



# El Dorado County Emergency Services Authority

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## Special Combined Finance and JPA Board Workshop

Tuesday, September 18, 2012 – 9:00 a.m.

DS/ED Fire Station #49, Classroom, 501 Main Street, Diamond Springs, CA

### AGENDA

1. Discuss/Recommend Budget Balancing Measures Hackett
2. Adjournment Hackett

**From:** Richard Todd [<mailto:richard.todd@edcgov.us>]  
**Sent:** Thursday, August 23, 2012 4:48 PM  
**To:** Marty Hackett  
**Cc:** Janet Walker-Conroy  
**Subject:** Special Tax and Assessors Codes

Marty,

With the assistance of Mr. Todd Garvatt, I have gathered the following answers to the questions you provided. I have also attached a spreadsheet of the Special Taxes collected since 2006 and the Resolution establishing the Special Tax. Please let me know if I can provide any additional information or review the information provided. I will be contacting Mr. Larry Klaus to provide more clarification to question #4.

Thank you,  
Rich.

1. We understand the Assessor's parcel codes weren't designed to be used for tax collection and there is a degree of error built in to that but are the most appropriate primary and secondary codes being used to assess parcels for the special tax?

The policy of the office can be found on the Use Code Key (attached). We attempt to be diligent about updating the use codes as the properties change, since this is one of primary keys to find comparable sales of similar properties. We are generally changing the primary use from a vacant property type code to a developed property type code and reserving the secondary code for the secondary purpose. You could probably interpret the "LARGEST VALUE" (from the Use Code key) to be the "highest and best use" of the property. Sorry for the "ALL CAPS" but I pasted it from our "El Dorado County Use Codes" key.

THERE ARE TWO USE CODE FIELDS IN THE PROPERTY SYSTEM, PRIMARY AND SECONDARY USE CODE. THE PRIMARY USE IS THE USE WITH THE LARGEST VALUE. THE FOLLOWING CODES MAY BE USED AS EITHER PRIMARY OR SECONDARY USE CODES UNLESS NOTED. WHEN USING COMMERCIAL OR INDUSTRIAL USE CODES, THE USE CODE IS THE MORE GENERAL IDENTIFIER WHILE THE ACCOUNT NUMBER BUSINESS TYPE IS A MORE SPECIFIC OR MORE DETAILED IDENTIFIER

2. Is there a process in place to update these codes when parcels are split and developed?

Yes. New character records are added for each new parcel. Every parcel requires a use code to forward the roll to the Auditor. We rely primarily on building permits from El Dorado County, City of Placerville, City of SLT to add new construction to our records. As the new construction is added, our character records, values, use codes, etc. are updated.

3. Can you provide us with historical data on the amount we have collected in the past? Some feel the amount hasn't changed in years even though the county has seen significant growth. Attached.

4. Is the computer that processes this information programmed to consider secondary codes when assigning the tax fee?

This would be part of the process of analyzing our data by either a district, or consultant for the district. This may be a great question for Larry Klaus.

5. Our concern is that a secondary code may be the best descriptor of the parcel and its development/use and would call for a higher tax fee but only the primary code is used for the tax fee.

Primary use code should always be the best descriptor of the properties use. How the secondary use, unit count, improvement value threshold, etc., is used would depend on the how the special tax ordinance was written. I have attached a copy of Resolution 172-97 for reference.

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Thank you.

## Special Tax for CSA #7: Index Code 408210, SubObjects: 175

	Estimated / Budgeted	Actual Transaction
Summary for the Period: July 1, 2006 -- 200701 to June 30, 2007 -- 200712 Net of Rev less Expenses	\$1,595,649.00	\$1,517,656.92
Summary for the Period: July 1, 2007 -- 200801 to June 30, 2008 -- 200812 Net of Rev less Expenses	\$1,545,035.00	\$1,551,245.21
Summary for the Period: July 1, 2008 -- 200901 to June 30, 2009 -- 200912 Net of Rev less Expenses	\$1,585,617.00	\$1,581,479.33
Summary for the Period: July 1, 2009 -- 201001 to June 30, 2010 -- 201012 Net of Rev less Expenses	\$1,585,617.00	\$1,594,917.32
Summary for the Period: July 1, 2010 -- 201101 to June 30, 2011 -- 201112 Net of Rev less Expenses	\$1,571,300.00	\$1,608,412.02
Summary for the Period: July 1, 2011 -- 201201 to June 30, 2012 -- 201212 Net of Rev less Expenses	\$1,574,600.00	\$1,601,045.47

**EL DORADO COUNTY USE CODES**

<b>CODE</b>	THERE ARE TWO USE CODE FIELDS IN THE PROPERTY SYSTEM, PRIMARY AND SECONDARY USE CODE. THE PRIMARY USE IS THE USE WITH THE LARGEST VALUE. THE FOLLOWING CODES MAY BE USED AS EITHER PRIMARY OR SECONDARY USE CODES UNLESS NOTED. WHEN USING COMMERCIAL OR INDUSTRIAL USE CODES, THE USE CODE IS THE MORE GENERAL IDENTIFIER WHILE THE ACCOUNT NUMBER BUSINESS TYPE IS A MORE SPECIFIC OR MORE DETAILED IDENTIFIER.
00	VACANT RESIDENTIAL LAND (LOTS UP TO 2.5 ACRES, 1 TO 3 UNITS ALLOWED.)
01	MOBILE HOMES, MODULAR, OR MANUFACTURED HOMES (LOTS UP TO 2.5 ACRES, ON A PERMANENT <u>OR</u> TEMPORARY FOUNDATION)
02	IMPROVEMENTS OTHER THAN RESIDENCE (GARAGE, BARN, ETC. - LOTS UP TO 2.5 AC.)
03	PLACE OF WORSHIP, CHURCH, SYNAGOGUE, MOSQUE, ETC.
05	VACANT MULTI-RESIDENTIAL LAND (4 UNITS AND GREATER ALLOWED)
06	SECONDARY RESIDENCE OR "GRANNY FLAT" <b>TO BE USED AS A SECONDARY CODE ONLY</b> (TO BE USED WHEN TWO SINGLE FAMILY RESIDENCES (EACH OF WHICH NORMALLY WOULD BE USE CODE 11) ARE ON THE SAME PARCEL (A GUEST HOUSE HAS NO KITCHEN). IF MORE THAN TWO SINGLE FAMILY RESIDENCES ARE ON THE PARCEL, USE THE MULTI-RESIDENTIAL USE CODE.)
07	RETIREMENT HOUSING, DORMITORY, ROOMING HOUSE, HALF-WAY HOUSE ( <u>NOT</u> A SKILLED NURSING FACILITY)
11	IMPROVED SINGLE FAMILY RESIDENTIAL (LOTS UP TO 2.5 AC.) SEE USE CODE 14, 18, AND 19 TO BE USED AS SECONDARY USE CODES WHEN NEEDED. USE CODE 11 MAY BE USED AS A SECONDARY USE CODE WITH USE CODE 15.
12	IMPROVED MULTI-RESIDENTIAL 2 OR 3 LIVING UNITS (GENERALLY ATTACHED SUCH AS A DUPLEX OR TRIPLEX - USE 06 AS A SECONDARY USE CODE FOR TWO SFR ON THE SAME PARCEL.)
13	IMPROVED MULTI-RESIDENTIAL, 4 OR MORE LIVING UNITS
14	CONDOMINIUMS AND TOWN HOUSES ( <u>NOT</u> P.U.D.s, DOES NOT OWN THE LAND UNDER THE UNIT, IS <b>ALWAYS A SECONDARY USE CODE.</b> )
15	POSSESSORY INTEREST, IS <b>ALWAYS A PRIMARY USE CODE.</b> USE OTHER USE CODES AS SECONDARY USE CODES TO IDENTIFY USE.
16	MOBILE HOME ON RENTED LAND (ON A PERMANENT <u>OR</u> TEMPORARY FOUNDATION, PERSONAL PROPERTY ON THE SECURED ROLL)
17	SUBJECT TO OPEN SPACE CONTRACT ( <b>NOT</b> C.L.C.A., DEVELOPMENT RIGHTS HAVE BEEN GIVEN TO THE COUNTY.)
18	PLANNED UNIT DEVELOPMENTS (P.U.D.s) MAY BE USED WITH RESIDENTIAL OR COMMERCIAL USE CODES, OWNS LAND UNDER THE UNIT. IS <b>ALWAYS A SECONDARY USE CODE.</b>
19	ZERO LOT LINE, HALF-PLEX, THIRD-PLEX, ETC, IS <b>ALWAYS A SECONDARY USE CODE.</b> (FOR EXAMPLE, A HALF-PLEX HAS A PROPERTY LINE BETWEEN THE TWO UNITS, EACH OF WHICH MAY BE OWNED SEPARATELY. A DUPLEX, BY CONTRAST, MUST HAVE THE WHOLE (BOTH UNITS) OWNED BY THE SAME OWNER. AN OWNER MAY OWN 50% OF A DUPLEX BUT IT IS 50% OF THE WHOLE PROPERTY (BOTH UNITS). TYPICALLY, THESE HAVE NO COMMON AREA ELEMENTS NOR HOME OWNER'S ASSOCIATION.)
21	VACANT RURAL RESIDENTIAL LAND (2.51 TO 20.0 ACRES, 1 SINGLE FAMILY RESIDENCE ALLOWED.)
22	IMPROVED RURAL RESIDENTIAL (2.51 TO 20.0 ACRES, 1 SINGLE FAMILY RESIDENCE.)MAXIMUM VALUE GENERATED AS RESIDENTIAL USE, MAY INCLUDE NON-ECONOMIC AGRICULTURE.
23	RURAL - LAND OVER 20.0 AC. WITH AT LEAST ONE RESIDENTIAL LIVING UNIT. (OTHER THAN A MOBILE HOME, SEE USE CODE 28)
24	RURAL - LAND OVER 20.0 AC. WITH NO RESIDENTIAL LIVING UNIT. MAY HAVE MINOR AGRICULTURAL USE BUILDINGS. MAJOR BUILDINGS SUCH AS WINERIES SHOULD HAVE A COMMERCIAL OR MANUFACTURING USE CODE.
25	RURAL RESTRICTIVE ZONING (C.L.C.A.) USE SECONDARY USE CODE IF A RESIDENCE IS PRESENT.

