

**ENGINEER'S REPORT  
For RECLAMATION DISTRICT 2095  
PROPOSITION 218 PROCEDURES**

**March 17, 2022**



Date signed: 3/17/2022

***Prepared for:***

Reclamation District 2095

***Prepared by:***

de Graaf Engineering, Inc.  
Ripon, California

# ENGINEER'S REPORT

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## ABBREVIATIONS

CPI.....Consumer Price Index  
District..... Reclamation District 2095

# SECTION ONE

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## 1 PURPOSE OF THE REPORT

### 1.1 General

Reclamation District 2095 (District) has evaluated its current and historic funding requirements in relation to the method and rate of its current assessment. The rate and assessment method are insufficient to fund the normal operating activities and to maintain an acceptable reserve fund for emergencies or major repair work. As such, the District has determined that an increase to its annual assessment in accordance with Proposition 218 should be presented to District landowners.

In November 1996, the California voters approved Proposition 218, the "Right to Vote on Taxes Act", which added Article XIII D to the California Constitution. Proposition 218 imposes certain requirements relative to the imposition of property related assessments, fees, and charges by local agencies such as Reclamation District 2095.

Accordingly, the District must identify all parcels that have a "special benefit" conferred upon them for which the proposed assessment will be levied. Under Proposition 218, a "special benefit" is defined 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" Article XIII, Section 2(i) of the California Constitution.

The primary special benefit for parcels in Reclamation District is flood protection through routine monitoring, maintenance, and repairs to the levee system.

To comply with Proposition 218, the District will mail a notice and ballot to each landowner subject to the proposed assessment. The District then must hold a public hearing on the proposed assessment no earlier than 45 days after mailing the notices. The ballots must be returned prior to, or at the opening of the public hearing. The ballots are then counted following the conclusion of the public hearing. The District cannot impose the assessment if, upon the conclusion of the hearing, ballots submitted in opposition of the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

## SECTION TWO

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## 2 DISTRICT BACKGROUND INFORMATION

### 2.1 General

Reclamation District 2095 operates and maintains approximately 4.83 miles of Project Levee. The levee system is incorporated into three sections including approximately .4 miles of levee along the right bank of the Banta Carbona Lift Canal, approximately 2.98 miles of levee along the left bank of the San Joaquin River, and approximately 1.45 miles of levee along the left bank of Paradise Cut. The District performs routine maintenance and administrative functions including but not limited to the following:

- Routine Levee inspections
- Semi-annual joint inspections with State inspectors
- Periodic joint inspections with Federal inspectors
- Flood season monitoring and emergency flood response
- Ongoing vegetation control
- Ongoing rodent control
- Erosion repair
- All weather access road maintenance
- Coordination with outside agencies
- Encroachment permit review and issuance

### 2.2 Location

Reclamation District 2095 is located approximately 5 miles Southwest of the City of Manteca and 5 Miles East of the City of Tracy. The District is bound on the north by State Route 205 and Interstate 5, to the West by Kasson Road, to the South by the Banta Carbona Intake and to the East by the San Joaquin River.

The District is comprised of approximately 3,582 acres of primarily agricultural land as well as rural residential, and commercial property. Also located in the District is the Duel Vocational institution, which has a current capacity of approximately 2,400 individuals including inmates and staff.

A District Boundary Map is provided as **Figure 2-1**.

