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# Yolo County Flood Control & Water Conservation District

## **Capital Improvement Services Assessment**

*FINAL ENGINEER'S REPORT*

Prepared for: YCFC&WCD

Submission Date: March 7, 2023

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## Section 1. Introduction

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### Background

The Yolo County Flood Control & Water Conservation District (YCFC&WCD or District) was created in 1951 by the California Legislature as an independent special district to manage water resources in Yolo County. The District provides a wide range of services to its customers, including surface water delivery, groundwater recharge, flood control, recreation, and power generation. The District currently manages a small hydroelectric plant, two reservoirs, over 160 miles of canals and laterals, and three dams (Cache Creek Dam [Clear Lake's outfall], Indian Valley Dam, and Capay Diversion Dam). The District boundary covers 218,000 acres of Yolo County, including the cities of Davis, Woodland, and Winters, the towns of Capay, Esparto, and Madison, and other small communities within the Capay Valley.

The District supplies surface water to nearly 55,000 acres of cropland for agricultural use during the growing months from April to October, and the District's canal system has the potential to serve over twice as many acres of cropland.

The District performs capital improvements on the Capay Diversion Dam and the downstream irrigation canal system. Capital improvements within the District's service area preserves water availability and long-term system reliability for current and potential water users.

### Purpose of Engineer's Report

This Engineer's Report describes, in detail, the methodology for levying an assessment (Proposed Assessment) upon parcels that receive special benefit from the Capay Diversion Dam and the downstream canal system. The Proposed Assessment is intended to provide the District with sufficient funding to complete the capital improvements for both infrastructure availability and routine capital efforts.

### Report Organization

This report is divided into six sections:

**Section 1 Introduction**, provides the background and purpose of this Engineer's Report.

**Section 2 Authority and Process**, outlines the authorization and process for imposing the proposed special benefit assessment.

**Section 3 Proposed Services and Funding Plan**, describes the funding plan for capital improvements to the irrigation water transmission and distribution system at and downstream of Capay Diversion Dam.

**Section 4 Assessment Methodology**, details the methodology for levying an assessment that is proportional to the special benefits received by each parcel being assessed. All tables and equations referenced in the report are included in this section.

**Section 5 Assessment Administration**, describes the annual assessment administration process.

**Section 6 Conclusion**, provides the special benefit findings and certification by the Assessment Engineer. All figures referenced in the report are included after this section.

## Section 2. Authority and Process

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The District was created by special act of the California Legislature (District Act, Water Code App., Sec 65-1). Under the District Act, the District is empowered to form zones within the district and levy assessments on land within those zones (Water Code App., Sec 65-15-65-15.5) and may fix rates and charges "...for water, service and benefit from its operations..." to pay operating expenses, repairs and depreciation, interest on bonded debt, principal on bonded debt, and for constructing, maintaining, operating, and purchasing or leasing works that provide that water service and benefit (Water Code App. Sec 65-27.5, subd. (a)-(e)).

As further detailed in **Section 3**, the Proposed Assessment will finance capital improvements to the District's agricultural water transmission and distribution system at and downstream of Capay Diversion Dam.

In addition, all special benefit assessments must also comply with Article XIID of the State Constitution, commonly referred to as Proposition 218, and the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.). These requirements outline the process for imposing the Assessment, including the requirement that this Engineer's Report documents the special benefits conferred by the service provided, the process for imposing the Assessment, and property owner approval through a balloting process.

This Engineer's Report has been prepared to:

1. Contain the information required pursuant to California Government Code §54716(a), including;
  - a. a description of the services proposed to be financed through the revenue derived from the Assessment;
  - b. a description of each lot or parcel of property to be subject to the Assessment;
  - c. the amount of the Proposed Assessment for each lot or parcel;
  - d. the basis of the Assessment; and,
  - e. the schedule of the Assessment;
2. Determine the special benefits received from the services provided by the District by benefiting properties; and,
3. Assign a method of apportioning the Assessment to benefiting properties.

Following submittal of this report to the District Board of Directors (Board) for preliminary approval, the Board may, by resolution, call for an assessment ballot proceeding and public hearing on the establishment of the Proposed Assessment.

If the Board approves such a resolution, the secretary of the Board will initiate the notice, protest, and hearing procedure required by the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.) and Article XIID. A notice and assessment ballot will be mailed to property owners within the Proposed Assessment boundary. Such notice would include a description of the services to be funded by the Proposed Assessment, the Proposed Assessment amount for each parcel owned, the duration of the Assessment, an explanation of the method of voting on the Assessment, and the name and telephone number of the person designated by the Board to answer inquiries regarding the protest hearing. Each notice would also specify the date, time, and place of the public hearing and a summary of the ballot return procedures.

Finally, each notice would include a ballot upon which the property owner can mark her/his approval or disapproval of the Proposed Assessment, as well as affix her/his signature, and a postage prepaid envelope in which to return the ballot.

Property owners will have at least 45 days to return the assessment ballots. On the last day of the balloting period, the public hearing will be held for the purpose of receiving public testimony regarding the Proposed Assessment. At the public hearing, property owners will have the opportunity to address the Board about the Proposed Assessment. Ballots must be submitted prior to the close of the public hearing. Property owners may also revise previously submitted ballots prior to the close of the public hearing.

If the votes received in favor of the Assessment outweigh the votes received opposing the Assessment (weighted by the proportional financial obligation of the property for which the ballots are submitted), the Board may continue with the process of imposing the Proposed Assessment and its future levy. If the assessments are so confirmed and approved by the Board, the Assessment roll would be submitted in future years to the County Auditor Controller for inclusion on the secured property tax rolls, or the District may directly bill the property owner for the Assessment pursuant to the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.). As outlined in California Government Code §53739, the Board may levy the Assessment in future years without conducting a new ballot proceeding so long as the Assessment is within the stated inflation-adjusted Assessment Rate authorized by the original balloting proceeding.

## Section 3. Proposed Services and Funding Plan

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The District provides the following services in order to provide reliable irrigation deliveries to users downstream of Capay Dam:

1. Operate and maintain reservoirs,
2. Manage water releases from the reservoirs,
3. Operate the transmission and distribution system to deliver water to individual users,
4. Perform routine annual maintenance to the transmission and distribution system, and
5. Perform capital improvements to transmission and distribution system.

The first four services are required to convey water from the reservoirs, through the transmission and distribution, and for delivery to individual users. These services are funded by a combination of water use charges and general tax revenue and are not to be funded by the Proposed Assessment. The Proposed Assessment will only fund capital improvements, as further described below.

### Services Funded by the Assessment

The services to be funded by the Proposed Assessment include capital improvements to the District's facilities at the Capay Diversion Dam and the irrigation transmission and distribution system downstream of the dam (Services). The Services are necessary to ensure the system is available and reliable, long-term, and must be provided regardless of water actively flowing into the canal system. The District maintains a comprehensive capital asset list used to prioritize capital projects and facility maintenance activities. From this comprehensive list, the projects and activities identified in **Table 1** were selected for budget setting purposes and are grouped into two categories:

1. **Infrastructure Availability:** These projects support the long-term reliability of the system to ensure irrigation water supply is available to all agricultural properties within the District, that currently or can reasonably receive water from the system now or in the future. These projects include major capital replacement and modernization of the Capay Diversion Dam, flumes, siphons, spills, and related infrastructure required to ensure water availability.
2. **Routine Capital Improvement:** These projects and activities ensure long-term, reliable operations of the system to deliver irrigation water to agricultural properties within in the District, that currently or can reasonably receive water from the system now or in the future. These projects include routine capital replacement and repairs to canals, gates and turnouts, checks and backups, drains, bridges, culverts, and crossings.

The proposed assessment may also fund additional projects identified in the future which are determined by the Board to be aligned with these two categories.

The District provides several services for its customers that are not part of this Proposed Assessment. The following are specific examples of activities not included in this Proposed Assessment: operation, maintenance, and improvements of its dams and reservoirs, regular annual operation and maintenance of the canals, conjunctive use of the system tied to groundwater replenishment, hydroelectric power generation activities, and flood control activities.

### **Annual Budget for Services**

Planning level costs and expected life spans have been estimated by the District for all projects and activities identified on the comprehensive capital asset list (see **Appendix A**). These costs reflect the District's current expectations, based on the District's historical costs and on its anticipated expenses. Although this is the best available information now, this list does not reflect all future projects the District might implement to provide the Services. The Board may elect to revise, update, or change this list of Capital Improvement Projects in the future, so long as it meets the description of Services and does not affect the total assessment as defined herein. These costs and expected life spans serve as the basis for developing an annual budget for the Proposed Assessment (**Table 1**) of \$955,000.

The annual project cost estimate for capital improvements considers the expected life, total cost, and a discount rate of 2.5%. This calculation reflects a consolidated assumption of prior cost of financing and potential future cost of financing, as well as a recognition that certain activities will not require financing. Where only annual cost was provided in the comprehensive capital asset list, the budget assumes this annual cost provides adequate funding on a pay-go basis for the associated item. It should be noted that this budget was developed for the purpose of determining the annual revenue required for this proposed assessment. Future annual budgets approved by the District Board may vary from year to year according to actual anticipated expenses and revenues.

**Table 1: Proposed Budget**

Project / Activity	Estimated Cost [1]	Expected Life (Years)	Annualized Cost [2]
<b>Capay Dam</b>			<b>\$161,000</b>
Bladder Replacement	\$2,000,000	25	\$108,000
Bladder Failure Recovery (EAP)	\$350,000	50	\$12,000
Winters Canal Headworks Controls Upgrade	\$70,000	25	\$3,000
West Adams Headworks Controls Upgrade	\$80,000	25	\$4,000
Headworks Culvert Extensions (WIN & WEA)	\$150,000	50	\$5,000
Headworks Trash Racks (WIN & WEA)	\$300,000	30	\$14,000
Headworks Gate Replacement (x14)	\$280,000	25	\$15,000
<b>Winters Canal Flumes, Moore Siphon &amp; Salisbury Spill</b>			<b>\$210,000</b>
Lamb Valley Slough Flume	\$500,000	50	\$17,000
Almondale Slough Flume	\$500,000	50	\$17,000
Cottonwood Slough Flume	\$500,000	50	\$17,000
Fredericks Flume	\$500,000	50	\$17,000
Walnut Siphon	\$500,000	50	\$17,000
Moody Slough Siphon	\$500,000	50	\$17,000
Moore Siphon	\$3,000,000	50	\$105,000
Salisbury Spill	\$100,000	50	\$3,000
<b>Canal Distribution System</b>			<b>\$584,000</b>
Gates/Turnouts (655)			\$44,000
Checks/Backups (283)			\$180,000
Canals (160 miles)			\$100,000
Drain-intos (282)			\$10,000
Bridges & Crossings (224)			\$250,000
<b>Total</b>			<b>\$955,000</b>

[1] Estimated costs are from the Comprehensive Capital Asset List for Prioritization. See Appendix A.

[2] Assumes a discount rate of 2.5% for the purposes of annualizing total estimated costs, where provided, to account for potential financing and timing uncertainty. Rounded down to nearest \$1,000.

## Section 4. Assessment Methodology

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### General Discussion

#### ***Requirements of Proposition 218***

To levy an assessment for a property-related service, such as the capital improvements to be funded under this assessment, Proposition 218 requires the local agency to:

- Separate the general benefits from the special benefits conferred on a parcel;
- Identify the parcels that have special benefits conferred on them by the facility and/or service;
- Calculate the proportionate special benefit for each parcel in relation to the entirety of the expenses being funded; and
- Ensure the assessment does not exceed the reasonable cost of the proportionate special benefit conferred on each parcel.

The following methodology has been developed in accordance with these requirements.

#### ***Special Benefit vs. General Benefit***

Proposition 218 requires any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” (Cal. Const. art. XIII D §4(a)). The rationale for separating special and general benefits is to ensure that property owners are not charged a special benefit assessment in order to pay for general benefits provided to the general public or to parcels outside the assessment district. Thus, a local agency carrying out a project that provides both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for the general benefits.<sup>1</sup> Further discussion regarding the determination of general benefit from the Proposed Assessment is located in **Section 4**.

A special benefit is a particular and distinct benefit over and above the general benefits conferred on real property located in the district or to the public at large. The total cost of the services must be apportioned among the properties being assessed based on the proportionate special benefit the properties will receive. Moreover, the governmental agency must demonstrate through a balloting process that the ballots submitted in opposition to the assessment do not exceed the ballots submitted in favor of the assessment, weighted according to the proportional financial obligation of the affected properties.

In this instance, the Services provide a special benefit only to those properties located within the District boundaries. Only properties located within the District boundaries have a right to receive surface water deliveries through District facilities, including those facilities comprising the Services. (Water Code App., Sec 65-3(q).) As noted above, special benefits are those “particular and distinct over and above general benefits conferred on real property located in the district or to the public at large.” (Cal. Const. art. XIII D §2(i)). The

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<sup>1</sup> *Silicon Valley Taxpayers' Assn., Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal. 4th 431, 450.

Services are a special benefit and not a general benefit because their benefits are only available to those agricultural lands located within the District boundaries and that, as further defined below, are connected or potentially may be connected in the future to the District's surface water delivery system.

