



WHEATLAND FIRE AUTHORITY

FIRE SUPPRESSION AND PROTECTION SERVICES ASSESSMENT

ENGINEER'S REPORT

FISCAL YEAR 2021-22

JULY 2021

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

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INTRODUCTION

The Wheatland Fire Authority (the "Authority") is a Joint Powers Authority ("JPA") that combines the City of Wheatland Fire Department (the "City") and the Plumas-Brophy Fire Protection District (the "District"). Although the City and District have been working together for many years, their relationship was formalized in late 2005 to create the Wheatland Fire Authority. The Authority came into existence formally on January 1, 2006. The Wheatland Fire Authority is governed by a four-member Board of Directors.

The Authority is located in the southern part of Yuba County. Its service area encompasses approximately 78 square miles, extending to the Yuba County line and Placer County to the South, to the Yuba County line and Nevada County to the East, to Beale Air Force Base and Erle Road to the North, and to roughly Powerline Road and State Highway 70 to the West.

The Authority is responsible for fire prevention, emergency response and emergency medical services on property throughout its boundaries. The Authority maintains and operates three fire stations, and currently has two paid employees and over 30 volunteers. In addition to fire prevention and medical emergency services, the Authority also provides fire suppression, protection, education, disaster preparedness training and response capabilities.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, 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 continued 2021-22 assessments
- Determine the benefits received from the Services by property within the Wheatland Fire Authority Fire Suppression and Protection 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 XIID 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.

LEGISLATIVE ANALYSIS

PROPOSITION 218

This assessment is formed consistent 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 Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be

continued to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a 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 AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- 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.

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th 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 denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e., 0% general benefit) on the rationale 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

On December 31, 2009, the 1st District 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 the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. 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

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. 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, like 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 record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's 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. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* and *Greater Golden Hill* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

ASSESSMENT PROCESS

In Fiscal Year 2006-07, the Wheatland Fire Authority Board of Directors (the "Board") by Resolution No. 2006-10 passed on April 13, 2006, called for an assessment ballot proceeding and public hearing on the proposed establishment of a fire suppression and protection services assessment district.

On May 26, 2006, a notice of assessment and assessment ballot was mailed to property owners within the proposed Assessment District boundaries. Such notice included a description of the Services to be funded by the proposed assessments, a proposed assessment amount for each parcel owned, and an explanation of the method of voting on the assessments. Each notice also

included a postage prepaid ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments as well as affix his or her signature.

After the ballots were mailed to property owners in the Assessment District, the required minimum 45-day period was provided for the return of the assessment ballots. Following this 45-day period, public hearings were held on July 13, 2006 and July 27, 2006 for the purpose of allowing public testimony regarding the proposed assessments. At the public hearings, the public had the opportunity to speak on the issue. After the conclusion of the public input portion of the July 27, 2006 hearing, the hearing was continued to August 3, 2006 to allow time for the tabulation of ballots.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIII C and XIII D of the California Constitution, the proposed assessments could be levied for fiscal year 2006-07, and continued in future years, only if the ballots submitted in favor of the assessments were greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

After the conclusion of the public input portion of the Public Hearing held on July 27, 2006, all valid received ballots were tabulated by the City of Wheatland City Clerk. At the continued public hearing on August 3, 2006, after the ballots were tabulated, it was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted). Of the ballots received, 66.71% were in support of the proposed assessments.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2006-07 and to continue the assessments in future years. The Board took action, by Resolution No. 2006-13 passed on August 3, 2006, to approve the first-year levy of the assessments for fiscal year 2006-07 and to continue them ever year thereafter, so long as the services of the Joint Powers Authority are needed, and the Wheatland Fire Authority requires funding from the Assessment to provide those services.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$45.00 per single family home, increased each subsequent year by the San Francisco Bay Area Consumer Price Index (CPI) not to exceed 4% per year. In the event the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%.

In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments 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 assessments for the next fiscal year.

If the assessments are so confirmed and approved, the levies would be submitted to the Yuba County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2021-22. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2021-22 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2021-22 and the assessments by Resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2021-22.

The public hearing is currently scheduled for July 8, 2021. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments would be submitted to the Yuba County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.

DESCRIPTION OF SERVICES

The Wheatland Fire Authority provides a range of fire protection and prevention services to property within the Authority. The Services proposed to be undertaken by the Authority and the cost thereof paid from the continued levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein.

Following is a description of the Services that are provided for the benefit of property in the Assessment District. Due to inadequate funding prior to the assessment, the baseline level of service was diminishing and would have diminished further had this assessment not been instituted. With the passage of this assessment, the services were enhanced significantly, and current level of service is equal to, and above the level of service prior to the funding inadequacies in 2006. The formula below describes the relationship between the final level of services, the baseline level of service had the assessment not been instituted, and the enhanced level of services funded by the assessment.

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; paying salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment District also contributes to cover the general costs of administering the Authority, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.

COST AND BUDGET

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

Figure 1: Cost and Budget

Wheatland Fire Authority Improved Fire Suppression and Protection Services Assessment Estimate of Cost Fiscal Year 2021-22			Total Budget
Services Costs			
Staffing, Salaries and Benefits	\$	372,554	
Operating Budget	\$	174,190	
Contracts, Leases and Rents	\$	42,540	
Special Funds (Equipment replacement, Capital expenses, etc)	\$	94,324	
Totals for Servicing	\$	683,608	
Incidental Costs			
District Administration and Project Management	\$	4,000	
Allowance for Uncollectables	\$	3,767	
Totals for Incidental Costs	\$	7,767	
Total Benefit of Services and Related Expenses	\$	691,375	
SFE Units	\$	2,244	
Benefit received per Single Family Equivalent Unit	\$	308	
Less:			
District Contribution for General Benefits	\$	28,560	
District Contribution toward Special Benefits	\$	425,408	
Carry Over Balance From Fiscal Year 2020-21	\$	90,000	
Total Revenue from Other Sources	\$	543,967	
Net Cost of Fire Suppression and Protection Services Assessment	\$	147,408	
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)	\$	147,408	
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	2,243.65	\$65.70	\$147,408

METHOD OF APPORTIONMENT

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 assessments to properties within the proposed Assessment District.

The proposed Assessment District area consists of all Assessor Parcels within the Wheatland Fire Authority, including all parcels within the City of Wheatland and the Plumas-Brophy Fire Protection District. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be derived by 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 Improvements.
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.

DISCUSSION OF BENEFIT

California Government Code Section 50078 et seq. allows agencies which provide fire suppression services, such as both the City of Wheatland and the Plumas-Brophy Fire Protection District, to continue 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 proposed Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's specific use of the Services or a property owner's specific demographic status. With reference to the requirements for assessments, 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 section describes how and why the Services specially benefit properties. This benefit is particular and distinct from its effect on property in general or the public at large.

BENEFIT FACTORS

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise, they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire suppression and protection services that will be provided in the proposed Assessment District. These types of special benefit are summarized as follows:

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

The proposed Assessments will fund improved fire suppression and protection services, and thereby can significantly reduce the risk of property damage associated with fires. 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

*"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."*³

*"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."*⁴

*"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."*⁵

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

The proposed Assessment District will provide funding for improved fire suppression and protection services to protect public and private resources 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."*⁶

*"A visually preferred landscape can be the natural outcome of fuels treatments."*⁷

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

The Assessments will fund improved fire protection and emergency response 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, the Services will enhance the utility and desirability of the properties in the Assessment District.

“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.”⁸

BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced access and utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL BENEFIT VERSUS SPECIAL BENEFIT

Article XIIC 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.” 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 can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

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

There is no widely accepted or statutory formula for general benefit. 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. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the 2006 baseline level of service, had the assessment not been approved by the community. The assessment will fund Services “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state 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 SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, 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 are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer’s Report fund fire suppression services directly provided to property in the assessment area. Moreover, every property within the Assessment District will receive the Services, when and if a fire occurs. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

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

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

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

outside of, the proposed boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment District was formed, there were approximately 117 of these “proximate” properties.

Assumptions:

117 parcels outside the district but proximate to the District Boundaries

2,814 parcels in the Assessment District.

50% relative benefit compared to property within the Assessment District.

