

FY 22-23

ENGINEER'S REPORT

Mi-Wuk/Sugar Pine Fire Protection District

Fire Protection and Emergency Response Services

Assessment

May 2022

Preliminary Report

Engineer of Work:



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Introduction

The Mi-Wuk/Sugar Pine Fire Protection District (the "District") was formed in 1959 as a volunteer fire department. In 1974, the Mi-Wuk Fire Protection District consolidated with the Sugar Pine Fire Protection District to form, the Mi-Wuk/Sugar Pine Fire Protection District.

Over the years, the District has augmented its staff with paid professional firefighters, interns, volunteers, and a support employee. The District currently employs 4 full-time non-benefited professional firefighters, one full-time staff person, up to nine volunteer intern firefighters, and several volunteer firefighters and support staff.

The District provides fire suppression and prevention, emergency response and emergency services, as well as basic hazardous materials response, and other services relating to the protection of lives and property.

The Fire District serves approximately 1,500 residences within the communities of Mi-Wuk Village and Sugar Pine along the Highway 108 corridor, and provides additional fire protection and emergency services through its automatic and mutual aid agreement with the Tuolumne County Fire Department and other surrounding Fire Districts.

The District is governed by a five member Board of Directors. Directors are elected by the registered voters within the District boundaries and serve four-year terms.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the continuation of the assessments in 2022-23

- Determine the benefits received from the Services by property within the Mi-Wuk/Sugar Pine Fire Protection District Assessment (the "Assessment District"), and
- Describe the method of assessment apportionment to lots and parcels within the Assessment District.

This Report and the proposed assessments have been made pursuant to the California Government Code Section 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that directly receive the additional fire protection services provided by the assessment funds and specially benefit from such Services. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer’s Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association V. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* and *Greater Golden Hill* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

Assessment Process

In Fiscal Year 2009-10, the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors (the "Board") by Resolution No. 2010.04.13.1 passed on April 13, 2010, called for an assessment ballot proceeding and public hearing on the proposed establishment of a fire suppression and protection services assessment district.

On April 30, 2010 a notice of assessment and assessment ballot was mailed to property owners within the proposed Assessment District boundaries. Such notice included a description of the Services to be funded by the proposed assessments, a proposed assessment amount for each parcel owned, and an explanation of the method of voting on the assessments. Each notice also included a postage prepaid ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments as well as affix his or her signature.

After the ballots were mailed to property owners in the Assessment District, the required minimum 45 day time period was provided for the return of the assessment ballots. Following this 45 day time period, public hearings were held on July 13, 2010 for the purpose of allowing public testimony regarding the proposed assessments. At the public hearing, the public had the opportunity to speak on the issue.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIIC and XIID of the California Constitution, the proposed assessments could be levied for fiscal year 2010-11, and continued in future years, only if the ballots submitted in favor of the assessments were greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

After the conclusion of the public input portion of the Public Hearing held on July 13, 2010, all valid received ballots were tabulated by representatives from SCI Consulting Group overseen by the League of Women Voters. At the conclusion of the public hearing on July 13, 2010, after the ballots were tabulated, it was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted). Of the ballots received, 76.19% were in support of the proposed assessments.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2010-11 and continue the assessment in future years. The Board took action, by Resolution No. 2010.07.13.02 passed on July 13, 2010, to approve the first year levy of the assessments for fiscal year 2010-11.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$170.00 per single family home, increased each subsequent year by the San Francisco Bay Area Consumer Price Index (CPI) not to exceed 4% per year. In the event that the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%.

In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

If the assessments are so confirmed and approved, the levies would be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2022-23. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2022-23 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2022-23 and the assessments by Resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2022-23.

The public hearing is currently scheduled for June 14, 2022. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2022-23. If so confirmed and approved, the assessments would be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2022-23.

Description of Services

The Mi-Wuk/Sugar Pine Fire Protection District provides a range of fire suppression protection, prevention, and other fire and emergency related services to properties within its boundaries. The Services undertaken by the District and the cost thereof that are paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Following is a description of the Services that are provided for the special benefit of property in the Assessment District.