Because the Services and facilities support agricultural activities of particular, identifiable parcels (including any appurtenant facilities or improvements) the benefits are provided directly to those parcels, and to none other. By contrast, general benefits provided to the public at large are discussed in terms of general enhanced property values, provision of general public services such as police and fire protection, and recreational opportunities that are available to people regardless of the location of their property. (See, e.g., Cal. Const. art. XIID §§2(i), 6(2)(b)(5); Silicon Valley Taxpayers, 44 Cal. 4th 431. 450–456).

Further, Proposition 218 requires that public parcels be assessed if it receives a special benefit, and this special benefit is not considered a general benefit.

### ***Proposed Assessment Boundary***

All agricultural parcels receiving special benefit, as further defined below, from the capital improvement projects to be funded by the Proposed Assessment are located within the existing District boundary. As determined by the Assessment Engineer, it is reasonable to conclude that those properties located downstream of the Capay Diversion Dam and within reasonable limits to the canal system receive special benefits from the availability of Services. The reasonable limits to the canal system are defined by the outer reach of the canals, so any parcel that meets the methodology requirements and resides within the District boundary may be subject to the Proposed Assessment. It's also understood that the canal system could be extended in the future within the District's jurisdictional area. Riparian and other water users located upstream of Capay Dam do not have access to the Services and do not benefit from these projects. The Proposed Assessment boundary therefore coincides with the District boundary and is displayed in **Figure 1**.

## **Assessment Apportionment Methodology**

### ***Overview***

The methodology for apportioning the annual assessment is based on calculating the number of total benefit units for each parcel according to the special benefit received from the Services that comprise the projects and activities to be funded by the Proposed Assessment.

The assessment is apportioned to benefitting properties based on the following equation (**Equation 1**):

$$EBU = \text{Assessed Acreage} \times BF$$

Where:

**EBU = Equivalent Benefit Units**

**Assessed Acreage = Assessor's Parcel Acreage × 80%**

**BF = Benefit Factor**

### ***Parcel Characteristics***

The assessment methodology utilizes the following parcel characteristics to calculate the quantity of Equivalent Benefit Units.

#### ***Parcel Size & Assessed Acreage***

The size of the parcel is used to appropriately apportion the special benefit from the Services. The Assessment Engineer obtained parcel data from Yolo County Assessor's Office through ParcelQuest, a third-party data provider. The District recognizes that only the irrigable portions of agricultural properties receive a special benefit from the Services. Therefore, to determine the assessable benefit received by each parcel, the Assessed Acreage has been determined to be 80% of the assessor's parcel size acreage for the purpose of apportioning benefit. This determination is based on an analysis of available farm field data and assessor's data. For agricultural parcels larger than 10 acres within the Proposed Assessment boundary where farm field data is available, or parcels where the irrigable acres have been aerially measured by the Assessment Engineer, the average ratio of irrigable acres to gross parcel acres is approximately 85%. For the purposes of determining the benefit to each parcel, a conservative ratio of 80% of the gross parcel acreage was applied to determine the quantity of irrigable acres for each parcel.

Where appropriate, the Assessment Engineer resolved significant discrepancies between parcel size and irrigable acreage using aerial photographs and measuring tools to confirm the irrigable acreage. In these cases, the Assessment Engineer set the Assessed Acreage equal to the measured acreage.

#### ***Land Use Category***

Any parcel that irrigates commercial crops is assumed to have an agricultural land use. Only parcels with an agricultural land use receive a special benefit from the Proposed Assessment because only these parcels would potentially benefit from the availability of surface water deliveries from the Services.

#### ***Connection Status***

The Assessment Engineer considered all agricultural parcels within the Proposed Assessment boundary. The Services rely on a gravity-fed transmission and distribution system and the benefit afforded is attributed to the Capay Diversion Dam and downstream canal system as previously described. Therefore, those parcels meeting land use categories, downstream of the Capay Division Dam and within a reasonable proximity to the system were determined by the Assessment Engineer to be properties that benefit from the Proposed Assessment. The Assessment Engineer assigned properties to one of the following connection statuses:

##### Currently Connected Parcels:

The District provided a map of the parcels that currently have access to water through a turnout or other facility to receive water from the canal system; these parcels are defined as **Currently Connected**. The water that can be diverted at a particular parcel depends on specific District facilities that allow water to flow from the District's canal system towards a parcel. These facilities include, but are not limited to, service turnouts, pipe and pump systems, and other infrastructure. Because District records show these parcels are currently connected and receive water from the Services, it is assumed

that each parcel has access to water from the District directly from the canal, primarily fed via gravity, or from the slough system, which may utilize mechanical equipment to extract water. No special proportionality of benefit is afforded based on the type of device used at a parcel because all such connected parcels, regardless of method of delivery, have equal access to the special benefits provided by the Services. All Currently Connected parcels benefit from all Services funded by the Proposed Assessment.

#### Potentially Connected Parcels:

The District also identified agricultural properties that cannot currently access the District's water due to a lack of a District facility or distribution device. These parcels, when they are geographically located adjacent to or within the outer reach of the canals system are categorized as **Potentially Connected**. Potentially Connected parcels receive a special benefit from the Services based on their ability to feasibly access the District's water supply system (i.e.: Infrastructure Availability Services) should they construct a lateral or other distribution device in the future. However, since these properties do not currently receive water from the District, these parcels do not currently benefit from long-term, routine capital replacement and repairs of the systems (i.e.: Routine Capital Improvement Services) unless and until they connect to the District system and become Currently Connected parcels.

#### No Connection

The parcels not currently connected to the system and those that cannot reasonably be connected to the system in the future, were given the classification of **No Connection**. These properties were either upstream of the Capay Diversion Dam, and thus upstream of the canal system or identified as being unable to connect to the system as they are not adjacent to or within the proximity of the canal system. The Assessment Engineer determined that bringing a connection device to these properties in the future was determined infeasible.

### *Benefit Factor*

As discussed in **Section 3**, the Proposed Assessment is intended to cover two equally weighted services for agricultural properties: Infrastructure Availability Services and Routine Capital Improvement Services. These two services are equally weighted because they provide equal benefit to the District at large for the long-term functioning of the system. However, as discussed above, not all parcels receive equal benefit from both services. Therefore, the Benefit Factor has been developed to apportion the special benefit each agricultural parcel receives based on its Connection Status. The first step to determining the Benefit Factor was to quantify total Assessed Acreage of each Connection Status:

- Currently Connected parcels benefit from Infrastructure Availability and Routine Capital Improvements Services. The total Assessed Acreage for Currently Connected parcels is 74,961 acres.
- Potentially Connected parcels only benefit from Infrastructure Availability Services. The total Assessed Acreage for Potentially Connected parcels is 18,698 acres.

The second step was to determine the total Assessed Acreage benefiting from Infrastructure Availability and Routine Capital Improvements Services:

- The Infrastructure Availability Service benefits both Connected and Potentially Connected parcels. The total Assessed Acreage associated with this service category is 93,659 acres.
- The Routine Capital Improvements Service only benefits Currently Connected parcels. The total Assessed Acreage associated with this service category is 74,961 acres.

Lastly, the weighted benefit percentage for each of the Services was determined based on the benefit from each Service and the associated Assessed Acreage (**Table 3**) and then normalized to determine the Benefit Factor (**Table 4**) for each Connection Status.

As described above, two categories of parcels receive no special benefit from the Services. Parcels with a non-agricultural land use do not benefit from the Services described above and are assigned a Benefit Factor of 0. Also, parcels with a No Connection Status are assigned a Benefit Factor of 0.

### ***Equivalent Benefit Units***

Equivalent Benefit Units (EBU) are the measure of special benefit received by parcels from Services funded by the Proposed Assessment. The EBU for each parcel is calculated using the following equation (**Equation 1**).

$$[\textit{Parcel EBU}] = [\textit{Assessed Acreage}] \times [\textit{Benefit Factor}]$$

*Table 4*

Where:

$$\textit{Assessed Acreage} = \textit{Assessor Parcel Acreage} \times 80\%$$

*Assessor's Data*

*(Unless otherwise determined by  
aerial imagery)*

**Table 5** presents a summary of the total number of parcels, Assessed Acreage and Equivalent Benefit Units by Connection Status.

### ***Calculating and Separating General Benefits***

The Services described above provide a general benefit to the public at large through environmental benefits, including riparian vegetation and habitat in and near the vicinity of the canal system at and downstream of the Capay Diversion Dam. The Assessment Engineer calculated the amount of general benefit based on the footprint of the canal system as an approximation of the area of land that supports the associated environmental habitat in the service area.

The area of the canal system is compared to the overall District's legal boundary to determine a percentage of the total area that receives general benefit. The canal system is approximately 160 miles long with an average width of 30 feet. This results in an area of approximately 582 acres. The District's legal boundary is approximately 218,000 acres. Therefore, resulting percent of area covered by the canal system is 0.3%. This percentage is multiplied by the estimated annual budget to determine the amount attributed to general benefit. This amount is subtracted from the budget used to determine the total amount of the assessment and the remainder is apportioned to the parcels that receive special benefits.

- District boundary: 218,200 acres
- Area of canal system: 160 miles x 30 feet ≈ 582 acres
- Amount of general benefit as percentage of special benefit area: 0.3%
- Amount of estimate budget attributed to general benefit: 0.3% × \$955,000 = \$2,865

As described in the following section, the amounts attributed to general benefit will be funded from the District's non-assessment revenue.

### Proposed Assessment Rate

As described above, the annual revenue required to continue to provide the Services is \$955,000. With the reduction associated with the general benefit apportionment, the Proposed Assessment will fund the remaining \$952,135. The Proposed Assessment rate per EBU is equal to the remaining required annual revenue divided by the total EBU from all parcels, as shown in **Equation 2** and **Table 6**.

$$[\textit{Assessment Rate per EBU}] = \frac{[\textit{Annual Revenue: } \$952,135]}{[\textit{Total EBU: } 76,831]} = \$12.39 \textit{ per EBU}$$

### Special Benefit Assessment Calculation

To determine the proposed assessment for an individual parcel, the amount of Equivalent Benefit Units (EBU) for the parcel is calculated based on the methodology described above, and then multiplied by the assessment rate per EBU. All factors to calculate the parcel's EBU can be found in the descriptions provided above.

The proposed assessment for an individual parcel can be expressed by the following equation (**Equation 3**):

$$[\textit{Calculated Parcel Assessment}] = [\textit{Parcel EBU}] \times [\textit{Assessment Rate per EBU}]$$

### Assessment Calculation Steps

Using the proposed parcel assessment equation, EBU equation, parcel acreage, and benefit factor, an individual parcel's assessment for either a Currently Connected or Potentially Connected parcel can be calculated.

- Step 1 – Determine the parcel acreage from Yolo County Assessor's data.
- Step 2 – Determine the Assessed Acreage by using 80% of the assessor parcel acreage. Round down the Assessed Acreage to the nearest acre.
- Step 3 – Determine the Benefit Factor associated with the assigned Connection Status by searching the parcel's APN in **Appendix B**.
- Step 4 – Calculate the **Parcel EBU** using **Equation 1**.
- Step 5 – Calculate the parcel assessment using **Equation 3**.
- Step 6 – Round down to the closest multiple of \$0.02.

Assessments are rounded down to the closest multiple of \$0.02 as required by the Yolo County Assessor's office for submission of the special assessment roll for collection on annual County Property Tax Bills.

**Assessment Tables**

**Table 2:** Assessment Parcels and Irrigable Acreage

<b>Water Access Status [1]</b>	<b>Total Number of Parcels [1] [A]</b>	<b>Total Irrigable Acreage [2] [B]</b>
<i>Reference</i>		
<b>Currently Connected</b>	882	74,961
<b>Potentially Connected</b>	418	18,698
<b>Totals</b>	<b>1,300</b>	<b>93,659</b>

[1] Parcel water access status determined by YCFC&WCD staff.  
 [2] Irrigable acreage indicative of 80% of gross agricultural parcel acreage unless sufficient aerially data indicates lower irrigable acreage.

**Table 3:** Benefit Factor Calculation - Weighted Service Percentage

Service Category	Benefit Percentage	Currently Connected Assessed Acreage: 74,961	Potentially Connected Assessed Acreage: 18,698	Total Assessed Acreage per Service	Currently Connected Weighted Benefit Percentage	Potentially Connected Weighted Benefit Percentage
	<i>[A]</i>	<i>[B]</i>	<i>[C]</i>	<i>[D] = [B] + [C]</i>	<i>[E] = [A] × ([B] / [D])</i>	<i>[F] = [A] × ([C] / [D])</i>
<i>Reference</i>		<i>Table 2</i>	<i>Table 2</i>			
<b>Routine Capital Improvements</b>	50.0%	74,961	0	74,961	50.0%	0.0%
<b>Infrastructure Availability</b>	50.0%	74,961	18,698	93,659	40.0%	10.0%
<b>Total</b>					<b>90.0%</b>	<b>10.0%</b>

**Table 4:** Benefit Factor Calculation

Connection Status	Weighted Benefit Percentage <i>[A]</i>	Benefit Factor (Normalized & Rounded) <i>[B] = [A] / MAX([A])</i>
<i>Reference</i>	<i>Total from Table 3</i>	
Currently Connected	90.0%	1.0
Potentially Connected	10.0%	0.1
<b>Total</b>	<b>100.0%</b>	

**Table 5:** Assessment Parcels and Irrigable Acreage

Water Access Status	Total Number of Parcels <i>[A]</i>	Total Irrigable Acreage <i>[B]</i>	Benefit Factor [1] <i>[C]</i>	Equivalent Benefit Units <i>[D] = [B] × [C]</i>
<i>Reference</i>	<i>Table 2</i>	<i>Table 2</i>	<i>Table 4</i>	
Currently Connected	882	74,961	1.00	74,961
Potentially Connected	418	18,698	0.10	1,870
<b>Totals</b>	<b>1,300</b>	<b>93,659</b>		<b>76,831</b>

[1] Normalized Benefit Factor from Table 4.