Calculation of General Benefit to Property Outside the Improvement District

$(117 / (2,814 + 117)) * .5 = 1.99\%$

Although 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, we use the more conservative approach of finding that 2.098% of the Services may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special because the Services are clearly “over and above” and “particular and distinct” when compared with the 2006 baseline level of Services, had the assessment district not passed.

In determining the proposed Assessment District area, the District has been careful to limit it to an area of 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. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request service from the District and to have a District firefighter promptly respond directly to the parcel and address the owner’s or resident’s service need.

The SVTA vs. SCCOSA 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 of a local government service to benefit lands previously not receiving that particular service. The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

With the type and scope of Services to be provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there would be some indirect general benefit to the public at large.

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the district, it is arguably “indirect and derivative” and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 1.3% of the land area in the Assessment District is covered by highways, streets and sidewalks. This 1.3% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District

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 3.3% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
2.0%	(Outside the Assessment District)
+ 0.0%	(Property within the Assessment District)
+ 1.3%	(Public at Large)
= 3.3%	(Total General Benefit)

The Assessment District's total budget for 2021-22 is \$691,375. Of this total budget amount, the Authority will contribute approximately \$543,967, which is more than 78% of the total budget, from sources other than this proposed assessment. This contribution constitutes significantly more than the 3.3% general benefits estimated by the Assessment Engineer.

BENEFIT FINDING

As noted, the assessment funds will be used to improve fire suppression and protection services throughout the proposed Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Assessment District than the proposed base assessment rate per benefit unit.

ZONES OF BENEFIT

The Assessment District has been narrowly drawn. The assessments will fund improved fire suppression and protection services relatively uniformly throughout the Assessment District. Therefore, properties of similar type will receive essentially equivalent levels of special benefits, and no Zones of Benefit are justified.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the assessment, the advantage that each parcel receives from the proposed fire suppression Services is direct, and the boundaries for the Assessment District are narrowly drawn so each parcel receives a similar level of benefit from the improved fire suppression Services. Therefore, the even spread of assessment throughout the Assessment District is indeed consistent with the OSA decision.

ASSESSMENT APPORTIONMENT

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because vacant, commercial, industrial and other properties also receive special benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate, because larger commercial/industrial properties and residential properties with multiple dwelling units receive a higher degree of benefit than other similarly used properties that are significantly smaller. For two properties used for commercial purposes, there clearly is a higher benefit provided to the larger property in comparison to a smaller commercial property, because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from improved fire suppression and protection services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

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 of fires by property type. This method is further described below.

METHOD OF ASSESSMENT

The special benefit conferred upon a specific parcel is derived as a sum function of the applicable special benefit type (such as increased protection of a structure on a parcel for a fire assessment) and the parcel-specific attributes (such as the relative replacement cost of a structure on a parcel for a fire assessment) which supports that special benefit. Calculated special benefit increases accordingly with an increase in the product of special benefit type and supportive parcel-specific attribute.

The calculation of the special benefit per parcel is summarized in the following equation:

$$\text{Special Benefit (per parcel)} = \sum f(\text{Special Benefits, Property Specific Attributes}^1)_{(\text{per parcel})}$$

1. Such as use, property type, and size.

FIRE RISK FACTORS

Typical fire assessments are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

In 2003, the National Fire Protection Association ("NFPA"), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each property type within the United States in the year 1999 and serves as a reasonable and rational basis to determine fire risk.

The number of fires for each property is then divided by the total number of that property type to determine an un-normalized fire risk factor. Finally, the risk factors are normalized based upon a factor of 1.00 for a single-family property. Table 2 below tabulates the Fire Risk Factors for each property type.

FIGURE 2: FIRE RISK FACTORS

Property Type	Normalized Fire Risk Factors
Single Family	1.0000
Multi-Family	1.8081
Commercial/Industrial	3.4403
Office	2.4102
Institutional	9.2006
Storage	20.4131
Agriculture - Orchards & Vineyards	0.4130
Agriculture - Rice & Flood Irrigation	0.4130
Agriculture - Pasture & Row Crops	0.3754
Agriculture - Dairy, Livestock, Animals	0.3379
Range Land & Open Space	0.0650
Vacant	0.2416

Analysis based upon:

- 2003 US Fire Problem Overview Report, NFPA, and an analysis of the percentage of properties by property type in the State of California by SCI.

STRUCTURE VALUE FACTORS

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

Equation 1: Structure Value Factors

$$\sum (\text{Structure Value Factors}) \approx ((\text{Structure Weighting Factor} * \text{Average Improved Value}) + (\text{Land Weighting Factor} * \text{Average Total Value})) * (\text{Unit Density Factor})$$

Where:

- “Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.
- “Average Improved Value” is average of value of all improvements (e.g., structures), per property type, as provided by County Assessor records.

- Land Weighting Factor = 1
- “Average Total Value” is average of value of all land + improvements (e.g., structures), per property type, as provided by County Assessor records. County Assessor land values were not used directly because experience has shown total values to be more comprehensive.
- Unit Density Factor corresponds to values with units (i.e., “per residential unit” or “per acre”) based upon effective density of structures on a parcel.

Table 3 below is a tabulation of the Structure values for each property type as defined by Equation 2, above.

FIGURE 3: STRUCTURE VALUE FACTORS

Property Type	Normalized Structure	
	Value Factor	Unit
Single Family	1.0000	per each
Multi-Family	0.3116	per res. unit
Commercial/Industrial	0.3447	per acre
Office	1.4068	per acre
Institutional	0.2706	per each
Storage	0.0511	per acre
Agriculture - Orchards & Vineyards	0.0223	per acre
Agriculture - Rice & Flood Irrigation	0.0203	per acre
Agriculture - Pasture & Row Crops	0.0203	per acre
Agriculture - Dairy, Livestock, Animals	0.0244	per acre
Range Land & Open Space	0.0392	per acre
Vacant	0.2283	per each

AN EXAMPLE OF BENEFIT CALCULATION

Below is an example of the benefit calculation per Formula 1 for Commercial/Industrial parcels to illustrate the methodology. (A summary of the results of all calculations is given in Table 4):

Commercial/Industrial Example:

The benefit is the fire risk times the structure value.

$$\text{Benefit} = (\text{Fire Risk}) * (\text{Structure Value})$$

The fire risk of commercial/industrial parcels is determined by taking the percentage of all fires in commercial/industrial parcels and dividing it by the percentage of parcels that are commercial/industrial. The fire percentages are taken from the NFPA 2003 US Fire Problem Overview Report. The resulting figure is normalized relative to the risk of a single-family home by taking the percentage of fires in single family homes over the percentage of parcels that are single family homes and dividing that figure into the commercial/industrial fire risk figure.

$$\text{Fire Risk} = ((\% \text{ of all fires}) / (\% \text{ of parcels})) / (\text{normalization factor versus Single Family Residences})$$

% of all fires for commercial/industrial parcels = 9.147%

% of all fires for single family residences = 53.408%

% of commercial/industrial parcels = 3.366%

% of Single-Family Residences = 67.617%

Fire Risk = ((9.147% of all fires) / (3.366% of all structures)) / ((67.617% of all fires) / (53.408% of all structures))

Fire Risk = 3.4403

The structure value is determined by analyzing the County Assessor's data and adding the weighted average structure value to the weighted average total value and normalizing the result in relation to a single-family home. The weighted average structure value is determined by taking the total improved value for all commercial/industrial parcels in the benefit area and dividing that number by the total acres for all commercial/industrial parcels in that area to determine the average improved value per acre and weighting the result by multiplying it by 10. Similarly, the average total value is determined by taking the total value for all commercial/industrial parcels in the benefit area and dividing that number by the total acres for all commercial/industrial parcels in that area and weighting the result by multiplying it by 1. The weighted average structure value is added to the weighted average total value, and the resulting figure is normalized relative to the risk of a single-family home by dividing it by the total improved value of all single-family homes in the benefit area and then dividing the result by the average unit density of single-family homes (in order to convert this information to acreage).