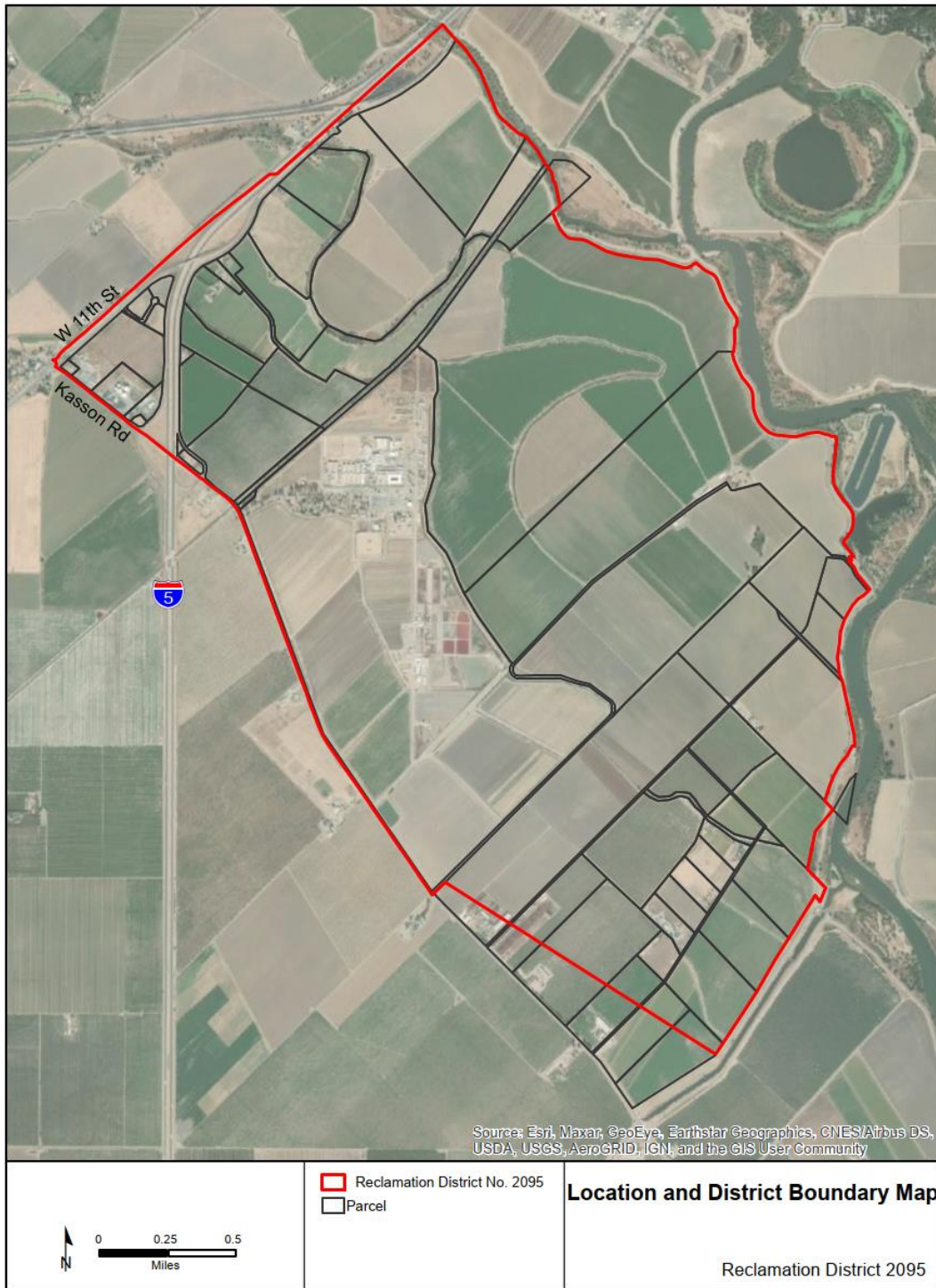


Figure 2-1 Location and District Boundary Map

## SECTION TWO

### 2.3 History

When the District was formed, the District's assessment was established on an acreage-based formula which has continued unchanged. The current assessment assigns a \$100/acre levee valuation to each parcel and an assessment of \$4.00 per \$100 of valuation is charged quarterly for a total of \$16/acre of assessed land.

The District's current funding source totals \$57,130.32 annually from assessments. This sum is inadequate to fund the District's regular annual operating and maintenance expenses and does not allow for a reserve fund for major repair or replacement projects in the future. The current assessment also does not include an inflation adjustment, yet the cost to perform the basic functions of the District continue to increase over time.

**Appendix A** summarizes the current budget for the 2021-2022 fiscal year.

## SECTION THREE

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### 3 BUDGET ANALYSIS

#### 3.1 Proposed Budget

Using the 2021-2022 budget as a starting point along with historic records, a proposed 2022-2023 budget was prepared. Under the current budget the District is not able to perform the minimum maintenance needed to keep the levee system maintained at an acceptable level based on Department of Water Resources standards and regularly receives scores of minimally acceptable and occasionally unacceptable during Spring and Fall levee inspections.