26	NON-RENEWAL RURAL RESTRICTIVE (C.L.C.A.) USE SECONDARY USE CODE IF A RESIDENCE IS PRESENT.
28	RURAL MOBILE HOME (2.51 AC. AND LARGER PARCEL, ON A PERMANENT <u>OR</u> TEMPORARY FOUNDATION.)
29	RURAL IMPROVEMENT OTHER THAN RESIDENCE (2.51 AC TO 20.0 AC, GARAGE, BARN, ETC.)
30	VACANT COMMERCIAL LAND - NO IMPROVEMENTS (BUILDINGS)
31	MISC. IMPROVED COMMERCIAL. USE FOR ODD USES SUCH AS A SMALL BUSINESS (SUCH AS A BEAUTY SHOP) IN A HOME. THE SAME BUSINESS IN A COMMERCIAL SHOP COULD BE '36' OR '37'. ALSO USE FOR USES THAT TRULY DO NOT FIT ANY OTHER USE CODE.
32	NOT USED AT THIS TIME (02-25-1994)
33	MOTEL, HOTEL
34	SERVICE STATION
35	MOBILE HOME PARKS
36	RETAIL STORES UP TO 5,000 SQ.FT. (INDIVIDUAL UNITS - NOT TOTAL OF PARCEL - MAY BE USED FOR A LARGE BUILDING DIVIDED INTO SMALL STORES)
37	RETAIL STORES FROM 5,001 TO 15,000 SQ.FT.
38	RETAIL STORES LARGER THAN 15,000 SQ.FT.
39	SUPERMARKETS - (LARGE FOOD SALES SUCH AS 'SAFEWAY', NOT SMALL "CONVENIENCE" STORES)
40	VACANT INDUSTRIAL LAND - NO IMPROVEMENTS (BUILDINGS)
41	MISC. IMPROVED INDUSTRIAL PROPERTY
42	MINI-WAREHOUSES (MINI-STORAGE)
43	WAREHOUSES
44	HEAVY MANUFACTURING (LUMBER MILLS, PIPE MANUFACTURING, ETC.)
45	LIGHT MANUFACTURING (ELECTRONIC ASSEMBLY, SMALL SCALE CABINET MAKING, RESEARCH & DEVELOPMENT, AUTOMOBILE REPAIRING, ETC.)
46	MEDICAL/DENTAL/VETERINARIAN OFFICE (EXTRA PLUMBING AND POWER NEEDS)
47	HOSPITALS AND CONVALESCENT HOSPITALS (SKILLED NURSING FACILITY)
48	OFFICES (MAY HAVE A SECONDARY U.C. OF 14 IF IT IS AN OFFICE CONDOMINIUM)
50	TIMBER PRESERVE ZONING
51	TIMBER RIGHTS
52	TIMBER PRESERVE "NON-RENEWAL"
55	RURAL RESTRICTIVE ZONING (FARMLAND SECURITY ZONE) USE SECONDARY USE CODE IF A RESIDENCE IS PRESENT.
56	NON-RENEWAL RURAL RESTRICTIVE (FARMLAND SECURITY ZONE) USE SECONDARY USE CODE IF A RESIDENCE IS PRESENT.
60	VACANT RECREATIONAL LAND (HIGHEST AND BEST USE IS FOR RECREATIONAL DEVELOPMENT)
61	MISC. IMPROVED RECREATIONAL (FIRING RANGES, PUBLIC POOLS, GOLF COURSES, BOWLING ALLEYS, SPORTS CLUBS, FULL USE (ALL SEASON) "RETREAT" OR CONFERENCE CENTERS, ETC.)
62	COMMUNITY ORIENTED FACILITIES, COMMUNITY CENTERS, LIBRARIES, FRATERNAL AND CIVIC CLUB HOUSES, ETC.
63	CAMPGROUNDS, MAY INCLUDE TENT SPACES, R.V. SPACES, RUSTIC CABINS WITH NO KITCHENS, "RUSTIC" SEASONAL (SUMMER ONLY) "RETREAT" OR CONFERENCE CENTERS, ETC.