Structure Value = ((Avg. Structure Value * 10) + (Avg. Total Value * 1)) / (normalization factor versus Single Family Homes) * (Avg. Unit Density (to convert to acreage))

Average Structure Value for commercial/industrial = \$123,076 / acre

Average Total Value for commercial/industrial = \$175,653 / acre

Normalization Factor for Single Family Homes = \$510,001

Average Unit Density Factor = 0.125 acres

Structure Value = ((((\$123,076 * 10) + (\$175,653 * 1)) / (\$510,001)) * (0.125))

Structure Value = 0.3447 / acre

Since the Benefit is the Fire Risk times the Structure Value, the Commercial/Industrial benefit is 1.1859:

Benefit = (3.4403) * (0.3447) = 1.1859 / acre

SUMMARY OF BENEFITS FOR EACH PROPERTY TYPE

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 Value Factors. Table 4, below, summarizes the benefit for each property type.

FIGURE 4: BENEFIT SUMMARY PER PROPERTY TYPE

Property Type	Fire Risk	Structure Value		Unit
	Factors	Factors	SFE Factors	
Single Family	1.0000	1.0000	1.0000	per each
Multi-Family	1.8081	0.3116	0.5635	per unit
Commercial/Industrial	3.4403	0.3447	1.1859	per acre
Office	2.4102	1.4068	3.3907	per acre
Institutional	9.2006	0.2706	2.4896	per each
Storage	20.4131	0.0511	1.0421	per acre
Agriculture - Orchards & Vineyards	0.4130	0.0223	0.0092	per acre
Agriculture - Rice & Flood Irrigation	0.4130	0.0203	0.0084	per acre
Agriculture - Pasture & Row Crops	0.3754	0.0203	0.0076	per acre
Agriculture - Dairy, Livestock, Animals	0.3379	0.0244	0.0082	per acre
Range Land & Open Space	0.0650	0.0392	0.0025	per acre
Vacant	0.2416	0.2283	0.0552	per each

RESIDENTIAL PROPERTIES

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

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the proposed Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined as per Equation 1 to be 0.5635 SFEs per residential unit. This rate applies to condominiums as well.

COMMERCIAL/INDUSTRIAL & OFFICE 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 as per Equation 1 to be 1.1859 SFEs per acre. The relative benefit for office properties was determined as per Equation 1 to be 3.3907 SFEs per acre.

VACANT/UNDEVELOPED, AND RANGE LAND & OPEN SPACE PROPERTIES

The relative benefit for vacant properties was determined as per Equation 1 to be 0.0552 SFEs per parcel. Open space parcels have minimal improvements and are assigned benefit “per acre.” The relative benefit for open space properties was determined as per Equation 1 to be 0.0025 SFEs per acre.

AGRICULTURAL PROPERTIES

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 and the unique agricultural properties within the proposed boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors

which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been categorized as Agriculture - Orchards & Vineyards, Agriculture - Rice & Flood Irrigation, Agriculture - Pasture & Row Crops, Agriculture - Dairy, Livestock, Animals according to use and other attributes, and have been analyzed for fire risk and structure value per Equation 1. Agricultural parcels have minimal improvements and are assigned benefit "per acre." (Food production facility parcels are considered industrial and are assessed accordingly.) The relative benefit for agricultural properties was determined as per Equation 1 to be 0.0092 SFEs per acre for Agriculture - Orchards & Vineyards, 0.0084 SFEs per acre for Agriculture - Rice & Flood Irrigation, 0.0076 SFEs per acre for Agriculture - Pasture & Row Crops, and 0.0082 SFEs per acre for Agriculture - Dairy, Livestock, Animals.

OTHER PROPERTIES

Institutional properties such as publicly owned properties (and are used as such), for example, churches, are assessed at 2.4896 SFEs per parcel. The relative benefit for storage properties was determined as per Equation 1 to be 1.0421 SFEs per acre.

Article XIID, 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.

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 Fire Chief of the Wheatland Fire Authority 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 referred to the Wheatland Fire Authority Board of Directors and the decision of the Board shall be final.

ADDITIONAL BACKGROUND ON RELATIVE BENEFIT

When property owners are deciding how to cast their ballot for a proposed assessment, each property owner should weigh the perceived value of the Services proposed to them and their property with the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower "utility" or value to their property relative to owners of other property types. One can also infer from these

hypothetical ballot results, that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.

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, as finally confirmed, 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 continued for fiscal year 2021-22 and every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and the Wheatland Fire Authority requires funding from the Assessment for its fire suppression Services. As noted previously, because the Assessment and the duration of the Assessment were approved by property owners in an assessment ballot proceeding, the Assessment can continue to be levied annually after the Wheatland Fire Authority Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE AUTHORITY AREA

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

ASSESSMENT

WHEREAS, the Board of Directors of the Wheatland Fire Authority formed the Fire Suppression and Protection Services Assessment District and ordered the initiation of the proceedings for the continuation of the assessments under California Government Code sections 50078 et seq. (the "Code") and Article XIID 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 assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Board of said Authority, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

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:

FIGURE 5: SUMMARY COST ESTIMATE

FISCAL YEAR 2021-22 BUDGET	
Total for Servicing	\$ 683,608
Incidental Costs	\$ 7,767
Less:	
Contribution from Other Sources	<u>\$ 543,967</u>
Total Fire Suppression & Protection Services Budget	<u><u>\$ 147,408</u></u>

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 the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 2.94%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 3.00% which equates to \$65.70 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$65.70, which is less than the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are continued at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

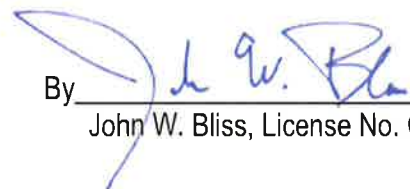
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Yuba for the fiscal year 2021-22. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Yuba 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: July 8, 2021

Engineer of Work



By 
John W. Bliss, License No. C052091

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 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.

END NOTES

¹ Insurance Services Offices Inc.

<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

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

³ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1, <http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁴ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2, <http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁵ Insurance Services Offices Inc., p. 1,