The proposed budget includes increased allocations to maintenance activity that will allow for proper, routine maintenance to keep the levees at a satisfactory level. Also included in the budget are re-allocated administrative functions as the duties of certain administrative functions have shifted over time. Changes also include adjusting the budgets for professional services including legal and engineering expenses that are significant and required in order for the District to ensure that it is performing its flood control functions in accordance with the law.

The proposed 2022-2023 budget including proposed increases for inflation, was extrapolated out 10 years, and is included in **Appendix B**. The following items were considered to determine the District's budget:

#### **Increased Maintenance Costs**

Regular maintenance is the largest single line item in the budget and a significant portion of the annual budget is consumed by performing maintenance activity. Much of the administrative budget is allocated towards planning and preparation of maintenance activity as well. The District has struggled in the past to perform the minimum maintenance required to keep the levee at an acceptable rating, often is at a minimally acceptable and occasionally receives an unacceptable rating. Over time, increased costs for repair materials, herbicides, permitting fees, and construction have resulted in a substantial increase in the District's maintenance expenses. Also, every few years the District expects to do large scale maintenance including trimming of large trees, resurfacing all weather access roads, and repairing erosion sites. The District has not been able to build up a reserve fund for major repairs, and federal and state funding for these projects is often contingent upon having local matching funds. With the likelihood that there will be future erosion sites and major improvement projects required to maintain the integrity of the levee, a proposed increase to the budget to account for a contingency fund has been included.

#### **Permitting**

Increased regulatory burdens have increased the cost of performing basic functions of the District and continue to create challenges. In order to comply with current regulations, the District must notify and obtain appropriate permits for levee work with the U.S. Army Corps of Engineer, State Water Resources Control Board, California Department of Fish and Game, and the Central Valley Flood Protection Board when applicable to specific activities. Along with the fees for these permits, the District also incurs legal and engineering fees to apply for and process the permits.

#### **Professional Fees**



## SECTION THREE

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In order for the District to perform its duties in compliance with all applicable laws, accounting, legal and engineering expenses are significant and critical to the District and its ability to function properly. As more and more of the burden of District operation and administration is shifted to professional services, the cost for those functions is likely to increase over time.

### **Emergency Project Funding**

Funding for emergency projects is often available during declared emergencies and the District can receive reimbursement or funding for large portions of the cost of emergency projects. This funding almost always requires a local match and since these emergency projects are often very expensive, a reserve fund has been established in the budget and anticipates collecting and maintaining a \$250,000 balance over a 15-year period. By maintaining this reserve fund, the District will be more likely to receive emergency funds through programs like the following:

#### US Army Corps of Engineers PL 84-99 Assistance Program (PL 84-99)

US Army Corps of Engineers is authorized under Public Law 84-99 to design and construct emergency protective measures and permanent restoration projects on federally constructed project levees. The Corps performs a lengthy evaluation and cost/benefit analysis on each potential project to determine eligibility. The PL 84-99 Program funds 80% of eligible projects, leaving the remaining 20% to local sponsorship.

#### FEMA Disaster Relief Program (FEMA)

The Federal Emergency Management Agency provides assistance to State and local public agencies for disaster and emergency related expenditures. Eligible costs for FEMA reimbursement include certain permanent repairs to damaged facilities and emergency response and protective measure activities. The FEMA Program provides for 75% reimbursement of disaster related eligible expenses. Public agencies become eligible for assistance if the President declares a disaster for the area.

#### State Natural Disaster Assistance Act (NDAA)

The State Office of Emergency Services administers the NDAA Program. It is the State counterpart to the FEMA Program. The NDAA Program cost shares with the local agency on the 25% of eligible disaster related expenses that are not funded by FEMA. Assistance becomes available under this program only if the Governor declares a disaster for the area.

### **Conclusion**

Reclamation District 2095 cannot continue to meet its obligations in providing levee and flood control services along with associated administrative services without increasing its current annual assessment. Also, the District is unable to raise reserve funds for future emergencies or unanticipated major repairs. The District needs to raise \$75,000 to \$100,000 per year to meet the needs of its maintenance and operation as well as collect a total of \$250,000 over a period of 10-15 years to be held in a reserve account.

## SECTION FOUR

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### 4 BENEFIT DETERMINATION

Proposition 218 makes a distinction between general and special benefits provided by a project or service. A general benefit is defined as something that benefits the general public as a whole, such as libraries or ambulance service. A special benefit is defined as a particular benefit to specific and identifiable parcels of real property.