Due to inadequate funding compared with significant increases in costs and responsibilities, the level of fire protection services in the Assessment District was below the desired level of service. Moreover, an existing special tax and an existing assessment both expired in June of 2010 resulting in a significant decrease in the funding and corresponding level of service. These two elements combined to create the projected baseline level of service which was far below the desired service level. The formula below describes the relationship between the final level of services, the baseline level of service if the assessment had not been instituted, and the enhanced level of services funded by the assessment.

$$\begin{array}{r} \text{Final Level of Service} = \\ \\ \\ \text{Baseline level of Service} \\ \\ + \\ \\ \text{Enhanced Level of Service} \end{array}$$

In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment District also contributes to cover the general costs of administering the District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.

Cost and Budget

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2022-23.

Table 1 - Cost and Budget

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT Improved Fire Protection and Emergency Response Assessment Estimate of Costs Fiscal Year 2022-23		Total Budget
Beginning Fund Balance		\$301,276
Services Costs		
Staffing, Salaries and Benefits		437,559
Equipment Purchase and Maintenance		88,963
Supplies and Small Items		76,140
Appropriations for Contingencies		245,592
Totals for Servicing		\$848,254
Incidental Costs:		
District Management, Project Management and County Collection		\$26,934
Total Benefit of Services		\$875,188
Single Family Equivalent Units (SFEs)		1,266.96
Benefit Received per SFE Unit		\$691
Less		
District Contribution for General Benefits		(43,759)
District Contribution Toward Special Benefits		(227,626.94)
Beginning Fund Balance and Fund Income		(301,276)
		(\$572,662)
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)		\$302,526
Assessment District Budget Allocation to Parcels		
Total Assessment Budget		\$302,526
Single Family Equivalent Benefit Units in District		1,266.96
Assessment per Single Family Equivalent Unit (SFE)		\$238.78

Notes to Cost and Budget:

1. As determined in the following section, at least 5% of the cost of the Services must be funded from sources other than the assessments to cover any general benefits from the Services. Therefore, out of the total cost of Services of \$875,188, the District must contribute at least \$43,759 from sources other than the assessments. The District will actually contribute \$227,627 which is over 26% of the cost of the Services, and more than covers any general benefits from the Services.
2. Incidental expenses include the administrative costs of the annual administration of the assessment and County fees for collection.

Method of Apportionment

Method of Apportionment

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the Mi-Wuk/Sugar Pine Fire Protection District. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be derived by the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Discussion of Benefit

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as the Mi-Wuk/Sugar Pine Fire Protection District, to levy assessments for fire suppression services. Section 50078 states the following:

“Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article.”

In addition, California Government Code Section 50078.1 defines the term “fire suppression” as follows:

“(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.”

Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessments can only be levied based on the special benefit to property. Special benefit means a particular and distinct benefit received by property over and above any general benefits conferred on real property located in the Assessment District or the public at large. With reference to the requirements for assessments, Section 50078.5 of the California Government Code states:

“(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit.”

“The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used.”

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following section describes how and why the Services specially benefit properties. This special benefit is particular and distinct from its effect on other property and that other real property and the public at large do not share.

Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. These types of special benefit are summarized as follows:

- ***Increased safety and protection of real property assets for all property owners within the Assessment District.***

The proposed Assessments will fund improved fire suppression and protection services, and thereby can significantly reduce the risk of property damage associated with fires. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."¹

"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."²

"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."³

"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."⁴

"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."⁵

- ***Protection of views, scenery and other resource values for property in the Assessment District.***

The proposed Assessment District will provide funding for improved fire suppression and protection services to protect public and private resources in the Assessment District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area.”⁶

“A visually preferred landscape can be the natural outcome of fuels treatments.”⁷

- ***Enhanced access to properties in the Assessment District, and utility and desirability of such properties.***

The Assessments will fund improved fire protection and emergency response services in the Assessment District. In addition to preventing damage to property from fires, the assessments will also protect access to property, because fires can impede or prevent access to property. In addition, the Services will enhance the utility and desirability of the properties in the Assessment District.

