ENGINEER'S REPORT
LOMA RICA BROWNS VALLEY COMMUNITY SERVICES DISTRICT
FIRE SUPPRESSION ASSESSMENT

DRAFT

May 15, 2025

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INDEPENDENT PUBLIC FINANCE ADVISORS

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ENGINEER'S REPORT AFFIDAVIT

2025 FIRE SUPPRESSION ASSESSMENT

LOMA RICA-BROWNS VALLEY COMMUNITY SERVICES DISTRICT

Yuba County, State of California

This Report describes the proposed Loma Rica-Browns Valley Community Services District (LRBVCSD) 2025 Fire Suppression Assessment including the improvements, budget, parcels, and assessments to be levied for Fiscal Year 2025/2026 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Yuba County Assessor's maps for a detailed description of the lines and dimensions of parcels within the LRBVCSD Fire District service area. This service area is contiguous with the boundaries of the LRBVCSD. The undersigned respectfully submits the enclosed Report as directed by the LRBVCSD Board of Directors.

Dated this ____________ day of ______________, 2025.

Bartle Wells Associates
Assessment Engineer

By: ________________________________

Douglas R. Dove, PE No. 45642

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1. Overview

1.1 Introduction and Background

The Loma Rica Browns Valley Community Services District (LRBVCSD) provides fire protection and emergency response services to the communities of Loma Rica and Browns Valley. The boundaries of LRBVCSD extend north from the Yuba River in the Browns Valley area to the Yuba-Butte county line in the community of Loma Rica, and from Ramirez Road in the west to southwest of Collins Lake in the east. The District has a boundary area of approximately 98 square miles. The sphere of influence for the LRBVCSD was adopted in 1985 and is coterminous with the boundaries of the District. There have been no amendments to the District or to the District's sphere of influence since its adoption. In the case of LRBVCSD, CalFire provides all fire and emergency response services through a professional services agreement with the District and provides initial response to wildland fires. The District supplements fire and emergency response services with volunteer firefighters. The District currently imposes one property-owner approved special tax approved by 2/3 of voters, the 1985 Assessment, which was amended in 1991 and again in 2005.

The District is located in a high and very high Fire Hazard Severity Zone, as determined by CalFire. The District serves an estimated population of 5,250 and protects approximately 3,172 parcels. The District is at risk for wildland fires fueled by the vegetation in the area, primarily blue oak and grass. Weather components such as temperature, relative humidity, wind, and lighting also affect the potential for a wildfire emergency event within the District's boundaries. Additionally, the District's topography, terrain and land slopes, affect its susceptibility to fire spread. Both fire intensity and rate of spread increase as slope increases due to the tendency of heat from a fire to rise via convection.

The area within the District's boundaries is largely rural residential and agricultural. The District has experienced recent growth of approximately 70 new homes per year which has impacted service demand, and future growth is anticipated. To serve existing demand and projected growth, LRBVCSD completed an additional fire station in the northeastern portion of the District in 2019.

This report supports the formation of a new fire benefit assessment to provide fire suppression services.

1.2 Current Assessment

The District currently imposes one assessment to support operations. The annual assessment, originally approved in 1985 when the District was established, was subsequently updated in 1991, and again in 2005. As approved by more than a two-thirds majority of those voting within the Loma Rica Browns Valley Community Services District at a Special Election held August 2005, residential and commercial structures are assessed at the following rate:

Residents - $0.06 per square foot, with a minimum annual assessment of $24 and an annual maximum assessment of $200 per assessed structure.

Commercial - $0.06 per square foot, with a minimum annual assessment of $24 and an annual maximum assessment of $200 per assessed structure.

Table 1 shows the current assessment charges for the District.

Table 1: FY 23/24 LRBVCSD Assessments

Current Assessments	Current Units of Benefit (Sq. Ft.)	Current Assessment Per Unit of Benefit	FY 2023-2024 Assessment
Totals	**4,915,145**	**$0.06**	**$294,908.68**

As a result of increasing expenses including apparatus, facilities, and professional contract services, the District desires to initiate proceedings for the formation of a Fire Suppression Assessment pursuant to the provisions of Government Code §50078 et. seq. and California Constitution Article XIIID (“Proposition 218”).