Proposition 218 specifies that assessments may not “exceed the reasonable cost of the proportional special benefit conferred on that parcel”. The special benefit received by parcels within Reclamation District 2095 is flood protection provided by operation and maintenance of the levee system.

Throughout the District all parcels benefit equally from the following special benefits:

- Protection against flooding through the operation and maintenance of the levee system.
- Financial assistance from State and Federal agencies in case of major disaster
- Assistance by State and Federal agencies in financial and capital improvements
- Organized effort for the protection of the area contained within the District
- General administrative costs of the District that are not properly attributed to any parcel or parcels.

Depending on the location of a levee break, the current land use or crop type, the presence of private flood protection facilities, and the value of the improvements on each parcel, the special benefit received from the District by each parcel can vary significantly. Properties in the District range from agricultural properties consisting of annual and permanent crops with a few agricultural structures, rural residences, commercial properties, and the Deuel Vocational Institution. Generally, the further away from the levee a property is, the lower the likelihood of damage from flooding will occur. Also, the presence of structures including homes and commercial building increases the value of a property and increases the need for flood protection. Given that generally, property with lower risk associated with flooding like ag properties are closer in proximity to the levees and higher value properties like commercial properties with more risk to human life are further away from the levees it was assumed that the higher risk and lower value property and lower risk and higher value property receive an equal level of benefit from flood protection provided by operation and maintenance of the levee system, therefore the benefit applies equally to all parcels. This is consistent with how the assessment has been applied in the past.

The parcel owned and operated by the Deuel Vocational Institute (APN 239-120-01), is bordered by a private earthen barrier or levee that likely provides the property some level of protection against flooding, although it has been ineffective during past flood events. It is unclear what level of design standards were used to construct the improvements or the level of maintenance that is performed on them. The parcel is also subject to additional risk of flooding due to the private levee improvements, from drainage that comes onto the parcel from outside of the District boundary. This additional risk is reduced through the use of private pumping facilities that discharge into the District boundary and onto neighboring parcel's private drainage facilities.

## SECTION FOUR

It is assumed that due to private facilities this parcel is subject to reduced risk of flooding but given the uncertainty of the effectiveness of the barrier to reduce or eliminate flood risk, a factor of 0.9 will be applied to the fee for this parcel.

## SECTION FIVE

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### 5 PROPOSED ASSESSMENT AMOUNT AND PROCESS

#### 5.1 Determination of Assessment

The assessment rate shall start at \$22.00/acre and increase by \$2.00/year in year two (2) through five (5) to a maximum rate of \$30.00/acre. The authorized maximum assessment rate for the District shall include an annual adjustment by an amount equal to the change in the consumer price index (CPI) for the San Francisco Bay Area, not to exceed 3% per year after year five (5) and thereafter. In the event that the annual change in the CIP exceeds 3%, a percentage change in excess of 3% may be cumulatively reserved and can be added to an annual change in the CPI for years in which the CPI change is less than 3%.

It should be noted that assessment can be reduced but **not** increased beyond the authorized maximum rate at the discretion of the board.

#### 5.2 Lands Excluded from Assessment

Generally, the boundary for Reclamation District 2095 follows the alignment of individual parcel boundaries, however for several parcels, the District boundary bisects the parcel. These parcels are only assessed for the portion of the parcel that is within the District boundary. Also, several parcels throughout the District have natural drainage areas overlying them, with the largest of these being Tom Paine Slough. Historically these permanent, natural drainage areas have been excluded from the assessment. Also excluded from assessment are lands that fall within the District boundary but are beneath the levee prism or on the water side of the levee. Utilizing historical records and the historic District boundary descriptions, the following methods were used to determine net assessed acres for parcels that are not wholly in the District boundary or have exclusions as described above.

The process for calculating acreages that were excluded from the assessment utilized the best available data from the San Joaquin County GIS data. Each parcel within the District boundary was mapped with the District boundary as described in the historical District record overlaid. Since GIS parcel data is not always exact when compared to Assessor's Parcel Number Map Data, a percentage method was used. The GIS acreage inside the District boundary was divided by the GIS total parcel acreage to give a percentage of parcel acreage inside the District boundary. This percentage of parcel acreage inside the District boundary was then multiplied by the Assessor's Parcel Number Map acreage for each parcel to determine the assessed acres inside the District. This method was utilized for both parcels that were bisected by the District boundary as well as for parcels that included lands beneath the levee prism and on the water side of the levee.

