Forest	11	Coast	Rd		95560
Humboldt Sun Kissed Farms And Research Facility	1490	Redwood	Dr		95560
Humboldt Sun Kissed Farms And Research Facility	1490	Redwood	Dr		95560
Humboldt Sungrown Collective	565	Eubanks Creek	Rd		95560
Humboldt Tool & Saw Sharpening Se	446	Maple	Ln		95542
Humboldt Underground Bicycle Repair	3525	Redwood	Dr		95560
Humboldt Underground Bicycle Repair	3525	Redwood	Dr		95560
Humboldt Underground Bicycle Repair	3525	Redwood	Dr		95560
Humboldt Underground Bicycle Repair	3525	Redwood	Dr		95560
Humboldt Underground Bicycle Repar	3525	Redwood	Dr		95560
Humboldts Legacy Farms	2560	Upper Sawmill	Rd		95542
Humbolt Bling		Benbow	Dr		95542
Hunnicutt Design	59	Rusk	Ln		95560
Hunnicutt Design Com		Benbow Lake State Park			95542
I A C E F U Llc	1271	Evergreen	Rd	218	95560
Iai Presentations	53	Rusk	Ln		95560
Ian M Mcconnell	368	Sprowl Creek	Rd	Unit862	95542
Iguana	3492	Redwood	Dr		95560
Iguana	3492	Redwood	Dr		95560
Il Forno Bakery	764	Redwood	Dr		95542
Imperial Systems Inc	3430	Redwood	Dr		95560
Imperial Systems Inc	3430	Redwood	Dr		95560
Imperial Tools The Emporium	446	Maple	Ln		95542
In Stitches	819	Redwood	Dr		95542
Indigo Denim Bar	770	Redwood	Dr		95542
Indigo Denim Bar	435	Melville	Rd		95542
Indigo Denim Bar	432	Church	St		95542

Indigo Denim Bar	432	Church	St		95542
Indigo Moon Arts	2220	Sprowel Creek	Rd		95542
Individual	445	Lake Benbow	Dr		95542
Influence Design Group	72	Coast	Rd	Spc26	95560
Instaflix	3430	Redwood	Dr		95560
Intimate Treasures	1881	Barnett	Rd	Ste8	95560
Inztgramz Llc	2010	Tunnel	Rd		95560
Island Mountain Farms Llc	760	Redwood	Dr	Unit10	95542
Island Tribe Apparel	722	Locust	St		95542
Island Tribe Apparel	722	Locust	St		95542
Island Tribe Knits	93	Alice	Ave		95542
J & D Parts & Supplies	514	Empire	Ave		95560
J Catering	921	Redwood	Dr		95542
Jacob M Richard	6619	Benbow	Dr		95542
Jacob Todd & James Seiberlich	3525	Redwood	Dr		95560
Jacqueline R Luders	445	Lake Benbow	Dr		95542
Jahsri R Roberts Hardi	492	Pine	Ln		95542
Jahsri R Roberts Hardi	492	Pine	Ln		95542
Jane Dawson	1080	Rancho	Ln		95560
Jane Dawson	59	Rusk	Ln		95560
Janet B Heppler	59	Rusk	Ln		95560
Januari Jazzietoo Saindon	445	Lake Benbow	Dr		95542
Jared Thomas Roth	59	Rusk	Ln		95560
Java Joint	767	Redwood	Dr		95542
Jean Kullman M S L Ac	867	Redwood	Dr	SteD	95542
Jean Kullman Ms Lac	754	Locust	St	Ste4	95542
Jenni Schwartz	783	Locust	St		95542
Jennifer M Harmison		Mateel Community Center			95560
Jessica Willis Art	445	Lake Benbow	Dr	Lot	95542
Jims Quality Quick Lube	1270	Evergreen	Rd		95560
Jim's Quality Quick Lube	1270	Evergreen	Rd	Ste1	95560
Joanna Pickering	752B	Redwood	Dr		95542
John Howards Map & Travel	444	Church	St		95542
John L Bauer Furniture		Benbow Lake State Park			95542
John's Automotive	73	Rusk	Ln		95560
Jolynn Carol Kottke	6840	Benbow	Dr		95542
Jolynn Carol Kottke	59	Rusk	Ln		95560
Jolynn Carol Kottke	51	Rusk	Ln		95560
Jon Alan Ames	445	Lake Benbow	Dr		95542
Jonathan Archibold	344	Humboldt	Ave		95560
Jonathan Barnes	59	Rusk	Ln		95560
Jordans Produce	1271	Evergreen	Rd		95560

Joseph R Cronin	1271	Evergreen	Rd	Ste2529	95560
Juan Pablo Price		Garberville Farmers Market			95542
Juana Flores	3430	Redwood	Dr		95542
Juice Jungle	1881	Barnett	Ct	#6	95560
Julia Susan Evans	462	Par	Ave		95560
Julie A Johnson	760	Redwood	Dr	#55	95542
Julie Verran	831	Redwood	Dr		95542
Just A Little Charm	59	Rusk	Ln		95560
Just A Little Charm	59	Rusk	Ln		95560
Just For Me Nail Care By Joan	820	Redwood	Dr		95542
Just Rent It	1210	Evergreen	Rd		95560
Just Rent It	1210	Evergreen	Rd		95560
Kaberi Bakeshop		GARBERVILLE TOWN SQUARE (FARMERS MARKET)			95542
Kaden Way Farms					
Kamino Llc	1271	Evergreen	Rd	#600	95560
Karen D Lawson	829	Locust	St		95542
Karleton Gaspar Co	135	Alice	Ave		95542
Kate Elizabeth Dohn	445	Lake Benbow	Dr		95542
Kathleen Anne Bryson	445	Lake Benbow	Dr		95542
Kathleen Stroud Dazey	414	Redway	Dr		95560
Katie M McMahan	625	Oakcrest	Dr		95542
Keatings	2955	Redwood	Dr		95560
Keatings	2955	Redwood	Dr		95560
Keith's Pharmacy	875	Redwood	Dr		95542
Kendra Grace Designs	59	Rusk	Ln		95560
Kenneth R Nunes	2874	Redwood	Dr		95560
Kent Scowns Saddlepaw	751	Wallan	Rd		95542
Kidz N More	915	Redwood	Dr	SteA	95542
Kidz N More	915	Redwood	Dr	SteA	95542
King Range And Company	3014	Redwood	Dr		95560
King Range Books	901	Redwood	Dr		95542
King Range Books	437	Maple	Ln		95542
Kmud	1144	Redway	Dr		95560
Knapp Plumbing	850	Maple	Ln		95542
Kps Custom Milled Redwood	160	Charleys	Way		95542
Kristal Klean	111	Madrone	Ave	#281	95560
Kristen Weger	220	Pigeon	Rd		95542
Kristina Diane Gossett		Fish Canyon Rd Off Benbow Dr			95542
Kyle Christenson Design Llc	1271	Evergreen	Rd		95560
L & M Renner	1330	Redwood	Dr		95542