**Table 6:** Assessment Rate Calculation

<b>Annual Required Revenue [1]</b> <i>[A]</i>	<b>Total Equivalent Benefit Units</b> <i>[B]</i>	<b>Assessment Rate [2]</b> <i>[C] = [A] / [B]</i>
<i>Reference: Table 1</i>	<i>Reference: Table 5</i>	
\$952,135	76,831	\$12.39

[1] Annual required revenue equals the Proposed Budget from Table 1 less the amount attributed to general benefits

[2] Rounded down to the nearest \$0.01.

**Table 7:** Equivalent Benefit Units, Assessment Rate, and Assessment Revenue

<b>Water Access Status</b>	<b>Equivalent Benefit Units</b> <i>[A]</i>	<b>Assessment Rate</b> <i>[B]</i>	<b>Total Assessment Revenue [1]</b> <i>[C] = [A] × [B]</i>	<b>Percentage</b> <i>[D] = [C] / Total([C])</i>
<i>Reference</i>	<i>Table 5</i>	<i>Table 6</i>		
<b>Currently Connected</b>	74,961	\$12.39	\$928,767	97.6%
<b>Potentially Connected</b>	1,870	\$12.39	\$23,167	2.4%
<b>Totals</b>	<b>76,831</b>		<b>\$951,934</b>	<b>100%</b>

[1] Total assessment revenue may differ from initial budgeting due to rounding down of the assessment rate

### **Assessment Equations**

**Equation 1:** Parcel Equivalent Benefit Units

$$[\textit{Parcel EBU}] = [\textit{Assessed Acreage}] \times [\textit{Benefit Factor}]$$

*Table 4*

Where:

$$\textit{Assessed Acreage} = \textit{Assessor Parcel Acreage} \times 80\%$$

*Assessor's Data*

*(Unless otherwise determined by  
aerial imagery)*

**Equation 2:** Assessment Rate per EBU

$$[\textit{Assessment Rate per EBU}] = \frac{[\textit{Annual Revenue: } \$952,135]}{[\textit{Total EBU: } 76,831]} = \$12.39 \textit{ per EBU}$$

**Equation 3:** Proposed Parcel Assessment

$$[\textit{Calculated Parcel Assessment}] = [\textit{Parcel EBU}] \times [\textit{Assessment Rate per EBU}]$$

Where:

$$[\textit{Assessment Rate per EBU}] = \$12.39$$

**Example Assessment Calculations**

The following examples illustrate the application of the assessment equation to determine the annual assessment for several hypothetical properties.

**Example 1**

Consider a 200-acre agricultural parcel located within the District’s boundary, within a reasonable location to expect Services from the canal system. The following table provides the assessment calculation factors and steps for the same parcel with different connection statuses.

Land Use Category	Agricultural	
	Currently Connected	Potentially Connected
Service Type		
Irrigable Acres to Parcel Acres Ratio	80%	80%
Benefit Factor (From <b>Table 3B</b> )	1	0.1
$[EBU] = [200 \text{ acres}] \times [Irrigable \text{ Acres to Parcel Acres Ratio}] \times [Benefit \text{ Factor}]$		
Parcel EBU	160	16
$[Calculated \text{ Assessment}] = [Parcel \text{ EBU}] \times [\$12.39]$		
Calculated Assessment	\$1,982.40	\$198.24
Proposed Assessment	\$1,982.40	\$198.24

**Summary of Assessments**

**Appendix B** provides a detailed listing by Assessor’s parcel number of the maximum assessments that will be voted on by the property owners for the Proposed Assessment. Assessments are rounded down to the closest multiple of \$0.02 as required by the Yolo County Assessor’s office for submission of the special assessment roll for collection on County Property Tax Bills.

**Special Considerations**

**Large Properties with Multiple Land Uses**

For large parcels with apparent multiple land uses, irrigable acreage has been measured aerially to manually determine the proper Assessment Acreage used to calculate the assessment.

**Public Parcels**

Consistent with the requirements of Proposition 218, all publicly owned parcels must be assessed proportionately to the special benefit received from Services provided by the District. Therefore, public parcels are treated the same as privately-owned parcels for assessment calculation purposes. To calculate

assessments for these parcels, a Land Use Category was assigned to each public parcel based on its current use and evaluated accordingly.

### ***Assessment Exclusions***

All parcels within the District receiving a special benefit from Services are within the benefit area of the Proposed Assessment. Parcels that are utilized to provide District Services, such as canals, sloughs, detention ponds, and water infrastructure, are excluded from this assessment.

### ***Updating the Assessment Roll***

Recalculating individual parcel assessments on an annual basis accommodates changes within the District over time. These changes can result from development activity, lot splits/mergers/adjustments, or a change of the Connection Status.

It is recognized that when compiling data for the thousands of parcels that constitute the proposed assessment, the data<sup>2</sup> used to derive individual parcel characteristics may not be accurate or may not precisely fit the intent of the District thus leading to errors and/or circumstances that result in inaccurate assessment calculations. Where such circumstances are discovered, either by the persons administering the assessment or by the owners of the properties affected, the assessment appeals process described below shall apply.

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<sup>2</sup> The Assessment Engineer utilized data compiled from the Yolo County Assessor to determine individual property characteristics used as the basis for apportioning the special benefit. While the data is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. As a result, the information may be inaccurate and not reflect the actual current property characteristics of every parcel.

## **Section 5. Assessment Administration**

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### **Implementation**

#### ***Schedule for Collection***

If property owners approve the Proposed Assessment, the District intends to commence collection of the assessment in FY 2023/2024 and continue every year thereafter. Beginning in Fiscal Year (FY) 2023/2024, the District Board of Directors will establish the Assessment Rate per EBU (Assessment Rate) not-to-exceed the maximum approved by property owners. Beginning in FY 2024/2025, the Board will establish the Assessment Rate not to exceed the maximum approved by property owners plus an annual escalation as described below. The Proposed Assessment will remain in effect until terminated by the District Board of Directors.

#### ***Annual Escalation***

In order to ensure that the District is able to provide the needed services over time, it is important to increase the Assessment Rate subject to the rising costs of labor and materials over time. The Assessment Engineer has determined that an appropriate escalation factor is reflective of construction labor and materials used for the services provided. Therefore, beginning in FY 2024/2025, the maximum authorized Assessment Rate will be subject to an annual inflationary escalator pursuant to Government Code §53739(b) based on the annual change in the Consumer Price Index February to February CPI-U for San Francisco-Oakland-Hayward, CA, published by the U.S. Department of Labor, Bureau of Labor Statistics, subject to a minimum of 0 percent and a maximum of 4 percent in any given year. The District Board may elect to levy the Assessment up to the maximum authorized Assessment Rate in any given year, based on an annual budget analysis.

### **Appeals of Assessments Levied to Property**

#### ***Appeals Process***

Any property owner who believes her/his parcel should be reclassified, and the parcel assessment adjusted may file a written appeal with the General Manger of the District or her/his designee. Any such appeal is limited to correction of an assessment during the then-current fiscal year and for future years.

All appeals must include a statement of reasons why the parcel should be reclassified and may include supporting evidence. On the filing of any such appeal, the General Manager, or her/his designee, will promptly review the appeal and any information provided by the property owner and may investigate and assemble additional evidence necessary to evaluate the appeal. If the General Manager finds that the individual assessment should be modified, the appropriate changes will 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 General Manager is authorized to refund the property owner the amount of any approved reduction to the assessment for the then-current fiscal year. In the event that an appeal is filed and a subsequent adjustment results in an assessment reduction, refunds or credits for any prior years' assessments will not be made.

If a landowner disputes the decision of the General Manager, a secondary appeal may be made to the District Board of Directors, which will consider the matter at a regularly scheduled Board meeting. Any decision made

by the Board of Directors shall be final. The District Board of Directors may amend these rules of proceeding for the assessment appeals.

### ***Impact of Appeals During Formation Period***

The data being used by the Assessment Engineer to generate the Assessment Rate defined in the **Assessment Methodology** section comes from the Yolo County Assessor. While the data from the Yolo County Assessor is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. Because this data is not maintained by the Assessor in a form designed to support this special benefit assessment effort, the Assessment Engineer has worked to refine the data so that it properly reflects the conditions present in the physical benefit area. The District has provided the Assessment Engineer with the connection statuses for parcels within the proposed assessment boundary; this dataset has been reviewed by District staff for accuracy.

However, throughout the formation period, errors and discrepancies with the data may surface and require modification of the assessment calculation for various parcels. Changes in the data for a particular parcel without a corresponding change in the Assessment Rate established by this report will, by definition, change the total amount of assessment levied and collected. For example, if the data assumes the existence of an orchard and that orchard has since developed into houses, once the database is corrected the rates will generate a smaller total assessment. Due to the database being constantly refined (either through internal review or an external appeal process), it is infeasible to fine-tune the rates between the Preliminary Engineer's Report and the Final Engineer's Report. In addition, because changes to the database will either increase or decrease the total amount assessed, it is presumed that these amounts will roughly offset each other. Therefore, although minor changes to the database will continue to be made during the formation period, the Assessment Rate proposed in this Report will not be adjusted, even though that will result in a total assessment which may be slightly less than or slightly more than the amount determined for the development of this report.

### **Future Land Use and Connection Status Changes**

It is anticipated that changes in land use and connection status will occur in the District over time. To accommodate for these changes, individual parcel characteristics will be reviewed and updated as needed on an annual basis for determining the individual property assessments in subsequent fiscal years. The annual assessment would increase or decrease depending on the change in land use and/or changes to connection status.

Following of land in a given year will not result in the change in land use for the property assessment. However, if that land is permanently converted from agricultural use, a land use change will be considered.

#### **Example 1: Land Use Change Resulting in a Reduced Assessment**

Assume a 100-acre agricultural parcel Currently Connected is converted into housing.

Land Use: The Land Use Category would change from Agricultural to Residential

Benefit Factor: As a result of the Land Use change, the Benefit Factor would reduce from 1 to 0.

The assessment for the agricultural parcel, at the current assessment rate, would be \$991.20. The resulting assessment following the land use change to residential would be \$0.

**Example 2: Distribution Device Installed Resulting in an Increased Assessment**

Assume a 100-acre agricultural parcel within the Proposed Assessment boundary does not currently have a distribution device to extract water from the canal system. Since a distribution device is not present, the parcel does not have immediate access to surface water and is considered Potentially Connected. The property owner decides to install a device to extract water from the canal system.

Land Use: No change.

Benefit Factor: As a result of the connection status change, the Benefit Factor would increase from 0.1 to 1.

The assessment for the agricultural parcel, at the current assessment rate, would be \$99.12. The resulting assessment following the connection status change from Potentially Connected to Currently Connected would be \$991.20.

## Section 6. Conclusion

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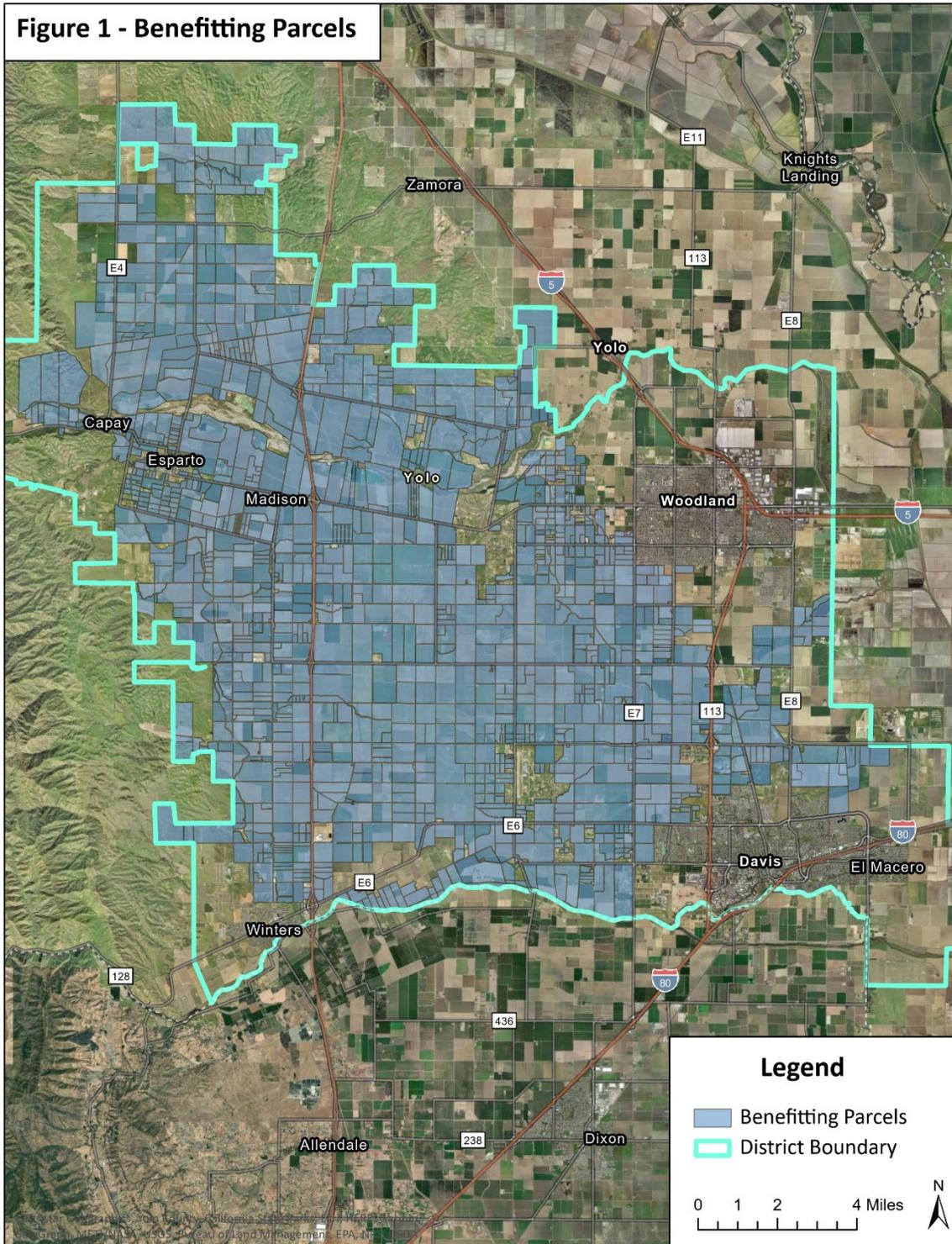
It is concluded that the proposed assessments do not exceed the reasonable cost of the proportional special benefit conferred on each parcel assessed.