“A community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy –and good business– to promote and encourage the efforts of individual communities to improve their fire-protection services.”⁸

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced access and utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General Versus Special Benefit

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

$$\text{Total Benefit} = \text{Total General Benefit} + \text{Total Special Benefit}$$

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the baseline level of services provided by the District. The assessment will fund Services “over and above” this general, baseline level of services. The general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

$$\begin{aligned} \text{General Benefit} = & \\ & \text{Benefit to Real Property Outside the Assessment District} + \\ & \text{Benefit to Real Property Inside the Assessment District that is Indirect and} \\ & \text{Derivative} + \\ & \text{Benefit to the Public at Large} \end{aligned}$$

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The *SVTA v. SCCOSA* decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

Calculating General Benefit

This section provides a measure of the general benefits from the assessments

Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. (It should be noted that the Services may, at times, be used outside the District boundaries. However, this use is part of a mutual aid agreement and would be offset by the provision of Services by other agencies within the Assessment District boundaries.)

Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment was proposed, the Assessment Engineer, using the Geographic Information System parcel map from Tuolumne County, counted the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 48 of these “proximate” properties.

Criteria:

48 parcels outside the district but proximate to the District Boundaries

1,438 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General benefit to property outside the Assessment District =
 $(48/(1,438+48)) * .5 = .016\%$

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, but near the Assessment District’s boundaries, we use the more conservative approach of finding that .016% of the Services may be of general benefit to property outside the Assessment District.

Benefit to Property Inside the District that is *Indirect and Derivative*

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Services are clearly “over and above” and “particular and distinct” when compared with the baseline level of fire suppression and fire protection services in the Assessment District.

In determining the proposed Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - would be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request or receive service from the District and to have a District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

Benefit To The Public At Large

With the type and scope of Services to be provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there would be some indirect general benefit to the public at large.

The public at large uses the public highways, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the district, it is arguably “indirect and derivative” and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and throughway street area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 1.1% of the land area in the Assessment District is covered by highways and throughway streets. This 1.1% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 1.12% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit =

$$\begin{aligned}
 & 0.02 \% \text{ (Outside the district)} \\
 + & 0.0 \% \text{ (Inside the district - indirect and derivative)} \\
 + & 1.1 \% \text{ (Public at Large)} \\
 = & 1.12 \% \text{ (Total General Benefit)}
 \end{aligned}$$

Although this analysis supports the findings that 1.12% of the assessment may provide general benefits, this measure is increased by the Assessment Engineer to 5% to conservatively ensure that no assessment revenue is used to support general benefit. This additional amount allocated to general benefit also covers general benefit to parcels in the Assessment Area if it is later determined that there is some general benefit conferred on those parcels.

The Assessment District’s total budget for 2022-23 is \$875,188. Of this total budget amount, the District will contribute at least \$227,627 which is over 26% of the cost of the Services, and more than covers any general benefits from the Services. This contribution constitutes significantly more than the 5% general benefits estimated by the Assessment Engineer.

Benefit Finding

As noted, the assessment funds will be used to improve fire protection and emergency response services throughout the Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Assessment District than the assessment rate of \$229.60 per benefit unit.

Zones of Benefit

The Assessment District has been narrowly drawn. The assessments will fund improved fire suppression and protection services relatively uniformly throughout the Assessment District. Therefore, properties of similar type will receive essentially equivalent levels of special benefits, and no Zones of Benefit are justified.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the assessment, the advantage that each parcel receives from the proposed fire suppression Services is direct, and the boundaries for the Assessment District are narrowly drawn so each parcel receives a similar level of benefit from the improved fire suppression Services. Therefore, the even spread of assessment throughout the Assessment District is indeed consistent with the OSA decision.