<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

⁶ 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

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015243037000	2017-1 IH BORR	405 THIRD ST	1	\$65.70	015520003000	ARELLANO FELIX	2931 BEALE RD	1.0152	\$66.70
015610006000	2017-2 IH BORR	107 CYRUS DAM	1	\$65.70	015590028000	ARK JASVEER &	7544 CAMP FAR	1.0684	\$70.19
015243035000	2018-2 IH BORR	402 SECOND ST	1	\$65.70	014280063000	ARMSTRONG LIND		0.114	\$7.49
015703005000	ABBOTT TIMOTHY	104 MCCURRY ST	1	\$65.70	014280056000	ARMSTRONG LIND	3380 RANCHO RD	1.7296	\$113.63
015694003000	ABE BRIAN T &	138 SULLIVAN W	1	\$65.70	015610040000	ARNOLD BRADLEY	108 CYRUS DAM	1	\$65.70
015711007000	ABE HENRY & GE	171 HUDSON WAY	1	\$65.70	015202013000	ARNOLD DEAN J	210 MESA ST	1	\$65.70
015311003000	ABE JOHN	607 MAIN ST	1	\$65.70	015203003000	ARTEAGA CELIA	215 FOURTH ST	0.0552	\$3.63
015140050000	ABE ROGER & SU	2075 HWY 65	1,304	\$85.67	015203004000	ARTEAGA CELIA	302 B ST	1	\$65.70
015653003000	ABREU PAMELA	817 REDWOOD AV	1	\$65.70	014280105000	ASELLUS-PLACER	3770 OSTROM RD	4.3332	\$284.69
015450035000	ADAMS ANGELA M	161 G ST	1	\$65.70	014280103000	ASELLUS-PLACER	3324 OSTROM RD	1.9136	\$125.72
014400016000	ADAMS JOHN	2508 COUNTY 40	1	\$65.70	015630045000	ASHBY MICHAEL	611 MCDEVITT D	1	\$65.70
015470010000	ADELSBERGER EL	6974 ERIC LN	1,038	\$68.20	015292016000	ASHER KAREN	504 MAIN ST	1	\$65.70
015450043000	ADKISON LOIS V	907 FRASER CT	1	\$65.70	015100117000	ASHLEY ENTERPR		0.0736	\$4.84
015630066000	AGLES ROBERT C	700 BOWERS WAY	1	\$65.70	015311012000	ASSEMBLIES OF	602 FOURTH ST	2.4896	\$163.57
015810024000	AGLES ROBERT C	3877 HOKAN LN	1,076	\$70.69	015243030000	ASTRELLO PATRI	413 THIRD ST	1.6905	\$111.07
015232019000	AGLES ROBERT C	309 SIXTH ST	1	\$65.70	015580016000	AUSTIN MICHAEL	7406 CAMP FAR	1.0684	\$70.19
015702005000	AHEARN DEBRA J	168 ANDERSON W	1	\$65.70	015770016000	AVALOS JESUS J	706 CARPENTER	1	\$65.70
015360026000	AKT WHEATLAND		0.2736	\$17.98	015282009000	AVERS DAVID TH	503 SECOND ST	1	\$65.70
015360028000	AKT WHEATLAND	2559 SPENCEVIL	0.8892	\$58.42	015694018000	AVILA ALFONSO	147 MELTON WAY	1	\$65.70
015360029000	AKT WHEATLAND	2343 SPENCEVIL	0.6536	\$42.94	015630040000	AVILLA CAROLYN	600 ROSE AVE	1	\$65.70
015360030000	AKT WHEATLAND		4.4808	\$294.39	015660002000	AVOCA WHEATLAN		0.0152	\$1.00
015360031000	AKT WHEATLAND		1.1868	\$77.97	015100061000	AVOCA WHEATLAN	1935 LEWIS RD	0.368	\$24.18
015360032000	AKT WHEATLAND		0.228	\$14.98	015100084000	AVOCA WHEATLAN	2101 LEWIS RD	0.5152	\$33.85
015360038000	AKT WHEATLAND	2493 SPENCEVIL	3.7168	\$244.19	015100089000	AVOCA WHEATLAN	2039 LEWIS RD	0.1596	\$10.49
015370002000	AKT WHEATLAND		2.2908	\$150.51	015140077000	AVOCA WHEATLAN		0.1104	\$7.25
015800003000	ALAPAN LEO A &	3929 MONARCH T	0.1748	\$11.48	015140078000	AVOCA WHEATLAN		0.184	\$12.09
015800001000	ALAPAN LEO A &	3853 MONARCH T	0.152	\$9.99	015180102000	AVOCA WHEATLAN	1333 OAKLEY LN	0.5428	\$35.66
015530007000	ALASKIN RICHA	3048 BRADSHAW	1	\$65.70	015180111000	AVOCA WHEATLAN		0.1748	\$11.48
015580007000	ALDER CAMERON	7450 CAMP FAR	1,1824	\$77.68	015180113000	AVOCA WHEATLAN		0.1104	\$7.25
015292014000	ALEXANDER GENA	510 MAIN ST	0	\$0.00	015180117000	AVOCA WHEATLAN		0.6624	\$43.52
014360003000	ALFARO FAMILY		0.0912	\$5.99	015180119000	AVOCA WHEATLAN	4487 WHEATLAND	0.2116	\$13.90
014350010000	ALFARO FAMILY		0.924	\$60.71	015180120000	AVOCA WHEATLAN		0.046	\$3.02
014350044000	ALFARO FAMILY		0.252	\$16.56	015180122000	AVOCA WHEATLAN		0.3956	\$25.99
014270031000	ALFARO FAMILY		0.1176	\$7.73	015180123000	AVOCA WHEATLAN	1780 OAKLEY LN	0.3404	\$22.36
014270033000	ALFARO FAMILY	3688 FORTY MIL	1,0184	\$66.91	015140083000	AVOCA WHEATLAN		0.147	\$9.66
014270035000	ALFARO FAMILY	3598 FORTY MIL	0.266	\$17.48	015321008000	BACH DANIEL A	702 THIRD ST	1.127	\$74.04
014270077000	ALFARO FAMILY		0.1292	\$8.49	015370017000	BACK WILLIAM F	3434 HOKAN LN	1.1672	\$76.69
014270085000	ALFARO FAMILY		0.2508	\$16.48	014350031000	BAEZA JOSE A &	3486 PLUMAS AR	1,038	\$68.20
014270095000	ALFARO FAMILY		0.0836	\$5.49	015311002000	BAILEY EDWIN J	605 MAIN ST	1	\$65.70
014270096000	ALFARO FAMILY		0.2016	\$13.25	015331002000	BAILEY MARIA D		0.0552	\$3.63
014270097000	ALFARO FAMILY	3404 FORTY MIL	2,5124	\$165.06	015741015000	BAILEY MARIA D	707 GRIFFITH W	1	\$65.70
014270098000	ALFARO FAMILY		0.0456	\$3.00	015273001000	BAINS SATINDER		0.0552	\$3.63
014270100000	ALFARO FAMILY	3400 FORTY MIL	0.5396	\$35.45	015620004000	BAINS SATINDER	1973 HWY 65	0.0552	\$3.63
014280046000	ALFARO FAMILY	3374 FORTY MIL	2,562	\$168.32	015630009000	BAKER DANIEL	507 HAMON CT	1	\$65.70
014270114000	ALFARO FAMILY		0.01	\$0.66	015751007000	BAKER MAX W &	706 MCDEVITT D	1	\$65.70
014270120000	ALFARO FAMILY		0.0525	\$3.45	015040059000	BAKER RICHARD	4400 KAPAKA LN	1,076	\$70.69
014360018000	ALFARO FAMILY		0.2125	\$13.96	015780004000	BAKER STEVEN &	607 CARPENTER	1	\$65.70
015742001000	ALFORD KAREN L	617 NIGHTINGAL	1	\$65.70	015711003000	BALCOMBE JEANN	163 HUDSON WAY	1	\$65.70
015800017000	ALLEGRET SHEIL	3798 HOKAN LN	1,152	\$75.69	015304010000	BALDEZ RAYMOND	608 SECOND ST	1	\$65.70
015450007000	ALLEGRET SHEIL	220 F ST	1	\$65.70	015160109000	BALDWIN THEODO		0.0552	\$3.63
015810012000	ALLEN DEDRIC	4115 KAPAKA LN	1,076	\$70.69	015630062000	BALLOU ERIC R	708 BOWERS WAY	1	\$65.70
015243004000	ALLEN JAMES L	408 SECOND ST	1,1859	\$77.91	015770008000	BALOGI ALEX &	709 CARPENTER	1	\$65.70
015260001000	ALLEN JAMES L	2021 HWY 65	0.0552	\$3.63	015223006000	BANEZ CHRISTOP	204 C ST	1	\$65.70
015260002000	ALLEN JAMES L	2007 HWY 65	0.0552	\$3.63	015770018000	BARABIN SHANNO	710 CARPENTER	1	\$65.70
015653002000	ALLEN STEPHANI	819 REDWOOD AV	1	\$65.70	015682016000	BARBER DARLENE	145 JOHNSON ST	1	\$65.70
015790010000	ALLSHOUSE RONA	3706 SPENCEVIL	1,0684	\$70.19	015313002000	BARE CHRISTINE	504 MALONE AVE	1	\$65.70
015550021000	ALVARADO RICAR	2282 SPENCEVIL	1,0304	\$67.70	015313001000	BARE DAVID & C	612 MAIN ST	1	\$65.70
015810030000	ALVARADO SAN J	3862 KAPAKA LN	1,1596	\$76.19	015401001000	BARE DAVID C &	316 MEADOW WAY	1	\$65.70
015284020000	ALVARADO TINA	500 THIRD ST	1	\$65.70	015654002000	BARICEVIC KILE	702 LOFTON RD	1	\$65.70
014280097000	AMARO TERESA &		0.0552	\$3.63	015682018000	BARNES BEVERLY	141 JOHNSON ST	1	\$65.70
015160048000	AMORANTO GINNA	3574 HOKAN LN	1,1824	\$77.68	015743007000	BARR DUSTIN M	403 DONNER CT	1	\$65.70
015790003000	AMSBAUGH BRIAN	3870 SPENCEVIL	0.0552	\$3.63	015500030000	BARRINGTON JAM	104 C ST	1	\$65.70
015790001000	AMSBAUGH SUZAN	3944 SPENCEVIL	0.152	\$9.99	015770055000	BARRY CHESTER	805 HARDING PL	1	\$65.70
015790002000	AMSBAUGH SUZAN	3900 SPENCEVIL	1,1444	\$75.19	015321002000	BARTHOLOMEW CO	701 FOURTH ST	1	\$65.70
015670003000	ANDERS JEFFREY	717 BOWERS WAY	1	\$65.70	015321003000	BARTHOLOMEW CO		0.0552	\$3.63
015744002000	ANDERS SHELBY	802 GRIFFITH W	1	\$65.70	015321004000	BARTHOLOMEW CO		0.0552	\$3.63
015683007000	ANDERSEN CHRIS	124 JOHNSON CT	1	\$65.70	015630039000	BARTOLOMEI BAR	602 ROSE AVE	1	\$65.70
015734007000	ANDERSON MARLI	814 GRIFFITH W	1	\$65.70	910000194000	BARTOLOMEI BAR	102 KRISTIN DR	0	\$0.00
015743004000	ANDERSON PATRI	402 BOWERS WAY	1	\$65.70	015715012000	BARTON BRADFOR	112 HUDSON CT	1	\$65.70
015741004000	ANDREW CHRISTO	629 MCDEVITT D	1	\$65.70	015284004000	BARTON JEFFREY	509 FOURTH ST	1	\$65.70
014210073000	ANDRON MICHAEL		0.0552	\$3.63	015100087000	BARTON JEFFREY	2132 LEWIS RD	1,0684	\$70.19
015682019000	ANGEL NORCA &	139 JOHNSON ST	1	\$65.70	015430020000	BASER JERRY D	1720 OAKLEY LN	1,0152	\$66.70
015694015000	ANTOGNINI PETE	153 MELTON WAY	1	\$65.70	015370012000	BATTISTESSA ED		1,2312	\$80.89
015202003000	ARAGON JEFF	205 OLIVE ST	1	\$65.70	015370013000	BATTISTESSA ED		0.988	\$64.91
014510024000	ARCHIBALD DAVI	2689 PLUTE RD	1,1216	\$73.69	015311007000	BATTLES CHRIST	610 FOURTH ST	1	\$65.70