1.3 Assessment Process

As a result of increasing expenses including apparatus, facilities, and professional contract services, the District intends to initiate proceedings for the formation of a Fire Suppression Assessment pursuant to the provisions of Government Code §50078 et. seq. and California Constitution Article XIIID (“Proposition 218”). The Code provides for the formation of an assessment and for the levy and collection of the assessments by Yuba County with the annual property tax billing.

The specifics of the assessment’s methodology are outlined in this document, but in general, the vote of each parcel owner is in proportion to the financial obligation the measure would impose on that parcel. The financial obligation is determined by the type of parcel, and the likelihood and consequence of that parcel being involved in a fire emergency incident.

The proposed assessment will raise approximately $332,000 annually, based on the assessment of all eligible parcels within the District.

The District Board of Directors will hold a public hearing at least 45 days after ballots have been mailed to each property owner. Ballots will be returned to the District who will hold and then tabulate the ballots following the public hearing. If the total weighted vote against the measure exceeds the weighted vote for the measure, it will not be implemented.

1.4 Compliance with California Constitution

Pursuant to the direction of the District's Board of Directors, and in compliance with the requirements of Article 3.6, "Fire Suppression Assessments," beginning with §50078 of the Government Code of the State of California, and Article XIIID of the California State Constitution, this Engineer's Report ("Report") presents the analysis and methodology for the assessment known as: "LRBVCSD Fire Suppression Assessment."

This Report is to be filed with the District Clerk and must contain the following elements according to the Government Code:

- A description of each lot or parcel of property proposed to be subject to the assessment.
- The amount of the assessment for each lot or parcel for the initial fiscal year (base year).
- The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- The duration of the assessment.
- The basis of the assessment.
- The schedule of the assessment.
- A description specifying the requirements for protest and hearing procedures for the proposed assessment pursuant to Section 50078.6.

In addition, following the approval of this report by the District Board, LRBVCSD shall mail an Assessment Ballot to the owner of each parcel of real property that would be subject to the assessment in accordance with the requirements of Proposition 218. The assessment may not be imposed if a majority of the ballots returned by property owners are in opposition to the levy of the assessment versus the ballots returned by property owners in support of the assessment, weighted by assessment amount.

1.5 General vs. Special Benefits

Government Code Section 500078 et. seq. requires that a fire suppression assessment only be levied on the basis of fire suppression special benefit. This section presents an overview of general and special benefits that may be conferred by combined Fire and EMS services. Section 3 details the specific assessment methodology developed in this report.

<u>General Benefit</u>

General benefit includes costs associated with:

- Responding to medical emergencies, traffic accidents and other services provided by the District that are not directly related to property fire suppression activities; and
- Overhead, administrative, support services, equipment, and facilities directly related to responding to medical emergencies, traffic accidents, and other services.

Special Benefit

Fire suppression special benefit includes costs associated with:

- Increased safety and protection for all parcels within the District's boundaries including
    - Responding to property fire calls - Provision of property fire suppression services significantly reduces the risk of property damage, human injury and deaths associated with fires.
    - Fire mitigation - Protects and specifically benefits all parcels within the District. CalFire retention increases the likelihood that property and life is protected.
        - Services may be provided outside the District's boundaries through mutual aid agreements and are assumed to be approximately offset by the provision of alike services by neighboring agencies within the District's boundaries. This report assumes such services may be of general benefit to property outside the District and are excluded from the proposed assessment.
- Overhead, administrative, and support services directly related to the provision of fire suppression services.

In short, fire suppression assessments must be levied only to recover the amount of benefit conferred by fire suppression services and cannot pay for other services such as emergency medical response services.

2. Fire Suppression Services

2.1 Description of Fire Suppression Services

LRBVCSD provides a range of fire suppression, protection, prevention, and other fire and emergency-related services to properties within the District's boundaries and surrounding areas. In addition to existing assessments, the proposed fire suppression benefit assessment developed in this report would provide sufficient funding for three major areas of service within the District for its fire suppression and protection operations.

Professional Fire Services

The LRBVSCD was established in 1985, for the sole purpose of providing fire, rescue, and medical aid services to the Loma Rica and Browns Valley communities. The District is staffed by volunteer firefighters and is supported by additional firefighters provided through a professional services agreement with CalFire ("Amador Contract"). The Amador contract provides critical support to the District's efforts to maintain continuity of service levels and to continue to respond to emergencies within acceptable response times. Through the Amador contract, Station 61 is staffed 24 hours a day, 7 days a week, every day of the year. Any reduction to current services levels would significantly limit the District's ability to respond effectively to fire emergencies. This challenge would be compounded in the case of multiple calls and would ultimately produce a significant reduction to the protection for life and property, for parcels within the District's boundaries.