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Scott L. Brown, P.E.

Figure 1: District Boundary and Benefitting Parcels



## Appendix A: Comprehensive Capital Asset List

Project / Activity	Estimated Life-Cycle	Estimated Total Cost	Estimate d Annual Cost [1]	Annualized Cost [2]
<b>Cache Creek Dam</b>				
Gate Inspections (16) and Temporary Bulkhead (2x)	50 years	\$50,000		\$1,763
Gate 15 Bulkhead Replacement	50 years	\$30,000		\$1,058
Electrical Repowering Project	50 years	\$500,000		\$17,629
Gate Controls (automation and oil replacement)	25 years	\$1,000,000		\$54,276
Hydro Plant Refurbishment (or removal)	30 years	\$1,500,000		\$71,666
Power poles on transmission line (x 36)	50 years	\$360,000		\$12,693
Power poles on transmission line (x 10)	50 years	\$100,000		\$3,526
Lighting on Dam	30 Years	\$15,000		\$717
On-site office/Storage Building	40 years	\$150,000		\$5,975
<b>Indian Valley Reservoir, Hydro &amp; Campground</b>				
SCADA for hydro controls	25 years	\$200,000		\$10,855
Power poles on transmission line (x 45)	50 years	\$450,000		\$15,866
Power poles on transmission line (x 3)	50 years	\$30,000		\$1,058
C-3429-001	50 years	\$190,000		\$6,699
Penstock Painting (external)	20 years	\$300,000		\$19,244
Penstock Relining (internal)	20 years	\$618,000		\$39,643
60" HJV Refurbishment	30 years	\$150,000		\$7,167
12" HJV Replacement	30 years	\$75,000		\$3,583
Turbine #1 - Replacement or Repair	25 years	\$380,000		\$20,625
Turbine #2 - Replacement or Repair	25 years	\$380,000		\$20,625
Turbine #3 - Replacement or Repair	25 years	\$80,000		\$4,342
Spillway Repairs	50 years	\$350,000		\$12,340
Spillway gates (Tainter) recoated and repainted	20 years	\$600,000		\$38,488
Spillway gate control DC to AC upgrade	25 years	\$100,000		\$5,428
Piezometer replacements	40 years	\$160,000		\$6,374
Switch gear upgrade	25 years	\$100,000		\$5,428
Seismic Accelerometers (x 2)	25 years	\$12,000		\$651
Hydraulic control system replacement	25 years	\$200,000		\$10,855
Campground electricity distribution system	25 years	\$50,000		\$2,714

Campground water distribution system	25 years	\$25,000	\$1,357
Campground water treatment plant	25 years	\$150,000	\$8,141
<b>Capay Dam</b>	[3]		
Bladder Replacement	25 years	\$2,000,000	\$108,552
Bladder Failure Recovery (EAP)	50 years	\$350,000	\$12,340
Winters Canal Headworks Controls Upgrade	25 years	\$70,000	\$3,799
West Adams Headworks Controls Upgrade	25 years	\$80,000	\$4,342
Headworks Culvert Extensions (WIN & WEA)	50 years	\$150,000	\$5,289
Headworks Trash Racks (WIN & WEA)	30 years	\$300,000	\$14,333
Headworks Gate Replacement (x14)	25 years	\$280,000	\$15,197
<b>Winters Canal Flumes, Moore Siphon &amp; Salisbury Spill</b>	[3]		
Lamb Valley Slough	50 years	\$500,000	\$17,629
Ammondale Slough	50 years	\$500,000	\$17,629
Cottonwood Slough	50 years	\$500,000	\$17,629
Fredericks Flume	50 years	\$500,000	\$17,629
Walnut Siphon	50 years	\$500,000	\$17,629
Moody Slough Siphon	50 years	\$500,000	\$17,629
Moore Siphon	50 years	\$3,000,000	\$105,774
Salisbury Spill	50 years	\$100,000	\$3,526
<b>Canal Distribution System</b>	[3]		
Gates/Turnouts (655)	30 years	\$44,000	\$44,000
Checks/Backups (283)	50 years	\$180,000	\$180,000
Canals (160 miles)	80 years	\$100,000	\$100,000
Drain-intos (282)	30 years	\$10,000	\$10,000
Bridges & Crossings (224)	50 years	\$250,000	\$250,000
<b>Headquarters &amp; Shops</b>			
Vehicles (3x per year)	180,000 miles	\$90,000	\$90,000
Heavy Equipment (Excavators, Backhoe, etc.)	Various	\$50,000	\$50,000
Back-up power supply	25 years	\$4,000	\$4,000
Asphalt Parking Lot Surface	25 years	\$1,000	\$1,000
Remodel	30 years	\$34,000	\$34,000
<b>SCADA System</b>		\$3,000,000	\$162,828
Backbone System	25 years		
Canal Level Monitoring (16)	25 years		
Real-time Groundwater Monitoring (12)	25 years		
Automated Gates - Langemann (4)	25 years		
Automated Gates - LOPAC (26)	25 years		
Automated Gates - Watch Tech. (14)	25 years		
Pump Flow Meters (21/100)	25 years		



**Miscellaneous**

Bufones Bridge	20 years	\$20,000	\$1,283
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**Potential Future Capital Expenditures**

		\$5,000,000	\$238,888
Regulating Ponds (Forbes, etc.)			
Groundwater Wells (capacity & conjunctive use)			
Low-head Hydro			
SBX7-7 Implementation (New flow meters)			
Pressurized Pipelines			
Dual-conveyance Canals			
Off-stream Storage			
Roads into Dams			

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<b>Annualized Total</b>	<b>\$1,955,712</b>
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[1] Estimated annual cost provided by YCFWCWD and used instead of total estimated costs.

[2] Assumes a discount rate of 2.5% for the purposes of annualizing the total estimated costs, where provided, to account for potential financing and timing uncertainty.

[3] Projects and activities found within this category are included as part of the assessment district.

## **Appendix B: Proposed YCFC&WCD Assessment Roll**

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**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1	025-010-015-000	1	\$3,370.08	41	025-200-027-000	1	\$161.06	81	025-280-028-000	1	\$1,672.64
2	025-010-018-000	1	\$3,171.84	42	025-200-028-000	1	\$322.14	82	025-280-029-000	1	\$607.10
3	025-010-044-000	1	\$1,734.60	43	025-200-029-000	0.1	\$102.82	83	025-280-030-000	1	\$817.74
4	025-120-006-000	0.1	\$39.64	44	025-200-031-000	1	\$743.40	84	025-280-031-000	1	\$86.72
5	025-120-007-000	1	\$297.36	45	025-200-032-000	0.1	\$79.28	85	025-290-002-000	1	\$854.90
6	025-120-013-000	1	\$1,189.44	46	025-200-033-000	0.1	\$79.28	86	025-300-001-000	1	\$223.02
7	025-120-016-000	0.1	\$21.06	47	025-210-005-000	0.1	\$29.72	87	025-300-002-000	1	\$433.64
8	025-120-017-000	0.1	\$74.34	48	025-210-006-000	0.1	\$19.82	88	025-300-004-000	1	\$916.86
9	025-120-032-000	1	\$1,821.32	49	025-210-009-000	0.1	\$24.78	89	025-300-008-000	1	\$297.36
10	025-120-035-000	1	\$384.08	50	025-210-012-000	0.1	\$24.78	90	025-300-025-000	0.1	\$28.48
11	025-120-038-000	1	\$359.30	51	025-210-013-000	1	\$24.78	91	025-300-027-000	1	\$136.28
12	025-130-002-000	1	\$371.70	52	025-210-019-000	1	\$86.72	92	025-300-030-000	1	\$545.16
13	025-130-004-000	1	\$173.46	53	025-210-021-000	1	\$61.94	93	025-340-001-000	1	\$792.96
14	025-130-008-000	1	\$223.02	54	025-210-036-000	0.1	\$27.24	94	025-340-012-000	0.1	\$35.92
15	025-130-014-000	0.1	\$9.90	55	025-210-049-000	0.1	\$59.46	95	025-350-014-000	1	\$185.84
16	025-130-016-000	0.1	\$21.06	56	025-210-051-000	1	\$198.24	96	025-350-015-000	0.1	\$39.64
17	025-130-023-000	0.1	\$9.90	57	025-210-053-000	0.1	\$19.82	97	025-350-016-000	0.1	\$39.64
18	025-130-024-000	0.1	\$9.90	58	025-210-054-000	1	\$594.72	98	025-350-017-000	1	\$136.28
19	025-130-025-000	0.1	\$8.66	59	025-210-058-000	1	\$24.78	99	025-350-026-000	1	\$681.44
20	025-130-026-000	0.1	\$29.72	60	025-210-063-000	0.1	\$28.48	100	025-350-028-000	1	\$297.36
21	025-130-027-000	1	\$297.36	61	025-210-072-000	1	\$669.06	101	025-350-030-000	1	\$892.08
22	025-130-029-000	0.1	\$19.82	62	025-210-074-000	1	\$185.84	102	025-350-032-000	1	\$235.40
23	025-130-048-000	0.1	\$8.66	63	025-210-075-000	1	\$136.28	103	025-350-037-000	1	\$74.34
24	025-130-073-000	1	\$768.18	64	025-210-077-000	1	\$161.06	104	025-360-013-000	1	\$359.30
25	025-130-077-000	0.1	\$3.70	65	025-210-080-000	0.1	\$52.02	105	025-360-016-000	0.1	\$28.48
26	025-130-080-000	0.1	\$19.82	66	025-240-037-000	1	\$792.96	106	025-360-018-000	1	\$470.82
27	025-130-083-000	1	\$148.68	67	025-240-042-000	1	\$4,794.92	107	025-360-020-000	1	\$631.88
28	025-130-084-000	1	\$148.68	68	025-260-002-000	1	\$1,164.66	108	025-360-035-000	0.1	\$9.90
29	025-171-049-000	0.1	\$154.86	69	025-260-018-000	1	\$1,697.42	109	025-360-044-000	1	\$3,407.24
30	025-183-045-000	0.1	\$26.00	70	025-260-021-000	1	\$198.24	110	025-360-054-000	1	\$3,890.46
31	025-200-001-000	1	\$198.24	71	025-280-002-000	1	\$1,387.68	111	025-360-056-000	0.1	\$39.64
32	025-200-002-000	1	\$396.48	72	025-280-004-000	1	\$4,534.74	112	025-360-057-000	0.1	\$38.40
33	025-200-008-000	1	\$520.38	73	025-280-005-000	1	\$1,561.14	113	025-360-060-000	0.1	\$29.72
34	025-200-009-000	1	\$185.84	74	025-280-008-000	1	\$1,449.62	114	025-360-061-000	1	\$1,647.86
35	025-200-010-000	0.1	\$9.90	75	025-280-021-000	1	\$161.06	115	025-360-066-000	1	\$582.32
36	025-200-013-000	1	\$198.24	76	025-280-023-000	1	\$1,226.60	116	025-360-067-000	1	\$631.88
37	025-200-014-000	1	\$198.24	77	025-280-024-000	1	\$817.74	117	025-360-068-000	1	\$792.96
38	025-200-015-000	0.1	\$9.90	78	025-280-025-000	1	\$1,090.32	118	025-360-069-000	1	\$681.44
39	025-200-021-000	1	\$49.56	79	025-280-026-000	1	\$817.74	119	025-360-071-000	1	\$1,177.04
40	025-200-024-000	0.1	\$19.82	80	025-280-027-000	1	\$792.96	120	025-360-073-000	1	\$557.54

