



DELTA FIRE PROTECTION DISTRICT

FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT

ENGINEER'S REPORT

MAY 2021

PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 50078
ET SEQ. AND ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

SUBMITTED BY

SCI CONSULTING GROUP
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE: (707) 430-4300
FAX: (707) 430-4319
www.sci-cg.com

DELTA FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Vince Chavier

Rick Vieira

Patricia Huyssoon

DISTRICT STAFF

Scott Goodwin, Interim Fire Chief

TABLE OF CONTENTS

INTRODUCTION	4
LEGAL ANALYSIS OF PROPOSITION 218.....	6
ASSESSMENT PROCESS	9
DESCRIPTION OF SERVICES	11
COST AND BUDGET	12
METHOD OF APPORTIONMENT	13
IMPLEMENTATION OF AN ASSESSMENT FOR FIRE PROTECTION SERVICES	13
OVERVIEW OF SPECIAL BENEFITS FROM FIRE PROTECTION SERVICES.....	14
DESCRIPTION OF SPECIAL BENEFIT FROM FIRE PROTECTION SERVICES.....	15
GENERAL VERSUS SPECIAL BENEFIT.....	17
CALCULATING GENERAL BENEFIT	18
SUMMARY OF GENERAL BENEFITS	21
ZONES OF BENEFIT	21
ASSESSMENT APPORTIONMENT.....	22
METHOD OF ASSESSMENT	22
APPEALS OF ASSESSMENTS LEVIED TO PROPERTY	27
CRITERIA AND POLICIES	28
DURATION OF ASSESSMENT	28
REPEAL AND REPLACE	28
ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE DELTA FPD BOUNDARY AREA	28
ASSESSMENT	29
ASSESSMENT DIAGRAM	31
APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2021-22	32

LIST OF TABLES

TABLE 1 – PROPOSED ASSESSMENT RATES	5
TABLE 2 – COST AND BUDGET	12
TABLE 3 – NORMALIZED FIRE RISK FACTORS.....	23
TABLE 4 – NORMALIZED STRUCTURE REPLACEMENT FACTORS	24
TABLE 5 – NORMALIZED BENEFIT SUMMARY PER PROPERTY TYPE	25
TABLE 6 –MINERAL RIGHTS PARCELS AND ASSOCIATED RELATIVE SPECIAL BENEFIT.....	26

INTRODUCTION

The Delta Fire Protection District (“Delta FPD”, “Fire District” or “District”) was established on January 27, 1947 by authority of the Health and Safety Code Section 13801. The District is governed by an independent three-member Board of Directors.

The District provides fire protection and emergency response services to the properties located on Sherman Island, parts of Brannan Island State Park, Twitchell Island and on Brannan Island between Jackson Slough and the Rio Vista Bridge in the Sacramento Delta. The Delta FPD boundary extends halfway into the Sacramento River and San Joaquin River. Also, the District is responsible for half of the Antioch Bridge as well as half of the Rio Vista Bridge. The two rivers are major shipping channels and personnel from the Delta FPD have responded to emergency incidents that occur on the ships.

In 1995, a formal agreement between the Delta FPD and City of Rio Vista was signed (Resolution 95-51) with the Rio Vista Fire Department providing all services including fire protection and rescue services to the District. The current contract states the Delta FPD residents receive the same services as the services provided by the City of Rio Vista. The Delta FPD is provided qualified professional firefighters and paramedics, as well as personnel to conduct their plan checks, fire investigation and fire prevention services. The Rio Vista Fire Department has entered into a Joint Operations Agreement with the Isleton Fire Department which affords additional protection for the residents of the Delta FPD.

Delta FPD’s Contracts/Mutual-Aid Agreements

- ◆ Mutual-Aid agreement with Contra Costa County Fire Protection District which will provide services to Sherman Island when the Three Mile Slough Bridge closes.
- ◆ Mutual Threat Zone agreement with the River Delta Fire District for incidents that occur on Highway 12 between Jackson Slough and the Rio Vista Bridge.
- ◆ A contract with the Department of Water Resources for fire service. The yearly contract income of \$25,000 is placed for the Vehicle Replacement Fund.

The Delta Fire Protection District is primarily funded by contributions from local property taxes and an existing benefit assessment, along with some contracts and mutual-aid agreements. Beginning five years ago, funding levels have been insufficient for the District to provide optimal service to District lands, structures and residents. This District was concerned the existing assessment did not include a cost-of-living-adjustment mechanism which would render it less able to provide sufficient revenue over time, and the assessment methodology was not current.

Hence, in 2020, the District engaged SCI Consulting Group to provide assessment engineering services in support of a new, contemporary assessment to replace the existing, outdated, assessment as well as adding an optional, cost-of-living-adjustment mechanism, and potentially increase revenue.

The Delta FPD seeks to continue the contract with the Rio Vista Fire Department in order to return to a higher level of fire protection and emergency response service for the District landowners and residents. The Engineer’s Report supports a proposed new assessment to enhance existing funding sources for maintaining firefighter staffing and training as well as continue maintenance of replacement of apparatus and equipment.