Assessment Apportionment

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because vacant, commercial, industrial and other properties also receive special benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger commercial/industrial properties and residential properties with multiple dwelling units receive a higher degree of benefit than other similarly used properties that are significantly smaller. For two properties used for commercial purposes, there clearly is a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from improved fire protection and emergency response services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative risk of fire by type of property, the relative size of the property, and the relative damage value (replacement cost) of fires by property type. This method is further described below.

Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single family home on one parcel.

The relative benefit to properties from fire related services is:

Equation 1 – Relative Benefit to Properties

$$\text{Benefit} \approx \Sigma (\text{Fire Risk Factors}) * \Sigma (\text{Replacement Cost Factors})$$

That is, the benefit conferred to property is the “sum” of the risk factors multiplied by the “sum” of the replacement cost factors.

Fire Risk Factors

Typical fire assessments are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

In 2003, the National Fire Protection Association (“NFPA”), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each property type within the United States in the year 1999, and serves as a reasonable and rational basis to determine fire risk.

The number of fires for each property is then divided by the total number of that property type to determine un-normalized fire risk factor. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 2 below tabulates the Fire Risk Factors for each property type.

Table 2 – Fire Risk Factors

Property Type	Normalized Fire Risk Factors
Single Family	1.0000
Multi-Family	1.8081
Commercial/Industrial	3.4403
Office	2.4102
Institutional	6.9004
Storage	20.4131
Agriculture - Orchards & Vineyards	0.4130
Agriculture - Rice & Flood Irrigation	0.4130
Agriculture - Pasture & Row Crops	0.3754
Agriculture - Dairy, Livestock, Animals	0.3379
Range Land & Open Space	0.0650
Vacant	0.2416

Analysis based upon:

2003 US Fire Problem Overview Report, NFPA, and an analysis of the percentage of properties by property type in the State of California by SCI

Structure Value Factors

The relative value of different property types was evaluated within the Authority area to determine the Structure Value Factor according to the following formula:

Equation 2 - Structure Value Factors

$$\Sigma (\text{Structure Value Factors}) \approx (\text{Structure Weighting Factor} * \text{Average Improved Value}) + (\text{Land Weighting Factor} * \text{Average Total Value}) * (\text{Unity Density Factor})$$

Where:

- “Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.
- “Average Improved Value” is average of value of all improvements (e.g. structures), per property type, as provided by County Assessor records.
- Land Weighting Factor = 1
- “Average Total Value” is average of value of all land + improvements (e.g. structures), per property type, as provided by County Assessor records. County Assessor land values were not used directly because experience has shown total values to be more comprehensive.
- Unit Density Factor corresponds to values with units (i.e. “per residential unit” or “per acre”) based upon effective density of structures on a parcel.

Table 3 below is a tabulation of the Structure values for each property type as defined by Equation 2, above.

Table 3 – Structure Value Factors

Property Type	Normalized Replacement Cost Factor	Unit
Single Family	1.0000	each
Multi-Family	0.3545	res unit
Commercial/Industrial	0.9315	acre
Office	1.1643	acre
Institutional	0.2984	each
Vacant	0.5171	each
Storage	0.0614	acre
Agriculture - Orchards & Vineyards	0.0069	acre
Agriculture - Rice & Flood Irrigation	0.0063	acre
Agriculture - Pasture & Row Crops	0.0063	acre
Agriculture - Dairy, Livestock, Animals	0.0076	acre
Range Land & Open Space	0.0084	acre

An Example of Benefit Calculation

Below is an example of the benefit calculation per Formula 1 for Commercial/Industrial parcels to illustrate the methodology. (A summary of the results of all calculations is given in Table 4):

Commercial/Industrial Example:

The benefit is the fire risk times the structure value.

Benefit = (Fire Risk) * (Structure Value)

The fire risk of commercial/industrial parcels is determined by taking the percentage of all fires in commercial/industrial parcels, and dividing it by the percentage of parcels that are commercial/industrial. The fire percentages are taken from the NFPA 2003 US Fire Problem Overview Report. The resulting figure is normalized relative to the risk of a single family home by taking the percentage of fires in single family homes over the percentage of parcels that are single family homes, and dividing that figure into the commercial/industrial fire risk figure.