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015711005000	BAUMANN BRADLE	167 HUDSON WAY	1	\$65.70	015284017000	BOMBARD MATTHE	503 FOURTH ST	1	\$65.70
015780006000	BEAR RIVER LAN	602 CARPENTER	1	\$65.70	015231002000	BOOKHOLTZ THOM	301 MAIN ST	1	\$65.70
015780001000	BEAR RIVER LAN	601 CARPENTER	1	\$65.70	015140062000	BOOM DONALD A	2091 HWY 65	0.9576	\$62.91
015683011000	BEAR RIVER LAN	132 JOHNSON ST	1	\$65.70	910001090000	BOOM DONALD A	2091 HWY 65	0	\$0.00
015694013000	BEAR RIVER LAN	116 CORBIN DR	1	\$65.70	016040052000	BOOTH ANITA	2002 PLUMAS AR	1.038	\$68.20
015360033000	BEAR RIVER WAL		0.152	\$9.99	015630035000	BOOTH RONALD B	610 ROSE AVE	1	\$65.70
015360051000	BEAR RIVER WAL	2047 SPENCEVIL	1.3432	\$88.25	015630030000	BOSLEY ELIZABE	609 CHANA WAY	1	\$65.70
015360052000	BEAR RIVER WAL	2071 SPENCEVIL	1.1096	\$72.90	015450032000	BOTELHO JAMES	111 G ST	1	\$65.70
015360053000	BEAR RIVER WAL	2009 SPENCEVIL	2.1736	\$142.81	015050029000	BOTONIS TIMOTH	8570 CAMP FAR	1.0684	\$70.19
015360054000	BEAR RIVER WAL		0.5612	\$36.87	015242005000	BOULET ARTHUR	406 MESA ST	1	\$65.70
015360055000	BEAR RIVER WAL		0.1012	\$6.65	015311005000	BOURNONVILLE S	611 MAIN ST	1	\$65.70
015360056000	BEAR RIVER WAL		0.0075	\$0.49	015512009000	BOWLES ETSUKO	230 G ST	1	\$65.70
015360057000	BEAR RIVER WAL		0.0125	\$0.82	015691011000	BOWLES MELISSA	133 SULLIVAN W	1	\$65.70
015760029000	BECHER STEVEN	505 WOLF CT	1	\$65.70	015490016000	BOWMAN JAMES	517 STATE ST	1	\$65.70
015683030000	BECKER KEVIN &	162 ANDERSON W	1	\$65.70	015490017000	BOWMAN JAMES		0.0552	\$3.63
015331005000	BECKMAN JAMES	515 MALONE ST	1	\$65.70	015560008000	BOYD ALICE CLA	2422 SPENCEVIL	1.0836	\$71.19
015100069000	BEEBE GARY M &	2576 OAKLEY LN	1.0988	\$72.19	015711010000	BOYER ROBERT M	177 HUDSON WAY	1	\$65.70
015610050000	BEILBY THOMAS	109 CARNEY CIR	1	\$65.70	015712006000	BOYER ROBERT M	180 ANDERSON W	1	\$65.70
015470003000	BELLI ROBERT M	6875 ERIC LN	1.038	\$68.20	014350040000	BOZARTH RUSSEL	3485 PLUMAS AR	1	\$65.70
014280045000	BELMONTES ALEJ	2958 OSTROM RD	1.0076	\$66.20	015250035000	BR3 PARTNERS		0.0552	\$3.63
014190044000	BENHAM JEFFERY	4088 DAN AVE	1.0152	\$66.70	015250022000	BR3 PARTNERS		0.0552	\$3.63
015214003000	BENNETT CORNEL	200 SIXTH ST	1	\$65.70	015250023000	BR3 PARTNERS		0.0552	\$3.63
015160046000	BENNETT ROBERT	3656 HOKAN LN	1.1596	\$76.19	015731008000	BRACKENS JOHN	811 KEMPTON CT	1	\$65.70
015233009000	BENSON JENI	211 SIXTH ST	1	\$65.70	015341017000	BRADFORD BETTY	4985 WHEATLAND	1.0076	\$66.20
015202011000	BENSON TRISHA	214 MESA ST	1	\$65.70	015760011000	BRADLEY DOUGLA	518 CARPENTER	1	\$65.70
015741013000	BERENQUE MANUE	703 GRIFFITH W	1	\$65.70	015760007000	BRADLEY DOUGLA	507 CARPENTER	1	\$65.70
015770001000	BERGESON MICHE	809 CARPENTER	1	\$65.70	015760025000	BRADLEY DOUGLA	513 STAR CT	1	\$65.70
015790034000	BERGLUND RANDY		0.0552	\$3.63	015450046000	BRADLEY DOUGLA	120 G ST	1	\$65.70
015760012000	BERGMANN PEGGY	516 CARPENTER	1	\$65.70	015760024000	BRADLEY ELISSA	515 STAR CT	1	\$65.70
015790029000	BERINGSMITH LE	3920 MONARCH T	1.0684	\$70.19	015242006000	BRADLEY STARR	404 MESA ST	1	\$65.70
015760013000	BERMAN JAMES E	514 CARPENTER	1	\$65.70	015733004000	BRADLEY STEVEN	819 GRIFFITH W	1	\$65.70
015232006000	BERNAL JUAN L	311 SIXTH ST	1	\$65.70	015070071000	BRADSHAW DANIE	3573 BRADSHAW	1.6688	\$109.64
015500034000	BERTOLUCCI HEA	108 C ST	1	\$65.70	910001551000	BRADSHAW DANIE	3643 BRADSHAW	0	\$0.00
015500032000	BERTOLUCCI JOH	116 C ST	1	\$65.70	015271021000	BRADSHAW JEFFR	119 D ST	2.3718	\$155.83
015820030000	BERTOLUCCI JOH	4108 BRIARWOOD	1.076	\$70.69	015070028000	BRADSHAW ROBER	3659 BRADSHAW	1.0076	\$66.20
015630057000	BESSON JAMES R	705 BOWERS WAY	1	\$65.70	015202016000	BRADSHAW WILLA	204 MESA ST	1	\$65.70
015751002000	BETTERLY STEVE	804 MCDEVITT D	1	\$65.70	015050028000	BRAMMER GINGER		0.0552	\$3.63
910000200000	BETTIS JEANETT	120 KRISTIN DR	0	\$0.00	015840015000	BRANSON MARK	8191 CAMP FAR	0.152	\$9.99