The proposed assessment identifies and provides funding for the District's continued ability to maintain and possibly enhance the level of fire suppression services through the retention of contract services with CalFire.

Maintenance and Replacement of Fire Apparatus and Equipment

The District aims to maximize safety and effectiveness of fire suppression efforts through the ongoing maintenance and timely replacement of apparatus and equipment. The District has three stations, Station 61, located on Loma Rica Road, and Station 62, located on Browns Valley School Road, and the newest addition, Station 63. Station 61 is a bi-agency facility, shared between the District and the California Department of Forestry and Fire Protection (CDF).

The proposed assessment includes funding for the replacement of aged fire equipment and supports increased contributions to the capital replacement fund.

Operational Support

The District incurs costs for utilities and administration in support of fire suppression services such as training, education, supplies, and materials.

This report analyzed operating costs based on a 10-year forecast. This forecast includes costs that are likely to persist consistently into the future. Costs that do not provide for fire suppression benefits, i.e. costs incurred for general benefits, are identified and excluded from the proposed assessments.

2.2 Equipment Improvement Needs

The District's financial reserves are insufficient to replace aging equipment used for fire suppression. As shown in Table 2**,** the District has approximately $2.2 million of fire equipment needs over the next ten years. Of this amount, approximately $183,000 is the average annual need for equipment.

Table 2: Long Term Equipment Improvement Needs

Project Description	2025/26	2026/34	2034/35	Totals	10-Year Average
Water Tender	$470,000	$0	$0	$470,000	$47,000
Heavy Duty Pickup	150,000	0	0	150,000	$15,000
Attack apparatus (w/ body)	300,000	0	0	300,000	$30,000
Pierce Model Type 6	0	0	350,000	350,000	$35,000
Freightliner 3000 Gal	$0	$0	$500,000	$500,000	$50,000
Total Current Year (FY 24/25 Dollars)	**$920,000**	**$0**	**$850,000**	**$1,770,000**	**$177,000**
Total Base Year (FY 25/26 Dollars)	**$952,200**	**$0**	**$879,750**	**$1,831,950**	**$183,195**
Total Projected (Annually Inflated Dollars)	**$952,200**	**$0**	**$1,199,009**	**$2,151,209**	**$215,121**

2.3 Base Year Budget

BWA conducted an analysis of the District's recent budgets to project the amount of revenues and expenditures to include within a base year projection. A base year budget reflects the amount of funding needed to continue operating, maintenance, and capital programs in the long term. Key differences between the base year budget and the District's annual budgets are summarized below:

Key Elements, Base Year Projection:

- Operating and maintenance costs are based on the FY 24/25 adopted budget and include updated estimates developed with the help of District Staff.
- General operating and cost inflation is assumed to escalate at an annual rate of 3.5% based on recent and historic inflation.
- LRBVCSD earmarked its allocation of Measure K funds to outfit one of the District's existing fire engines and purchase and outfit a new fire engine. Since Measure K sunsets in 2028 and projected equipment costs are approximately offset by future Measure K funds anticipated until expiration, these items have been excluded from the base year budget.
- Capital costs are included as annual expenditures based on the District's ten-year average equipment improvement and replacement needs.

Table 3 shows actual results for FY 22/23, FY 23/24, the FY 24/25 budget approved by the District's Board of Directors, and the projected Base Year developed for the proposed assessments.