64	SKI RESORTS
65	RESTAURANT (INCLUDING "FAST FOOD" AND "SIT DOWN")
67	BAR, TAVERN - PRIMARY USE IS SERVING ALCOHOL, NOT FOOD.
68	MARINAS
70	MINERAL RIGHTS
75	GRAZING RIGHTS
79	ENVIRONMENTALLY SENSITIVE LAND (SPECIAL CONDITIONS OR ZONING THAT RESTRICT USE)
80	TIME SHARE INTEREST
81	UNDERLYING INTEREST IN A TIME SHARE PROJECT - "PARENT" OR RESIDUAL PARCEL
82	PARKING LOT. MAY BE PAVED AND FENCED. MAY HAVE A SMALL ATTENDANT'S OFFICE.
84	"PROJECT 184" EID, (TEMPORARY USE CODE, SPRING 2000)
90	PUBLIC UTILITY (ON STATE ASSESSED ROLL)
91	PRIVATE HYDRO ELECTRIC GENERATION PLANT (MAY HAVE A PRIMARY U.C. OF 15)
92	SCHOOLS - SMALL (1 - 12 STUDENTS) DAY CARE, PRE-SCHOOL THROUGH POST SECONDARY.
93	SCHOOLS - MEDIUM (13 - 100 STUDENTS) DAY CARE, PRE-SCHOOL THROUGH POST SECONDARY.
94	SCHOOLS - LARGE (101+ STUDENTS) DAY CARE, PRE-SCHOOL THROUGH POST SECONDARY.
96	CEMETERIES
97	MUSEUMS
98	FIRE SUPPRESSION FACILITIES



**RESOLUTION No. 172-97**

**OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

PROPOSING A SPECIAL TAX FOR THE PURPOSE OF  
PROVIDING AMBULANCE SERVICES ON THE  
WEST SLOPE WITHIN COUNTY SERVICE AREA NO. 7

WHEREAS, the Board of Supervisors has previously established the authority for County Service Area No. 7 to provide ambulance services on the west slope of the county, and

WHEREAS, the funding for such ambulance services has previously been partially provided by means of a benefit assessment established using a base rate of Twenty-Five Dollars (\$25.00) per single family parcel authorized by section 25210.77a of County Service Area Law (Government Code section 25210.1, et seq.), and

WHEREAS, on November 5, 1996, the voters of the State of California adopted initiative measure Proposition 218 which added Articles XIIIIC and XIIIID to the California Constitution which substantially modified the law relative to the use taxes, benefit assessments and property related fees for services such as ambulance services, and

WHEREAS, Government Code section 25210.6a expressly authorizes a county service area to levy a special tax for ambulance services subject to voter approval, and

WHEREAS, the Board of Supervisors proposes to levy a special tax for the purpose of continued funding of the fire-based advanced life support ambulance services according to the methodology as set



forth below, to replace the current benefit assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors finds, determines, declares and orders as follows:

1. That upon approved by the voters as set forth in section 9 of this Resolution, there shall be levied and assessed a special tax on each parcel of property, improvements thereon and on uses conducted on such parcels, within County Service Area No. 7, upon which any of the uses listed in the CSA No. 7 Special Tax Rate Schedule ("Schedule") are located, commencing with the fiscal year 1997-98 and continuing each fiscal year thereafter.

2. The tax for each parcel of property, improvements and uses conducted thereon for each fiscal year shall be calculated as follows:

a. For each Property Use described in the Schedule which is located on a parcel of property, the Tax Rate Per Unit, expressed in dollars in the Schedule, shall be multiplied by the number of units relating to each such Property Use on the parcel of property.

b. The tax generated by all such uses on the parcel of property shall be aggregated and the sum shall be the annual tax applicable to the parcel of property, improvements and uses thereon.

c. The Unit Type to be utilized in calculating the tax for a particular Property Use is as shown in the Schedule. In the event a Unit Type identified in the Schedule for a Property Use category is not applicable to a particular type of use on a parcel

of property, the unit shall be the parcel, unless a different Unit Type is specified pursuant to section 8 of this Resolution.

3. The special tax for each fiscal year shall be as follows:

**CSA #7 SPECIAL TAX RATE SCHEDULE**  
(Risk Modifier applied to base rate of \$25.00)

Assessor User Code	Property Use Description	Risk Modifier	Tax Rate Per Unit	Unit Type
63,42	Campgrounds/Mini-Storage	.2	5.00	campsite/ storage unit
33	Motels and Hotels	.4	10.00	guest room
2,29,15	Rural, Improved	.5	12.50	parcel
35	Mobile Home Parks	.5	12.50	mobile home space
47	Hospital/Skilled Nursing Facility	.5	12.50	bed
13	Four or More Family units	.8	20.00	dwelling unit
1,28,22,11,12,14	Residential	1.0	25.00	parcel
3,62	Community Facilities/Churches	1.0	25.00	parcel
36,31,48,50,23,24,25,26	Commercial, Retail, Economic Unit/Small	1.0	25.00	store, commercial shops, office
60,61	Recreational	2.0	50.00	parcel
92	School, Small	2.0	50.00	parcel
31,34,37,41,43,45,46,65	Commercial, Retail/Medium	2.0	50.00	service station, store, warehouse, shop or plant, office, restaurant
38,39,67	Commercial, Retail/ Large or High Traffic	3.0	75.00	store, market, bar or tavern
93	School, Medium	3.0	75.00	parcel
44	Heavy Manufacturing	4.0	100.00	plant
94	Schools, Large	4.0	100.00	parcel
64	Ski Resort	500.0	12,500.0 0	resort

4. "Parcel of property" as used in this resolution shall mean any contiguous unit of real property held in separate ownership, which is capable of sale or transfer without further action under the Subdivision Map Act (Government Code section 66410, et seq.).

5. The tax imposed by this resolution shall be a tax upon each parcel of property, class of improvement, or use of property.

6. The tax imposed by this resolution shall appear as a separate item on the tax bill of each such parcel and shall be collected at the same time and manner as county property taxes are collected as set forth in the applicable provisions of the Revenue and Taxation Code, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of county property taxes shall be applicable to such tax.

7. An appropriate appellate procedure shall be established by the Board of Supervisors by a resolution to be enacted prior to the actual levy of the special tax.

8. The Board of Supervisors shall be authorized to adopt, by ordinance or resolution, amendments to, interpretations of, and regulations under this Resolution as necessary and appropriate to effectively implement and administer any tax levied hereunder, including, but not limited to, specification of additional Unit Types applicable to the Property Use categories. No such amendments, interpretations or regulations shall increase the tax authorized herein.

9. This resolution shall take effect only if it is approved by 2/3 of the votes cast at an election to be conducted on November 4, 1997.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 22ND day of JULY, 1997, by the following vote of said Board:

Ayes: SUPERVISORS: WILLIAM S. BRADLEY,  
RAYMOND J. NUTTING, WALTER L. SHULTZ,  
JOHN E. UPTON

ATTEST  
DIXIE L. FOOTE  
Clerk of the Board of Supervisors

By Margaret B. Moody  
Deputy Clerk

Noes: NONE  
Absent: SUPERVISOR J. MARK NIELSEN  
[Signature]  
Chairman, Board of Supervisors

I CERTIFY THAT:  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date \_\_\_\_\_  
ATTEST: DIXIE L. FOOTE, Clerk of the Board of Supervisors  
of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk

037480

OFFICIAL RECORDS  
EL DORADO COUNTY CALIF  
RECORD REQUESTED BY:

Board of Supervisors

97 JUL 31 AM 11:20  
AUG 19 10 09 AM '97

WILLIAM "BILL" SCHULTZ  
COUNTY RECORDER-CLERK  
EL DORADO COUNTY

NO FEE

RECORDING REQUESTED BY  
WHEN RECORDED MAIL TO:

NAME:

MAILING ADDRESS BOARD OF SUPERVISORS

CITY, STATE  
ZIP CODE

SPACE ABOVE THIS LINE RESERVED FOR  
RECORDERS USE

TITLE(S)

RESOLUTION NO. 172-97 PROPOSING A SPECIAL TAX FOR THE PURPOSE OF PROVIDING  
AMBULANCE SERVICES ON THE WEST SLOPE WITHIN COUNTY SERVICE AREA NO. 7.