Since the District was formed and the original exclusions from natural drainage areas were created, some of the land has since been reclaimed. In order to properly allocate the exclusions from natural drainage areas, the boundary of natural drainage areas was mapped using aerial images and computer aided drafting software. The mapped areas were then overlaid upon the individual parcels and the area within each parcel was deducted from the total assessed acreage. Figure 5-1 below shows the District boundary, all parcels within the District boundary and the areas of parcels that were excluded for levees or drainage areas.

**SECTION FIVE**

Historically the exclusions were described for tracts of land and not always for individual parcels. Since parcels have changed ownership, have done lot line adjustments, and have been split there was not a clear method for allocating exclusions to individual parcels. Any changes in parcel ownership, shape, or quantity, will be addressed by updating the map with GIS data from San Joaquin County.

# SECTION FIVE

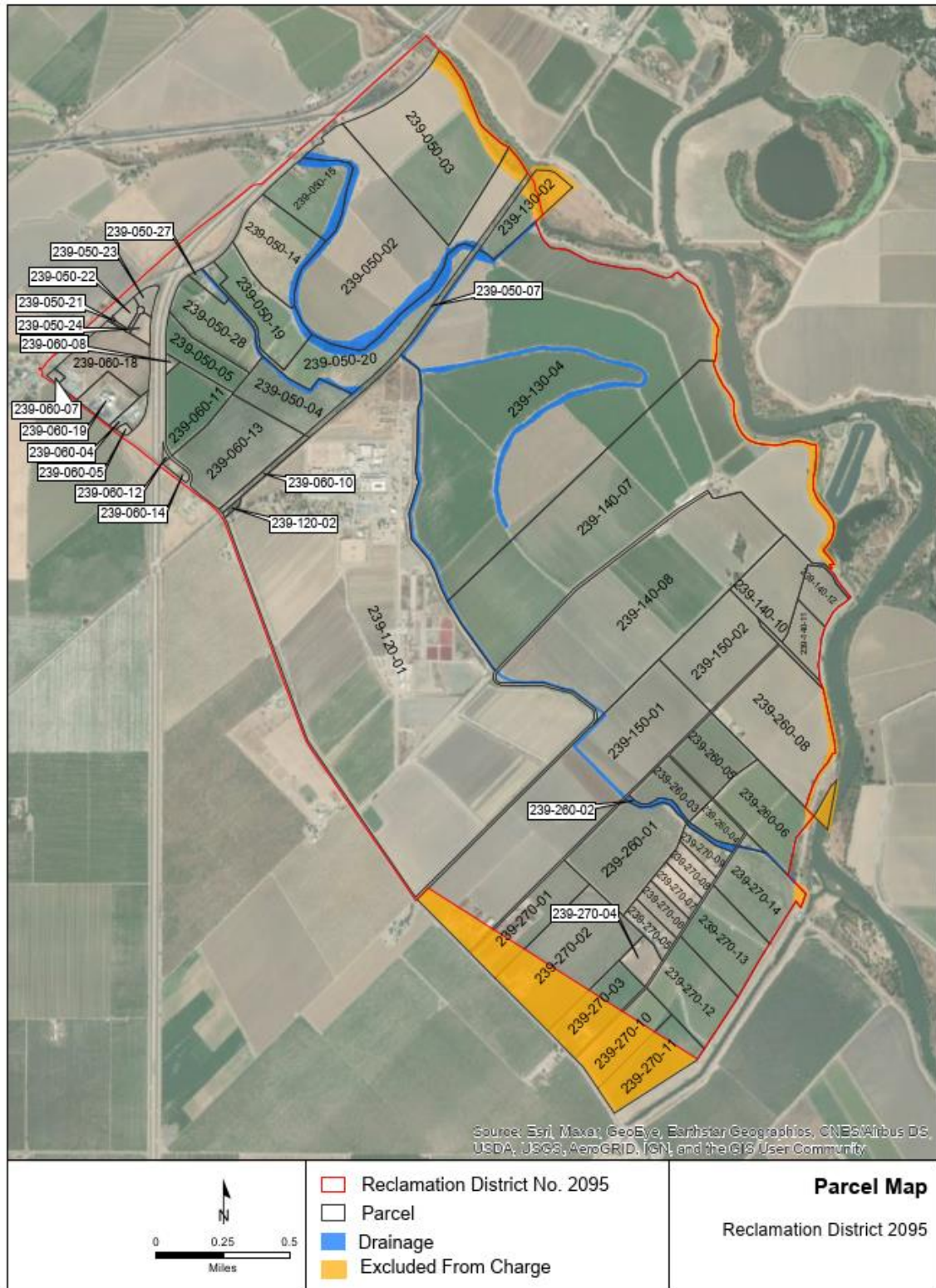


Figure 5-1 District Parcel Map

## SECTION FIVE

Appendix C is a sample assessment roll showing the amount of the proposed assessment for each parcel in Reclamation District 2095. All landowners within the District shall have the right to vote on the assessment through a mailed ballot.

Proposition 218 requires a 45-day mailed notice to the record owners of all lands impacted by the proposed assessment. The record owner is the owner of a parcel whose name and address appears on the last equalized secured property tax assessment roll. Notices and