The proposed rates for this proposed assessment are shown in Table 1:

TABLE 1 – PROPOSED ASSESSMENT RATES

Property Type	Proposed Rate	Unit
Single Family	\$85.27	each
Commercial/Industrial	\$84.22	acre
Vacant	\$2.65	each
Agriculture	\$1.59	acre
Range Land & Open Space	\$0.51	acre

This Engineer’s Report (“ER”, “Report”) was prepared to:

- Describe the fire protection, safety and emergency response services and equipment that would be funded by the assessments (the “Services”);
- Establish a budget for the Services that would be funded by the assessments;
- Determine the benefits received from the Services by property within the Delta FPD Services Assessment (the “Assessment District”); and
- Determine and assign a method of assessment apportionment to lots and parcels within the Assessment District.

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

The Assessment District is narrowly drawn to include only properties that will benefit from the additional fire protection services that are provided by the assessment funds. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

LEGAL ANALYSIS OF PROPOSITION 218

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

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

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE DISTRICT (2008) 44 CAL.4TH 431

On July 14, 2008, the California Supreme Court issued its ruling in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space District* (“Silicon Valley”). Several of the most important elements of the ruling are:

- Benefit assessments are for special, not general benefit;
- The services and/or improvements funded by assessments must be clearly defined;

Special benefits are directly received by and provide a direct advantage to property in the Assessment District.

DAHMS V. DOWNTOWN POMONA PROPERTY (2009) 174 CAL.APP.4TH 708

On June 8, 2009, the Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court granted review and transferred the case back to the Court of Appeal for reconsideration in light of the Supreme Court’s discussion in the *Silicon Valley* case. In *Dahms*, the Appellate Court then upheld the assessment that was 100% special benefit (i.e., 0% general benefit) holding that the services and improvements funded by the assessments were directly provided to property in the assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON (2009) 46 CAL.4TH 646

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

BEUTZ V. COUNTY OF RIVERSIDE (2010) 184 CAL.APP.4TH 1516

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

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO (2011) 199 CAL.APP.4TH 416

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

CONCERNED CITIZENS FOR RESPONSIBLE GOVERNMENT V. WEST POINT FIRE PROTECTION DISTRICT (2011) 149 CAL. RPTR. 3D 640

On November 28, 2012, the California Supreme Court dismissed as moot petitioners’ appeal in the case of *Concerned Citizens for Responsible Government v. West Point Fire Protection District*. The Supreme Court had granted review of the Court of Appeal’s decision in this case early in July 2012 after several local government organizations petitioned the Court to have the Court of Appeal’s decision de-published because of its apparent conflicts with the California Constitution and potentially overly broad impact on other assessments. The Supreme Court’s grant of review caused the Court of Appeal decision to be de-published. The Supreme Court eventually dismissed the appeal as moot.

For fire agencies, the most concerning aspect of the decision from the Court of Appeal was its statement that fire services (as opposed to improvements) may be in whole or in part a general benefit, and therefore unsuitable for funding with an assessment. Fortunately, the Court of Appeal’s decision remains unpublished, and cannot be cited as binding precedent.

COMPLIANCE WITH CURRENT LAW

This Engineer’s Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment; and the Services are benefits that are over and above general benefits conferred on real property located in the Delta FPD or to the public at large by other public entities that make up the membership of Delta FPD.

This Report is consistent with *Dahms* because, similar to the *Downtown Pomona* assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. More specifically, as discussed hereafter, the Services afford benefits specifically unique and supplied only to property owners within the District, with a corresponding effect that is not shared by other parcels outside of the District or real property in general, including the public at large. While *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more generous separation and quantification of general benefits.

This Report is also consistent with *Bonander* because the Assessment has been apportioned based on the proportional special benefit to each property. Furthermore, the Assessment is consistent with *Beutz* and *Golden Hill* because the general benefits have been explicitly calculated, quantified, and excluded from the Assessment.

ASSESSMENT PROCESS

Following submittal of this Report to the Delta Fire Protection District for preliminary approval, the Delta FPD Board of Directors (the "Board") may, by Resolution, call for an assessment ballot proceeding and public hearing on the proposed establishment of a Fire Protection and Emergency Response Services Assessment.

If the Board approves such a Resolution, a Notice of Assessment and Assessment Ballot will be mailed to each property owner within the proposed Assessment District boundaries who will be subject to the proposed assessment. The Notice will include a description of the Services to be funded by the proposed assessment, the total amount of the proposed assessment and the amount chargeable to the owner's parcel, the duration of the proposed charges, the reasons for the proposed assessment and the basis upon which it was calculated, and an explanation of the process for submitting a ballot. The notice will state the date, time and location of the public hearing on the proposed assessment. Each notice will also include a postage prepaid return envelope and a ballot on which the property owner may mark his or her approval or disapproval of the proposed assessment as well as affix his or her signature. The notice will state that the existence of a majority protest will result in the assessment not being imposed.