## Tax Class Parcel List

2012-13

Primary Use Code Not Equal to Secondary Use Code

1st Use Code	2nd Use Code	Billabl e Use Code	Units CD Data	Billable Units	Improved Value
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APN

Owner Situs

## 20518 Tahoe S. Shore - parcels with any value

Tax Rate Area	002-002							
027-311-09-10	Ski Run Management Company	1132 SKI RUN BLVD	36	48	48	2	2	735,765
029-051-16-10	Arellano Misael G	947 POPLAR ST	33	65	33	4	4	404,926
029-052-09-10	D H Web Business Ca Llc	913 FRIDAY AVE	33	65	33	33	33	797,048
029-401-04-10	Harris Christopher & Lisa	1025 SHEPHERDS DR	00	35	35	1	1	0
029-401-05-10	Harris Christopher & Lisa	1029 SHEPHERDS DR	00	35	35	1	1	0
029-610-24-10	Williford Fm Partnership C	901 PARK AVE	33	65	33	100	100	3,031,991
Tax Rate Area	002-002	Number of Parcels	6				141	4,969,730
Tax Rate Area	002-007							
027-071-31-10	Gersick Enterprises Inc	3668 LAKE TAHOE BLVD #A-L	37	65	65	1	1	3,744,637
029-162-05-10	Bouchard James R & Deborah	3885 PIONEER TRL	13	36	36	5	5	402,826
029-442-08-10	Tahoe Crescent Ptn Lp		38	39	39	1	1	14,619,575
Tax Rate Area	002-007	Number of Parcels	3				7	18,767,038
Tax Rate Area	002-013							
023-151-03-10	Brown Laurence K Tr	681 EMERALD BAY RD	33	65	33	12	12	287,750
023-161-33-10	Bitzer Mark & Marion C	787 EMERALD BAY RD	13	65	65	24	24	850,000
023-172-01-10	Metz Laura G Suc Tr	800 EMERALD BAY RD	36	41	41	5	5	561,000
023-182-06-10	Schue Clinton J	888 EMERALD BAY RD	65	67	67	1	1	311,430
023-211-25-10	Detarr Darcy Suc Tr	2175 LAKE TAHOE BLVD	36	45	45	3	3	328,994
023-231-18-10	Tiong Charles Hung Ong Tr	2112 LAKE TAHOE BLVD	41	65	65	1	1	303,012
023-241-15-10	Habash Samir & Estear	2180 LAKE TAHOE BLVD #1-7	37	65	65	8	8	877,775
023-251-26-10	Huggins Don & Kathleen	2262 BARTON AVE	13	36	36	10	10	380,539
023-251-30-10	Friederici Peter K Tr	2250 LAKE TAHOE BLVD	33	65	33	23	23	750,715
023-311-34-10	Tahoe Basin Container Serv	2160 RUTH AVE	43	45	45	1	1	586,664
023-430-32-10	Seven Springs Ltd Ptn	1020 LAKE TAHOE BLVD	38	39	39	22	22	11,972,622
023-522-12-10	West FI Llc	960 EMERALD BAY RD	37	48	48	1	1	947,000
026-089-10-10	Kazemi & Behmard Entrprs I	3091 HARRISON AVE	38	46	46	9	9	2,002,000
026-114-23-10	Oakland Hills Tennis Club,	3053 HARRISON AVE	37	48	48	16	16	1,296,683
027-090-06-10	Barboni Family Ltd Partner	3430 LAKE TAHOE BLVD	37	65	65	6	6	305,807
027-090-17-10	Olson Patricia G Tr	949 BAL BIJOU RD	11	31	31	2	2	105,628
027-170-02-10	International Land Grp De	3284 LAKE TAHOE BLVD	33	35	35	100	100	5,894,395
031-030-07-10	Shearer John L	2719 LAKE TAHOE BLVD #1-4	36	43	43	1	1	360,500
031-290-39-10	Johnson Knox V D L Est	2375 LAKE TAHOE BLVD	33	65	33	141	141	2,527,456
032-191-02-10	Lake Prtnrs Investments Ca	1111 EMERALD BAY RD	48	65	65	7	7	860,898
032-291-15-10	Cardinale Joseph A & Jeannette M	1855 LAKE TAHOE BLVD #9	37	45	45	1	1	657,000
032-291-27-10	Brookmore Ca Lp	1875 LAKE TAHOE BLVD #6	37	45	45	1	1	1,151,000
032-313-32-10	Hines Jeff Allen Co Tr	1746 D ST	41	42	42	1	1	1,637,020
Tax Rate Area	002-013	Number of Parcels	23				396	34,955,888
Tax Rate Area	075-041							
034-030-06-10	Knieriemen Lothar John & Susan Elaine	1714 ARAPAHOE ST	11	48	48	1	1	78,000
034-270-10-10	Sweeney Thomas J & Patrick F	2933 US HWY 50	34	36	36	1	1	222,650
034-322-01-10	Westn Highland Mtg Fnd I L	1089 MAGUA ST	12	48	48	3	3	290,700
034-322-06-10	Olson Angela	1063 MAGUA ST	41	42	42	1	1	195,000
Tax Rate Area	075-041	Number of Parcels	4				6	786,350
Tax Rate Area	075-043							
039-070-11-10	Kirkwood Mountain Resort L	50993 STATE HWY 88	34	65	65	3	3	107,333
Tax Rate Area	075-043	Number of Parcels	1				3	107,333
20518 Tahoe S. Shore - parcels with any v		Number of Parcels	37				553	59,586,339

## 20566 Tahoe W. Shore

Tax Rate Area	069-007							
016-031-12-20	Washoe Tribe		15	63	63	1	1	471,157
Tax Rate Area	069-007	Number of Parcels	1				1	471,157
Tax Rate Area	069-015							
015-331-10-10	Mariani Quido B & Virginia	7000 STATE HWY 89	36	65	65	5	5	165,497