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
121	025-360-077-000	1	\$619.50	161	030-210-004-000	1	\$1,585.92	201	037-050-007-000	0.1	\$19.82
122	025-360-079-000	1	\$2,254.98	162	030-210-017-000	1	\$1,300.94	202	037-050-008-000	0.1	\$19.82
123	025-360-083-000	1	\$272.58	163	030-210-020-000	1	\$297.36	203	037-050-009-000	0.1	\$19.82
124	025-430-002-000	1	\$1,833.72	164	030-210-021-000	1	\$173.46	204	037-050-010-000	0.1	\$19.82
125	025-440-086-000	1	\$3,332.90	165	035-970-001-000	0.1	\$75.56	205	037-050-011-000	0.1	\$19.82
126	025-450-001-000	0.1	\$227.96	166	036-010-004-000	1	\$1,957.62	206	037-050-012-000	0.1	\$19.82
127	025-450-005-000	1	\$1,784.16	167	036-010-005-000	1	\$916.86	207	037-050-013-000	1	\$396.48
128	025-450-019-000	0.1	\$42.12	168	036-010-006-000	1	\$792.96	208	037-050-014-000	1	\$396.48
129	025-450-020-000	0.1	\$43.36	169	036-010-007-000	1	\$1,214.22	209	037-080-005-000	1	\$792.96
130	025-450-021-000	0.1	\$42.12	170	036-010-008-000	1	\$1,040.76	210	037-080-008-000	0.1	\$19.82
131	025-450-022-000	0.1	\$38.40	171	036-020-001-000	0.1	\$91.68	211	037-080-009-000	0.1	\$17.34
132	025-460-001-000	1	\$1,288.56	172	036-020-011-000	0.1	\$26.00	212	037-080-019-000	0.1	\$14.86
133	025-460-002-000	1	\$1,177.04	173	036-020-012-000	0.1	\$19.82	213	037-080-025-000	1	\$1,090.32
134	025-460-003-000	1	\$123.90	174	036-020-013-000	0.1	\$19.82	214	037-100-009-000	1	\$1,102.70
135	025-460-004-000	0.1	\$180.88	175	036-020-019-000	0.1	\$22.30	215	037-100-018-000	1	\$1,338.12
136	025-470-001-000	1	\$693.84	176	036-020-024-000	0.1	\$19.82	216	037-110-004-000	1	\$2,924.04
137	025-480-002-000	1	\$309.74	177	036-020-025-000	0.1	\$19.82	217	037-120-001-000	0.1	\$19.82
138	025-480-010-000	1	\$210.62	178	036-020-026-000	0.1	\$19.82	218	037-120-006-000	0.1	\$9.90
139	025-480-027-000	1	\$111.50	179	036-020-027-000	0.1	\$19.82	219	037-130-002-000	1	\$1,598.30
140	025-480-039-000	1	\$904.46	180	036-060-004-000	0.1	\$99.12	220	037-140-009-000	0.1	\$12.38
141	025-480-045-000	1	\$37.16	181	036-060-031-000	0.1	\$26.00	221	037-140-019-000	0.1	\$19.82
142	025-480-047-000	1	\$99.12	182	036-060-033-000	0.1	\$19.82	222	037-140-025-000	0.1	\$11.14
143	030-030-005-000	1	\$3,407.24	183	036-060-037-000	0.1	\$18.58	223	037-140-027-000	0.1	\$19.82
144	030-030-012-000	1	\$198.24	184	036-060-039-000	0.1	\$16.10	224	037-140-029-000	0.1	\$19.82
145	030-030-016-000	1	\$198.24	185	036-450-001-000	0.1	\$158.58	225	037-140-030-000	0.1	\$19.82
146	030-030-023-000	1	\$260.18	186	036-450-002-000	0.1	\$157.34	226	037-140-031-000	1	\$792.96
147	030-030-027-000	1	\$1,325.72	187	037-010-012-000	0.1	\$17.34	227	037-140-032-000	1	\$792.96
148	030-030-038-000	1	\$3,171.84	188	037-010-015-000	0.1	\$16.10	228	037-150-022-000	0.1	\$4.94
149	030-030-043-000	1	\$966.42	189	037-010-017-000	0.1	\$19.82	229	037-170-003-000	1	\$1,350.50
150	030-030-046-000	1	\$594.72	190	037-010-021-000	0.1	\$9.90	230	037-170-006-000	1	\$2,787.74
151	030-030-051-000	1	\$755.78	191	037-010-022-000	0.1	\$19.82	231	037-170-009-000	1	\$2,378.88
152	030-030-056-000	1	\$780.56	192	037-010-028-000	0.1	\$157.34	232	037-170-010-000	1	\$173.46
153	030-030-058-000	1	\$12.38	193	037-010-034-000	1	\$768.18	233	037-180-023-000	0.1	\$16.10
154	030-030-065-000	1	\$743.40	194	037-010-035-000	0.1	\$78.04	234	037-180-024-000	0.1	\$19.82
155	030-030-066-000	1	\$3,741.78	195	037-020-035-000	0.1	\$21.06	235	037-180-027-000	0.1	\$27.24
156	030-030-067-000	1	\$371.70	196	037-030-017-000	1	\$842.52	236	037-180-029-000	0.1	\$19.82
157	030-030-068-000	1	\$198.24	197	037-040-001-000	1	\$4,720.58	237	037-190-007-000	1	\$3,246.18
158	030-030-072-000	1	\$954.02	198	037-040-005-000	1	\$4,745.36	238	037-190-008-000	1	\$2,973.60
159	030-030-073-000	1	\$297.36	199	037-050-001-000	1	\$792.96	239	037-190-009-000	0.1	\$234.16
160	030-030-077-000	1	\$1,585.92	200	037-050-004-000	0.1	\$37.16	240	038-010-001-000	1	\$1,685.04

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
241	038-010-002-000	1	\$1,536.36	281	038-050-007-000	1	\$346.92	321	038-110-014-000	1	\$384.08
242	038-010-003-510	1	\$594.72	282	038-050-010-000	1	\$346.92	322	038-110-015-000	1	\$384.08
243	038-010-003-520	1	\$780.56	283	038-050-029-000	0.1	\$7.42	323	038-110-017-000	1	\$5,439.20
244	038-010-004-000	1	\$768.18	284	038-050-039-000	1	\$904.46	324	038-120-012-000	1	\$297.36
245	038-010-011-000	0.1	\$142.48	285	038-050-051-000	0.1	\$16.10	325	038-120-013-000	1	\$49.56
246	038-010-014-000	1	\$1,573.52	286	038-050-053-000	1	\$470.82	326	038-120-017-000	1	\$384.08
247	038-010-015-000	1	\$433.64	287	038-050-066-000	0.1	\$39.64	327	038-120-020-000	0.1	\$39.64
248	038-010-016-000	1	\$892.08	288	038-050-069-000	1	\$768.18	328	038-120-021-000	1	\$396.48
249	038-010-017-000	1	\$1,065.54	289	038-050-070-000	1	\$458.42	329	038-120-022-000	0.1	\$39.64
250	038-020-001-000	1	\$1,870.88	290	038-050-072-000	0.1	\$19.82	330	038-120-023-000	0.1	\$39.64
251	038-020-002-000	1	\$1,585.92	291	038-050-074-000	1	\$284.96	331	038-120-036-000	1	\$991.20
252	038-020-003-000	1	\$916.86	292	038-050-075-000	1	\$284.96	332	038-120-037-000	1	\$879.68
253	038-020-004-000	1	\$916.86	293	038-050-084-000	0.1	\$40.88	333	038-120-038-000	1	\$1,239.00
254	038-020-005-000	1	\$916.86	294	038-050-086-000	0.1	\$39.64	334	038-130-004-000	1	\$1,189.44
255	038-020-006-000	1	\$916.86	295	038-050-089-000	1	\$260.18	335	038-130-013-000	1	\$1,251.38
256	038-020-007-000	1	\$1,573.52	296	038-050-092-000	1	\$1,338.12	336	038-130-014-000	1	\$1,536.36
257	038-020-010-000	1	\$3,047.94	297	038-050-094-000	1	\$731.00	337	038-130-016-000	1	\$966.42
258	038-030-002-000	1	\$396.48	298	038-080-001-000	1	\$284.96	338	038-130-017-000	1	\$507.98
259	038-030-003-000	1	\$2,416.04	299	038-080-003-000	1	\$792.96	339	038-130-021-000	1	\$780.56
260	038-030-005-000	1	\$792.96	300	038-080-014-000	1	\$991.20	340	038-130-022-000	1	\$1,325.72
261	038-030-006-000	1	\$792.96	301	038-080-015-000	1	\$830.12	341	038-140-003-000	1	\$904.46
262	038-030-009-000	1	\$396.48	302	038-080-016-000	1	\$334.52	342	038-140-007-000	1	\$954.02
263	038-030-010-000	1	\$3,171.84	303	038-080-017-000	1	\$520.38	343	038-140-008-000	1	\$5,017.94
264	038-040-002-000	1	\$260.18	304	038-080-023-000	1	\$483.20	344	038-150-005-000	0.1	\$7.42
265	038-040-006-000	1	\$185.84	305	038-080-033-000	1	\$334.52	345	038-150-008-000	1	\$805.34
266	038-040-007-000	1	\$260.18	306	038-080-034-000	1	\$136.28	346	038-150-010-000	0.1	\$8.66
267	038-040-008-000	1	\$247.80	307	038-090-004-000	0.1	\$59.46	347	038-160-001-000	1	\$148.68
268	038-040-010-000	1	\$198.24	308	038-090-005-000	1	\$1,536.36	348	038-160-002-000	1	\$247.80
269	038-040-011-000	1	\$235.40	309	038-090-013-000	1	\$892.08	349	039-030-012-000	1	\$582.32
270	038-040-015-000	1	\$792.96	310	038-090-014-000	1	\$446.04	350	039-030-013-000	1	\$446.04
271	038-040-018-000	1	\$198.24	311	038-090-016-000	1	\$173.46	351	039-030-014-000	1	\$755.78
272	038-040-021-000	1	\$198.24	312	038-090-022-000	1	\$198.24	352	039-030-015-000	1	\$470.82
273	038-040-022-000	1	\$198.24	313	038-090-023-000	1	\$198.24	353	039-030-016-000	1	\$161.06
274	038-040-025-000	1	\$185.84	314	038-100-001-000	1	\$1,796.54	354	039-030-017-000	1	\$235.40
275	038-040-028-000	1	\$1,585.92	315	038-100-002-000	1	\$780.56	355	039-150-001-000	1	\$631.88
276	038-040-031-000	1	\$198.24	316	038-100-015-000	1	\$1,164.66	356	040-010-001-000	1	\$6,913.62
277	038-040-033-000	1	\$731.00	317	038-100-016-000	1	\$1,077.92	357	040-010-005-000	0.1	\$17.34
278	038-040-043-510	0.1	\$156.10	318	038-110-001-000	1	\$1,585.92	358	040-010-006-510	1	\$1,288.56
279	038-050-002-000	0.1	\$47.08	319	038-110-012-000	1	\$384.08	359	040-010-006-520	1	\$297.36
280	038-050-005-000	1	\$235.40	320	038-110-013-000	1	\$384.08	360	040-010-008-000	0.1	\$156.10