014410026000	BGE YUBA LLC	2677 FORTY MIL	2.4896	\$163.57	015202009000	BRAVO DREYANNA	217 OLIVE ST	1	\$65.70
015160071000	BIGORNIA FILOM		0.0552	\$3.63	015040049000	BRAZIL NIKOLAS	7841 INTANKO L	1.076	\$70.69
015305013000	BILLS DEANA L	605 FOURTH ST	1	\$65.70	014350042000	BREWER LISA	3090 PLUMAS AR	1	\$65.70
014280061000	BILYEU JESS D	2778 OSTROM RD	1.1859	\$77.91	910000819000	BROCK LINDA E	200 WEBB DR	0	\$0.00
015790024000	BIRCHARD DONAL	3607 SPENCEVIL	1.076	\$70.69	015683002000	BRODIE MARY AN	123 JOHNSON CT	1	\$65.70
015790025000	BIRCHARD DONAL	3629 SPENCEVIL	0.0552	\$3.63	015550020000	BROW KATHRYN	2277 JASPER LN	1.0076	\$66.20
015743008000	BISHOP AUSTIN	700 GRIFFITH W	1	\$65.70	015243039000	BROWN CODY MAT	401 THIRD ST	1	\$65.70
015520008000	BISHOP BRUCE W	3169 BEALE RD	1.0456	\$68.70	014350008000	BROWN JODY	3398 PLUMAS AR	1.0304	\$67.70
015490014000	BISHOP FAMILY	1500 RODDAN LN	0.76	\$49.93	015282013000	BROWN JONATHAN	509 SECOND ST	1	\$65.70
015751005000	BISHOP GEORGE	710 MCDEVITT D	1	\$65.70	015140042000	BROWN KEITH MA	2138 OAKLEY LN	1.038	\$68.20
015321012000	BISHOP WAYNE &	707 FOURTH ST	1	\$65.70	015140043000	BROWN KEITH MA	2090 OAKLEY LN	1	\$65.70
015322014000	BISHOP WAYNE &	710 FOURTH ST	0.0552	\$3.63	015741019000	BROWN LAWRENCE	505 BLACKFORD	1	\$65.70
015322015000	BISHOP WAYNE &	708 FOURTH ST	1	\$65.70	015202001000	BROWN MICHELLE	201 OLIVE ST	1	\$65.70
015322016000	BISHOP WAYNE &	704 FOURTH ST	1	\$65.70	015810018000	BROWN STEPHANI	3880 HOKAN LN	1.076	\$70.69
015660015000	BISHOP WAYNE L		0.3956	\$25.99	015080019000	BROWNE CATTLE	2870 SPENCEVIL	1.19	\$78.18
015180109000	BISHOP WILLIAM	1415 PUMPKIN L	2.4896	\$163.57	015820028000	BROWNING MARK	4111 BRIARWOOD	1.279	\$84.03
015741009000	BLACK DAVID W	504 BLACKFORD	1	\$65.70	015714009000	BROWNLEE JOE &	112 HUDSON WAY	1	\$65.70
015711002000	BLAKLEY TIMOTH	161 HUDSON WAY	1	\$65.70	015780019000	BROWNNELL MALC	704 SPRUCE AVE	1	\$65.70
015222016000	BLANCHFIELD PA	304 MESA ST	1	\$65.70	015744005000	BRUNET THOMAS	706 GRIFFITH W	1	\$65.70
015241004000	BLANCHFIELD PA	407 MESA ST	1	\$65.70	014280073000	BRUNO & FELLME	3494 RANCHO RD	1.0421	\$68.47
015470001000	BLANKENSHIP JO	6825 ERIC LN	1.038	\$68.20	015430023000	BRYANT KEVIN S	4601 WHEATLAND	1.0076	\$66.20
015430012000	BLAZVICK RODMA	4639 WHEATLAND	1.0152	\$66.70	015790036000	BRYK ANDRLY	3965 SPENCEVIL	1.076	\$70.69
015242011000	BLOESSER DAVID	411 OLIVE ST	1	\$65.70	015770031000	BUCHINGER ANDR	711 RICH CT	1	\$65.70
014350041000	BLOUNT JASON C	3070 PLUMAS AR	1.0076	\$66.20	014400040000	BUCK GEORGE RA	2514 OLD MARYS	1.0304	\$67.70
015010034000	BLUE PARADISE	4104 ERLE RD	2.646	\$173.84	015760006000	BUCK JAMES S &	509 CARPENTER	1	\$65.70
015040022000	BOCCARDO JAMES		4.0964	\$269.13	015630056000	BUCKHOLTZ ROBE	703 BOWERS WAY	1	\$65.70
015694019000	BODINE BERKELE	145 MELTON WAY	1	\$65.70	015370023000	BUFFINGTON MAT	3383 HOKAN LN	1.152	\$75.69
015140082000	BOEGER DEBRA S	1906 OAKLEY LN	1.0304	\$67.70	015694010000	BUFGA JOHN F &	152 SULLIVAN W	1	\$65.70
015500013000	BOGDANOFF FRED	133 NICHOLS RD	1.0076	\$66.20	015201005000	BUGAYONG LEEAN	209 MESA ST	1	\$65.70
015242004000	BOGDANOFF FRED	408 MESA ST	1	\$65.70	015202018000	BULLARD DORIS	200 MESA ST	1	\$65.70
015250049000	BOGDANOFF FRED	413 SIXTH ST	1.1859	\$77.91	015202014000	BULLARD JEFFRE	208 MESA ST	1	\$65.70
015342012000	BOGDANOFF FRED	803 FIRST ST	1	\$65.70	015741012000	BULLOCK VICTOR	501 BOWERS WAY	1	\$65.70
015342013000	BOGDANOFF FRED	801 FIRST ST	1.186	\$77.92	015770026000	BUNDY LOWELL &	807 RICH PL	1	\$65.70
015342014000	BOGDANOFF FRED		0.0552	\$3.63	015171014000	BURGESS JOHN E	1736 LEWIS RD	1	\$65.70
015040040000	BOGGS CRAIG M	8046 INTANKO L	1.152	\$75.69	015342007000	BURKE AARON &	701 FIRST ST	1	\$65.70
015732011000	BOHANNON JAMES	612 STINEMAN C	1	\$65.70	015160079000	BURNS JOHN JR	3666 NISENAN L	1.076	\$70.69
015610010000	BOLE MARCUS H	104 BROCK DR	1	\$65.70	015810021000	BURNS ORLANDO	3988 KAPAKA LN	1.1596	\$76.19