Table 3: LRBVCSD Base Year Projection

LRBVCSD Budget	2022/23	2023/24	2024/25	Base Year
	Actual	*Actual*	*Budgeted*	*Projected*
Revenues				
Projected 1985 Assessments	$298,264	$279,582	$293,022	$293,023
Mitigation Fees	$35,388	$29,074	$0	$0
Equipment Rental	$104,396	$40,414	$50,000	$50,000
Interest Income	$27,101	$76,775	$25,000	$25,250
Measure K	$172,392	$167,859	$155,000	$0
Direct Assessments, State HOPTER, M	$2,819	$716	$4,760	$1,886
Grant Revenue	$50,400	$9,957	$10,000	$0
Total Operating Revenues	**$690,761**	**$604,377**	**$537,782**	**$370,159**
Expenditures				
Wages	$12,317	$10,940	$12,600	$13,041
Taxes	$2,262	$1,442	$1,400	$1,449
Worker's Compensation	$2,996	$4,151	$3,730	$3,861
Health & Safety	$425	$0	$0	$0
Volunteer Reimbursements	$2,088	$2,349	$3,000	$3,105
Accounting and Audits	$4,662	$11,112	$20,000	$20,700
Legal	$3,571	$3,181	$4,000	$4,140
Professional Fees - Other	$622	$350	$0	$0
Training	$0	$4,351	$1,000	$1,035
Amador Contract	$66,260	$250,284	$371,348	$384,345
Utilities	$6,612	$8,449	$8,000	$8,280
Maintenance	$4,956	$4,670	$3,000	$3,105
Supplies	$30	$1,196	$2,500	$2,588
Fire Station Expenses - Other	$170	$0	$0	$0
Insurance	$42,396	$35,404	$45,000	$46,575
Office Expenses	$1,093	$1,299	$1,000	$1,035
Dues & Publications	$249	$1,940	$2,100	$2,174
Joint Powers Authority	$2,000	$3,000	$3,000	$3,105
Vehicle Maintenance	$15,736	$7,338	$10,000	$10,350
Fuel	$0	$0	$1,000	$1,035
Maintenance	$100	$0	$1,000	$1,035
Purchase	$2,091	$9,844	$0	$0
Radio Expenses - Other	$395	$505	$0	$0
Public Relations	$771	$8,131	$2,000	$2,070
Election Costs	$4,000	$0	$0	$0
Operating Supplies	$0	$6,639	$2,500	$2,588
Equipment Maintenance	$5,478	$14,677	$3,200	$3,312
Equipment Purchases	$267,707	($156,841)	$0	$0
Equipment Reserves	$0	$0	$0	$0
Miscellaneous Expense	$3,408	$1,145	$0	$0
Interest Expense	$0	$5,765	$0	$0
Total Operating Expenditures	**$452,394**	**$241,320**	**$501,378**	**$518,926**
Non Operating Expenditures				
10-YR Average CIP	**$0**	**$0**	**$0**	**$183,195**
Non Operating Expenditures	**$0**	**$0**	**$0**	**$183,195**
Total Expenditures	**$452,394**	**$241,320**	**$501,378**	**$702,121**
Net Revenue	**$238,367**	**$363,057**	**$36,404**	**($331,963)**

2.4 Fire Suppression Budget Allocation

BWA conducted a cost allocation analysis of the District's Base Year Budget to identify the costs associated with providing services that may be considered General Benefit vs. Special Benefit. Costs were allocated between Fire Suppression and EMS/General Services to properly assess the revenue required for this assessment.

Table 4 details the allocation of costs between Fire and EMS/General Services for the base year budget.

Table 4: Fire Suppression Budget Allocation

Fire Budget	Base Year	Allocation to Fire (%)	Allocation to Fire ($)	Allocation to EMS / General Benefits
	*Projected**			
Expenditures				
Wages	$13,041	80%	$10,433	$2,608
Taxes	1,449	80%	1,159	290
Worker's Compensation	3,861	80%	3,088	772
Volunteer Reimbursements	3,105	100%	3,105	0
Accounting and Audits	20,700	80%	16,560	4,140
Legal	4,140	80%	3,312	828
Training	1,035	85%	880	155
Amador Contract	384,345	85%	326,693	57,652
Utilities	8,280	100%	8,280	0
Maintenance	3,105	100%	3,105	0
Supplies	2,588	0%	0	2,588
Insurance	46,575	80%	37,260	9,315
Office Expenses	1,035	50%	518	518
Dues & Publications	2,174	50%	1,087	1,087
Joint Powers Authority	3,105	50%	1,553	1,553
Vehicle Maintenance	10,350	80%	8,280	2,070
Fuel	1,035	80%	828	207
Maintenance	1,035	100%	1,035	0
Public Relations	2,070	80%	1,656	414
Operating Supplies	2,588	50%	1,294	1,294
Equipment Maintenance	3,312	80%	2,650	662
Total Operating Expenditures	**$518,926**		**$432,775**	**$86,152**
Non Operating Expenditures				
10-YR Average CIP	$183,195	90%	$164,876	$18,320
Non Operating Expenditures	**$183,195**		**$164,876**	**$18,320**
Total Expenditures	**$702,121**		**$597,650**	**$104,471**
Less Offsetting Revenues				
2005 Assessments	293,023	66%	193,602	99,421
Mititgation Fees	0	100%	0	0
Equipment Rental	50,000	100%	50,000	0
Interest Income	25,250	80%	20,200	5,050
Measure K	0	0%	0	0
Direct Asmnts, St. HOPTER, Misc	1,886	100%	1,886	0
Grant Revenue	$0	100%	$0	$0
Total Revenues	**$370,159**		**$265,688**	**$104,471**
New Assessment Revenue Requirement			**-$331,963**	**$0**