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
361	040-010-015-000	0.1	\$28.48	401	040-050-023-000	0.1	\$37.16	441	040-090-001-000	1	\$1,846.10
362	040-010-023-000	0.1	\$18.58	402	040-050-024-000	0.1	\$14.86	442	040-090-002-000	1	\$1,846.10
363	040-010-026-000	0.1	\$19.82	403	040-050-026-000	0.1	\$23.54	443	040-090-003-000	1	\$1,585.92
364	040-010-031-000	0.1	\$27.24	404	040-050-027-000	0.1	\$40.88	444	040-090-004-000	1	\$1,585.92
365	040-010-032-000	0.1	\$19.82	405	040-050-028-000	0.1	\$40.88	445	040-090-005-000	0.1	\$89.20
366	040-010-034-000	0.1	\$118.94	406	040-050-033-000	1	\$495.60	446	040-090-006-000	1	\$631.88
367	040-010-035-000	0.1	\$118.94	407	040-050-035-000	0.1	\$29.72	447	040-090-007-000	1	\$1,189.44
368	040-040-009-000	1	\$198.24	408	040-060-001-000	1	\$3,432.02	448	040-090-008-000	0.1	\$39.64
369	040-040-010-000	1	\$198.24	409	040-060-002-000	1	\$1,709.82	449	040-100-001-000	1	\$1,585.92
370	040-040-013-000	1	\$99.12	410	040-060-003-000	1	\$1,709.82	450	040-100-002-000	1	\$1,585.92
371	040-040-016-000	1	\$1,028.36	411	040-060-004-000	1	\$1,585.92	451	040-100-003-000	1	\$6,294.12
372	040-040-017-000	1	\$74.34	412	040-060-005-000	1	\$1,585.92	452	040-110-001-000	1	\$743.40
373	040-040-020-000	1	\$557.54	413	040-060-006-000	0.1	\$19.82	453	040-110-002-000	1	\$755.78
374	040-040-022-000	1	\$706.22	414	040-060-007-000	0.1	\$19.82	454	040-110-003-000	0.1	\$22.30
375	040-040-024-000	1	\$396.48	415	040-060-008-000	0.1	\$19.82	455	040-110-005-000	1	\$731.00
376	040-040-025-000	1	\$334.52	416	040-060-009-000	0.1	\$19.82	456	040-110-006-000	1	\$223.02
377	040-040-026-000	1	\$24.78	417	040-060-012-000	1	\$1,585.92	457	040-110-007-000	1	\$421.26
378	040-040-028-000	1	\$198.24	418	040-060-015-000	0.1	\$39.64	458	040-110-008-000	1	\$247.80
379	040-040-045-000	0.1	\$159.82	419	040-060-016-000	0.1	\$39.64	459	040-110-010-000	1	\$322.14
380	040-040-046-000	1	\$1,585.92	420	040-070-005-000	0.1	\$19.82	460	040-110-011-000	1	\$582.32
381	040-040-050-000	1	\$371.70	421	040-070-006-000	0.1	\$39.64	461	040-110-012-000	1	\$731.00
382	040-040-051-000	1	\$334.52	422	040-070-008-000	1	\$792.96	462	040-110-013-000	1	\$334.52
383	040-040-086-000	0.1	\$21.06	423	040-070-009-000	1	\$792.96	463	040-110-020-000	1	\$904.46
384	040-040-087-000	0.1	\$37.16	424	040-070-011-000	1	\$3,171.84	464	040-110-021-000	1	\$1,338.12
385	040-050-001-000	0.1	\$17.34	425	040-070-018-000	1	\$1,585.92	465	040-110-022-000	0.1	\$161.06
386	040-050-004-000	0.1	\$29.72	426	040-070-019-000	0.1	\$158.58	466	040-120-004-000	1	\$1,585.92
387	040-050-005-000	0.1	\$78.04	427	040-070-024-000	0.1	\$14.86	467	040-120-005-000	1	\$1,585.92
388	040-050-006-000	0.1	\$138.76	428	040-070-025-000	1	\$1,883.28	468	040-120-006-000	1	\$3,171.84
389	040-050-007-510	0.1	\$39.64	429	040-070-026-000	1	\$1,028.36	469	040-120-007-000	1	\$3,171.84
390	040-050-007-520	0.1	\$39.64	430	040-070-027-000	0.1	\$19.82	470	040-120-010-000	1	\$1,536.36
391	040-050-010-000	1	\$495.60	431	040-070-028-000	0.1	\$19.82	471	040-120-012-000	1	\$1,523.96
392	040-050-011-000	1	\$396.48	432	040-080-001-000	1	\$495.60	472	040-130-003-000	1	\$1,585.92
393	040-050-012-000	0.1	\$34.68	433	040-080-002-000	0.1	\$48.32	473	040-130-005-000	1	\$792.96
394	040-050-014-000	0.1	\$121.42	434	040-080-003-000	1	\$693.84	474	040-130-006-000	1	\$396.48
395	040-050-015-000	1	\$371.70	435	040-080-004-000	1	\$1,486.80	475	040-130-007-000	1	\$1,177.04
396	040-050-016-000	1	\$322.14	436	040-080-006-000	1	\$3,035.54	476	040-130-008-000	0.1	\$79.28
397	040-050-017-000	1	\$322.14	437	040-080-008-000	1	\$1,561.14	477	040-130-009-000	1	\$1,585.92
398	040-050-018-000	1	\$1,585.92	438	040-080-009-000	1	\$1,561.14	478	040-130-010-000	1	\$1,585.92
399	040-050-020-000	0.1	\$39.64	439	040-080-012-000	0.1	\$157.34	479	040-130-011-000	1	\$1,561.14
400	040-050-021-000	0.1	\$37.16	440	040-080-013-000	1	\$941.64	480	040-130-012-000	1	\$1,585.92

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
481	040-130-013-000	1	\$396.48	521	040-170-002-000	0.1	\$138.76	561	040-200-028-000	1	\$1,585.92
482	040-130-014-000	1	\$396.48	522	040-170-003-000	0.1	\$39.64	562	040-200-029-000	1	\$1,585.92
483	040-130-018-000	0.1	\$39.64	523	040-170-004-000	0.1	\$23.54	563	040-200-030-000	1	\$842.52
484	040-130-019-000	0.1	\$39.64	524	040-170-005-000	0.1	\$54.50	564	040-200-031-000	0.1	\$14.86
485	040-140-003-000	1	\$1,784.16	525	040-170-006-000	1	\$1,585.92	565	040-200-032-000	1	\$3,047.94
486	040-140-006-000	1	\$396.48	526	040-170-007-000	0.1	\$138.76	566	040-210-001-000	1	\$3,171.84
487	040-140-009-000	0.1	\$21.06	527	040-170-011-000	0.1	\$158.58	567	040-210-002-000	0.1	\$317.18
488	040-140-012-000	0.1	\$23.54	528	040-170-012-000	0.1	\$34.68	568	040-210-003-000	1	\$1,585.92
489	040-140-014-000	1	\$3,407.24	529	040-170-016-000	1	\$1,561.14	569	040-210-004-000	1	\$1,585.92
490	040-140-015-000	1	\$1,387.68	530	040-170-018-000	0.1	\$90.44	570	040-220-001-000	1	\$1,585.92
491	040-140-016-000	1	\$1,585.92	531	040-170-019-000	0.1	\$18.58	571	040-220-008-000	0.1	\$19.82
492	040-140-018-000	0.1	\$29.72	532	040-170-020-000	1	\$1,573.52	572	040-220-009-000	0.1	\$19.82
493	040-140-019-000	0.1	\$19.82	533	040-180-002-000	1	\$396.48	573	040-220-010-000	1	\$161.06
494	040-140-020-000	0.1	\$19.82	534	040-180-003-000	1	\$396.48	574	040-220-011-000	0.1	\$19.82
495	040-140-021-000	0.1	\$9.90	535	040-180-005-000	1	\$99.12	575	040-220-012-000	0.1	\$19.82
496	040-140-022-000	0.1	\$19.82	536	040-180-006-000	1	\$223.02	576	040-220-013-000	0.1	\$19.82
497	040-140-023-000	0.1	\$19.82	537	040-180-007-000	1	\$458.42	577	040-220-015-000	0.1	\$39.64
498	040-140-026-000	1	\$396.48	538	040-180-008-000	0.1	\$76.80	578	040-220-016-000	0.1	\$39.64
499	040-140-027-000	1	\$743.40	539	040-180-009-000	1	\$792.96	579	040-220-017-000	1	\$396.48
500	040-140-029-000	0.1	\$39.64	540	040-180-012-000	1	\$1,585.92	580	040-220-018-000	1	\$198.24
501	040-140-030-000	1	\$681.44	541	040-180-013-000	1	\$1,585.92	581	040-220-019-000	1	\$198.24
502	040-150-001-000	1	\$1,833.72	542	040-180-014-000	1	\$1,585.92	582	040-220-020-000	0.1	\$39.64
503	040-150-002-000	1	\$1,833.72	543	040-180-018-000	1	\$1,994.78	583	040-220-021-000	1	\$185.84
504	040-150-003-000	1	\$1,585.92	544	040-180-020-000	1	\$384.08	584	040-220-033-000	1	\$148.68
505	040-150-015-000	1	\$1,585.92	545	040-180-022-000	1	\$384.08	585	040-220-034-000	1	\$198.24
506	040-150-016-000	1	\$1,585.92	546	040-180-025-000	1	\$185.84	586	040-220-036-000	0.1	\$19.82
507	040-150-017-000	1	\$1,548.74	547	040-180-026-000	0.1	\$17.34	587	040-220-065-000	1	\$1,585.92
508	040-150-018-000	1	\$1,573.52	548	040-180-028-000	0.1	\$9.90	588	041-010-001-000	0.1	\$149.90
509	040-150-019-000	1	\$780.56	549	040-180-029-000	0.1	\$19.82	589	041-010-008-000	1	\$384.08
510	040-150-020-000	1	\$780.56	550	040-180-031-000	1	\$161.06	590	041-010-009-000	0.1	\$74.34
511	040-160-001-000	1	\$1,808.94	551	040-180-032-000	1	\$173.46	591	041-010-010-000	0.1	\$74.34
512	040-160-002-000	1	\$1,796.54	552	040-180-033-000	1	\$185.84	592	041-010-011-000	1	\$384.08
513	040-160-003-000	0.1	\$87.96	553	040-180-034-000	1	\$396.48	593	041-010-012-000	1	\$1,511.58
514	040-160-004-000	0.1	\$83.00	554	040-180-035-000	1	\$111.50	594	041-010-023-000	1	\$755.78
515	040-160-008-000	1	\$1,585.92	555	040-200-005-000	1	\$792.96	595	041-020-005-000	1	\$470.82
516	040-160-011-000	0.1	\$39.64	556	040-200-006-000	0.1	\$79.28	596	041-020-035-000	1	\$1,573.52
517	040-160-012-000	0.1	\$39.64	557	040-200-012-000	1	\$792.96	597	041-030-002-000	0.1	\$39.64
518	040-160-013-000	1	\$1,474.40	558	040-200-013-000	0.1	\$78.04	598	041-030-003-000	1	\$384.08
519	040-160-014-000	1	\$3,952.40	559	040-200-015-000	0.1	\$71.86	599	041-030-004-000	1	\$384.08
520	040-170-001-000	0.1	\$79.28	560	040-200-018-000	1	\$1,003.58	600	041-030-005-000	1	\$408.86

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
601	041-030-007-000	1	\$309.74	641	041-100-026-000	1	\$892.08	681	042-120-012-000	0.1	\$75.56
602	041-030-008-510	1	\$582.32	642	041-100-029-000	1	\$123.90	682	042-120-019-000	1	\$569.94
603	041-030-010-000	1	\$346.92	643	041-110-013-000	0.1	\$79.28	683	042-120-020-000	0.1	\$255.22
604	041-030-012-000	0.1	\$87.96	644	041-110-014-000	1	\$867.30	684	042-120-023-000	0.1	\$58.22
605	041-030-013-000	0.1	\$49.56	645	041-110-015-000	1	\$780.56	685	042-120-024-000	0.1	\$301.06
606	041-030-016-000	1	\$185.84	646	041-110-016-000	1	\$842.52	686	042-120-025-000	0.1	\$133.80
607	041-030-017-000	0.1	\$148.68	647	041-110-017-000	0.1	\$76.80	687	042-120-026-000	0.1	\$35.92
608	041-040-005-000	1	\$297.36	648	041-120-012-000	0.1	\$156.10	688	042-120-028-000	0.1	\$23.54
609	041-040-006-000	1	\$408.86	649	041-120-047-000	0.1	\$69.38	689	042-120-029-000	0.1	\$152.38
610	041-040-007-000	1	\$594.72	650	041-120-052-000	0.1	\$148.68	690	042-130-001-000	0.1	\$158.58
611	041-040-036-000	1	\$2,862.08	651	041-120-053-000	0.1	\$148.68	691	047-140-031-000	0.1	\$83.00
612	041-050-001-000	1	\$681.44	652	041-120-056-000	1	\$1,040.76	692	047-140-032-000	0.1	\$149.90
613	041-050-002-000	1	\$681.44	653	041-120-057-000	0.1	\$189.56	693	048-130-017-000	1	\$272.58
614	041-050-003-510	1	\$792.96	654	042-030-006-000	1	\$396.48	694	048-130-024-000	1	\$185.84
615	041-050-003-520	1	\$2,378.88	655	042-030-008-000	1	\$185.84	695	048-130-026-000	1	\$198.24
616	041-050-005-000	1	\$1,449.62	656	042-030-010-000	1	\$842.52	696	048-130-028-000	1	\$1,201.82
617	041-060-023-000	0.1	\$236.64	657	042-030-011-000	1	\$792.96	697	048-130-029-000	1	\$421.26
618	041-060-024-000	1	\$792.96	658	042-030-013-000	1	\$954.02	698	048-130-030-000	1	\$470.82
619	041-060-029-000	1	\$1,610.70	659	042-030-026-000	1	\$607.10	699	048-130-033-000	1	\$433.64
620	041-060-031-000	1	\$755.78	660	042-050-001-000	1	\$1,585.92	700	048-130-034-000	1	\$532.76
621	041-060-037-000	0.1	\$2.46	661	042-050-002-000	1	\$1,585.92	701	048-140-001-000	1	\$61.94
622	041-060-038-000	1	\$1,090.32	662	042-050-004-000	1	\$3,109.88	702	048-140-003-000	1	\$421.26
623	041-060-040-000	1	\$2,800.14	663	042-060-003-000	1	\$792.96	703	048-140-004-000	1	\$2,539.94
624	041-090-010-000	0.1	\$75.56	664	042-060-008-000	1	\$421.26	704	048-140-010-000	1	\$2,601.90
625	041-090-017-000	0.1	\$55.74	665	042-060-009-000	1	\$1,115.10	705	048-140-011-000	1	\$607.10
626	041-090-018-000	0.1	\$132.56	666	042-080-027-000	1	\$817.74	706	048-140-012-000	1	\$743.40
627	041-090-019-000	0.1	\$80.52	667	042-080-029-000	0.1	\$55.74	707	048-140-013-000	1	\$743.40
628	041-090-023-000	0.1	\$99.12	668	042-080-030-000	1	\$792.96	708	048-140-019-000	1	\$3,543.54
629	041-090-024-000	0.1	\$60.70	669	042-090-001-000	1	\$1,400.06	709	048-140-037-000	1	\$2,031.96
630	041-100-002-510	0.1	\$19.82	670	042-090-003-000	1	\$1,536.36	710	048-140-040-000	0.1	\$19.82
631	041-100-002-520	0.1	\$59.46	671	042-090-007-000	1	\$2,985.98	711	048-160-001-000	1	\$780.56
632	041-100-003-000	0.1	\$79.28	672	042-090-010-000	1	\$743.40	712	048-160-002-000	1	\$2,998.38
633	041-100-006-000	1	\$396.48	673	042-110-014-000	0.1	\$90.44	713	048-160-003-000	1	\$1,561.14
634	041-100-007-000	1	\$792.96	674	042-110-015-000	0.1	\$32.20	714	048-160-008-000	1	\$210.62
635	041-100-008-000	1	\$3,171.84	675	042-110-019-000	1	\$408.86	715	048-160-009-000	1	\$446.04
636	041-100-013-000	1	\$1,387.68	676	042-110-025-000	1	\$408.86	716	048-160-010-000	1	\$210.62
637	041-100-017-000	0.1	\$94.16	677	042-110-026-000	1	\$495.60	717	048-160-017-000	1	\$309.74
638	041-100-020-000	0.1	\$143.72	678	042-110-027-000	1	\$495.60	718	048-160-018-000	1	\$1,585.92
639	041-100-021-000	0.1	\$19.82	679	042-110-029-000	0.1	\$166.02	719	048-160-019-000	1	\$99.12
640	041-100-023-000	1	\$904.46	680	042-120-002-000	0.1	\$69.38	720	048-160-021-000	1	\$1,474.40