After the ballots are mailed to property owners in the Assessment District, a minimum 45 day time period must be provided for the return of the assessment ballots. Following this balloting time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments. Ballots will be received if previously mailed and received by the public agency before the public hearing, or if physically submitted at the public hearing. At the public hearing, the public will have the opportunity to speak on the issue. The public hearing is currently scheduled to open on July 12, 2021. After receiving ballots and public comment, the public hearing will be closed. The Board will then recess in order that the ballots can be tabulated.

If it is determined that the assessment ballots submitted in opposition to the proposed assessment do not exceed the assessment ballots submitted in favor of the assessment (weighted by the proportional financial obligation of the property for which ballots are submitted), the Board may approve the imposition of assessment for fiscal year 2021-22 and each fiscal year thereafter. If the assessment is confirmed and approved, the Board will order the levy of the assessment to be submitted to the Sacramento County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2021-22. The levy and collection of the assessment would continue year-to-year until terminated by the Board.

The assessment granted by the ballot proceeding would be for a maximum assessment rate of \$84.49 per single family home, increased each subsequent year by the consumer price index not to exceed 2% per year.

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

If the assessment is so confirmed and approved, the levies would be submitted to the Sacramento County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2021-22.

DESCRIPTION OF SERVICES

The Delta Fire Protection District provides a range of fire suppression, protection, prevention, and other fire and emergency related services to properties within its boundaries.

This proposed benefit assessment would provide funding for two major areas of service improvements to continue providing fire protection services, they are as follows:

- Maintain Firefighter Staffing and Training
- Maintain Apparatus and Equipment

The formula below describes the relationship between the final level of services, the baseline level of service based on existing funding, and the enhanced level of services funded by the assessment if it is approved.

Due to the fact current operating costs are increasing and the existing assessment revenue is static due to the fact that it does not have a cost-of-living-adjustment mechanism, the baseline level of services is diminishing over time.

<i>Final Level of Service</i>	=	<i>Current Baseline Level of Service (diminishing)</i>	+	<i>Proposed Enhanced Level of Service</i>
-------------------------------	---	--	---	---

COST AND BUDGET

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2021-22.

TABLE 2 – COST AND BUDGET

Delta Fire Protection District Improved Fire Suppression and Protection Services Assessment		
ESTIMATE OF COST FISCAL YEAR 2021-22		
	Total Budget	
Services Costs		
Board Allowance	\$	1,000
Office Supplies	\$	250
Accounting Services	\$	3,450
Assessment/Collections Services	\$	500
Election Services	\$	3,605
Equipment	\$	56,159
Other Professional Services	\$	250
Personnel Services	\$	100,000
Total for Servicing	\$	165,214
Incidental Costs		
District Administration and Project Management	\$	3,000
Totals for Incidental Costs	\$	3,000
Total Benefit of Services and Related Expenses	\$	168,214
SFE Units	\$	1,113
Benefit received per Single Family Equivalent Unit	\$	151
Less:		
Total Revenue from Other Sources*	\$	(73,285)
Net Cost of Fire Protection and Emergency Response Services Assessment	\$	94,929
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)	\$	94,929
Budget Allocation to Property		
	Assessment	Total
Total SFE Units**	per SFE	Assessment
1,113.2720	\$85.27	\$94,929

*Consistent with the General Benefit requirement described later in this Report, at least 10% of the total cost of the District must be funded from sources other than this proposed assessment to cover any general benefits from the Services. The Assessment District's total budget for 2021-22 is \$165,214. Of this total assessment budget amount, the District will contribute at least \$73,285 which is more than 46% of the total budget from sources other than this proposed assessment including dedicated property taxes. This contribution constitutes significantly more than the 39% general benefits estimated by the Assessment Engineer, which must be paid for by non-assessment sources.

**The Total SFEs are the sum of the assigned Single Family Equivalent units for each affected parcel based upon a parcel-by-parcel analysis of the service area consistent with the Method of Apportionment described later in the Report.

METHOD OF APPORTIONMENT

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

The Assessment District area consists of all Assessor Parcels within Delta FPD boundaries. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be provided to the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

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

IMPLEMENTATION OF AN ASSESSMENT FOR FIRE PROTECTION SERVICES

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as Delta Fire, to levy assessments for fire suppression services. Section 50078 states the following:

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

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

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

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

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

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

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

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

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

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

The following two sections describe how and why the Fire Protection Services specially benefit properties. This special benefit is particular and distinct from its effect on other property, and that other real property and the public at large do not share the special benefit.

OVERVIEW OF SPECIAL BENEFITS FROM FIRE PROTECTION SERVICES

Special Benefit is defined in Article XIID of the California Constitution as a "particular and distinct benefit over and above general benefits." The proposed services and improvements provide "particular and distinct" benefit because they are distinctly defined and described and are provided directly to the parcels within the Assessment District boundaries. The proposed services and improvements are "over and above general benefits" supplied by the member agencies of the Delta FPD.