Primary Use Code Not Equal to Secondary Use Code

APN	Owner	Situs	1st Use Code	2nd Use Code	Billable Use Code	Units CD Data	Billable Units	Improved Value
	Tax Rate Area	069-015						
		Number of Parcels					5	165,497
20566	Tahoe W. Shore						6	636,654
		Number of Parcels						
<b>20685 West Slope</b>								
	Tax Rate Area	001-002						
001-201-09-10	263 Main Ca Llc	263 MAIN ST	36	48	48	4	4	493,000
001-212-07-10	Cavigli Henry James Jr Tr	359 MAIN ST	36	48	48	2	2	447,471
001-221-05-10	Martinez Jt Liv Tr Of 7/25	459 MAIN ST	36	48	48	2	2	166,092
003-022-15-10	H & S Oil Wa Llc		34	36	36	1	1	829,000
003-121-01-10	Pg Sunset Ca Llc	300 MAIN ST	33	36	36	40	40	2,465,277
	Tax Rate Area	001-002					49	4,400,840
		Number of Parcels						
	Tax Rate Area	001-027						
323-260-10-10	Vicini Family Investments	317 PLACERVILLE DR #311	48	65	65	6	6	154,267
323-360-09-10	Flowers Richard I Tr	289 PLACERVILLE DR	36	67	67	4	4	276,815
323-360-14-10	Schiller Karl H & Gudrun G	279 PLACERVILLE DR	37	48	48	6	6	513,935
325-120-54-10	Kumar Vijay	150 PLACERVILLE DR	34	36	36	1	1	1,123,582
325-120-70-10	Borelli Patricia H Tr	2864 RAY LAWYER DR	48	65	65	14	14	826,479
325-120-79-10	Traub James G & Sally A	7533 GREEN VALLEY RD	37	48	48	7	7	650,000
325-160-24-10	Singh Davinder	99 PLACERVILLE DR	34	36	36	1	1	178,500
325-160-41-10	Del Rio David M & Ann M	155 PLACERVILLE DR	65	67	67	1	1	390,439
	Tax Rate Area	001-027					40	4,114,017
		Number of Parcels						
	Tax Rate Area	001-043						
002-131-50-10	Mismas Leon J Sr & Susan	2985 CLAY ST	11	61	61	2	2	280,000
002-181-07-10	Stancil Joseph E Jr & Doralee A	659 MAIN ST	37	45	45	1	1	223,994
002-191-08-10	Criswell Wayne R & Juanita D	715 MAIN ST	36	45	45	1	1	127,417
002-201-15-10	Han Ok Jung Surv Co Tr		37	48	48	20	20	1,080,000
003-181-41-10	Roman Cath Bishop Of Sacto		03	82	03	1	1	65,267
004-201-13-10	Macklin Kenneth Duane & Nicola Sheree	1540 BROADWAY	37	45	45	1	1	492,403
004-201-14-10	Kapre Properties Inc	1486 BROADWAY	37	65	65	9	9	390,269
004-261-23-10	Puba Properties Ca Gp	1216 BROADWAY	38	65	65	24	24	2,164,606
049-350-21-10	Ceja Aureliano & Lorena	1886 BROADWAY	11	31	31	1	1	116,000
323-400-11-10	Kouretas James L & Rosemary	384 PLACERVILLE DR	36	65	65	6	6	1,114,237
323-450-13-10	Placerville Masonic Temple	2820 COLD SPRINGS RD	48	62	62	1	1	943,961
	Tax Rate Area	001-043					67	6,998,154
		Number of Parcels						
	Tax Rate Area	054-007						
119-020-26-10	Roman Catholic Bishop Of S	3111 TIERRA DE DIOS DR	03	94	03	1	1	10,539,121
121-170-11-10	Shankar La Borgata A Ca LI	3905 PARK DR #C	38	48	48	1	1	1,418,000
121-170-12-10	Shankar La Borgata A Ca LI	3907 PARK DR #D	38	48	48	1	1	2,358,000
121-280-18-10	Syers Properties Iii Llc	4540 POST ST	38	39	39	14	14	14,100,000
121-290-02-10	Town Center East Lp	4361 TOWN CENTER BLVD #201	37	65	65	1	1	910,265
121-290-03-10	Town Center East Lp	4359 TOWN CENTER BLVD #202	38	48	48	1	1	4,133,844
121-290-37-10	Town Center East Lp	4364 TOWN CENTER BLVD #102	38	48	48	1	1	8,031,982
121-290-48-10	Town Center East Lp	4370 TOWN CENTER BLVD #100	37	48	48	1	1	4,359,000
121-290-49-10	Town Center East Lp		37	48	48	1	1	3,606,810
	Tax Rate Area	054-007					22	49,457,022
		Number of Parcels						
	Tax Rate Area	054-009						
082-421-09-10	Cameron Park Petroleum Inc	2580 MERRYCHASE DR	34	36	36	1	1	3,093,589
083-456-10-10	Best/Scv Cameron Park Ptsp	3510 PALMER DR	38	39	39	1	1	4,165,912
083-456-17-10	Best/Scv Cameron Park Ptsp	3440 PALMER DR	38	65	65	9	9	1,156,392
083-456-19-10	Best/Scv Cameron Park Ptsp	3450 PALMER DR	37	65	65	5	5	748,984
109-203-06-10	Cameron Oaks Shopping Cntr	4100 CAMERON PARK DR	36	65	65	8	8	379,230
109-213-04-10	Rubio John A & Helen K	3293 SARATOGA LN	36	45	45	2	2	147,654
109-214-04-10	Turney Enterprises Inc	3321 DUROCK RD	36	45	45	1	1	398,641
	Tax Rate Area	054-009					27	10,090,402
		Number of Parcels						
	Tax Rate Area	054-064						
117-060-19-10	4949 Windplay Drive Llc	4949 WINDPLAY DR	45	48	48	1	1	2,746,190
117-100-02-10	Wroblewski Mathew J & Nancy R	990 SUNCAST LN	45	48	48	1	1	912,224
117-100-03-10	Wroblewski Mathew J & Nancy R	1008 SUNCAST LN	45	48	48	1	1	953,442
117-100-21-10	Cason Bradford L & Michelle T	4789 GOLDEN FOOTHILL PKWY	45	48	48	1	1	945,664
121-280-16-10	Ginney Marlon R & Dolores J	1121 WHITE ROCK RD	38	48	48	1	1	1,935,000

Primary Use Code Not Equal to Secondary Use Code

APN	Owner	Situs	1st Use Code	2nd Use Code	Billable Use Code	Units CD Data	Billable Units	Improved Value
	Tax Rate Area	054-064	Number of Parcels				5	7,492,520
	Tax Rate Area	054-068						
109-111-16-10	Cameron Park Cambridge Squ	4060 FLYING C RD	38	48	48	1	1	542,572
	Tax Rate Area	054-068	Number of Parcels				1	542,572
	Tax Rate Area	054-101						
070-280-39-10	J & J Luis Properties Llc	4101 WILD CHAPARRAL DR	37	45	45	1	1	628,320
070-280-53-10	Mccarver Robert L & Alice F	4045 WILD CHAPARRAL DR	38	45	45	1	1	1,644,520
090-031-15-10	Shingle Springs Auto Cente	4253 SUNSET LN	36	45	45	2	2	431,194
090-430-12-10	Kidder James R Tr	4021 MOTHER LODE DR	34	36	36	2	2	737,000
090-430-30-10	Santangelo Tenia Marian Tr	4130 DATSUN CT	43	48	48	2	2	371,893
090-430-37-10	Cardanini Angelo & Joan A	4045 SUNSET LN	43	48	48	1	1	565,939
090-430-43-10	Brugger Karen Succ Co Tr	4120 SUNSET LN	36	65	65	3	3	252,249
109-030-08-10	Hogg David W & Rebecca L	3800 DUROCK RD	11	36	36	1	1	240,122
109-040-34-10	Morales Larry Tr	4000 DUROCK RD	36	45	45	1	1	231,677
109-420-06-10	Thomas Frank C & Marcella D	3845 DIVIDEND DR	43	93	43	1	1	462,964
	Tax Rate Area	054-101	Number of Parcels				15	5,565,878
	Tax Rate Area	054-173						
319-220-25-10	Discovery Hills Evan Free	4270 SHINGLE SPRINGS DR	03	93	03	1	1	789,117
	Tax Rate Area	054-173	Number of Parcels				1	789,117
	Tax Rate Area	055-028						
043-030-10-10	Smith Richard L V	3500 CARSON RD	37	48	48	4	4	194,279
043-222-21-10	Certificate Invstmnt Fund	4103 CARSON RD	33	36	36	19	19	376,834
043-226-28-10	Oetinger Lewis A & Constance J	4110 CARSON RD	37	65	65	4	4	468,047
043-390-35-10	Hanging Rock Inc	4670 PONY EXPRESS TRL	36	43	43	1	1	235,224
043-550-62-10	Kidder James R Tr	3590 CARSON RD #A	36	48	48	4	4	641,000
100-100-02-10	Bullard Edith M Tr	2401 APPLE VISTA LN	12	61	61	2	2	530,029
100-100-03-10	Schofield Ian	2380 LARSEN DR	22	31	31	1	1	230,000
	Tax Rate Area	055-028	Number of Parcels				35	2,675,413
	Tax Rate Area	059-040						
009-330-60-10	Ponderosa Properties Llc	2933 FOREBAY RD	35	42	42	67	67	406,682
009-720-08-10	Williams Rick & Lisa M	7720 US HWY 50	34	65	65	1	1	1,026,385
042-500-19-10	Cole Jeffrey Nash & Denise Marie	4760 SLY PARK RD	33	35	35	1	1	96,437
101-210-14-10	Dayton Edward & Judy	2667 SANDERS DR	61	65	65	3	3	772,995
101-210-24-10	Oliver Jess	6151 PONY EXPRESS TRL	36	65	65	10	10	140,506
101-230-06-10	May Carl Howard	6341 RIDGEWAY DR	36	45	45	4	4	186,044
101-262-58-10	Le Quire Larry	6401 PONY EXPRESS TRL	65	67	67	2	2	174,760
101-303-11-10	Powell Kevin	6396 PONY EXPRESS TRL	13	36	36	11	11	397,939
	Tax Rate Area	059-040	Number of Parcels				99	3,201,748
	Tax Rate Area	072-005						
105-050-14-10	Bacchi Betty Jean Tr	6500 STATE HWY 49	25	63	63	1	1	37,869
	Tax Rate Area	072-005	Number of Parcels				1	37,869
	Tax Rate Area	072-036						
006-370-25-10	Metropulos John Iii & Gina	1006 LOTUS RD	37	65	65	1	1	326,212
105-050-11-10	Chin Rosie S	6260 STATE HWY 49	22	63	63	1	1	205,000
	Tax Rate Area	072-036	Number of Parcels				2	531,212
	Tax Rate Area	072-041						
317-390-01-10	Cold Spgs Golf&country Clu	6500 CLUBHOUSE DR	61	65	65	1	1	2,100,904
	Tax Rate Area	072-041	Number of Parcels				1	2,100,904
	Tax Rate Area	072-048						
006-181-30-10	Sanborn Craig H	345 HIGH ST	11	33	33	6	6	411,329
006-341-19-10	Sierra Nevada Outdoor Cntr	835 LOTUS RD	33	65	33	7	7	470,423
006-341-30-10	Plimpton James M Tr	7221 STATE HWY 49	36	65	65	2	2	78,584
006-550-21-10	Dovenberg Garry D Co Tr	7280 STATE HWY 49	36	42	42	33	33	482,749
	Tax Rate Area	072-048	Number of Parcels				48	1,443,085
	Tax Rate Area	076-017						
117-010-19-10	Dst Realty Of Ca Inc	5220 ROBERT J MATHEWS PKWY	45	48	48	1	1	19,917,077
117-084-06-10	Rp Two Fff A De Llc	5000 HILLSDALE CIR	45	48	48	1	1	2,042,000
117-088-08-10	Css Properties Llc	4921 ROBERT J MATHEWS PKWY	45	48	48	1	1	4,248,240