Lady in Thread	761	Redwood	Dr		95542
Lady In Threads	761	Redwood	Dr		95542
Language Institute Of Cocima	773	Redwood	Dr		
Language Institute Of Colima	506	Manzanita	Ln		95560
Larry R Corpus	412	Maple	Ln		95542
Laura Koskinen Photography	59	Rusk	Ln		95560
Laura Lowell Lasseter		Lake Benbow Dr			95660
Laura Sweet Studios	15	Alice	Ave		95542
Laurel Grove Pottery	59	Rusk	Ln		95560
Laurie Anastasia Lansing	10	Coach	Rd	#30	95560
Laurie Lynn Birdsall		Locust & Cedar Streets; Town Square			95542
Lauries Magical Delights		Benbow Lake State Park			95542
Lauris Ellen Phillips	764	Cedar	St		95542
Lazy S Farm	2557	Blue Rock	Rd		95542
Lazzzy Way Corporation	3525	Redwood	Dr		95560
Leaping Frog Art Studio	1211	Evergreen	Rd		95560
Lee Orlikoff	400	Lake Benbow	Dr		95542
Leib Ostrow	1881	Barnett	Ct	#3	95560
Leonard Lindsay	4050	Stewart Ranch	Rd		95542
Leo's Auto Repair	477	Empire	Ave		95560
Libelle Body	59	Rusk	Ln		95560
Licorice	59	Rusk	Ln		95560
Licorice Fashion	59	Rusk	Ln		95560
Licorice Rooted Creations	59	Rusk	Ln		95560
Lightning Lube	3551	Redwood	Dr	#1	95560
Linda Eufrosina Brooke	59	Rusk	Ln		95560
Linda Mowrey	59	Rusk	Ln		95560
Lindsay Giffin	755	Locust	St		95542
Lisa Marie Olson	59	Rusk	Ln		95560
Little Bits	257	Wallan	Rd		95542
Little Peoples Furniture Company	69	Alice	Ave		95542
Living Green Industry	1271	Evergreen	Rd	#303	95560
Llc	3400	Redwood	Dr	Unit338	95560
Loast Coast Bst	351	Pacific	Ave		95562
Local Flavors	767	Redwood	Dr		95542
Lon Peterson	486	Redway	Dr		95560
Lost Coast Collective	1271	Evergreen	Rd	Ste218	95560
Lost Coast Cycle	1150	Evergreen	Rd	Ste1	95560
Lost Coast Day Spa	435	Melville	Rd		95542
Lost Coast Elixirs	2607	Old Briceland	Rd		95542
Lost Coast Gas Co	220	Pigeon	Rd		95542

Lost Coast Gas Company Llc	220	Pigeon	Rd		95542
Lost Coast Gas Company Llc	220	Pigeon	Rd		95542
Lost Coast Guitar Gallery	733	Redwood	Dr		95542
Lost Coast Kitchen	867	Redwood	Dr	SteA	95542
Lost Coast Market	867	Redwood	Dr	SteA	95542
Lost Coast Nursery	3551	Redwood	Dr		95560
Lost French Man	290	Briceland Thorn	Rd		95542
Lost French Man		Garberville Town Square			95542
Lost French Man Llc		Redwood	Dr		95542
Lost French Man Llc	3342	Redwood	Dr		95560
Lost Frenchman		Lake Benbow Drive			95542
Lost Frenchman		Benbow Lake State Park			95542
Lost Frenchman		Lake Benbow Drive			95542
Lotus Mountain	1155	Redway	Dr	Ste7	95560
Louies Trucking	615	Redway	Dr		95560
Love Humboldt	3765	Sprowl Creek	Rd		95542
Love Humboldt Llc	3765	Sprowl Creek	Rd		95542
Love Shack	827	Redwood	Dr		95542
Love Shack	827	Redwood	Dr		95542
Love Shack	827	Redwood	Dr		95542
Luis Anthony Rotolante		Mateel Community Center			95560
Lula M Williams	974	Redwood	Dr		95542
Lula M Williams	974	Redwood	Dr		95542
Lula M Williams	59	Rusk	Ln		95560
Lynn Yurika Delgado		Mateel Community Center			95560
M&c Unlimited Llc	1881	Barnett	Ct	#3	95560
Mad Adam S	1055	Redway	Dr		95560
Mana Pottery	59	Rusk	Ln		95560
Mana Pottery		Benbow Lake State Park			95542
Marcy Stein	414	Redway	Dr		95560
Maria H O Murrish	831	Miller	St		95542
Maria N Prieto	445	Lake Benbow	Dr		95542
Maria Strouss		Mateel Community Center			95560
Marilyn C Bowen	842	Redway	Dr		95560
Marine Fantasies	680	Flat Rock	Rd		95542