Moreover, this assessment for fire protection services can be clearly contrasted with assessments for parks and recreation, or even open space, as addressed in *Silicon Valley*, because fire services are provided directly to individual parcels in the form of fire prevention and suppression; by contrast, property owners must travel from their properties to dispersed locations to fully enjoy the benefits of parks and open space.

In summary, real property located within the boundaries of the proposed Assessment District distinctly and directly benefits from increased safety and protection of real property and human life in the Assessment District.

DESCRIPTION OF SPECIAL BENEFIT FROM FIRE PROTECTION SERVICES

In order to allocate the assessments, the special benefit arising from the Services that will be provided to property in the Assessment District has been identified and described below. This special benefit must confer a direct advantage to the assessed properties; otherwise, it would be general benefit, as described further in this report.

The following special benefit confers to residential, commercial, industrial, institutional, and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. This special benefit is summarized as follows:

INCREASED LIFE SAFETY AND PROTECTION OF REAL PROPERTY ASSETS FOR ALL PROPERTY OWNERS WITHIN THE ASSESSMENT DISTRICT

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

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

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

“The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses.”³

¹ Insurance Services Offices Inc. <http://www.rockwall.com/documents/fire/ISO.pdf>

² Institute for Business & Home Safety, “Protect Your Home Against Wildfire Damage,” <http://www.ibhs.org/publications/view.asp?id=125>

³ Ibid., p.2

PROTECTION OF VIEWS, SCENERY AND OTHER RESOURCE VALUES FOR PROPERTY IN THE ASSESSMENT DISTRICT

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

“The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area.”⁴

“A visually preferred landscape can be the natural outcome of fuels treatments.”⁵

ENHANCED ACCESS TO PROPERTIES IN THE ASSESSMENT DISTRICT, AND UTILITY AND DESIRABILITY OF SUCH PROPERTIES

The Assessments fund improved fire suppression and fire protection services in the Assessment District. In addition to preventing damage to property from fires, the assessments will also protect access to property, because fires can impede or prevent access to property. In addition, such Equipment and Apparatus will enhance the overall utility, safety and desirability of properties in the Assessment District. Clearly, property is more desirable in areas with improved fire protection and fire suppression services. This is a direct advantage and special benefit to property in the Assessment District because the Assessments are funding a higher level of fire protection and emergency services specifically for property in the Assessment District.

⁴ Weldon, Leslie A. C., “Dealing with Public Concerns in Restoring Fire to the Forest,” General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3

⁵ U.S. Forest Service, Department of Agriculture, “Social Science to Improve Fuels Management: A Synthesis of Research on Aesthetics and Fuels Management,” p. 1, http://ncrs.fs.fed.us/pubs/gtr/gtr_nc261.pdf

“A community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy – and good business – to promote and encourage the efforts of individual communities to improve their fire-protection services.”⁶

The proposed improved fire suppression, prevention, protection, and emergency response services support this special benefit by providing Delta FPD with the needed resources to protect real property from uncontrolled fires.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII D of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.”

In other words:

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

The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment, therefore, can fund special benefits but cannot fund general benefits.

Please note that the property owners of the parcels subject to the assessment *should not* and *cannot* be required to pay for the general benefits arising from the proposed service and equipment improvements – this is an essential assessment-payer-protection requirement of all Proposition 218-compliant assessments. In order to clearly and overwhelmingly satisfy this important requirement, the general benefit has been calculated in each step favoring its reasonable maximum to totally avoid any possibility that the total general benefit to be funded from other sources is under-calculated.

There is no statutory formula to calculate, quantify and separate general benefit in support of benefit assessment analysis. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct,” and are not “over and above” benefits received by other properties, or the public at large. *Silicon Valley* provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate

⁶ Insurance Services Offices Inc., p. 1,
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

to the improvements. Again, in this Report, the general benefit is generously estimated and described, and then budgeted so that it is funded by sources other than the assessment. Although there is not an industry standard for this general benefit calculation, the three-component approach shown in the formula below has been the most-widely used.

	<i>1.) Benefit to Real Property Outside the Assessment District</i>
+	<i>2.) Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</i>
+	<i>3.) Benefit to the Public at Large</i>
=	<i>General Benefit</i>

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

CALCULATING GENERAL BENEFIT

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

1.) BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

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

Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. Specifically, the parcels immediately contiguous to Delta FPD’s boundaries enjoy a reduction to the possibility of a fire “jumping” from an adjacent structure (within the Delta FPD boundaries) because Delta FPD controls structure fires within its boundaries. Because Delta FPD’s primary role is directed towards structure fires, as opposed to wildland fires, and structure fires generally “jump” more slowly, it is reasonable to only consider the directly adjacent, but outside, parcels. These are estimated to receive some benefit relative to parcels within the

Assessment District, but they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment was proposed, the Engineer of Work, using the Geographic Information Systems, quantified the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 18 directly adjacent properties. Further consideration of the types, use, location and other attributes of the outside but proximate parcels is not warranted due to numeric insignificance, and would not materially increase the accuracy of this analysis:

Benefit to Property Outside the Assessment District
<i>18 parcels outside Delta FPD but proximate to the Delta FPD boundaries</i>
<i>419 parcels in the Assessment District</i>
Calculation:
<i>General Benefit to Property Outside the Assessment District = $18 / (419+18) = 4.12\%$ rounded to 5%</i>

It can reasonably be argued that properties protected inside, but near the Assessment District boundaries, are offset by similar fire protection provided outside, but near, the Assessment District's boundaries, through mutual aid agreements. However, this analysis uses the more generous approach of finding that 5.0% of the Services may be of general benefit to property outside the Assessment District and cannot be funded by this assessment.