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016050026000	BURNS THOMAS M	2598 PLUMAS SC	1,2964	\$85.17	015610016000	CHEATLE THOMAS	115 BROCK DR	1	\$65.70
014280092000	BURROW BRUCE D		0.5544	\$36.42	015140039000	CHICO MICHELE	2109 HWY 65	1	\$65.70
014500004000	BURROW BRUCE D	4772 VIRGINIA	1.0228	\$67.20	015100102000	CHILDERS BOBBI	1940 LEWIS RD	1.0228	\$67.20
014230147000	BURROW BRUCE D		0.152	\$9.99	015305002000	CHIMA JAGJIT S	607 FOURTH ST	1	\$65.70
015332001000	BURTON KEITH &	710 SIXTH ST	1.0076	\$66.20	015192003000	CHRISTOPHERSON	108 MAIN ST	1	\$65.70
015332002000	BURTON KEITH &		0.0552	\$3.63	015222011000	CHUN DAROW	314 MESA ST	1	\$65.70
015715002000	BURTON-DAWSON	117 MCCURRY ST	1	\$65.70	015341014000	CHURCH OF JESU	5091 WHEATLAND	2.4896	\$163.57
015760022000	BUSH BILLY	519 STAR CT	1	\$65.70	015171053000	CHURCHES OF GO		0.0552	\$3.63
015820035000	BUSHEY KAYLA J	4159 BRIARWOOD	1,0684	\$70.19	015171020000	CHURCHES OF GO	4757 WHEATLAND	1	\$65.70
015242014000	BUSK RANDALL H	405 OLIVE ST	1	\$65.70	015440020000	CIULLE ELENA	2160 HWY 65	1.1498	\$75.54
015694011000	BUZARD REYNOLD	120 CORBIN DR	1	\$65.70	015800027000	CLANCY NITA LY	3755 HOKAN LN	0.1596	\$10.49
015140063000	BYRNE BEVERLY	2095 HWY 65	1.076	\$70.69	015800029000	CLANCY NITA LY	3821 HOKAN LN	1.076	\$70.69
015743001000	BYRNE PAUL	616 NIGHTINGAL	1	\$65.70	015810038000	CLARK CLEM E &	4073 KAPAKA LN	1.0684	\$70.19
014270012000	C L ASSETS LLC		0.0608	\$3.99	015734001000	CLARK FARRIS I	826 GRIFFITH W	1	\$65.70
014220019000	C L ASSETS LLC	2559 ROSSER RD	0.19	\$12.48	015550012000	CLARK RANDALL	2298 CARRIE LN	0.0552	\$3.63
014510019000	C L ASSETS LLC		0.038	\$2.50	015550013000	CLARK RANDALL	2344 CARRIE LN	1.0152	\$66.70
015232009000	CABOT CHANDLER	312 MAIN ST	1	\$65.70	015770006000	CLARK THOMAS E	713 CARPENTER	1	\$65.70
015711001000	CABUCO ROWEL	159 HUDSON WAY	1	\$65.70	015714010000	CLARKE AMY LYN	110 HUDSON WAY	1	\$65.70
015040048000	CADIEUX DOUGLA	4326 KAPAKA LN	1,0684	\$70.19	910000825000	CLEARY DENIS A	125 KRISTIN DR	0	\$0.00
015204005000	CAIRNES RICKY	214 FOURTH ST	1	\$65.70	015653001000	CLEARY JAMES	821 REDWOOD AV	1	\$65.70
015171052000	CALIF ELDERSHI	4753 WHEATLAND	2.4896	\$163.57	014350063000	CLEMENT BRAD D		0.0552	\$3.63
015050001000	CALIFORNIA STA		0	\$0.00	014350064000	CLEMENT BRAD D		0.1976	\$12.98
015050006000	CALIFORNIA STA		0	\$0.00	015790015000	CLEMENT RUBEN	3634 SPENCEVIL	1.076	\$70.69
015050007000	CALIFORNIA STA		0	\$0.00	015283003000	CLOUGH JOSHUA	511 THIRD ST	1	\$65.70
015050017000	CALIFORNIA STA		0	\$0.00	015770019000	COBIAN TINA L	712 CARPENTER	1	\$65.70
716070028000	CALIFORNIA STA		0	\$0.00	015711013000	COBURN BRAD N	117 HUDSON WAY	1	\$65.70
016140007000	CALIFORNIA STA		0	\$0.00	015702004000	COBURN BRAD N	99 MCCURRY ST	1	\$65.70
016140012000	CALIFORNIA STA		0	\$0.00	015810029000	COBURN COURTNE	3920 KAPAKA LN	1.0836	\$71.19
015770045000	CALIP RANDY &	712 RICH CT	1	\$65.70	015610045000	COE DAVID L &	119 CARNEY CIR	1	\$65.70
015790012000	CALLAHAN LOWEL	3668 SPENCEVIL	1.152	\$75.69	015291006000	COE DAVID L &	513 MAIN ST	1	\$65.70
015450022000	CAMACHO JOSE M	141 F ST	1	\$65.70	015231017000	COE DAVID L &	414 C ST	1	\$65.70
015460004000	CAMARENA PATRI	109 NICHOLS RD	1	\$65.70	015312001000	COE ROBERT HUN	600 MAIN ST	1	\$65.70
015232001000	CAMP GARY W &	302 MAIN ST	2.256	\$148.22	015682011000	COFFELT ROBERT	155 JOHNSON ST	1	\$65.70
015232013000	CAMP GARY W &	304 MAIN ST	1.127	\$74.04	015401004000	COGGESHALL THO	310 MEADOW WAY	1	\$65.70
015733005000	CAMPBELL CHARL	817 GRIFFITH W	1	\$65.70	015717001000	COKER JOHN J &	1822 LEWIS RD	1	\$65.70
015450026000	CAMPBELL JACKI	904 WHEATLAND	1	\$65.70	015694007000	COKER JOHN J &	146 SULLIVAN W	1	\$65.70
015692003000	CANDELARIA JAR	153 HUDSON WAY	1	\$65.70	015630011000	COLE JAMES MIC	511 HAMON CT	1	\$65.70
015283006000	CANTWELL TIFFA	508 SECOND ST	1	\$65.70	015630024000	COLE JAMES MIC	606 CHANA WAY	1	\$65.70
015040061000	CAPPS ARLIE G	8147 INTANKO L	1,0684	\$70.19	014280071000	COLEMAN RICHA	3548 RANCHO RD	2.3718	\$155.83
015800016000	CAPPS MARY & A	3828 HOKAN LN	1.076	\$70.69	015450012000	COLLINS LARRY	804 THIRD ST	1	\$65.70
015560010000	CAPPS TARA L &	2700 BOYD LN	1.0228	\$67.20	015511006000	COMPTON CORY M	255 G ST	1	\$65.70
015222017000	CARLSON JO ANN	302 MESA ST	1	\$65.70	015140065000	CONANT JOSEPH	3800 DAIRY RD	1.8312	\$120.31
910000189000	CARRICO ALBERT	1763 HWY 65	0	\$0.00	015140066000	CONANT JOSEPH		0.42	\$27.59
014270078000	CARROLL CURT E	1941 PLUMAS AR	1,0684	\$70.19	015140070000	CONANT JOSEPH	4296 DAIRY RD	1.1004	\$72.30
015800020000	CARY JAMES A	3760 HOKAN LN	1.076	\$70.69	015100111000	CONANT JOSEPH		0.5396	\$35.45
015733003000	CASSI DANIEL S	821 GRIFFITH W	1	\$65.70	015100112000	CONANT JOSEPH		0.1672	\$10.99
015683026000	CASTELLANOS RA	154 ANDERSON W	1	\$65.70	015090012000	CONANT JOSEPH	3845 DAIRY RD	2.1504	\$141.28
015040055000	CASTILLO OCTAV	7961 INTANKO L	1.076	\$70.69	015140084000	CONANT JOSEPH	2220 OAKLEY LN	1.2052	\$79.18
014350028000	CATES BILL WAY	3458 PLUMAS AR	1,0456	\$68.70	015140087000	CONANT JOSEPH		0.0368	\$2.42
014520010000	CATONA PETRU &	3304 ERLE RD	1.0304	\$67.70	015060067000	CONNELL WALTER	3318 BRADSHAW	1.0152	\$66.70
015160082000	CEJA MIGUEL &	3652 NISENAN L	1.0912	\$71.69	015370028000	CONNER JUSTIN	3482 HOKAN LN	1.0912	\$71.69
015202004000	CENTRAL VALLEY	207 OLIVE ST	1	\$65.70	015130087000	CONNOLLY WILLI	3276 LEACH RD	1.1976	\$78.68
015440001500	CHAMBERS MARY	4420 DAIRY RD	0.0552	\$3.63	015250024000	CONOVER MELANI		0.0552	\$3.63
015440002500	CHAMBERS MARY	2151 OAKLEY LN	0.0552	\$3.63	015450001000	CONRAD EVERETT	100 F ST	1	\$65.70
015440003500	CHAMBERS MARY	2131 OAKLEY LN	0.0552	\$3.63	015610042000	CONRAD JAMES W	112 CYRUS DAM	1	\$65.70
015440004500	CHAMBERS MARY	2113 OAKLEY LN	0.0552	\$3.63	014520005000	CONTRERAS JOHN	4961 VIRGINIA	1.038	\$68.20
015440005500	CHAMBERS MARY	4434 DAIRY RD	0.0552	\$3.63	015770075000	CONTRERAS MIGU	806 HARDING PL	1	\$65.70
015440006500	CHAMBERS MARY	2350 JUANITA W	0.0552	\$3.63	015770021000	COONEY ANITA L	802 CARPENTER	1	\$65.70
015440007500	CHAMBERS MARY	4457 DELANO LN	0.0552	\$3.63	014220029000	COOPER CAROL	2362 MAGE AVE	1	\$65.70
015440008500	CHAMBERS MARY	4456 DELANO LN	0.0552	\$3.63	015303009000	COOPER JOHN A	105 D ST	1	\$65.70
015440009500	CHAMBERS MARY	4450 DAIRY RD	0.0552	\$3.63	015630028000	CORREIA CRYSTA	613 CHANA WAY	1	\$65.70
015440010500	CHAMBERS MARY	2349 JUANITA W	0.0552	\$3.63	015770024000	CORREIA DAVID	808 CARPENTER	1	\$65.70
015440011500	CHAMBERS MARY	4487 DELANO LN	0.0552	\$3.63	015760037000	CORREIA DAVID	512 STAR CT	1	\$65.70
015440012500	CHAMBERS MARY	4486 DELANO LN	0.0552	\$3.63	015160049000	CORSILLO RICHA	3542 HOKAN LN	1.1824	\$77.68
015440014500	CHAMBERS MARY	4454 DAIRY RD	0.0552	\$3.63	015430016000	CORTEZ IGNACIO	4587 WHEATLAND	1.0152	\$66.70
015440015500	CHAMBERS MARY	2365 JUANITA W	0.0552	\$3.63	015250013000	COSGROVE BARBA	412 FRONT ST	1.1859	\$77.91
015440016500	CHAMBERS MARY	4509 DELANO LN	0.0552	\$3.63	015250014000	COSGROVE BARBA	410 FRONT ST	1.1859	\$77.91
015440017500	CHAMBERS MARY	4508 DELANO LN	0.0552	\$3.63	015670004000	COSGROVE DENNI	716 BOWERS WAY	1	\$65.70
015711015000	CHAMPION ROBER	113 HUDSON WAY	1	\$65.70	015630038000	COSGROVE LOWEL	604 ROSE AVE	1	\$65.70
015712008000	CHAMPION ROBER	176 ANDERSON W	1	\$65.70	015171006000	COTTRELL JOHN	1780 LEWIS RD	1	\$65.70
015743012000	CHANDLER MICHA	404 DONNER CT	1	\$65.70	015654004000	COTTRELL LAURA	706 LOFTON RD	1	\$65.70
015610021000	CHAPO CURTIS V	105 BROCK DR	1	\$65.70	015171005000	COTTRELL LONNI	1778 LEWIS RD	0.06	\$3.94
015243042000	CHAVEZ ALFONZO	414 SECOND ST	1	\$65.70	015204006000	COTY CHARLES H	210 FOURTH ST	1	\$65.70
015760001000	CHAVEZ ARMANDO	519 CARPENTER	1	\$65.70	015513002000	COUCH THOMAS H	902 THIRD ST	1	\$65.70
015651005000	CHAVEZ SALVADO	812 KEYSER DR	1	\$65.70	015790018000	COUPE LEEANN M	3675 HOLLIS LN	1.038	\$68.20