Marjorie Ann Inc	1271	Evergreen	Rd		95560
Mark Doolittle Studio	59	Rusk	Ln		95560
Mary Margaret Duncan	328	Skyway	Rd		95542
Mary Margaret Duncan	328	Skyway	Rd		95542
Mary Margaret Duncan	445	Lake Benbow	Dr		95542
Mary Minor Terry	6038	Bell Springs	Rd		95542
Mary Minor Terry	432	Maple	Ln		95542
Mateel Art Gallery	773	Redwood	Dr	SteB	95542
Mateel Arts Cooperative	776	Redwood	Dr		95542
Mateel Botanicals	1881	Barnett	Rd	#6	95560
Mateel Cafe	3344	Redwood	Dr		95560
Mateel Community Center	59	Rusk	Ln		95560
Mateel Community Center	59	Rusk	Ln		95560
Mateel Properties Llc	1881	Barnett	Rd		95560
Mateel Summer Arts Festival	445	Lake Benbow	Dr		95542
Matters Of Consequence	59	Rusk	Ln		95560
Matthew James Scott	1271	Evergreen	Rd	#317	95560
Matthew Valentine Brockmeyer	436	Maple	Ln		95542
Matthew Valentine Brockmeyer	760	Redwood	Dr	Ste85	95542
Matthew Valentine Brockmeyer	760	Redwood	Dr	Ste85	95542
Mc Marketing Llc	1271	Evergreen	Rd	#814	95560
McBride Automotive Supply	1300	Evergreen	Rd	Ste1	95560
Mct Inc	59	Rusk	Ln		95560
Meadows Cafe	1211	Evergreen	Rd	Ste1	95560
Meadows Cafe	1211	Evergreen	Rd		95560
Meadows Cafe	1211	Evergreen	Rd		95560
Meadows Cafe & Deli	1211	Evergreen	Rd	Ste1	95560
Megan K Liggett	445	Lake Benbow	Dr		95542
Mehndi Magico		Mateel Community Center			95560
Mehrtens Full On Oil & Lube	822	Redwood	Dr		95542
Melinda Lee Stahl	1271	Evergreen	Rd	Ste2	95560
Melodies Bead Works	154	Redway	Dr		95560
Memories Old & New	831	Redwood	Dr		95542
Mendes Pool Doctor	69	Alsford	Ln		95542
Mermaid Spring Farm	1271	Evergreen	Rd		95560
Merrie Madelyn Deslierres	59	Rusk	Ln		95560
Merry Whether Farms	471	Wallan	Rd		95542
Merry Whether Farms	471	Wallan	Rd		95542
Merry Whether Farms Llc	471	Wallan	Rd		95542
Metaphysical Me	2302	Sprowl Creek	Rd		95542
Mf Wolik Photography	345	Lake Benbow	Dr		95542
Mia Ribisch	1250	Red Rock	Rd		95542
Mia Ribisch	498	Manzanita	Ln		95560

Michael Ahola	874	Sunnybank	Ln		95542
Michael Allen Gardner	890	Kimtu	Rd		95542
Michael Drew Massage Therapy	828	Maple	Ln		95542
Michelle L Bushnell	754	Redwood	Dr		95542
Miclettes Auto Body	159	Manzanita	Ln		95560
Miclette's Automotive Repair	177	Manzanita	Ln		95560
Mid County Medicinal Collective	1271	Evergreen	Rd	Apt120	95560
Midgad A California Nonprofit Mutual Benefit Corp	760	Redwood	Dr	#43	95542
Midgad Llc	642	Fir	Ln		95542
Mike S Specialty Repair	1240	Evergreen	Rd	Ste4-5	95560
Mikes Specialty Repair	1240	Evergreen	Rd	Ste4	95560
Mill Creek A California Nonprofit Mutual Benefit	1271	Evergreen	Rd	#600	95560
Milts Saw Shop	363	Sprowl Creek	Rd		95542
Milts Saw Shop	363	Sprowl Creek	Rd		95542
Milt's Saw Shop	363	Sprowl Creek	Rd		95542
Mindfulness Farms	1271	Evergreen	Rd	Ste2	95560
Ming Chu Oye		Lake Benbow Dr			95542
Ming Chu Oye	59	Rusk	Ln		95560
Mirandas Rescue Thrift Store	827	Redwood	Dr	SteA	95542
Misc Missy 707	217	Blue Rock	Rd		95542
Missoula Childrens Theatre	59	Rusk	Ln		95560
Mmf Management V Llc	1250	Red Rock	Rd		95542
Modern Memories	3885	Sprowl Creek	Rd		95542
Mody Dioum		RUSK LANE			95560
Moises Lopez	801	Redwood	Dr		95542
Monica Coyne Artist Blacksmith	35	Orchard	Ln		95560
Monnie Lerae Maynard	41	Valley View	Dr		95542
Moontime Medicinals A California Nonprofit Mutual	1271	Evergreen	Rd	#516	95560
Moore Guns	64	Titus	Ct		95560
Moss Lichen And Stone Inc	255	Benbow Dam	Rd		95542
Mountain Gate Metal Fabrication	1211	Evergreen	Rd	#6	95560
Mountain Rose Herbs	896	Redway	Dr		95560
Mountain Shirts	3860	Redwood	Dr		95542
Mr Beans Veganixs	1271	Evergreen	Rd	218	95560
Ms Rhonda F Harris	923	Sprowl Creek	Rd	Trlr1	95542
Multitaskers Llc	6038	Bell Springs	Rd		95542
Multitaskers Llc	6038	Bell Springs	Rd		95542
Murr Land Wizzardly Creations	600	Oakridge	Dr		95560
Murrish & Reese Slightly Twisted Coffee & More	2953	Redwood	Dr		95560

Music For Little People	390	Lake Benbow	Dr	SteC	95542
Music For Little People Inc	1144	Redway	Dr		95560
Music For Little People Inc	1144	Redway	Dr		95560
Music For Little People Inc	817	Redwood	Dr		95542
Musical Creations	434	Skyway	Rd		95542
Musical Kidz Llc	1881	Barnett	Rd	#7	95560
Mx 101	1401	Evergreen	Rd		95560
My Bookstore	444	Church	St		95542
Myla Moskowitz	1102	Orchard	Ln		95560
Nacho Mama	375	Sprowl Creek	Rd		95542
Nacho Mama	373	Sprowl Creek	Rd		95542
Nacho Mama	375	Sprowl Creek	Rd		95542
Nacho Mama	377	Sprowl Creek	Rd		95542
Nacho Mama	377	Sprowl Creek	Rd		95542
Nacho Mamas	375	Sprowl Creek	Rd		95542
Nails By Janice Zaugg	820	Redwood	Dr		95542
Nameless Light Jewelry	506	Manzanita	Ln		95560
Napa Auto Parts	655	Redwood	Dr		95542
Napa Auto Parts	655	Redwood	Dr		95542
Native Humboldt Botanicals	1274	Blue Rock	Rd		95542
Native Woods		Mateel Community Center			95560
Natural Objects		Benbow Lake State Park			95542
Natural Onjects		Benbow Lake State Park			95542
Navajo Velvet	59	Rusk	Ln		95560
Nde	580	Oakridge	Dr		95560
Necessirie Tings	400	Lake Benbow	Dr		95542
Nelson Industries	1271	Evergreen	Rd	#400	95560
New Ways	1155	Redway	Dr		95560
Nga Company	842	Redway	Dr		95560
Nice And Knotty Macrame	2874	Redwood	Dr		95560
Nice Cars	731	Redwood	Dr		95542
Nice Cars	731	Redwood	Dr		95542
Nicholson Enterprises	7325	Benbow	Dr		95542
Nicole Genine Apostoli	445	Lake Benbow	Dr		95542
Nicole Genine Apostoli	445	Lake Benbow	Dr		95542
Nilsen Company	1241	Evergreen	Rd		95560
Ninth Wave Publishing	7000	Benbow	Dr		95542
No Dba	615	Bear Creek	Rd		95542
Nomadic Madness	7000	Benbow	Dr		95542
Nor Cal Mechanical Llc	7250	Benbow	Dr		95542
North Coast Charters	380	Redway	Dr		95560