Primary Use Code Not Equal to Secondary Use Code

APN	Owner	Situs	1st Use Code	2nd Use Code	Billable Use Code	Units CD Data	Billable Units	Improved Value
117-130-01-10	Mcclone Construction Co Ca	5170 HILLSDALE CIR	43	48	48	1	1	416,500
	Tax Rate Area	076-017					4	26,623,817
	Tax Rate Area	078-057						
327-270-10-10	Simpkin John M Iii Tr	390 POKO DOBI LN	42	46	46	3	3	352,589
329-260-06-10	Placerville Fruit Growers	4590 MISSOURI FLAT RD	03	45	45	4	4	829,431
	Tax Rate Area	078-057					7	1,182,020
	Tax Rate Area	078-079						
054-386-13-10	Marquardt George & Hellen	4221 HOWARD CIR	11	31	31	1	1	123,000
054-387-18-10	Shim Moon Bo & Hai Kyong	545 PLEASANT VALLEY RD	65	67	67	2	2	603,306
054-411-49-10	Dbw A Partnership	4224 FOWLER LN	36	48	48	1	1	350,000
054-411-50-10	Dbw A Partnership	4232 FOWLER LN	36	48	48	2	2	600,000
054-411-51-10	Dbw A Partnership	4250 FOWLER LN	36	48	48	1	1	525,000
054-490-09-10	Davidson Real Estate Llc	509 PLEASANT VALLEY RD	11	31	31	1	1	138,535
097-010-92-10	Hindy Tahssen K & Ghada	689 PLEASANT VALLEY RD	36	67	67	4	4	500,000
097-020-50-10	J & A Fusano Partners Lp	670 PLEASANT VALLEY RD	34	37	37	5	5	203,497
	Tax Rate Area	078-079					17	3,043,338
	Tax Rate Area	078-100						
327-130-14-10	Mccreary Carla Elaine Tr	3943 MISSOURI FLAT RD	34	45	45	1	1	483,104
327-130-77-10	Donahue Schriber Rlty Grp	3959 MISSOURI FLAT RD #B	30	38	38	1	1	2,774,392
327-140-44-10	Jai Shri Ram Hosp Group LI	6850 GREENLEAF DR	33	65	33	104	104	4,163,699
327-212-18-10	School Employees Credit Un	4282 GOLDEN CENTER DR	36	46	46	2	2	2,262,771
329-280-13-10	Tower Energy Group	130 PLEASANT VALLEY RD	34	36	36	1	1	1,635,447
331-040-14-10	Ray Dorothy M Tr	5714 PLEASANT VALLEY RD	42	45	45	117	117	663,594
331-112-05-10	Hiram Masonic Temple Assn	6201 PLEASANT VALLEY RD	36	62	62	2	2	34,919
331-113-10-10	Adams Michael & Brenda	6227 PLEASANT VALLEY RD	36	82	36	1	1	106,663
331-121-02-10	Conforti John Co Tr	6080 PLEASANT VALLEY RD #A	45	48	48	2	2	57,720
331-132-02-10	Peterlin Laurin A	6196 PLEASANT VALLEY RD	36	48	48	1	1	80,500
	Tax Rate Area	078-100					232	12,262,809
	Tax Rate Area	083-028						
060-470-63-10	Jackson Gerald & Inez	6040 PORTER RANCH CT	28	41	41	2	2	285,000
	Tax Rate Area	083-028					2	285,000
	Tax Rate Area	083-035						
010-080-42-10	Boardtronics Inc Ca Corp	14216 ICE HOUSE RD	63	67	67	1	1	255,000
063-060-15-10	Purrier J Douglas		50	63	63	1	1	23,079
	Tax Rate Area	083-035					2	278,079
	Tax Rate Area	083-045						
062-140-49-10	La Morte Cornelius F & Rita G	8800 WENTWORTH SPRINGS RD	36	65	65	1	1	157,342
063-240-78-10	Aurora Loan Services	9861 QUINTETTE CT	22	41	41	1	1	73,000
	Tax Rate Area	083-045					2	230,342
	Tax Rate Area	083-048						
071-080-06-10	Stanaway James M & Carol Ann	3006 STATE HWY 49	36	65	65	7	7	617,500
071-080-11-10	Masouris Dino & Mary	2968 STATE HWY 49	36	48	48	9	9	1,121,511
	Tax Rate Area	083-048					16	1,739,011
	Tax Rate Area	083-053						
074-172-03-10	Cds Enterprises A Ca Llc	4064 MAIN ST	11	43	43	2	2	80,000
	Tax Rate Area	083-053					2	80,000
	Tax Rate Area	083-056						
060-401-26-10	St Denis Robin & Laura	4875 BLACK OAK MINE RD	36	45	45	1	1	191,158
	Tax Rate Area	083-056					1	191,158
	Tax Rate Area	083-064						
061-790-06-10	Smith Mark A & Irene B Tr	2775 MINERS FLAT	36	46	46	3	3	221,433
061-790-07-10	Smith Mark A & Irene B Tr	6087 FRONT ST	36	48	48	2	2	185,921
062-230-15-10	O'hare Patty M	7460 WENTWORTH SPRINGS RD	65	67	67	1	1	216,867
	Tax Rate Area	083-064					6	624,221
	Tax Rate Area	085-016						
078-030-72-10	Beauchamp Matt & Teresa A	3781 PLEASANT VALLEY RD	11	31	31	1	1	205,931
078-170-23-10	Nystrom Dennis A & Laurel A	4546 PLEASANT VALLEY RD	11	42	42	30	30	259,000
099-100-03-10	Mckay Raymond & Barbara	4771 GREENHILLS RD	22	31	31	2	2	182,210