Fire Risk = ((% of all fires) / (% of parcels)) / (normalization factor versus Single Family Residences)

% of all fires for commercial/industrial parcels = 9.147%

% of all fires for single family residences = 53.408%

% of commercial/industrial parcels = 3.366%

% of Single Family Residences = 67.617%

Fire Risk = ((9.147% of all fires) / (3.366% of all structures)) / ((67.617% of all fires) / (53.408% of all structures))

Fire Risk = 3.4403

The structure value is determined by analyzing the County Assessor's data and adding the weighted average structure value to the weighted average total value and normalizing the result in relation to a single family home. The weighted average structure value is determined by taking the total improved value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area to determine the average improved value per acre, and weighting the result by multiplying it by 10. Similarly, the average total value is determined by taking the total value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area, and weighting the result by multiplying it by 1. The weighted average structure value is added to the weighted average total value, and the resulting figure is normalized relative to the risk of a single family home by dividing it by the total improved value of all single family homes in the benefit area and then dividing the result by the average unit density of single family homes (in order to convert this information to acreage).

$$\text{Structure Value} = ((\text{Avg. Structure Value} * 10) + (\text{Avg. Total Value} * 1)) / (\text{normalization factor versus Single Family Homes}) * (\text{Avg. Unit Density (to convert to acreage)})$$

Average Structure Value for commercial/industrial = \$123,076 / acre

Average Total Value for commercial/industrial = \$175,653 / acre

Normalization Factor for Single Family Homes = \$510,001

Average Unit Density Factor = 0.125 acres

$$\text{Structure Value} = (((\$123,076 * 10) + (\$175,653 * 1)) / (\$510,001)) * (0.125)$$

$$\text{Structure Value} = 0.3447 / \text{acre}$$

Since the Benefit is the Fire Risk times the Structure Value, the Commercial/Industrial benefit is 1.1859:

$$\text{Benefit} = (3.4403) * (0.3447) = 1.1859 / \text{acre}$$

Summary of Benefits for Each Property Type

Per Equation 1, the relative special benefit for each property type (the “SFE” or “Single Family Equivalent” Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Value Factors. Table 4, below, summarizes the benefit for each property type.

Table 4 – Benefit Summary per Property Type

Property Type	Fire Risk Factors	Replacement Cost Factors	SFE Factors	Unit
Single Family	1.0000	1.0000	1.0000	each
Multi-Family	1.8081	0.3025	0.5470	res unit
Commercial/Industrial	3.4403	0.5848	2.0119	acre
Office	2.4102	0.7310	1.7619	acre
Institutional	6.9004	0.2500	1.7251	each
Storage	20.4131	0.2924	5.9689	acre
Vacant	0.2416	0.5827	0.2500	each
Agriculture - Orchards & Vineyards	0.4130	0.0069	0.0029	acre
Agriculture - Rice & Flood Irrigation	0.4130	0.0063	0.0026	acre
Agriculture - Pasture & Row Crops	0.3754	0.0063	0.0024	acre
Agriculture - Dairy, Livestock, Animals	0.3379	0.0076	0.0026	acre
Range Land & Open Space	0.0650	0.0084	0.0005	acre

*SFE factor has been converted from “Per Acre” to “Per Each Parcel” by multiplying by effective average area.

Residential Properties

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an “Agricultural/Pasture” basis. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined per Equation 1 to be 0.5470 SFEs per residential unit. This rate applies to condominiums as well.

Commercial/Industrial & Office Properties

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 2.0119 SFEs per acre. The relative benefit for office properties was determined per Equation 1 to be 1.7619 SFEs per acre.

Vacant and Undeveloped Properties

The relative benefit for vacant properties was determined per Equation 1 to be 0.2500 SFEs per parcel.