North Coast Side X Side	1881	Barnett	Ct	#3	95560
North Coast Systems	7466	Benbow	Dr		95542
North Valley Bank	793	Redwood	Dr		95542
Northern Inn	3204	Redwood	Dr		95560
Northtrain Designs	59	Rusk	Ln		95560
O T Glass		Mateel Community Center			95560
O T Glass	59	Rusk	Ln		95560
O T Glass	59	Rusk	Ln		95560
Odisio Designs	194	Cedar	Ln		95560
Offerings	316	Pacific	Ave		95560
Offsetcasualdesigns	59	Rusk	Ln		95560
Og Electronic Cigarette Llc	1000	Evergreen	Rd		95560
Old Briceland Holding Company Llc	1000	Evergreen	Rd		95560
Old Growth Development Llc	49	Briceland Thorn	Rd		95542
Old Stuff	915	Redwood	Dr	SteA	95542
Olde West Arms	271	Eel River	Ln		95560
Olde West Arms	271	Eel River	Ln		95560
One Of The Kind	59	Rusk	Ln		95560
Onolicious Hawaiian Shaved Ice	445	Lake Benbow	Dr		95542
Onolicious Shave Ice	59	Rusk	Ln		95560
Orange Cat Goes To The Market	440	Church	St		95542
Orazems Locksmith Service Lock Doktor	278	Riverview	Rd		95542
Orchid Enterprises	1150	Evergreen	Rd	Ste9	95560
Organic Attire		Lake Benbow Dr			95542
Organic Grace	906	Redwood	Dr		95542
Organic Humboldt	91	Oakcrest	Ct		95542
Osullivans Feed Seed Nursery	906	Redwood	Dr		95542
Otter Glass		Benbow Summer Art & Music Festival			95542
Our Bar	744	Redwood	Dr		95542
Our Lady Of The Redwoods Catholic Church	515	Maple	Ln		95542
Outdoorweed	1881	Barnett	Ct	#3	95560
Over The Edge	1092	Redway	Dr		95560
Owl And The Rose	776	Redwood	Dr		95542
Oxalis Integrative Support Services	901	Redwood	Dr	SteA	95542
Pacific Gas & Electric	436	Maple	Ln		95542
Pacific Lotus	917	Redwood	Dr		95542

Pacific Lotus Theraputic Body Care	917	Redwood	Dr		95542
Pamela Benda		Mateel Community Center			95560
Pamela Jill Mann	622	Fir	Ln		95542
Pamela Marie Chapman	445	Lake Benbow	Dr		95542
Papa Murphys Take & Bake Pizza	773	Redwood	Dr		95542
Papa Murphys Take N Bake Pizza	773	Redwood	Dr		
Paper Mill	817	Redwood	Dr		95542
Paper Mill	752B	Redwood	Dr		95542
Paper Mill	752	Redwood	Dr	#B	95542
Paradise Grill	770	Redwood	Dr		95542
Paradise Grill	770	Redwood	Dr		95542
Paradise Grill And Chill	770	Redwood	Dr		95542
Paradise Landscape Designs	3000	Paradise Ridge	Rd		95560
Paradise Salon	778	Redwood	Dr		95542
Parkinson's Building Material	514	Empire	Ave		95560
Partners In Grime Detailing	1270	Evergreen	Rd	Ste3	95560
Pathways Trading	75	Empire	Ave		95560
Patricia Jean Uzelac	830	Maple	Ln		95542
Pattys Hang Ups	867	Redwood	Dr		95542
Paul L Brauns		Rush St Near Hwy 101			95560
Pauls Automotive	1300	Evergreen	Rd	Ste5-6	95560
Pb&j Ranch Management Llc	2360	Sprowl Creek	Rd		95542
Peace Pops	445	Lake Benbow	Dr		95542
Peaksview	1211	Evergreen	Rd	Ste2	95560
Pearl Kinsella Acupuncture Corp	754	Locust	St	Ste4	95542
Pearl Lillian Hurd	7640	Benbow	Dr		95542
Peltz Power	1049	Orchard	Ln		95560
People Productions	176	Rusk	Ln		95560
People Productions	176	Rusk	Ln		95560
Pergamino Espresso	3082	Redwood	Dr		95560
Pergamino Espresso	3082	Redwood	Dr		95560
Persimmons Garden Gallery	1055	Redway	Dr	SteA	95560
Persimmons Garden Gallery	1055	Redway	Dr		95560
Pete S Paint & Body	159	Manzanita	Ln		95560
Peter King Koepke	446	Maple	Ln		95542
Peter Stern N D L A C	764	Cedar	St		95542
Phaphphnics Woven Art	105	Fern	St		95560
Pharmacy Express	875	Redwood	Dr		95542
Pharmacy Express	875	Redwood	Dr		95542