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
721	048-170-002-510	1	\$1,338.12	761	048-200-011-000	1	\$260.18	801	049-030-006-000	1	\$1,263.78
722	048-170-002-520	1	\$1,338.12	762	048-200-017-000	0.1	\$2.46	802	049-030-007-000	1	\$346.92
723	048-170-003-000	1	\$1,585.92	763	048-200-018-000	1	\$272.58	803	049-040-005-000	1	\$6,021.54
724	048-170-005-000	1	\$1,585.92	764	048-200-019-000	1	\$4,125.86	804	049-040-007-000	1	\$5,736.56
725	048-170-006-000	1	\$1,585.92	765	048-200-022-000	1	\$2,515.16	805	049-040-008-000	1	\$1,486.80
726	048-170-007-000	0.1	\$138.76	766	048-210-001-000	1	\$805.34	806	049-040-009-000	1	\$3,679.82
727	048-170-008-000	0.1	\$22.30	767	048-210-004-000	1	\$322.14	807	049-040-012-000	1	\$1,077.92
728	048-170-012-000	0.1	\$63.18	768	048-210-005-000	0.1	\$32.20	808	049-040-013-000	1	\$3,184.22
729	048-170-014-000	0.1	\$24.78	769	048-210-008-000	1	\$966.42	809	049-040-014-000	1	\$966.42
730	048-170-015-000	0.1	\$64.42	770	048-220-003-000	1	\$1,164.66	810	049-040-015-000	1	\$929.24
731	048-180-004-000	1	\$297.36	771	048-220-017-000	1	\$4,844.48	811	049-050-007-000	1	\$1,846.10
732	048-180-005-000	1	\$594.72	772	048-220-018-000	1	\$644.28	812	049-050-009-000	0.1	\$9.90
733	048-180-006-000	1	\$1,486.80	773	048-220-022-000	1	\$2,837.30	813	049-050-010-000	1	\$5,439.20
734	048-180-009-000	1	\$1,288.56	774	048-220-023-000	1	\$1,672.64	814	049-060-007-000	0.1	\$141.24
735	048-180-011-000	1	\$1,759.38	775	048-220-024-000	1	\$1,585.92	815	049-060-016-000	0.1	\$319.66
736	048-180-012-000	1	\$1,164.66	776	048-220-025-000	1	\$1,003.58	816	049-060-017-000	0.1	\$354.34
737	048-180-016-000	1	\$743.40	777	049-010-004-000	1	\$483.20	817	049-070-004-000	0.1	\$92.92
738	048-180-017-000	1	\$1,697.42	778	049-010-005-000	1	\$2,378.88	818	049-070-005-000	0.1	\$52.02
739	048-190-002-000	0.1	\$27.24	779	049-010-010-000	1	\$384.08	819	049-070-006-000	0.1	\$156.10
740	048-190-003-000	0.1	\$6.18	780	049-010-012-000	1	\$780.56	820	049-070-008-000	0.1	\$54.50
741	048-190-004-000	0.1	\$7.42	781	049-010-014-000	1	\$396.48	821	049-070-009-000	0.1	\$263.90
742	048-190-005-000	0.1	\$13.62	782	049-010-015-000	1	\$86.72	822	049-070-020-000	0.1	\$140.00
743	048-190-006-000	0.1	\$22.30	783	049-010-017-000	1	\$1,226.60	823	049-070-021-000	0.1	\$273.80
744	048-190-007-000	0.1	\$49.56	784	049-010-018-000	1	\$1,598.30	824	049-080-003-000	1	\$309.74
745	048-190-008-000	1	\$3,345.30	785	049-010-019-000	1	\$2,973.60	825	049-080-004-000	1	\$309.74
746	048-190-009-000	1	\$644.28	786	049-010-020-000	1	\$223.02	826	049-080-005-000	1	\$309.74
747	048-190-010-000	1	\$2,502.78	787	049-020-006-000	1	\$1,734.60	827	049-080-006-000	1	\$309.74
748	048-190-012-000	1	\$247.80	788	049-020-008-000	1	\$2,391.26	828	049-080-007-000	1	\$309.74
749	048-190-013-000	1	\$1,177.04	789	049-020-009-000	1	\$557.54	829	049-080-008-000	0.1	\$147.44
750	048-190-016-000	1	\$1,437.24	790	049-020-010-000	1	\$1,015.98	830	049-080-011-000	1	\$2,478.00
751	048-200-001-000	0.1	\$65.66	791	049-020-014-000	1	\$446.04	831	049-080-012-000	1	\$892.08
752	048-200-002-000	0.1	\$24.78	792	049-020-026-000	1	\$1,214.22	832	049-080-014-000	1	\$594.72
753	048-200-003-000	0.1	\$27.24	793	049-020-027-000	1	\$607.10	833	049-080-016-000	1	\$2,354.10
754	048-200-004-000	0.1	\$29.72	794	049-020-029-000	1	\$297.36	834	049-080-019-000	1	\$792.96
755	048-200-005-000	0.1	\$17.34	795	049-020-030-000	1	\$384.08	835	049-080-020-000	1	\$1,077.92
756	048-200-006-000	0.1	\$27.24	796	049-020-033-000	1	\$1,895.66	836	049-090-003-000	1	\$1,251.38
757	048-200-007-000	0.1	\$17.34	797	049-030-002-000	1	\$284.96	837	049-090-004-000	1	\$1,288.56
758	048-200-008-000	0.1	\$29.72	798	049-030-003-000	1	\$1,189.44	838	049-090-013-000	1	\$1,561.14
759	048-200-009-000	0.1	\$26.00	799	049-030-004-000	1	\$1,362.90	839	049-090-016-000	1	\$1,883.28
760	048-200-010-000	1	\$1,746.98	800	049-030-005-000	1	\$1,226.60	840	049-100-007-000	0.1	\$95.40

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
841	049-100-010-000	0.1	\$19.82	881	049-130-009-000	0.1	\$8.66	921	049-170-023-000	1	\$210.62
842	049-100-011-000	0.1	\$19.82	882	049-130-028-000	0.1	\$18.58	922	049-170-025-000	1	\$223.02
843	049-100-013-000	1	\$99.12	883	049-130-041-000	0.1	\$39.64	923	049-170-026-000	1	\$210.62
844	049-100-014-000	1	\$99.12	884	049-130-045-000	0.1	\$462.14	924	049-170-027-000	1	\$185.84
845	049-100-015-000	1	\$99.12	885	049-130-048-000	0.1	\$141.24	925	049-170-028-000	1	\$235.40
846	049-100-016-000	1	\$99.12	886	049-130-051-000	0.1	\$16.10	926	049-170-029-000	1	\$260.18
847	049-100-018-000	1	\$161.06	887	049-140-005-000	1	\$161.06	927	049-170-030-000	1	\$136.28
848	049-100-019-000	1	\$433.64	888	049-140-006-000	0.1	\$6.18	928	049-170-031-000	1	\$148.68
849	049-100-024-000	1	\$507.98	889	049-140-007-000	0.1	\$17.34	929	049-170-032-000	0.1	\$21.06
850	049-100-025-000	1	\$978.80	890	049-140-012-000	0.1	\$17.34	930	049-170-037-000	1	\$210.62
851	049-100-026-000	1	\$520.38	891	049-140-018-000	0.1	\$18.58	931	049-170-043-000	1	\$99.12
852	049-100-027-000	1	\$86.72	892	049-140-019-000	0.1	\$18.58	932	049-170-053-000	0.1	\$33.44
853	049-100-030-000	1	\$1,746.98	893	049-140-020-000	0.1	\$8.66	933	049-170-054-000	1	\$322.14
854	049-100-031-000	1	\$1,139.88	894	049-140-021-000	0.1	\$18.58	934	049-170-068-000	0.1	\$16.10
855	049-100-032-000	1	\$1,462.02	895	049-140-024-000	0.1	\$39.64	935	049-170-069-000	1	\$185.84
856	049-100-033-000	1	\$185.84	896	049-140-025-000	0.1	\$18.58	936	049-170-070-000	0.1	\$18.58
857	049-100-034-000	0.1	\$19.82	897	049-140-028-000	1	\$198.24	937	049-170-071-000	1	\$185.84
858	049-100-035-000	1	\$1,449.62	898	049-140-029-000	1	\$61.94	938	049-180-027-000	1	\$111.50
859	049-110-010-000	1	\$954.02	899	049-140-032-000	1	\$284.96	939	049-180-028-000	1	\$210.62
860	049-110-011-000	1	\$1,015.98	900	049-140-034-000	0.1	\$2.46	940	049-180-029-000	1	\$235.40
861	049-110-012-000	1	\$718.62	901	049-140-035-000	0.1	\$123.90	941	049-180-030-000	1	\$99.12
862	049-110-013-000	1	\$693.84	902	049-140-042-000	1	\$1,499.18	942	049-180-031-000	1	\$148.68
863	049-110-014-000	1	\$693.84	903	049-150-002-000	1	\$371.70	943	049-180-035-000	1	\$185.84
864	049-110-022-000	0.1	\$18.58	904	049-150-005-000	1	\$123.90	944	049-180-036-000	1	\$86.72
865	049-110-023-000	0.1	\$24.78	905	049-150-007-000	1	\$99.12	945	049-180-038-000	1	\$136.28
866	049-110-024-000	0.1	\$24.78	906	049-150-031-000	1	\$260.18	946	049-180-040-000	1	\$99.12
867	049-110-025-000	0.1	\$12.38	907	049-150-032-000	0.1	\$12.38	947	049-180-043-000	1	\$61.94
868	049-110-026-000	1	\$1,053.14	908	049-150-033-000	0.1	\$11.14	948	049-180-056-000	1	\$173.46
869	049-110-027-000	1	\$1,015.98	909	049-150-040-000	1	\$458.42	949	049-180-057-000	1	\$161.06
870	049-120-009-000	0.1	\$97.88	910	049-150-052-000	1	\$173.46	950	049-180-063-000	1	\$136.28
871	049-120-022-000	0.1	\$95.40	911	049-160-021-000	0.1	\$16.10	951	049-190-009-000	0.1	\$9.90
872	049-120-025-000	0.1	\$298.58	912	049-170-001-000	1	\$74.34	952	049-190-011-000	1	\$644.28
873	049-120-026-000	0.1	\$89.20	913	049-170-003-000	1	\$99.12	953	049-190-016-000	1	\$24.78
874	049-120-028-000	0.1	\$251.50	914	049-170-006-000	0.1	\$9.90	954	049-190-023-000	1	\$892.08
875	049-120-030-000	0.1	\$69.38	915	049-170-013-000	0.1	\$27.24	955	049-220-001-000	1	\$520.38
876	049-120-031-000	0.1	\$9.90	916	049-170-014-000	1	\$210.62	956	049-220-002-000	1	\$1,251.38
877	049-120-034-000	0.1	\$38.40	917	049-170-015-000	1	\$198.24	957	049-220-003-000	1	\$111.50
878	049-120-035-000	0.1	\$9.90	918	049-170-017-000	0.1	\$32.20	958	049-220-004-000	1	\$2,081.52
879	049-120-036-000	0.1	\$19.82	919	049-170-019-000	1	\$792.96	959	049-220-006-000	1	\$2,601.90
880	049-120-038-000	0.1	\$21.06	920	049-170-020-000	0.1	\$22.30	960	049-230-002-000	1	\$1,065.54