Rangeland & Open Space Properties

The relative benefit for range land & open space properties was determined per Equation 1 to be 0.0005 SFEs per acre.

Agricultural Properties

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 and the unique agricultural properties within the boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been categorized as Agriculture - Orchards & Vineyards, Agriculture - Rice & Flood Irrigation, Agriculture - Pasture & Row Crops, Agriculture - Dairy, Livestock, Animals according to use and other attributes, and have been analyzed for fire risk and replacement cost per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.0029 SFEs per parcel for Agriculture - Orchards & Vineyards, 0.0026 SFEs per parcel for Agriculture - Rice & Flood Irrigation, 0.0024 SFEs per parcel for Agriculture - Pasture & Row Crops, and 0.0026 SFEs per parcel for Agriculture - Dairy, Livestock, Animals.

Other Properties

Institutional properties such as publicly owned properties (and are used as such), for example, churches, are assessed at 1.7251 SFEs per parcel. The relative benefit for storage properties was determined per Equation 1 to be 5.9689 SFEs per acre.

Article XIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels typically do not have significant risk of fire damage. Moreover, for common area parcels, the fire benefits are assigned to the other improved parcels in the project that share common ownership of the common area. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the Fire Chief of the Mi-Wuk/Sugar Pine Fire Protection District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the Chief or his or her designee will promptly review the appeal and any information provided by the property owner. If the Chief or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Chief or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief or his or her designee shall be referred to the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors and the decision of the Board shall be final.

Additional Background on Relative Benefit

When property owners are deciding how to cast their ballot for a proposed assessment, each property owner should weigh the perceived value of the Services proposed to them and their property with the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower “utility” or value to their property relative to owners of other property types. One can also infer from these hypothetical ballot results, that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.

Criteria and Policies

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or to establish additional criteria or policies that do not conflict with this Report.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2010-11 and continued every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and the Mi-Wuk/Sugar Pine Fire Protection District requires funding from the Assessment for improved fire protection and suppression services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Assessment Funds Must Be Expended Within the District Area

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Services within the boundaries of the Assessment District, namely, the District area.

Assessment

WHEREAS, the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the continuation of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIIIID of the California Constitution (the “Article”);

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Board of said District, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2022-23 is generally as follows:

Table 5 – Summary Cost Estimate

FISCAL YEAR 2022-23 BUDGET	
Total for Servicing	\$848,254
Incidental Costs:	
Administration and Project Management	\$26,934
Total	\$875,188
Less: Carryover and Contribution for Special & General Benefits	(572,662.34)
Total Fire Suppression & Protection Services Budget	\$302,526

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment district. The distinctive number of each parcel or lot of land in said Assessment district is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2020 to December 2021 was 4.24% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2022-23 is increased by 4.00% which equates to \$238.78 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2022-23 at the rate of \$238.78, which is equal to the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are continued at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Tuolumne County for the fiscal year 2022-23. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Tuolumne County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the said Assessment District.