Primary Use Code Not Equal to Secondary Use Code

APN	Owner	Situs	1st Use Code	2nd Use Code	Billable Use Code	Units CD Data	Billable Units	Improved Value
	Tax Rate Area	085-016					33	647,141
	Tax Rate Area	090-012						
084-020-13-10	Mosquito Volunteer Fire As	9100 ROCK CREEK RD	24	65	65	1	1	73,858
	Tax Rate Area	090-012					1	73,858
	Tax Rate Area	090-022						
048-240-16-10	Five Star Real Prop Hold L	1997 SMITH FLAT RD	11	42	42	1	1	181,500
048-290-12-10	White Dale & Cindy	1982 SMITH FLAT RD	45	48	48	2	2	223,519
	Tax Rate Area	090-022					3	405,019
	Tax Rate Area	090-038						
089-170-15-10	Nugget The	7900 SOUTH FORK RD	13	63	63	40	40	230,311
	Tax Rate Area	090-038					40	230,311
	Tax Rate Area	093-005						
046-071-53-10	Elian Estates Ca Llc		24	45	45	1	1	1,657,395
046-180-38-10	Sum Robert L & Kay Han	8031 MT AUKUM RD #A	36	48	48	6	6	276,721
093-180-13-10	Nastasia Victor	6026 GRIZZLY FLAT RD	36	67	67	2	2	242,568
095-080-55-10	Alexander John N	6100 GRAY ROCK RD	24	45	45	1	1	289,096
	Tax Rate Area	093-005					10	2,465,780
	Tax Rate Area	095-007						
038-400-26-10	Strawberry Lodge Inc	17510 US HWY 50	33	65	33	44	44	1,474,058
038-410-01-10	Ussery James P	17481 US HWY 50	36	45	45	1	1	195,657
038-410-10-10	Christman Heather & Sean	16202 STRAWBERRY LN	11	48	48	1	1	201,972
	Tax Rate Area	095-007					46	1,871,687
	Tax Rate Area	095-010						
012-301-01-10	Marcus Ronald V Tr	13672 US HWY 50	37	65	65	1	1	104,574
	Tax Rate Area	095-010					1	104,574
	Tax Rate Area	100-013						
124-301-28-10	Aulakh Herman Singh	341 GREEN VALLEY RD	34	36	36	1	1	801,000
	Tax Rate Area	100-013					1	801,000
	Tax Rate Area	100-035						
083-111-13-10	Werum David L & Katherine A	3067 ALHAMBRA DR	36	45	45	1	1	146,185
083-121-20-10	Tamplin John	3113 ALHAMBRA DR	45	48	48	6	6	235,000
083-121-21-10	Gossoo Pamela E Tr	3115 ALHAMBRA DR	45	48	48	2	2	130,716
	Tax Rate Area	100-035					9	511,901
	Tax Rate Area	100-060						
070-131-56-10	Cielo Vineyards & Winery L	3046 PONDEROSA RD	25	45	45	1	1	653,031
070-210-55-10	Cielo Vineyards & Winery L	3040 PONDEROSA RD	25	36	36	1	1	581,124
102-030-28-10	Green Valley Mortuary A Ca	3004 ALEXANDRITE DR	37	96	37	1	1	874,384
	Tax Rate Area	100-060					3	2,108,539
20685	West Slope						851	155,200,358
	<b>Report Total</b>	Number of Parcels					1,410	215,423,351

<b>2007</b>	<b>Count</b>	<b>Gross Charges</b>	<b>Contr Allow</b>	<b>Net Charges</b>	<b>Payments</b>	<b>Bad Debt</b>
ALS	6,725	7,236,996.00	2,781,637.95	4,455,358.05	4,035,198.00	519,821.39
ALSN	1,839	1,739,081.00	672,570.47	1,066,510.53	991,400.71	116,978.70
IFT	554	670,106.00	229,335.02	440,770.98	432,967.58	17,579.25
Non-Transports	56	16,500.00	1,960.60	14,539.40	11,590.49	4,200.00
<b>Total</b>	<b>9,174</b>	<b>9,662,683.00</b>	<b>3,685,504.04</b>	<b>5,977,178.96</b>	<b>5,471,156.78</b>	<b>658,579.34</b>
<b>Medicare</b>	<b>Medi-Cal</b>	<b>Insurance</b>	<b>Private Pay</b>			
53%	13%	28%	6%	100%		
<b>2008</b>	<b>Count</b>	<b>Gross Charges</b>	<b>Contr Allow</b>	<b>Net Charges</b>	<b>Payments</b>	<b>Bad Debt</b>
ALS	6,498	7,793,708.00	3,263,348.78	4,530,359.22	4,049,228.28	539,726.04
ALSN	1,364	1,469,019.00	591,376.71	877,642.29	766,735.39	133,259.73
IFT	1,280	1,789,182.00	768,861.65	1,020,320.35	982,525.57	61,261.69
Non-Transports	94	28,200.00	4,020.28	24,179.72	20,813.21	4,920.00
<b>Total</b>	<b>9,236</b>	<b>11,080,109.00</b>	<b>4,627,607.42</b>	<b>6,452,501.58</b>	<b>5,819,302.45</b>	<b>739,167.46</b>
<b>Medicare</b>	<b>Medi-Cal</b>	<b>Insurance</b>	<b>Private Pay</b>			
54%	13%	27%	6%	100%		
<b>2009</b>	<b>Count</b>	<b>Gross Charges</b>	<b>Contr Allow</b>	<b>Net Charges</b>	<b>Payments</b>	<b>Bad Debt</b>
ALS	6,651	9,390,734.00	4,155,551.66	5,235,182.34	4,691,349.60	621,806.39
ALSN	1,484	1,889,416.00	857,518.44	1,031,897.56	931,841.22	125,049.72
IFT	1,202	1,937,783.00	949,470.61	988,312.39	938,931.87	75,658.69
Non-Transports	188	56,400.00	7,316.56	49,083.44	33,988.44	15,475.00
<b>Total</b>	<b>9,525</b>	<b>13,274,333.00</b>	<b>5,969,857.27</b>	<b>7,304,475.73</b>	<b>6,596,111.13</b>	<b>837,989.80</b>
<b>Medicare</b>	<b>Medi-Cal</b>	<b>Insurance</b>	<b>Private Pay</b>			
53%	14%	27%	6%	100%		
<b>2010</b>	<b>Count</b>	<b>Gross Charges</b>	<b>Contr Allow</b>	<b>Net Charges</b>	<b>Payments</b>	<b>Bad Debt</b>
ALS	6,613	9,845,842.00	4,783,259.50	5,062,582.50	4,470,584.69	645,869.30
ALSN	1,438	1,990,232.00	957,033.56	1,033,198.44	906,979.93	139,439.75
IFT	1,145	2,031,020.00	1,085,863.72	945,156.28	787,869.77	167,925.23
Non-Transports	169	52,236.00	4,980.57	47,255.43	33,946.94	14,152.72
<b>Total</b>	<b>9,365</b>	<b>13,919,330.00</b>	<b>6,831,137.35</b>	<b>7,088,192.65</b>	<b>6,199,381.33</b>	<b>967,387.00</b>
<b>Medicare</b>	<b>Medi-Cal</b>	<b>Insurance</b>	<b>Private Pay</b>			
52%	16%	25%	7%	100%		
<b>2011</b>	<b>Count</b>	<b>Gross Charges</b>	<b>Contr Allow</b>	<b>Net Charges</b>	<b>Payments</b>	<b>Bad Debt</b>
ALS	6,396	9,888,798.60	4,969,131.64	4,919,666.96	4,156,368.14	711,697.74
ALSN	1,771	2,568,020.00	1,286,133.46	1,281,886.54	1,060,841.69	179,389.04
IFT	1,179	2,144,339.20	1,144,546.89	999,792.31	854,778.94	92,410.91
Non-Transports	129	40,576.00	4,603.79	35,972.21	25,405.29	10,144.00
<b>Total</b>	<b>9,475</b>	<b>14,641,733.80</b>	<b>7,404,415.78</b>	<b>7,237,318.02</b>	<b>6,097,394.06</b>	<b>993,641.69</b>
<b>Medicare</b>	<b>Medi-Cal</b>	<b>Insurance</b>	<b>Private Pay</b>			
53%	17%	22%	8%	100%		