2.) BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

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

The *Silicon Valley* decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable

in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. This Report therefore concludes that, other than the general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), the general benefit from the fire protection services that is “indirect and derivative” is negligible.

3.) BENEFIT TO THE PUBLIC AT LARGE

For most rural fire districts, the Services directly serve and benefit only the properties within in the Assessment District, and any general benefit conferred on the public at large is very small.

However, two moderately-trafficked highways (California Highway 160 and California Highway 12) bi-sect the District and this requires additional analysis and quantification. Caltrans traffic counts (<https://dot.ca.gov/programs/traffic-operations/census>) indicate 17,200 average daily car trips (“Ahead AADT”) through the intersection of Hwy 160 and Hwy 12. The public at large (i.e., motorists who do not work, shop, live or interact in any way with the Fire District properties or residents) uses both of these public highways, when traveling through the Assessment District. The benefit these “passing-through motorists” receive must be quantified, included with the total general benefit and paid for by non-assessment sources.

The District provides emergency medical and rescue services to the passing-through motorists travelling on these two highways. However, the proposed assessment is designed to provide funding for fire protection and emergency response services, including fire-related and non-fire-related rescue and associated medical services. It is not designed to fund typical, non-fire/non-rescue medical calls (e.g., a cardiac arrest medical call) which is funded by other sources. So only the benefit to passing-through motorists from *rescue-related* emergency medical responses needs to be quantified.

(Also, note that the incremental costs associated with emergency medical service include almost exclusively the operating costs associated with transportation to such calls such as fuel, maintenance and depreciation. For further clarification, these are costs that are only incurred because of medical response, and do not include fixed costs such as personnel who would be on active duty in any case as well (as the associated training) and would therefore be incurred in any event in satisfying the Fire District’s primary responsibility of fire protection and suppression. For this reason, an analysis of the distribution of benefit based upon number of service calls is flawed - most Fire Districts have significantly more emergency medical services calls than fire-related services calls, but this does not mean the primary special benefit they confer to property is not fire prevention and suppression – the emergency medical services are simply an optional additional service on top of the fire services.)

A fair and appropriate measure of the general benefit to the public at large therefore is an estimate of the percentage of the Fire District’s overall benefit that is specifically conferred upon passing-through motorists as *rescue-related* emergency medical

services. It is difficult to quantify the overall special benefit for fire prevention suppression to Fire District properties versus rescue-related emergency medical services passing-through motorists.

A common analytical approach is to base the benefit on the amount of highway and area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 0.99% of the land area in the Assessment District is covered by highways and throughway streets. However, because of the significant amount traffic on Hwy 12 and Hwy 160 as compared to the relatively rural and sparse Fire District, this seems insufficient.

As a result, the Engineer will assign one-third (34%) contribution which a generous, fair and appropriate measure of the general benefit to the public at large within the Assessment District and cannot be funded by this assessment.

SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 10% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and must therefore be funded by sources other than the assessment.

General Benefit Calculation	
	5.0% (1. Outside the Assessment District)
+	0.0% (2. "Indirect and Derivative" Property within the Assessment District)
+	34.0% (3. Public at Large)
=	39.0% (Subtotal of General Benefit)

The Assessment District's total budget for 2021-22 is \$165,214. Of this total assessment budget amount, the District will contribute at least \$73,285 which is more than 44% of the total budget from sources other than this proposed assessment including dedicated property taxes. This contribution constitutes significantly more than the 39% general benefits estimated by the Assessment Engineer, which must be paid for by non-assessment sources.

ZONES OF BENEFIT

The Assessment District has been narrowly drawn. The assessments will fund improved fire protection services relatively uniformly throughout the Assessment District. Properties of similar type will receive essentially equivalent types of special benefit with reasonable, parcel-by-parcel adjustments for fire hazard zone and proximity to fire stations (as explained later in the Method of Assessment section), and no broad, widespread Zones of Benefit are needed. Instead, each parcel is subject to geographic factors, acting as effective individual mini-zones.

The Assessment Area is extremely rural and includes a patchwork of areas of high and very high fire risk. Further, travel by roadway throughout the Assessment Area is very limited, and travel times from stations to specific parcels vary greatly. Accordingly, in lieu of traditional Zones of Benefits, the specific benefit of each parcel is individually calculated and adjusted for both fire risk zone and response travel time.