ballots will be mailed based on the updated 2020-2021 tax assessment roll. The District will then hold the required public hearing and tabulate the submitted ballots. The Reclamation District 2095 Board of Directors cannot levy the assessments if the number of votes submitted in opposition to the assessment exceed those submitted in favor.

If a majority of the weighted votes from timely submitted ballots are cast in favor of the assessment, then the District will proceed with levying the assessment. If approved, the District may collect the assessments described in the Engineer's Report through the San Joaquin County tax assessor.

## Current Budget



Paradise Junction Rec District No. 2095

01/06/22

**Budget**

July 2021 through June 2022

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	<u>Jul '21 - Jun 22</u>
<b>Income</b>	
<b>Assessment Income</b>	57,170.32
<b>Interest Income</b>	700.00
	<hr/>
<b>Total Income</b>	57,870.32
	<hr/>
<b>Gross Profit</b>	57,870.32
<b>Expense</b>	
<b>Administrative</b>	
<b>Accounting/Management</b>	23,000.00
<b>Audit Expense</b>	2,100.00
<b>County Admin Charge</b>	200.00
	<hr/>
<b>Total Administrative</b>	25,300.00
<b>Election Expense-Legal Notice</b>	230.00
<b>Engineering Expense</b>	4,750.00
<b>Flood Fight</b>	500.00
<b>Gate or Fence Installation</b>	2,000.00
<b>Insurance Expense</b>	3,076.00
<b>Legal Expense</b>	3,000.00
<b>Maintenance Expense</b>	18,000.00
<b>Mileage Expense</b>	250.00
<b>Miscellaneous Expense</b>	100.00
<b>Office Supplies</b>	100.00
<b>Postage</b>	100.00
<b>Seminars</b>	100.00
	<hr/>
<b>Total Expense</b>	57,506.00
	<hr/>
<b>Net Income</b>	<b>364.32</b>
	<hr/> <hr/>