Pharmacy Express	875	Redwood	Dr		95542
Photography By Dana	795	Locust	St		95542
Physical Graffiti Tattoo	921	Redwood	Dr		95542
Picks & Shovels Cafe	3082	Redwood	Dr		95560
Piece Of Peace		Benbow Lake State Park			95542
Piedmont Transportation	3354	Redwood	Dr		95560
Pig And The Hen	443	Melville	Rd		95542
Pigmint Press	1271	Evergreen	Rd	Ste2	95560
Pipe Creek Canyon	1271	Evergreen	Rd	#824	95560
Pitilina Corporation	328	Skyway	Rd		95542
Pitter Patter Music	372	Old Briceland	Rd		95542
Pixie Travelling Medicine Show	445	Lake Benbow	Dr		95542
Pixies Pantry	53	Briceland	Rd		95560
Pizzazz	823	Redwood	Dr		95542
Pizzazz	823	Redwood	Dr		95542
Plant Habit Botanicals	432	Church	St		95542
Plant Habit Botanicals	432	Maple	Ln	Bldg4	95542
Plant Powered Culture	445	Lake Benbow	Dr		95542
Platypus Pools	3159	Sprowl Creek	Rd		95542
Platypus Pools	14	Linda	Ln		95542
Platypus Press	3159	Sprowl Creek	Rd		95542
Plexus Designs Llc	1211	Evergreen	Rd	Ste2	95560
Porter Street Barbeque	849	Redwood	Dr		95542
Porter Street Bbq	849	Redwood	Dr		95542
Power House Alternative Energy Outlet	1150	Evergreen	Rd	Ste7	95560
Precision Landscape	868	Maple	Ln		95542
Presh	445	Lake Benbow	Dr		95542
Pretty N Pink Boutique	294	Whitmore	Ave		95560
Primitive	921	Redwood	Dr		95542
Pse	770	Redwood	Dr		95542
PV Cables	1155	Redway	Dr		95560
Pv Horizon	293	Evergreen Industrial Esta		#9	95542
Quick Stop	790	Redwood	Dr		95542
Quite Fantastic	1150	Evergreen	Rd		95560
R & R Auto Machine Radiator Serv	3551	Redwood	Dr		95560
Rainbow Warriors	770	Redwood	Dr		95542
Rainbow Warriors	750	Redwood	Dr		95542
Rainbow Warriors	776	Redwood	Dr		95542
Rainbow Warriors Post 494	785	Redwood	Dr		95542
Rainbow Warriors Post 494	785	Redwood	Dr		95542
Rainbow Warriors Post 494	483	Conger	St		95542

Rainbow Warriors Post 494	744	Redwood	Dr		95542
Rainbow Warriors Post 494	483	Conger	St		95542
Rainbow Warriors Post 494	483	Conger	St		95542
Rainbow Warriors Post 494	782	Redwood	Dr		95542
Rainbow Warriors Post 494	7475	Benbow	Dr		95542
Rainbow Warriors Post 494	776	Redwood	Dr		95542
Rainbow Warriors Post 494	776	Redwood	Dr		95542
Rainbow Warriors Post 494	483	Conger	St		95542
Ralph French Gun Repair	965	Redway	Dr		95560
Ram Shucart	59	Rusk	Ln		95560
Randall Sand & Gravel	214	River	Rd		95542
Randy Gerald Beatty	10	Coast	Rd		95560
Randy Greens Mobile Eqpmt Repair	2557	Blue Rock	Rd		95542
Ravens Path Organic Farm	945	Sawmill	Rd		95542
Raymond J Storch	59	Rusk	Ln		95560
Rays Food Place	875	Redwood	Dr		95542
Razzle Dazzle Motowear	178	Sheep Camp	Rd		95542
Real Books	80	Barnes	Ln		95560
Rebel Grown Ganja Rebel Seeds	1271	Evergreen	Rd	#121	95560
Rebel Grown Llc	1271	Evergreen	Rd	#121	95560
Rebel Grown Llc	1271	Evergreen	Rd	#121	95560
Red Bluff Market Place Inc	483	Conger	St		95542
Red Gypsy	773	Redwood	Dr	Fl2	95542
Red Rock Farms Llc	888	Red Rock	Rd		95542
Red Woods	615	Bear Creek	Rd	UnitB	95542
Redway Coast to Coast	100	Murrish	Ln		95560
Redway Feed & Garden Supply	290	Briceland	Rd		95542
Redway Laudromat	3388	Redwood	Dr		95560
Redway Laundromat	658	Redwood	Dr		95542
Redway Liquors	3362	Redwood	Dr		95560
Redway Plaza Coffee Shop	3156	Redwood	Dr		95560
Redway Repair	3551	Redwood	Dr		
Redway Tire Service	3320	Redwood	Dr		95560
Redwood Art Glass Llc	135	Redway	Dr		95560
Redwood Boutique	921	Redwood	Dr	Ofc	95542
Redwood Coast Petroleum Inc	830	Redwood	Dr		95542
Redwood Energy Co	974	Old Briceland	Rd		95542
Redwood Grove Boutique	255	Benbow Dam	Rd		95542
Redwood Legacy Group Llc	7000	Benbow	Dr		95542
Redwood Raindrop Harmonics	915	Redwood	Dr	SteC	95542
Redwood Raindrop Harmonics	773	Redwood	Dr	SteE	95542
Redwood Real Estate Management Llc	1271	Evergreen	Rd		95560

Redwood Record	432	Maple	Ln		95542
Redwood Repair & Service	3551	Redwood	Dr		95560
Redwood Roots	6840	Benbow	Dr		95542
Redwood Roots	6840	Benbow	Dr		95542
Redwood Roots Distribution Llc	6840	Benbow	Dr	SteB	95542
Redwood Roots Retail	6840	Benbow	Dr	#A	95542
Redwood Towing Serv & Auto Repair	101	Murrish	Rd		95560
Redwood Towing Service & Repair	101	Murrish	Rd		95560
Reed Mountain Pharms Inc	1000	Reed Loop	Rd		95542
Reinvented	622	Locust	St		95542
Relic	921	Redwood	Dr		95542
Rendezvous Music & Vending	744	Redwood	Dr		95542
Renee K Fredlund	445	Lake Benbow	Dr		95542
Renes House Of B	747	Redwood	Dr		95542
Richard Coate Repair & Labor Srv	160	Road L			95542
Richard D Beyer & Richard W Evans	434	Maple	Ln		95542
Richard Laverne Butler	814	Redway	Dr		95560
Rick And Ricks Mosaics	59	Rusk	Ln		95560
Rick And Ricks Mosaics	59	Rusk	Ln		95560
Ricky Loyd	330	Thomas	Dr		95542
Ricky Whitlow Art		Benbow	Dr		95542
Ricky Whitlow Art		Benbow	Dr		95542
Right 2 Bear Farms Llc	1376	Bear Canyon	Rd		95542
Rising Light Botanicals	59	Rusk	Ln		95560
Rising Light Botanicals		Benbow Lake State Park			95542
Rob Stretch Visual Arts	891	Red Rock	Rd	Ofc	95542
Robert J & Catherine A Newman	778	Redwood	Dr		95542
Roger Dean Ralsten	866	Orchard	Ln		95560
Ronald Eugene Copenhafer	355	Timber	Ln		95542
Ronny Ludwig Korobi	23	Manzanita	Ln		95560
Roosters	591	Briceland	Rd		95560
Roosters Automotive	1240	Evergreen	Rd	Ste4	95560
Root 101 Nursery	350	Sprowl Creek	Rd		95542
Root To Rise Holistics	59	Rusk	Ln		95560
Rootz Herbal Health Traditions	1581	Branch	Rd		95542
Roxane J Green		Town Square			95542
Roy Ellison Busch	445	Lake Benbow	Dr		95542
Royal Roots Clothing	350	Riverview	Rd		95542
Rubenesque	921	Redwood	Dr		95542
Ruby S Real Rootbeer & Floats		Benbow State Recreation Area			95542