ASSESSMENT APPORTIONMENT

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

METHOD OF ASSESSMENT

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE").

This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to the benefit received by a single family home on one parcel.

The relative benefit to properties from fire related services is:

$$\text{SPECIAL BENEFIT} = \Sigma(\text{FIRE RISK FACTORS}) * \Sigma(\text{STRUCTURE REPLACEMENT FACTORS})$$

Simply put, the special benefit conferred to property is the product of the fire risk and the structure replacement costs.

OVERVIEW OF APPROACH

Each parcel is evaluated and the special benefit is calculated using two attribute criteria:

- ◆ Fire Risk (See Table 3)
- ◆ Structure Replacement Value (See Table 4)

1.) FIRE RISK FACTORS

This fire risk is based upon the specific parcel type and use, including use of structure (e.g., used for cooking), type of structure (centralized heating), etc.

In 2018, the National Fire Protection Association (“NFPA”), one of the preeminent authorities on fire protection in the United States, published the Structure Fires by Occupancy 2012-2016 Annual Averages Report. This report comprehensively tabulates the number of fires for each classification of property type within the United States from 2012-2016 and serves as a reasonable and rational basis to determine fire risk.

The percent of fires for each property is then divided by the total number of that property type to determine un-normalized fire risk factors. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 3 below tabulates the Fire Risk Factors for each property type.

TABLE 3 – NORMALIZED FIRE RISK FACTORS

Property Type	% of Study Units (a)	% of Fires (b)	Risk Factors (b/a)	Normalized Fire Risk Factors
Single Family	68.3569%	52.923%	0.7742	1.0000
Multi-Family	13.0577%	23.474%	1.7977	2.3220
Commercial/Industrial	3.4026%	13.738%	4.0375	5.2150
Office	0.5661%	0.680%	1.2019	1.5524
Storage	0.4630%	4.676%	10.0987	13.0438
Vacant	11.7042%	2.880%	0.2461	0.3179
Agriculture	1.6518%	1.574%	0.9531	1.2310
Range Land & Open Space	0.7632%	0.055%	0.0724	1.0935

Structure Fires by Occupancy 2012-2016 Annual Averages, NFPA, and an analysis of the percentage of properties by property type in the State of California by SCI.

The effect of installed fire sprinklers on the special benefit received from the proposed services must be tempered by the fact that many factors including fire type, weather, roofing material, building materials response time, defensible space, use of working smoke detectors, type of windows, maintenance of sprinkler system, etc. likely more significantly affect fire protection. These factors are incorporated into our analysis. Sprinklers have been required for commercial parcels for many years, and so that element is already incorporated into our risk analysis. However, sprinklers for new and renovated residential structures have become required more recently. Special cases will be considered as part of the standard appeals process described later in this Report.

2.) STRUCTURE REPLACEMENT VALUE FACTORS

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

Structure Replacement Value =

$$\text{NORMALIZED: } \left[\frac{(\text{STRUCTURE WEIGHTING FACTOR} * (\text{AVERAGE IMPROVED VALUE}))}{(\text{LAND WEIGHTING FACTOR} * (\text{AVERAGE LAND VALUE}))} \right]$$

Where:

“Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.

“Average Improved Value” is average of value of all structures and improvements.

“Normalized:[]” process is required to adjust the Structure Replacement Value factor as compared to a Single Family property type. The calculated structure replacement value for a specific property type is divided by the structure replacement value for a single family property type – and then it is multiplied by the area adjustment factor.

“Land Weighting Factor” = 1

“Average Land Value” is average of value of all land per property type.

Table 4 is a tabulation of the structure replacement values for each property type.

TABLE 4 – NORMALIZED STRUCTURE REPLACEMENT FACTORS

Property Type	Average Improvement Values (a)*	Average Land Values (b)*	Adjusted, Weighted Normalized Replacement Value Factor	Unit
Single Family	\$ 142,152	\$ 13,246	1.0000	each
Commercial/Industrial	\$ 25,232	\$ 19,426	0.1894	acre
Vacant	\$ 12,725	\$ 13,246	0.0979	each
Agriculture	\$ 850	\$ 13,246	0.0152	acre
Range Land & Open Space	\$ -	\$ 3,312	0.0055	acre

**(a) and (b) values derived from an analysis of the 2020 Sacramento County Assessor records.*

SUMMARY OF RISK AND REPLACEMENT FACTORS

Per Equation 1, the relative special benefit for each property type (the “SFE” or “Single Family Equivalent” Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Replacement Value Factors. Table 5, below, summarizes the benefit for each property type.

TABLE 5 – NORMALIZED BENEFIT SUMMARY PER PROPERTY TYPE

Property Type	Fire Risk Factors	Replacement Cost Factors	SFE Factors	Unit
Single Family	1.0000	1.0000	1.0000	each
Commercial/Industrial	5.2150	0.1894	0.9877	acre
Vacant	0.3179	0.0979	0.0311	each
Agriculture	1.2310	0.0152	0.0187	acre
Range Land & Open Space	0.0935	0.0055	0.0005	acre

RESIDENTIAL PROPERTIES

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

COMMERCIAL/INDUSTRIAL PROPERTIES

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 0.9877 SFEs per acre.