Dated: April 29, 2022

Engineer of Work



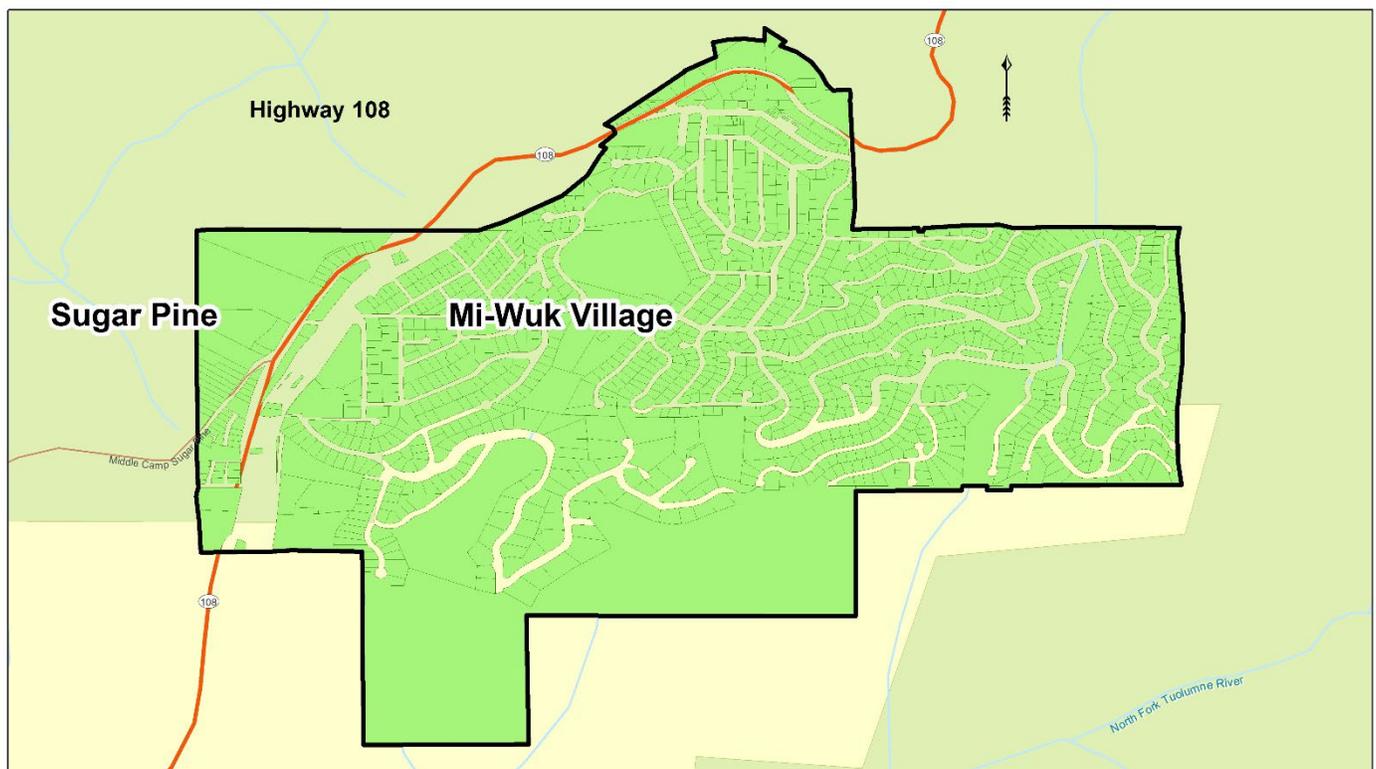
A handwritten signature in blue ink that reads "John W. Bliss". The signature is written in a cursive style.

By _____

John W. Bliss, License No. C052091

Assessment Diagram

The Assessment District includes all properties within the boundaries of the Fire Protection and Emergency Response Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Tuolumne County, and are incorporated herein by reference, and made a part of this Diagram and this Report.



SCI Consulting Group
4745 Mangels Blvd
Fairfield, CA 94534
707-430-4300

**Mi-Wuk/Sugar Pine Fire Protection District
Fire Protection and Emergency Response Services Assessment**

Appendices

Appendix A – Assessment Roll, Fiscal Year 2022-23

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report. These records shall govern for all details concerning the description of the lots of parcels.

End Notes

- ¹ Insurance Services Offices Inc.
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>
- ² Institute for Business & Home Safety, “Protect Your Home Against Wildfire Damage,”
<http://www.ibhs.org/publications/view.asp?id=125>
- ³ U.S. Fire Administration, Department of Homeland Security, “America Burning, Recommisioned: Principal Findings and Recommendations,” p.1,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>
- ⁴ U.S. Fire Administration, Department of Homeland Security, “America Burning, Recommisioned: Principal Findings and Recommendations,” p.2,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>
- ⁵ Insurance Services Offices Inc., p. 1,
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>
- ⁶ Weldon, Leslie A. C., “Dealing with Public Concerns in Restoring Fire to the Forest,” General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3