Rubys Real Root Beer And Floats	2	Miles South Of Garberville On Highway 10			95542
Rwats Llc	917	Redwood	Dr		95542
Ryan E Lewelling Winford	59	Rusk	Ln		95560
Saarinen Enterprises	233	Apple	Ln		95560
Sacred Stones	611	Forest	Dr		95560
Salmonid Restoration Federation	404	Redway	Dr		95560
Sam Nortey	59	Rusk	Ln		95560
Sam Nortey	445	Lake Benbow	Dr		95542
Samantha Harnisch	927	Redwood	Dr		95542
San Francisco Chronicle Distrbtr	541	Maple	Ln		95542
Sara S Straton	445	Lake Benbow	Dr		95542
Sarah Alice Britton	446	Lake Benbow	Dr		95542
Sarah Cobb Magnuson	59	Rusk	Ln		95560
Saskia Ceramics	220	Skyline	Dr		95542
Saskia Ceramics	220	Skyline	Dr		95542
Saskia Ceramics	59	Rusk	Ln		95560
Saveur De Provence Llc	3171	Redwood	Dr		95560
Saveur De Provence Llc		Benbow Lake Drive			95542
Saveur De Provence Llc		Town Square			95542
Scarlett And Son Custom Cabinets	477	Empire	Ave		95560
Scentsible Suds	700	Locust	St		95542
Schaer Place Textiles		Mateel Community Center			95560
Schaer Place Textiles	59	Rusk	Ln		95560
Schott Applied Power Corporation	1155	Redway	Dr		95560
Scott Darin Macdonald	59	Rusk	Ln		95560
Scott David Hemphill	59	Rusk	Ln		95560
Scott R Bliss	227	Par	Ave		95560
Sculptures By Leon	445	Lake Benbow	Dr		95542
Second Generation Clothing	93	Alice	Ave		95542
Security Store	1150	Evergreen	Rd	Ste6	95560
Security Store	1240	Evergreen	Rd	Ste1	95560
Select Builder	1181	Evergreen	Rd	Ste7	95560
Sentry Market	875	Redwood	Dr		95542
Sequoia Wellness & Apothecary	432	Maple	Ln		95542
Serendipity	1271	Evergreen	Rd		95560
Serene Elizabeth Dussell	445	Lake Benbow	Dr		95542

Serene Elizabeth Dussell	59	Rusk	Ln		95560
Shandas Store And More	437	Melville	Rd	#3B	95542
Shane Eric Horton	59	Rusk	Ln		95560
Shannon Thompson		Mateel Community Center			95560
Shari Moody	335	Arthur	Rd		95542
Shari Moody	335	Arthur	Rd		95542
Shc Industries	819	Redwood	Dr		95542
Shc Industries	819	Redwood	Dr		95542
Shdc Growers Cooperative Association	3354	Redwood	Dr		95560
Sheila O'toole	764	Cedar	St		95542
Shell	860	Redwood	Dr		95542
Shell	3122	Redwood	Dr		95560
Shell Oil	600	Redwood	Dr		95542
Shell Oil	860	Redwood	Dr		95542
Sheridan Electric	646	Locust	St		95542
Shooting Star Creations	59	Rusk	Ln		95560
Shop Smart	3430	Redwood	Dr		95560
Sicilitos	445	Conger	St		95542
Sicilitos	445	Conger	St		95542
Sicilitos Pizzeria	445	Conger	St		95542
Signature Coffee Company	3455	Redwood	Dr		95560
Signature Coffee Company	3455	Redwood	Dr		95560
Signature Coffee Company	767	Redwood	Dr		95542
Silk Resource	307	Forest	Dr		95560
Silver Rock Design		Benbow Lake State Park			95542
Six Rivers Bank	793	Redwood	Dr		95542
Six Rivers National Bank	793	Redwood	Dr		95542
Skyhawk Security	350	Riverview	Rd		95542
Skylight Farms	623	Sheep Camp	Rd		95542
Snapfan Llc	1150	Evergreen	Rd	Ste3	95560
Snowfall Oak	4050	Stewart Ranch	Rd		95542
So Hum Relief Llc	475	Melville	Rd	Apt2	95542
So Hum Sweet Tea Inc	1897	Red Rock	Rd		95542
Sohum Smoke Shop	770	Redwood	Dr	Frnt	95542
Sohum Sweet Tea	1897	Red Rock	Rd		95542
Sohumgry	437	Church	St		CA
Solarwinds Northernlights	3865	Redwood	Dr		95542
Sole Proprietor	257	Wallan	Rd		95542
Sole Proprietor	257	Wallan	Rd		95542
Solmystic Henna Body Art	657	Redway	Dr		95560

Soroptimist Intnl Of The Redwoods		Benbow	Dr		95542
Souji House At Chautauqua	436	Church	St		95542
Source Productions Incorporated	1271	Evergreen	Rd		95560
South County Automotive	73	Rusk	Ln		95560
South County Cycles	638	Locust	St		95542
South County Plantations	816	Locust	St		95542
South Fork Booster Club	3430	Redwood	Dr		95542
South Fork Boosters	53	Redwood	Dr		95560
South Fork Boosters	110	Redwood	Dr		95560
South Fork Collective	59	Rusk	Ln		95560
South Fork Cycle Works	26	Briceland Rd A			95560
South Fork High Booster Club	3430	Redwood	Dr		95542
South Fork Seed Collective	59	Rusk	Ln		95560
Southern Humboldt Builders Service	690	Thomas	Dr		95542
Southern Humboldt Comm Hospital	733	Cedar	St		95542
Southern Humboldt Community Park	934	Sprowl Creek	Rd		95542
Southern Humboldt Community Park	934	Sprowl Creek	Rd		95542
Southern Humboldt Community Park	934	Sprowl Creek	Rd		95542
Southern Humboldt Community Park	934	Sprowl Creek	Rd		95542
Southern Humboldt Community Park	934	Sprowl Creek	Rd		95542
Southern Humboldt Community Park	59	Rusk	Ln		95560
Southern Humboldt Community Park	934	Sprowel Creek	Rd		95542
Southern Humboldt Community Park	934	Sprowel Creek	Rd		95542
Southern Humboldt Distribution Company Llc	665	Locust	St		95542
Southern Humboldt Fitness	1150	Evergreen	Rd	Ste1	95560
Southern Humboldt Fitness	1911	Barnett	Rd		95560
Southern Humboldt Little Leage	3430	Redwood	Dr		95560
Southern Humboldt Little League	413	Redwood	Dr		95542
Southern Humboldt Little League	413	Redwood	Dr		95542
Southern Humboldt Little League	3430	Redwood	Dr		95560