**CSA 7 West Slope - Provider is WS JPA**

**5 Year Forecast**

**Revenue and Expenditure Projections**

Year-by-year percentage changes			Year 1	Year 2	Year 3	Year 4	Year 5
	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Estimated FY 12/13	Estimated FY 13/14	Estimated FY 14/15	Estimated FY 15/16
<b>Revenue</b>							
Property Tax (FY 12-13 based on YE estim); -0.50% out yrs)		-6.56%	-1.57%	-0.18%	-0.50%	-0.50%	-0.50%
Special Tax (FY 12-13 based on YE estim; out yrs approx -0.50%)		0.85%	-0.46%	0.06%	-0.50%	-0.50%	-0.50%
Amb Fees (FY 12-13 based on YE estim, grad incr out yrs.)		-5.50%	-7.60%	5.41%	0.50%	0.25%	0.50%
Miwok Tribe (Per contract increase of 5% each year)		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Interest (% change based on estimated change in FB) <i>(Interest earned is based average daily cash balance in the account and is compounded monthly)</i>		5.13%	-11.15%	-2.90%	-23.81%	-35.52%	-54.43%
<b>Expenditures</b>							
WS JPA Base Funding with Capital Assets		1.10%	-0.02%	7.72%	0.00%	0.00%	0.00%
Ambulance Billing Index (% change impacted by estim rev)		-9.18%	-5.77%	16.29%	1.18%	0.40%	0.59%
CSA 7 Other Costs -Printing, BOS, Collections, etc.		168.48%	69.75%	-41.48%	0.50%	0.50%	0.50%
Year-by-year Revenues and Expenditures			Year 1	Year 2	Year 3	Year 4	Year 5
	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Estimated FY 12/13	Estimated FY 13/14	Estimated FY 14/15	Estimated FY 15/16
<b>Revenue</b>							
Property Tax (s/o 0100 - 0150)	\$2,719,976	\$2,541,680	\$2,501,837	\$2,497,220	\$2,484,734	\$2,472,310	\$2,459,949
Special Tax (s/o 0175)	\$1,594,917	\$1,608,412	\$1,601,045	\$1,602,062	\$1,589,576	\$1,581,628	\$1,573,720
Ambulance Fees (s/o 1686)	\$6,504,152	\$6,146,242	\$5,679,272	\$5,986,396	\$6,016,328	\$6,031,369	\$6,061,526
Miwok Tribe (s/o 1940) <sup>1</sup>	\$496,125	\$520,931	\$546,978	\$574,327	\$603,358	\$633,526	\$665,203
Interest/ Miscellaneous Revenue (s/o 0400)	\$22,381	\$23,530	\$20,907	\$20,300	\$15,237	\$9,825	\$4,477
Penalty & Fine Delinquent Taxes (s/o 0360)	\$12,055	\$14,440	\$10,096	\$12,000	\$15,000	\$15,000	\$15,000
State: HOPTR (s/o 0820)	\$28,622	\$28,654	\$28,612	\$29,000	\$29,000	\$29,000	\$29,000
Sale of Ambulance Vehicles	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$11,378,228</b>	<b>\$10,913,888</b>	<b>\$10,388,747</b>	<b>\$10,721,305</b>	<b>\$10,753,233</b>	<b>\$10,772,658</b>	<b>\$10,808,874</b>
<b>Expenditures</b>							
WS JPA Base Funding with Capital Assets	\$10,485,523	\$10,600,624	\$10,598,899	\$11,417,253 <sup>6</sup>	\$11,417,253	\$11,417,253	\$11,417,253
Ambulance Billing Index (CSA 7 Share)	\$435,334	\$395,385	\$372,574	\$433,249 <sup>4</sup>	\$438,343	\$440,095	\$442,679
CSA 7 Professional Service Contracts <sup>2</sup>	\$153,715	\$158,446	\$135,033	\$324,250 <sup>5</sup>	\$301,250	\$301,250	\$301,250
Use for Spec Projects/Use of Fund Bal/ Aid to Fire	\$0	\$593,244	\$593,244	\$0	\$0	\$0	\$0
CSA 7 Other Costs -Printing, BOS, Collections, etc.	\$22,677	\$60,882 <sup>2</sup>	\$103,345	\$60,477	\$57,728	\$57,980	\$58,233
Prior Period Adjustment	\$0	(\$889,148)	(\$300,000)	(\$228,000)	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$11,097,249</b>	<b>\$10,919,433</b>	<b>\$11,503,095</b>	<b>\$12,007,229</b>	<b>\$12,214,574</b>	<b>\$12,216,578</b>	<b>\$12,219,416</b>
<b>Variance (Rev-Exp)</b>	<b>\$280,979</b>	<b>(\$894,693)</b>	<b>(\$1,114,348)</b>	<b>(\$1,285,924)</b>	<b>(\$1,461,340)</b>	<b>(\$1,443,920)</b>	<b>(\$1,410,542)</b>
<b>CSA 7 Fund Balance @ 07/01</b>	<b>\$6,238,880</b>	<b>\$6,519,859</b>	<b>\$6,514,313</b>	<b>\$5,399,965</b>	<b>\$4,114,041</b>	<b>\$2,652,700</b>	<b>\$1,208,781</b>
Increase/(Use) of Fund Balance	\$280,979	(\$894,693)	(\$1,114,348)	(\$1,285,924)	(\$1,461,340)	(\$1,443,920)	(\$1,410,542)
<b>Fund Balance at 6/30</b>	<b>\$6,519,859</b>	<b>\$5,625,166</b>	<b>\$5,399,965</b>	<b>\$4,114,041</b>	<b>\$2,652,700</b>	<b>\$1,208,781</b>	<b>(\$201,761)</b>
<b>Fund Balance in Budget Reserve</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>Fund Balance - Unreserved</b>	<b>\$3,519,859</b>	<b>\$3,514,313</b>	<b>\$2,399,965</b>	<b>\$1,114,041</b>	<b>(\$347,300)</b>	<b>(\$1,791,219)</b>	<b>(\$3,201,761)</b>
<b>CSA 7 Total Fund Balance</b>	<b>\$6,519,859</b>	<b>\$6,514,313</b>	<b>\$5,399,965</b>	<b>\$4,114,041</b>	<b>\$2,652,700</b>	<b>\$1,208,781</b>	<b>(\$201,761)</b>

<sup>1</sup> Miwok Tribe Contract ends June 30, 2013. A new contract is anticipated for services beginning July 2013.

<sup>2</sup> Professional Service Contracts include Retiree Health Insurance and service contracts. The JPA contract is identified separately. (e.g. Medical Priority Consultants, Trauma One, Polaris, audit fees, etc.).

<sup>3</sup> Increase in FY 10-11 due to increased county counsel charges for legal services;

<sup>4</sup> Increase in FY 12-13 due to estimated payments to Wittman based on estimated revenue and estimated refund payments to Wittman

<sup>5</sup> Increase in FY 12-13 due to budgeted audits

<sup>6</sup> Budgeted amount based on 2012 JPA approved budget provided June 2012

**Negative  
Unreserved Balance    Negative  
Unreserved Balance    Negative  
Unreserved Balance**