# Proposed Budget

Year Assessment	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
	\$ 22.00	\$ 24.00	\$ 26.00	\$ 28.00	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78
<b>Expense</b>										
Accounting	\$ 20,000.00	\$ 20,600.00	\$ 21,218.00	\$ 21,854.54	\$ 22,510.18	\$ 23,185.48	\$ 23,881.05	\$ 24,597.48	\$ 25,335.40	\$ 26,095.46
District Management	\$ 3,500.00	\$ 3,605.00	\$ 3,713.15	\$ 3,824.54	\$ 3,939.28	\$ 4,057.46	\$ 4,179.18	\$ 4,304.56	\$ 4,433.70	\$ 4,566.71
Field Management	\$ 3,500.00	\$ 3,605.00	\$ 3,713.15	\$ 3,824.54	\$ 3,939.28	\$ 4,057.46	\$ 4,179.18	\$ 4,304.56	\$ 4,433.70	\$ 4,566.71
Project Management	\$ 2,000.00	\$ 2,060.00	\$ 2,121.80	\$ 2,185.45	\$ 2,251.02	\$ 2,318.55	\$ 2,388.10	\$ 2,459.75	\$ 2,533.54	\$ 2,609.55
Audit Expense	\$ 2,100.00	\$ 2,163.00	\$ 2,227.89	\$ 2,294.73	\$ 2,363.57	\$ 2,434.48	\$ 2,507.51	\$ 2,582.74	\$ 2,660.22	\$ 2,740.02
County Admin Charge	\$ 200.00	\$ 206.00	\$ 212.18	\$ 218.55	\$ 225.10	\$ 231.85	\$ 238.81	\$ 245.97	\$ 253.35	\$ 260.95
Insurance Expense	\$ 3,300.00	\$ 3,465.00	\$ 3,638.25	\$ 3,820.16	\$ 4,011.17	\$ 4,211.73	\$ 4,422.32	\$ 4,643.43	\$ 4,875.60	\$ 5,119.38
Mileage Expense	\$ 250.00	\$ 257.50	\$ 265.23	\$ 273.18	\$ 281.38	\$ 289.82	\$ 298.51	\$ 307.47	\$ 316.69	\$ 326.19
Office Supplies	\$ 250.00	\$ 257.50	\$ 265.23	\$ 273.18	\$ 281.38	\$ 289.82	\$ 298.51	\$ 307.47	\$ 316.69	\$ 326.19
Seminars/Training/Memberships	\$ 2,500.00	\$ 2,575.00	\$ 2,652.25	\$ 2,731.82	\$ 2,813.77	\$ 2,898.19	\$ 2,985.13	\$ 3,074.68	\$ 3,166.93	\$ 3,261.93
Legal Notice	\$ 500.00	\$ 515.00	\$ 530.45	\$ 546.36	\$ 562.75	\$ 579.64	\$ 597.03	\$ 614.94	\$ 633.39	\$ 652.39
Postage	\$ 100.00	\$ 103.00	\$ 106.09	\$ 109.27	\$ 112.55	\$ 115.93	\$ 119.41	\$ 122.99	\$ 126.68	\$ 130.48
Miscellaneous Expense	\$ 1,000.00	\$ 1,030.00	\$ 1,060.90	\$ 1,092.73	\$ 1,125.51	\$ 1,159.27	\$ 1,194.05	\$ 1,229.87	\$ 1,266.77	\$ 1,304.77
Engineering	\$ 4,000.00	\$ 4,120.00	\$ 4,243.60	\$ 4,370.91	\$ 4,502.04	\$ 4,637.10	\$ 4,776.21	\$ 4,919.50	\$ 5,067.08	\$ 5,219.09
Legal	\$ 3,500.00	\$ 3,605.00	\$ 3,713.15	\$ 3,824.54	\$ 3,939.28	\$ 4,057.46	\$ 4,179.18	\$ 4,304.56	\$ 4,433.70	\$ 4,566.71
Flood Fight	\$ 2,000.00	\$ 2,060.00	\$ 2,121.80	\$ 2,185.45	\$ 2,251.02	\$ 2,318.55	\$ 2,388.10	\$ 2,459.75	\$ 2,533.54	\$ 2,609.55
Regular Maintenance Expense	\$ 30,000.00	\$ 30,900.00	\$ 31,827.00	\$ 32,781.81	\$ 33,765.26	\$ 34,778.22	\$ 35,821.57	\$ 36,896.22	\$ 38,003.10	\$ 39,143.20
Additional Maintenance	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -
Capital Project Fund	\$ -	\$ 2,996.58	\$ (2,496.24)	\$ 11,932.39	\$ 16,279.94	\$ 6,688.11	\$ 17,104.52	\$ 17,529.21	\$ 7,962.22	\$ 18,403.57
Total Budget	\$ 78,700.00	\$ 84,123.58	\$ 91,133.87	\$ 98,144.17	\$ 105,154.47	\$ 108,309.10	\$ 111,558.38	\$ 114,905.13	\$ 118,352.28	\$ 121,902.85
Total Revenue	\$ 77,113.28	\$ 84,123.58	\$ 91,133.87	\$ 98,144.17	\$ 105,154.47	\$ 108,309.10	\$ 111,558.38	\$ 114,905.13	\$ 118,352.28	\$ 121,902.85
Total Expense	\$ 78,700.00	\$ 81,127.00	\$ 93,630.11	\$ 86,211.78	\$ 88,874.53	\$ 101,620.99	\$ 94,453.86	\$ 97,375.92	\$ 110,390.07	\$ 103,499.28
Capital Project Fund Balance	\$ (1,586.72)	\$ 1,409.85	\$ (1,086.38)	\$ 10,846.01	\$ 27,125.95	\$ 33,814.06	\$ 50,918.57	\$ 68,447.78	\$ 76,410.00	\$ 94,813.57