*Base Year reflects projected average year.

2.5 Funding for Emergency Medical and Other General Benefit Services

Emergency medical, first response, and other emergency and general services provided by the District are fully funded by the District's existing revenue sources.

2.6 Additional LRBVCSD Fire Suppression Funding Needed

Based on the allocations shown in Tables 3 and 4 above, this analysis supports the formation of a new fire suppression benefit assessment to secure funding at levels aligned with fire suppression benefits provided to properties within the District. Approximately $598,000 of the District's annual costs are related to providing fire suppression services while about $104,000 is related to providing EMS and other general services. The current assessments levied by the District, including direct assessments, recover approximately $295,000 annually. These revenues provide for the general benefits i.e. general administrative, related overhead, and EMS services provided by the District and help to offset a small portion of the District's fire suppression costs. This identifies a minimum annual funding need of approximately $332,000 to support the level of fire suppression services currently being provided by the District.

The District is proposing the 2025 assessment address the following specific areas:

1. Ensure rapid response times to 911 emergencies by maintaining its professional services agreement with CalFire for trained firefighters and paramedics. The District will continue to provide supplementary services through volunteers.
2. Upgrade fire equipment.
3. Establish a capital replacement reserve fund to fund planned apparatus replacement purchases. The District's current financial reserve levels are insufficient to replace ageing apparatus including a 13-year-old water tender and 17-year-old fire engine.

The proposed 2025 Assessment will generate approximately an additional $332,000 in the first year and be adjusted for inflation annually. It will allow the District to continue to provide fire services and enhance safety for its residents and businesses.

3. Method of Apportionment

This section details the method of apportionment of fire suppression benefits for properties located within the District's boundaries.

3.1 General

Section 50078 of the Government Code permits the establishment of fire suppression assessments by agencies for the purpose of:

> "… obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether fire suppression services are actually used by or upon a parcel, improvement, or property."

The Act further requires that the assessment be levied according to benefit rather than assessed value and that the agency:

> "… shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed."

The formula used for calculating assessments on parcels within the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Article XIIID Section 4 in the California Constitution:

> "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel."

The General Benefit calculated in this report is generously estimated to abundantly ensure that such benefits are excluded from proposed assessments and budgeted separately to be funded by sources other than proposed fire suppression assessment revenues.

3.2 Benefit Analysis

The District provides fire suppression services to all residents and properties within the District's boundaries. This service, whether used or not, is available at the same level to all parcels within the District's service area. Benefit is the relative benefit granted to the population, structures, and infrastructure that have an existing or future need for fire suppression services due to the existing and future risk of natural or man-made fire hazards. Based on the State of California Fire Hazard Severity Zones, the District is primarily a high and very high fire threat area meaning that the likelihood of damages to life and property from fire emergencies is more likely.

Fire response services are monitored through the District's call data which is categorized by fire incident type. This categorization also relates easily to the categorization for fire suppression benefits conferred to parcels in connection with each parcel's use of property (structures) and vegetation (acres).

Table 5 summarizes the District's call data.

Table 5: Fire Suppression Calls

	Number of Calls				
Description	**2021**	**2022**	**2023**	**Average**	**% of Fire Suppression Calls**
Structure Fire	5	2	2	3	12%
Vegetation Fire	22	16	27	22	88%
Total	**27**	**18**	**29**	**25**	**100%**

All other reported fire suppression calls, including vehicle fire calls, are assumed to be a general benefit and are excluded from the call counts above.

Once the benefit factor for fire suppression response services provided to properties is identified, a weight to each factor is applied to determine the special benefit received by structures and acres. Calls responding to structure fires confer 100% of fire suppression benefits to the protection of structures. However, calls responding to vegetation fires help to preserve vegetation *and* prevent fires spreading to nearby structures. Based on input from the District, 50% of the benefit is for the preservation of structures and 50% is for preserving vegetation.