Southern Humboldt Little League	3430	Redwood	Dr		95560
Southern Humboldt Little League	3430	Redwood	Dr		95560
Southern Humboldt Little League	3430	Redwood	Dr		95560
Southern Humboldt Little League	3430	Redwood	Dr		95542
Southern Humboldt Little League	3430	Redwood	Dr		95560
Southern Humboldt So Hum Trophi	281	Redway	Dr		95560
Southern Humboldt Trophies	281	Redway	Dr		95560
Spalted Mare	3890	Alderpoint	Rd		95542
Specialized Woodworks	590	Briceland	Rd		95560
Speedex 2	790	Redwood	Dr		95542
Spencer Reynolds	59	Rusk	Ln		95560
Spiral Junction	53	Briceland	Rd		95560
Spiros P Vlachos					
Sports Stop	11	Humboldt	Ave		95560
Sprout And Squirrel	3400	Redwood	Dr	Unit521	95560
Stable Slopes Forever	59	Rusk	Ln		95560
Standard Xtracts	1271	Evergreen	Rd		95560
Star S Joint		French S Camp			95542
Star Tank Lines	1333	Redwood	Dr		95542
State Of Calif Dept Corrections	3850	Redwood	Dr		95560
Stephen Wayne Dazey	1500	Camp Kimtu	Rd		95542
Stephens Glass Supply	3082	Redwood	Dr		95560
Steven J Dodge		Little Buck Mountain Rd			95542
Stg Consultants Llc	1271	Evergreen	Rd	#615	95560
Stitch In Time	444	Maple	Ln		95542
Stitch It	1155	Redway	Dr		95560
Stone Junction	744	Redwood	Dr		95542
Stonery	923	Redwood	Dr		95542
Stoneworks	2525	Old Briceland	Rd		95542
Stretchy Pants Yoga And Dance	915	Redwood	Dr	SteE	95542
Stuff N Such		Benbow Lake Drive			95542
Stuff N Such	934	Sprowl Creek	Rd		95542
Stuff N Such	437	Maple	Ln		95542
Stuff N Such	59	Rusk	Ln		95560
Stuff N Such	59	Rusk	Ln		95560
Stuff N Such		Church St Locust St			95542
Stuff N Such	1911	Barnett	Rd		95560

Subway 19662	790	Redwood	Dr		95542
Suite P Patch	773	Redwood	Dr		95542
Sun Shack	1911	Barnett	Rd		95560
Sunboldt Grown	1911	Barnett	Rd	#6	95560
Sunnyday Mattole	76	Fir	St		95542
Sunset Strain Usa	608	Oakridge	Dr		95560
Sunshine In The Redwoods	72	Palomino	Way		95542
Surati Ivey	476	Melville	Rd		95542
Surmise Clothing	760	Redwood	Dr	#71	95542
Susan Elizabeth Thompson	49	Old Briceland	Rd		95542
Susan Elizabeth Thompson	49	Old Briceland	Rd		95542
Susan M Bowles	800	Branch	Rd		95542
Susan M Bowles	800	Branch	Rd		95542
Suzanne Kathleen Maxwell	284	Redway	Dr	#1	95560
Suzanne M Gainey		Mateel Community Center			95560
Sweet Grass Boutique	773	Redwood	Dr	SteA	95542
Sweetgrass	773	Redwood	Dr	SteA	95542
Swoon	439	Melville	Rd		95542
Sylvandale Gardens	1151	Evergreen	Rd		95560
T & T Logging	351	Sprowl Creek	Rd		95542
T C Photo Copy Service	864	Locust	St	#A	95542
Tadpoles	498	Manzanita	Ave		95560
Tallulah Construction	2848	Blue Rock	Rd		95542
Tap Enterprises Inc	483	Conger	St		95542
Telepal	915	Redwood	Dr	SteD	95542
Textile	2874	Redwood	Dr		95560
Tharp Enterprises	81	Manzanita	Ln		95560
That S A Wrap	417	Moss	Ave		95560
This Must Be The Place	261	Dean Creek	Rd		95542
Thistleknots Uk Stuff	782	Redwood	Dr		95542
Thomas Marshall Dimmick	6643	Benbow	Dr		95542
Thomas Paul Allen	927	Redwood	Dr		95542
Thomas Paul Allen	443	Melville	Rd		95542
Those Guys	3468	Redwood	Dr		95542
Thousand Mile Smile	1271	Evergreen	Rd	#623	95560
Through The Looking Glass	4000	Red Rock	Rd		95542
Throughgypsyeyes	445	Lake Benbow	Dr		95542
Thunder R Supply	799	Maple	Ln		95542
Tiffany Smith	307	Forest	Dr		95560
Tigerlilly	445	Lake Benbow	Dr		95542
Tim S Food Group	663	Redwood	Dr		95542
Timberwool	1611	Kimtu	Rd		95542
Timothy Patrick Ziegler	760	Redwood	Dr	#7	95542