VACANT AND UNDEVELOPED PROPERTIES

The relative benefit for vacant properties and stand-alone parking lots was determined per Equation 1 to be 0.0311 SFEs per parcel.

AGRICULTURAL PROPERTIES

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 *et seq* and the unique aspects of agricultural properties within the boundaries. Agricultural properties have been analyzed for fire risk and replacement cost per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.0187 SFEs per acre.

RANGELAND & OPEN SPACE PROPERTIES

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

MINERAL RIGHTS PROPERTIES

There are a large number of active natural gas wells within the District, and the associated gas well infrastructure receives significant special benefit from the proposed services and improvements. The special benefit to natural gas well infrastructure is undeniable, including continued access and protection of highly

specialized equipment. The quantification of this special benefit is based upon a long standing allocation, developed and confirmed by the District and the natural gas well owner. Table 6 below, included all the mineral rights parcels within the district. (For administrative purposes, the total assessment is assigned 542-0130-010-0110 and 557-0110-024-0013)

TABLE 6 –MINERAL RIGHTS PARCELS AND ASSOCIATED RELATIVE SPECIAL BENEFIT

Mineral Rights Parcels		
542-0130-010-0310	557-0110-063-0010	557-0130-007-0011
542-0132-029-0010	557-0110-068-0010	557-0130-008-0010
542-0133-029-0010	557-0120-001-0011	557-0130-008-0011
557-0090-012-0010	557-0120-001-0012	557-0130-008-0014
557-0090-013-0010	557-0120-001-0013	557-0130-008-0015
557-0090-018-0010	557-0120-001-0014	557-0130-008-0016
557-0090-018-0013	557-0120-007-0012	557-0130-008-0017
557-0090-022-0010	557-0120-007-0013	557-0130-009-0016
557-0090-023-0010	557-0120-007-0014	557-0130-020-0001
557-0090-023-0013	557-0120-007-0015	557-0130-022-0010
557-0090-028-0010	557-0120-007-0016	557-0130-022-0011
557-0090-039-0010	557-0120-007-0017	557-0130-024-0010
557-0090-044-0010	557-0120-009-0012	557-0130-069-0010
557-0090-088-0010	557-0120-023-0010	557-0130-070-0010
557-0090-088-0011	557-0120-025-0011	557-0130-074-0010
557-0090-088-0012	557-0120-025-0013	557-0130-075-0010
557-0091-005-0010	557-0120-027-0014	557-0130-076-0010
557-0091-045-0010	557-0120-027-0015	557-0130-077-0010
557-0110-002-0010	557-0120-032-0010	557-0140-009-0010
557-0110-014-0011	557-0120-054-0010	557-0140-020-0012
557-0110-014-0012	557-0120-057-0010	557-0140-071-0010
557-0110-024-0012	557-0130-004-0001	558-0010-012-0011
557-0110-042-0010	557-0130-004-0002	558-0010-030-0011
557-0110-044-0011	557-0130-006-0012	558-0010-073-0010
557-0110-052-0010	557-0130-006-0013	558-0010-078-0010
557-0110-053-0010	557-0130-006-0014	
557-0110-056-0010	557-0130-006-0015	
557-0110-062-0010	557-0130-006-0016	

Additional analysis has been performed to confirm the accuracy of the legacy special benefit, especially as compared with typical commercial properties and mineral rights parcels in other assessments. In the future, the calculation of the special benefit of any new or changed mineral rights parcels (albeit highly unlikely), will require a new in-depth analysis.

The proposed assessment provides funding to protect approximately 180 active gas wells – each gas well is assessed 3.5708 SFEs.

OTHER AND MIXED-USE PROPERTIES

Properties that do not fit within the major categories described above have been individually reviewed and the special benefit has been individually calculated. These properties are primarily mixed-use properties with the relative special benefit calculated from the relative proportion of each of the underlying property uses.

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

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

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

STATE OWNED PARCELS

The State of California owns 73 parcels within the District boundary. These parcels do receive special benefit from the District's services in the same way other parcels receive special benefit and have been assigned approximately 487.62 SFEs of benefit. It has been determined that cost of providing services to these parcels is less than similar parcels for a variety of reasons, including the lower likelihood of service calls, effective State maintenance programs, etc.

Historically the State has not paid the assessment on these parcels, and accordingly, the revenue that should be generated from these parcels is not included in the budget so that the actual predicted revenue is clearly displayed. The District will continue to pursue the payment of this revenue and in the meantime, will fund direct services to these parcels from non-assessment sources.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the Delta Fire Protection District Fire Chief, or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any

such appeal, the Chief, or his or her designee, will promptly review the appeal and any information provided by the property owner. If the Chief, or his or her designee, finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Chief, or his or her designee, is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief, or his or her designee, shall be appealed to the Delta Fire Protection District Board of Directors; the decision of the Board shall be final.