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
961	049-230-010-000	1	\$1,226.60	1001	050-030-009-000	0.1	\$8.66	1041	050-070-019-000	1	\$408.86
962	049-230-012-000	1	\$1,152.26	1002	050-030-010-000	0.1	\$12.38	1042	050-070-020-000	1	\$1,945.22
963	049-230-013-000	1	\$867.30	1003	050-030-012-000	1	\$792.96	1043	050-070-022-000	1	\$780.56
964	049-240-009-000	0.1	\$6.18	1004	050-030-013-000	0.1	\$79.28	1044	050-070-023-000	0.1	\$38.40
965	049-400-001-000	0.1	\$12.38	1005	050-030-014-000	0.1	\$79.28	1045	050-070-024-000	1	\$780.56
966	049-470-002-000	0.1	\$1.22	1006	050-030-015-000	1	\$706.22	1046	050-070-025-000	0.1	\$33.44
967	049-470-006-000	0.1	\$13.62	1007	050-030-016-000	1	\$706.22	1047	050-080-006-000	1	\$904.46
968	049-470-007-000	0.1	\$1.22	1008	050-030-026-000	1	\$247.80	1048	050-080-007-000	1	\$396.48
969	049-470-016-000	0.1	\$23.54	1009	050-030-028-000	1	\$693.84	1049	050-080-008-000	1	\$792.96
970	049-470-019-000	0.1	\$43.36	1010	050-030-031-000	1	\$743.40	1050	050-080-013-000	1	\$1,189.44
971	049-470-022-000	0.1	\$32.20	1011	050-040-003-000	1	\$1,449.62	1051	050-080-014-000	1	\$681.44
972	049-470-023-000	1	\$235.40	1012	050-040-004-000	1	\$1,164.66	1052	050-080-015-000	1	\$334.52
973	050-010-003-000	1	\$1,833.72	1013	050-040-005-000	1	\$1,561.14	1053	050-080-019-000	1	\$2,577.12
974	050-010-004-000	1	\$421.26	1014	050-040-006-000	1	\$1,561.14	1054	050-080-020-000	0.1	\$8.66
975	050-010-005-000	1	\$359.30	1015	050-040-007-000	1	\$1,585.92	1055	050-080-021-000	0.1	\$42.12
976	050-010-007-000	1	\$743.40	1016	050-040-008-000	1	\$1,585.92	1056	050-090-002-000	1	\$483.20
977	050-010-015-000	1	\$185.84	1017	050-040-009-000	1	\$1,189.44	1057	050-090-004-000	1	\$1,090.32
978	050-010-016-000	1	\$185.84	1018	050-050-001-000	1	\$792.96	1058	050-090-007-000	1	\$4,757.76
979	050-010-017-000	1	\$185.84	1019	050-050-002-000	1	\$792.96	1059	050-090-010-000	1	\$495.60
980	050-010-019-000	1	\$681.44	1020	050-050-003-000	1	\$396.48	1060	050-100-003-000	1	\$284.96
981	050-010-020-000	1	\$235.40	1021	050-050-004-000	1	\$1,189.44	1061	050-100-004-000	0.1	\$19.82
982	050-010-022-000	0.1	\$131.32	1022	050-050-005-000	1	\$1,585.92	1062	050-100-005-000	1	\$396.48
983	050-010-023-000	1	\$1,189.44	1023	050-050-008-000	1	\$1,784.16	1063	050-100-006-000	1	\$1,152.26
984	050-010-026-000	1	\$669.06	1024	050-050-009-000	1	\$792.96	1064	050-100-007-000	1	\$260.18
985	050-020-001-000	1	\$2,069.12	1025	050-050-012-000	1	\$2,180.64	1065	050-100-008-000	1	\$260.18
986	050-020-002-000	1	\$594.72	1026	050-060-002-000	1	\$2,007.18	1066	050-100-009-000	1	\$792.96
987	050-020-004-000	1	\$644.28	1027	050-060-003-000	1	\$991.20	1067	050-100-010-000	0.1	\$39.64
988	050-020-006-000	0.1	\$14.86	1028	050-060-005-000	1	\$780.56	1068	050-100-011-000	1	\$396.48
989	050-020-007-000	1	\$272.58	1029	050-060-006-000	1	\$780.56	1069	050-100-015-000	0.1	\$66.90
990	050-020-008-000	1	\$272.58	1030	050-060-007-000	1	\$817.74	1070	050-100-019-000	1	\$396.48
991	050-020-009-000	1	\$272.58	1031	050-060-008-000	1	\$1,449.62	1071	050-100-021-000	1	\$210.62
992	050-020-010-000	1	\$1,424.84	1032	050-060-014-000	1	\$718.62	1072	050-100-023-000	0.1	\$21.06
993	050-020-013-000	1	\$1,040.76	1033	050-060-015-000	0.1	\$2.46	1073	050-100-024-000	0.1	\$16.10
994	050-020-014-000	1	\$1,474.40	1034	050-060-017-000	1	\$1,263.78	1074	050-100-025-000	1	\$545.16
995	050-020-015-000	1	\$545.16	1035	050-070-002-000	1	\$1,585.92	1075	050-100-026-000	1	\$1,846.10
996	050-020-017-000	1	\$1,932.84	1036	050-070-003-000	1	\$284.96	1076	050-100-028-000	1	\$24.78
997	050-030-001-000	1	\$941.64	1037	050-070-004-000	1	\$297.36	1077	050-100-031-000	1	\$569.94
998	050-030-004-000	1	\$309.74	1038	050-070-005-000	1	\$483.20	1078	050-100-032-000	0.1	\$1.22
999	050-030-007-000	1	\$706.22	1039	050-070-006-000	1	\$483.20	1079	050-100-040-000	0.1	\$18.58
1000	050-030-008-000	1	\$557.54	1040	050-070-018-000	1	\$1,585.92	1080	050-100-043-000	1	\$978.80

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1081	050-100-044-000	1	\$805.34	1121	050-160-011-000	1	\$458.42	1161	050-190-027-000	1	\$780.56
1082	050-100-045-000	0.1	\$28.48	1122	050-160-012-000	0.1	\$24.78	1162	050-190-028-000	1	\$805.34
1083	050-100-047-000	1	\$854.90	1123	050-160-013-000	0.1	\$28.48	1163	050-190-029-000	1	\$495.60
1084	050-110-002-000	1	\$3,171.84	1124	050-160-016-000	0.1	\$144.96	1164	050-190-030-000	0.1	\$43.36
1085	050-110-003-000	1	\$2,775.36	1125	050-160-017-000	1	\$1,449.62	1165	050-190-031-000	0.1	\$54.50
1086	050-110-006-000	1	\$6,195.00	1126	050-160-023-000	1	\$272.58	1166	050-190-033-000	1	\$1,561.14
1087	050-120-014-000	1	\$3,196.62	1127	050-160-024-000	1	\$1,040.76	1167	050-190-034-000	1	\$1,276.16
1088	050-120-015-000	1	\$3,853.28	1128	050-160-025-000	1	\$780.56	1168	050-190-035-000	1	\$284.96
1089	050-120-019-000	1	\$1,846.10	1129	050-160-026-000	1	\$780.56	1169	050-200-002-000	0.1	\$44.60
1090	050-120-020-000	1	\$3,741.78	1130	050-160-028-000	1	\$1,771.76	1170	050-200-006-000	1	\$2,378.88
1091	050-120-021-000	1	\$830.12	1131	050-160-029-000	1	\$1,387.68	1171	050-200-009-000	0.1	\$56.98
1092	050-130-002-000	1	\$396.48	1132	050-160-031-000	0.1	\$4.94	1172	050-200-010-000	0.1	\$162.30
1093	050-130-003-000	1	\$384.08	1133	050-160-034-000	1	\$941.64	1173	050-200-014-000	1	\$346.92
1094	050-130-005-000	1	\$557.54	1134	050-170-001-000	1	\$2,515.16	1174	050-200-015-000	1	\$210.62
1095	050-130-006-000	1	\$792.96	1135	050-170-002-000	0.1	\$29.72	1175	054-050-001-000	1	\$2,948.82
1096	050-130-009-000	1	\$61.94	1136	050-170-003-000	1	\$1,189.44	1176	054-050-002-000	1	\$1,585.92
1097	050-130-010-000	1	\$706.22	1137	050-170-004-000	1	\$2,378.88	1177	054-060-006-000	1	\$1,585.92
1098	050-130-012-000	1	\$297.36	1138	050-170-006-000	1	\$1,449.62	1178	054-060-007-000	1	\$1,251.38
1099	050-130-013-000	1	\$792.96	1139	050-170-007-000	1	\$3,171.84	1179	054-100-011-000	1	\$792.96
1100	050-130-017-000	1	\$1,387.68	1140	050-170-008-000	1	\$1,313.34	1180	054-100-012-000	1	\$396.48
1101	050-130-018-000	1	\$483.20	1141	050-170-011-000	1	\$396.48	1181	054-110-010-000	1	\$1,945.22
1102	050-130-021-000	1	\$792.96	1142	050-180-007-000	1	\$792.96	1182	054-110-011-000	1	\$2,106.30
1103	050-130-022-000	1	\$792.96	1143	050-180-008-000	1	\$792.96	1183	054-110-012-000	1	\$1,053.14
1104	050-130-023-000	1	\$396.48	1144	050-180-009-000	1	\$792.96	1184	054-110-013-000	1	\$260.18
1105	050-130-024-000	1	\$1,982.40	1145	050-180-011-000	0.1	\$153.62	1185	054-110-014-000	1	\$99.12
1106	050-130-025-000	0.1	\$79.28	1146	050-180-012-000	0.1	\$152.38	1186	054-120-001-000	1	\$2,490.38
1107	050-130-026-000	1	\$929.24	1147	050-180-013-000	0.1	\$75.56	1187	054-120-003-000	1	\$1,784.16
1108	050-130-027-000	1	\$99.12	1148	050-180-015-000	0.1	\$73.10	1188	054-120-008-000	1	\$1,870.88
1109	050-130-028-000	1	\$99.12	1149	050-180-020-510	1	\$1,362.90	1189	054-120-009-000	1	\$1,784.16
1110	050-130-034-000	1	\$185.84	1150	050-180-020-520	1	\$1,846.10	1190	054-120-010-000	1	\$817.74
1111	050-130-035-000	1	\$61.94	1151	050-180-021-000	1	\$755.78	1191	054-120-011-000	1	\$148.68
1112	050-140-005-000	1	\$842.52	1152	050-180-023-000	1	\$408.86	1192	054-120-012-000	1	\$941.64
1113	050-140-006-000	1	\$1,263.78	1153	050-180-024-000	1	\$768.18	1193	054-120-013-000	1	\$532.76
1114	050-150-003-000	1	\$408.86	1154	050-180-025-000	1	\$408.86	1194	054-120-014-000	1	\$792.96
1115	050-150-004-000	1	\$817.74	1155	050-190-006-000	1	\$3,159.44	1195	054-120-015-000	1	\$1,177.04
1116	050-150-008-000	1	\$1,585.92	1156	050-190-011-000	1	\$99.12	1196	054-120-016-000	1	\$123.90
1117	050-150-010-000	1	\$1,375.28	1157	050-190-014-000	1	\$792.96	1197	054-130-002-000	1	\$792.96
1118	050-160-002-000	1	\$545.16	1158	050-190-015-000	1	\$569.94	1198	054-130-007-000	1	\$1,585.92
1119	050-160-005-000	0.1	\$49.56	1159	050-190-017-000	1	\$1,412.46	1199	054-130-008-000	1	\$792.96
1120	050-160-010-000	1	\$247.80	1160	050-190-019-000	1	\$12.38	1200	054-130-009-000	1	\$731.00

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1201	054-130-010-000	1	\$49.56	1241	061-120-004-000	1	\$792.96				
1202	054-140-001-000	1	\$1,189.44	1242	061-120-005-000	1	\$1,585.92				
1203	054-140-009-000	1	\$371.70	1243	061-120-006-000	1	\$3,171.84				
1204	054-140-010-000	1	\$322.14	1244	061-120-008-000	1	\$1,573.52				
1205	054-190-009-000	1	\$3,184.22	1245	061-130-005-000	1	\$3,171.84				
1206	054-200-001-000	1	\$1,561.14	1246	061-130-012-000	1	\$1,585.92				
1207	054-200-002-000	1	\$1,585.92	1247	061-180-009-000	1	\$1,585.92				
1208	054-200-003-000	1	\$1,561.14	1248	061-180-010-000	1	\$1,561.14				
1209	054-200-005-000	1	\$1,585.92	1249	061-180-011-000	1	\$1,164.66				
1210	054-200-006-000	1	\$792.96	1250	061-180-012-000	1	\$396.48				
1211	054-200-007-000	1	\$792.96	1251	061-180-015-000	1	\$3,134.66				
1212	054-200-008-000	1	\$1,585.92	1252	061-180-016-000	1	\$1,585.92				
1213	054-200-009-000	1	\$1,585.92	1253	071-130-007-000	0.1	\$231.68				
1214	054-200-013-000	1	\$792.96								
1215	054-210-001-000	1	\$2,391.26								
1216	054-210-002-000	1	\$1,585.92								
1217	054-210-003-000	1	\$1,585.92								
1218	054-210-004-000	1	\$1,585.92								
1219	054-210-005-000	1	\$1,585.92								
1220	054-210-006-000	1	\$2,378.88								
1221	054-210-007-000	1	\$1,585.92								
1222	054-220-013-000	1	\$1,945.22								
1223	054-220-014-000	1	\$1,152.26								
1224	054-220-016-000	1	\$1,239.00								
1225	054-220-017-000	1	\$1,957.62								
1226	054-220-019-000	1	\$37.16								
1227	054-220-020-000	1	\$2,341.70								
1228	054-220-021-000	1	\$37.16								
1229	054-220-022-000	1	\$743.40								
1230	054-230-009-000	1	\$792.96								
1231	054-230-018-000	1	\$557.54								
1232	054-230-019-000	1	\$1,003.58								
1233	054-230-021-000	1	\$743.40								
1234	054-230-022-000	1	\$1,102.70								
1235	054-230-023-000	1	\$1,338.12								
1236	054-230-024-000	1	\$173.46								
1237	055-210-008-000	1	\$1,561.14								
1238	061-060-003-000	1	\$6,046.32								
1239	061-120-002-000	1	\$1,585.92								
1240	061-120-003-000	1	\$2,378.88								