Table 6 shows the assigned weights by factor and the assigned weights ultimately derived, calculated as the sum of these percentages multiplied by the even weighting assigned to each factor.

Table 6: Assessment Benefit Allocation

Description	% of Fire Suppression Calls	Structure Benefit	Land Benefit
Structure Fire	12.16%	100.00%	
Vegetation Fire	88.84%	50.00%	50.00%
Benefit Allocation		**56.08%**	**43.92%**

Table 7 calculates the factor shares based on the level of fire suppression funding need identified in Section 2.

Table 7: Assessment Budget Allocation

Description	Weight	Assessment Amount
Structure Fire	56.08%	$186,168
Vegetation Fire	43.92%	$145,795
Total	**100.00%**	**$331,963**

Table 8 calculates the special benefit conferred to parcels within the District's boundaries.

Table 8: Proposed Fire Suppression Assessment

Structure Fire Suppression Benefit Assessment	Budget Allocation
Amount	$186,168
Number of Parcels with Structures	1,951
Assessment Per Parcel	**$95.42**

Vegetation Fire Suppression Benefit Assessment	Budget Allocation
Amount	$145,794
Assessed Acres	41,182
Assessment Per Assessed Acres	**$3.54**

3.3 Duration of the 2025 Assessment

If approved, the new Fire Suppression Assessment may be levied in perpetuity so long as the risk of fire on properties within the District remains in existence, and that the LRBVCSD requires funding from the fire suppression assessments for the provision of fire protection and suppression services.

3.4 Maximum Annual Assessment

The maximum annual assessment levy for any parcel which benefits from fire suppression services shall be $300 per parcel in the first year of the assessment, plus an inflationary adjustment as described in Section 3.5 below.

3.5 Cost-Index Adjustments

In the second year of the 2025 Assessment, and each year thereafter, the maximum assessment amounts the District may impose, will increase by the annual change in the Consumer Price Index for the West Region for all Urban Consumers (CPI-U), not to exceed 5% annually. The maximum annual assessment increase is equal to the lesser of 5% or the maximum assessment in the previous fiscal year adjusted by the change in the CPI per parcel as of April of each succeeding year.

In each subsequent year for which the assessment will be continued, an updated assessment rate and an updated assessment roll listing all parcels and their proposed assessment for the upcoming fiscal year shall be prepared and considered. If the assessment is confirmed and approved, the levies would be submitted to the Yuba County Auditor/Controller for inclusion on the property tax roll for the upcoming fiscal year.

3.6 Additional Assessment Information

3.5.1 Public Property

Parcels that are owned or used by any local public agency or the State of California that are deemed to benefit from the fire protection services will be assessed on the same basis as privately-owned parcels with the same parcel type description.

3.5.2 Appeals Process for Assessment

The District will provide guidelines for an appeals process for any property owner subject to the assessment. The guidelines for appeal will be filed with the District under separate cover.

3.7 Protest and Hearing

As required by Proposition 218, a Notice and Property Owner Ballot shall be mailed to each property owner whose parcel would be subject to the assessment not less than 45 days prior to the Public Hearing to consider the adoption of the assessment. The assessment may not be imposed if a majority of the ballots returned by property owners are in opposition to the levy of the assessment versus the ballots returned by property owners in support of the assessment, weighted by assessment amount. Prior to mailing the Property Owner Ballot, the District shall develop procedures for the return and tabulation of the Property Owner Ballots.

3.8 Accuracy of Data

The assessment roll prepared is based upon the most current data shown on the Assessor's records. Any property owner may file a written request with the District's designee if they believe that the information shown for their parcel is incorrect. The District will review the data used to calculate the assessment, and if warranted, will update the data to reflect the current use for the parcel and the appropriate changes will be made to the assessment roll.

4. Assessment Roll

The assessment for each parcel is calculated by taking the product of the assessment rate per parcel times the number of benefit units for that parcel.

Because of the large number of parcels subject to the 2025 Fire Suppression Assessment, the assessment roll that identifies all parcels by Assessor's Parcel Number will be filed with the Clerk of the District Board under separate cover by the Intent Meeting date. The assessment roll will not be a final document until the District Board has passed resolutions approving the assessment assuming a lack of majority property owner protest on the matter of the assessment.