CRITERIA AND POLICIES

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

DURATION OF ASSESSMENT

It is proposed the Assessment be levied for fiscal year 2021-22 and continued every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and Delta FPD requires funding from the Assessment for improved fire protection services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Board approves an annually updated budget and rate for the Assessment. In addition, the Board must hold an annual public hearing to continue the Assessment.

REPEAL AND REPLACE

If the proposed Assessment is approved by the property owners within the boundaries of the Delta Fire Protection District, it shall replace in its entirety the current Assessment, with all funds from the proposed Assessment staying in the Delta Fire Protection District.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE DELTA FPD BOUNDARY AREA

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

ASSESSMENT

WHEREAS the Board of Directors of the Delta Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the proposed levy of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIII D of the California Constitution (the “Article”);

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

NOW, THEREFORE, the undersigned hereby recommends the following assessment to cover the estimated cost of said Services, including incidental costs.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2021-22 is generally as follows:

DELTA FPD FISCAL YEAR 2021-22 BUDGET	
Total for Servicing	\$168,214
Revenue from other sources	(\$73,285)
Total Fire Protection and Emergency Response Services Budget	\$94,929

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

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

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for San Francisco-Oakland-Hayward as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 2%.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Sacramento County for the fiscal year 2021-22. For a more particular description of said property, reference is hereby made to

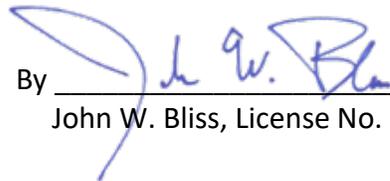
the deeds and maps on file and of record in the office of the County Recorder of Sacramento County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the said Assessment District.

Dated: May 21, 2021

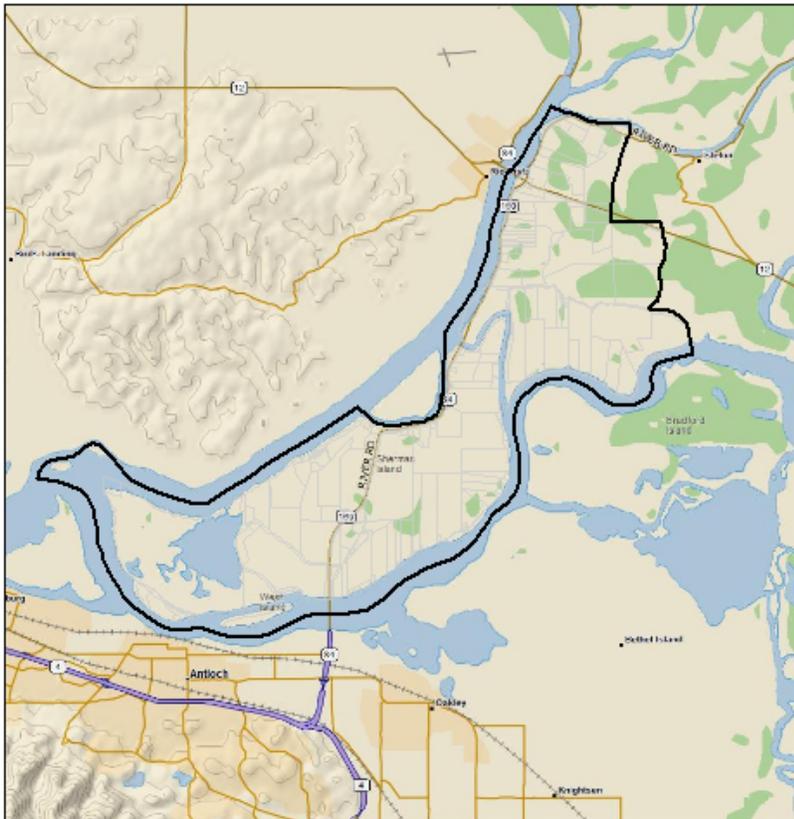
Engineer of Work



By 
John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

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



FILED IN THE OFFICE OF THE FIRE CHIEF OF THE DELTA FIRE PROTECTION DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20____.

FIRE CHIEF _____

RECORDED IN THE OFFICE OF THE DISTRICT MANAGER OF THE DELTA FIRE PROTECTION DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA THIS _____ DAY OF _____, 20____.

FIRE CHIEF _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE DELTA FIRE PROTECTION DISTRICT, COUNTY OF SACRAMENTO, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20____ FOR THE FISCAL YEAR 20____-20____ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20____. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

FIRE CHIEF _____

FILED THIS _____ DAY OF _____, 20____ AT THE HOUR OF _____ O'CLOCK _____ M. IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF THE DELTA FIRE PROTECTION DISTRICT.

COUNTY TAX COLLECTOR, COUNTY OF SACRAMENTO

Legend

 Delta Fire Protection District Boundary

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

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

Delta Fire Protection District Fire Protection and Emergency Response Services Assessment

APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2021-22

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