## Sample "Assessment Roll"

APN	Acreage	Net Asessed Acres	Assessment @ \$22	Max Assessment @ \$30
239-270-10	34.00	9.70	\$213.41	\$291.02
239-270-11	44.73	9.27	\$203.96	\$278.13
239-270-12	46.68	46.68	\$1,026.96	\$1,400.40
239-270-13	44.85	44.85	\$986.70	\$1,345.50
239-270-14	42.74	40.03	\$880.65	\$1,200.88
239-270-03	32.54	12.40	\$272.89	\$372.12
239-270-06	11.05	11.05	\$243.10	\$331.50
239-270-09	10.00	10.00	\$220.00	\$300.00
239-270-08	11.01	11.01	\$242.22	\$330.30
239-270-07	11.25	11.25	\$247.50	\$337.50
239-270-05	11.06	11.06	\$243.32	\$331.80
239-270-04	9.97	9.97	\$219.34	\$299.10
239-270-02	89.43	56.46	\$1,242.03	\$1,693.68
239-260-01	69.62	69.62	\$1,531.64	\$2,088.60
239-270-01	43.03	30.97	\$681.26	\$928.99
239-150-01	226.60	209.27	\$4,603.85	\$6,277.98
239-260-04	13.25	13.25	\$291.50	\$397.50
239-260-06	48.10	47.42	\$1,043.35	\$1,422.74
239-260-03	22.43	22.43	\$493.46	\$672.90
239-260-05	33.82	33.82	\$744.04	\$1,014.60
239-260-08	100.26	92.57	\$2,036.55	\$2,777.11
239-150-02	65.46	65.46	\$1,440.10	\$1,963.77
239-150-03	3.05	2.99	\$65.85	\$89.80
239-140-10	40.13	40.13	\$882.86	\$1,203.90
239-140-11	15.74	15.74	\$346.28	\$472.20
239-140-12	15.73	15.73	\$346.06	\$471.90
239-130-04	575.09	554.56	\$12,200.21	\$16,636.65
239-140-07	353.19	341.56	\$7,514.24	\$10,246.69
239-140-08	241.83	238.99	\$5,257.70	\$7,169.60
239-120-01	760.00	759.21	\$15,032.42	\$20,498.75

APN	Acreage	Net Asessed Acres	Assessment @ \$22	Max Assessment @ \$30
239-050-02	191.25	168.34	\$3,703.59	\$5,050.34
239-050-03	132.69	120.14	\$2,643.05	\$3,604.16
239-130-02	25.21	11.88	\$261.34	\$356.37
239-050-14	48.53	44.87	\$987.13	\$1,346.09
239-050-15	40.00	32.24	\$709.27	\$967.19
239-050-19	40.17	38.43	\$845.37	\$1,152.78
239-050-20	58.82	46.50	\$1,023.07	\$1,395.09
239-050-28	39.86	38.73	\$852.15	\$1,162.02
239-050-27	4.00	3.32	\$73.14	\$99.74
239-060-14	2.16	2.16	\$47.52	\$64.80
239-050-04	37.35	35.64	\$784.07	\$1,069.19
239-060-13	66.84	66.84	\$1,470.48	\$2,005.20
239-050-05	21.23	21.23	\$467.06	\$636.90
239-060-11	34.29	34.29	\$754.38	\$1,028.70
239-060-12	0.55	0.55	\$12.10	\$16.50
239-060-18	41.11	41.11	\$904.42	\$1,233.30
239-050-21	1.56	1.56	\$34.36	\$46.86
239-050-23	3.86	3.86	\$84.92	\$115.80
239-050-24	4.01	4.01	\$88.22	\$120.30
239-050-22	3.73	3.73	\$82.06	\$111.90
239-060-07	1.33	1.33	\$29.26	\$39.90
239-060-19	14.59	14.59	\$320.98	\$437.70
239-060-04	5.26	5.26	\$115.72	\$157.80
239-060-05	0.75	0.75	\$16.50	\$22.50
239-060-08	1.26	1.26	\$27.72	\$37.80
239-120-02	1.00	1.00	\$22.00	\$30.00