Tims Motorcycle & Small Eng Rep	26	Briceland	Rd	#A	95560
Tl Enterprises Inc	2575	Benbow	Dr		95542
Totem Logistics	1241	Evergreen	Rd		95560
Town & Country Video	929	Redwood	Dr		95542
Town & Country Video	929	Redwood	Dr		95542
Town & Country Video	929	Redwood	Dr		95542
Town & Country Video	929	Redwood	Dr		95542
Toys You Want	1341	Evergreen	Rd		95560
Tracie Mei Lin Manso		Mateel Community Center			95560
Tranquility Lane Flower Farm	432	Church	St		95542
Transformational Healing Arts	835	Redwood	Dr		95542
Treats	764	Redwood	Dr		95542
Treats	764	Redwood	Dr		95542
Tree Frog Botanicals	6619	Benbow	Dr		95542
Tree M Hanko Mccabe	445	Lake Benbow	Dr		95542
Tree M Hanko Mccabe	59	Rusk	Ln		95560
Trees Foundation	351	Sprowl Creek	Rd		95542
Trees Foundation	439	Melville	Rd		95542
Trees Restaurant The Cellar	728	Redwood	Dr		95542
Trichometry Inc	1881	Barnett	Rd	#7	95560
Trick Bag Agricultural	1271	Evergreen	Rd	#310	95560
Trim Scene Solutions	1911	Barnett	Rd	Ste5 & 6	95560
Trim Scene Solutions	1911	Barnett	Rd	Ste5 & 6	95560
Trim Scene Solutions	827	Redwood	Dr		95542
Trinity Sound Boom Boom Productio	2560	Sawmill	Rd		95542
Tris And Melis Creations	2873	Redwood	Dr		95560
Tristin A Oates	35	Dean Creek	Rd		95542
Tsmk Resources Llc	1271	Evergreen	Rd	#317	95560
Tsunami Surf & Sport	445	Conger	St	SteB	95542
Tsunami Surf And Sport	818	Redwood	Dr		95542
Tupac Or Chi	212	Sawmill	Rd		95542
Tupes Restorative Therapies Massa	2800	Twin Trees	Rd		95542
Two Magnolias	3156	Redwood	Dr		95560
Two Magnolias	3156	Redwood	Dr		95560
Two Magnolias	3156	Redwood	Dr	#A	95560
Twocando	444	Maple	Ln		95542
Twocando	921	Redwood	Dr	Ste3A	95542
U H A P United Handicap Assembly Program	1150	Evergreen	Rd	Ste2	95560
Ultramar Inc	30	Coast	Rd		95560

Unwind	927	Redwood	Dr		95542
Up N Up Upholstery	644	Fir	Ln		95542
Ursa Major Unique Bears Ragtime T	1181	Evergreen	Rd	Ste8	95560
V&s Ventures Llc	1271	Evergreen	Rd	Ste2	95560
V&s Ventures Llc	1271	Evergreen	Rd	Ste2	95560
Valley Pacific Petroleum Services	1330	Redwood	Dr		95542
Valley Pacific Petroleum Services	1330	Redwood	Dr		95542
Vanessa Maria Orantes		Benbow Lake State Park			95542
Vaughn N Ledbetter	10	Whitmore	Ave		95560
Veda Elaine Hoyes	700	Locust	St		95542
Veda Elaine Hoyes	344	Humboldt	Ave		95560
Vella Wood Flooring Co	3525	Redwood	Dr		95560
Verdant Farms A California Mutual Benefit Corpora	760	Redwood	Dr	Ste81	95542
Vets For Peace Inc Chap 56	445	Lake Benbow	Dr		95542
Vicki Karen Hart	344	Humboldt	Ave		95560
Victoria M Van Meter	363	Sprowel Creek	Rd		95542
Viengkeo Rattanavong		Summer Art & Music Festival			95542
Village Cuts For Men	53	Briceland	Rd		95560
Viola Cafferata	59	Rusk	Ln		95560
Visual Image	915	Redwood	Dr	SteD	95542
Vita Elixir	215	Leino Rd B			95542
Vitaelixir	901	Redwood	Dr	Bldg1	95542
Vixen Kitchen	921	Redwood	Dr		95542
Wake & Bake Bakery Cafe	3340	Redwood	Dr		95560
Wantts Upholstery	638C	Locust	St		95542
Warpt Moto Sports	925	Redwood	Dr		95542
Warpt Motorsports	925	Redwood	Dr	Spc5-1	95542
Warpt Motosports	925	Redwood	Dr		95542
Warpt Motosports	925	Redwood	Dr		95542
Wassman Art Effects		Mateel Community Center			95560
Wassmans Art Effects	59	Rusk	Ln		95560
Waterwheel Restaurant	924	Redwood	Dr		95542
Waterwheel Restaurant	924	Redwood	Dr		95542
Wayup Humboldt Collective	154	Redway	Dr		95560
We Re All Nuts	445	Lake Benbow	Dr		95542
Wedding Elegance And Events	59	Rusk	Ln		95560
Welldunn Illustrations		Benbow Lake State Park			95542

Wendy Anne Kowalski	59	Rusk	Ln		95560
Wesley R Thurston	445	Lake Benbow	Dr		95542
Whos Your Barber	437	Melville	Rd		95542
Wild Horse Records	760	Redwood	Dr		95542
Wild Horse Records & Tapes	760	Redwood	Dr		95542
Williams Chevrolet Oldsmobile Inc	350	Sprowl Creek	Rd		95542
Williams Chevrolet Oldsmobile Inc	350	Sprowl Creek	Rd		95542
Williams Chevrolet Oldsmobile Inc	822	Redwood	Dr		95542
Windy Gap Llc	4900	Alderpoint	Rd		95542
Winkler's Welding	432	Redwood	Dr		95542
Wireless Telephone Teledata Corp	665B	Redwood	Dr		95542
Wolfenden	780A	Redwood	Dr		95542
Wonder Vandegrift	73	Rusk	Ln		95560
Wonderland Nursery	1358	Redwood	Dr		95542
Woodrose Cafe	911	Redwood	Dr		95542
Woodrose Cafe	911	Redwood	Dr		95542
Woody Ridge Farm	1901	Old Briceland	Rd		95542
Worker Bee Fitness	351	Sprowl Creek	Rd		95542
Www Lovelifegratitude Com	782	Locust	St		95542
Wyckoff Plumbing	1341	Evergreen	Rd		95560
Xelkom		Benbow Lake State Park			95542
Xylem Clothing	345	Lake Benbow	Dr		95542
Yellow Dragon Machine Shop	684	Redwood	Dr		95542
Yes	3701-4099	Red Rock	Rd		95542
Yippee I Kayak Co	3171	Redwood	Dr		95560
Young Products	203	Orchard	Ln		95560
Young S Estate Services	418	Bear Canyon	Rd		95542
Yours & Mine	820	Redwood	Dr		95542
Yujung Jung		Mateel Community Center			95560
Yvonne Wellness	100	Redway	Dr		95560
Zachary R Moore	151	Drew	Rd		95542
Zahir Mohammad Akrami	784	Redwood	Dr	SteA	95542
Zanberberg Farms A California Mutual Benefit Corp	760	Redwood	Dr	Ste81	95542
Zephyr Energy Systems	1150	Evergreen	Rd		95560
Zuma D Harper	590	Briceland	Rd		95560