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015694008000	COURPET PAUL &	148 SULLIVAN W	1	\$65.70	015850023000	DALE INVESTMEN		0.0552	\$3.63
015840005000	COURPET PAUL J	7907 CAMP FAR	1.0684	\$70.19	015850024000	DALE INVESTMEN		0.0552	\$3.63
015715008000	COURPET RENE &	168 HUDSON WAY	1	\$65.70	015850025000	DALE INVESTMEN		0.0552	\$3.63
015342010000	COURTRIGHT REB	805 FIRST ST	1	\$65.70	015850026000	DALE INVESTMEN		0.0552	\$3.63
015780015000	COURTRIGHT VIC	712 SPRUCE AVE	1	\$65.70	015850027000	DALE INVESTMEN		0.0552	\$3.63
015770011000	COUTTS ROGER S	703 CARPENTER	1	\$65.70	015850028000	DALE INVESTMEN		0.0552	\$3.63
015683001000	COVA CASEY P &	125 JOHNSON CT	1	\$65.70	015850029000	DALE INVESTMEN		0.0552	\$3.63
015450030000	COX ANNIE P	106 G ST	1	\$65.70	015850030000	DALE INVESTMEN		0.0552	\$3.63
015450029000	COX REBECCA L	910 WHEATLAND	1	\$65.70	015850031000	DALE INVESTMEN		0.0552	\$3.63
015402002000	CRAIG JAMES A	212 MEADOW WAY	1	\$65.70	015850032000	DALE INVESTMEN		0.0552	\$3.63
015692001000	CRAIG PIPER C	149 HUDSON WAY	1	\$65.70	015850033000	DALE INVESTMEN		0.0552	\$3.63
015201010000	CRAWFORD JAMES	219 MESA ST	1	\$65.70	015850034000	DALE INVESTMEN		0.0552	\$3.63
015840004000	CRAWFORD WILLI	7859 CAMP FAR	0.05	\$3.29	015850035000	DALE INVESTMEN		0.0552	\$3.63
015790009000	CREPS DAVID	3728 SPENCEVIL	0.9576	\$62.91	015850036000	DALE INVESTMEN		0.0552	\$3.63
015303011000	CREPS DAVID		1	\$65.70	015850037000	DALE INVESTMEN		0.0552	\$3.63
015292005000	CREPS DAVID	506 D ST	1	\$65.70	015850038000	DALE INVESTMEN		0.0552	\$3.63
015030027000	CREPS DAVID		0.2584	\$16.98	015850039000	DALE INVESTMEN		0.0552	\$3.63
015030026000	CREPS IRENE MA	3734 SPENCEVIL	1.342	\$88.17	015850040000	DALE INVESTMEN		0.0552	\$3.63
015630019000	CRIPPEN MATTHE	504 HAMON CT	1	\$65.70	015850041000	DALE INVESTMEN		0.0552	\$3.63
015370032000	CRISTI BENJAMI	3466 HOKAN LN	1.1064	\$72.69	015850042000	DALE INVESTMEN		0.0552	\$3.63
015780009000	CRITES & CRITE	724 SPRUCE AVE	1	\$65.70	015850043000	DALE INVESTMEN		0.0552	\$3.63
015231012000	CROMWELL PAUL	304 FOURTH ST	1.127	\$74.04	015850044000	DALE INVESTMEN		0.0552	\$3.63
015714003000	CROSS LIONEL E	113 HUDSON CT	1	\$65.70	015850045000	DALE INVESTMEN		0.0552	\$3.63
015171034000	CROSS WANDA	1786 LEWIS RD	1.0076	\$66.20	015850046000	DALE INVESTMEN		0.0552	\$3.63
910000199000	CROW APRIL	118 KRISTIN DR	0	\$0.00	015850047000	DALE INVESTMEN		0.0552	\$3.63
015040050000	CROWDER RALPH	7895 INTANKO L	1.076	\$70.69	015850048000	DALE INVESTMEN		0.0552	\$3.63
014210059000	CROWTHER MELIS	2457 MAGE AVE	1	\$65.70	015850049000	DALE INVESTMEN		0.0552	\$3.63
015691003000	CUCUK KENNETH	116 BROCK DR	1	\$65.70	015850050000	DALE INVESTMEN		0.0552	\$3.63
015692004000	CULLER JAROD &	155 HUDSON WAY	1	\$65.70	015850051000	DALE INVESTMEN		0.0552	\$3.63
015630043000	CUMINGS CYNTHI	607 MCDEVITT D	1	\$65.70	015850052000	DALE INVESTMEN		0.0552	\$3.63
015512007000	CURBOW AMANDA	906 HOLLAND CT	1	\$65.70	015850053000	DALE INVESTMEN		0.0552	\$3.63
910000208000	CURIEL ELVA B	302 WEBB DR	0	\$0.00	015850054000	DALE INVESTMEN		0.0552	\$3.63
015304019000	CURIEL RODOLFO	612 SECOND ST	1.127	\$74.04	015850055000	DALE INVESTMEN		0.0552	\$3.63
015652013000	CUSHMAN MICHAEL	816 REDWOOD AV	1	\$65.70	015850056000	DALE INVESTMEN		0.0552	\$3.63
015180128000	DALE INVESTMEN		0.0552	\$3.63	015430014000	DALE PERMINDER	4621 WHEATLAND	1.0152	\$66.70
015180129000	DALE INVESTMEN		0.0552	\$3.63	015734002000	DALY DUANE A &	824 GRIFFITH W	1	\$65.70
015180130000	DALE INVESTMEN		0.0552	\$3.63	015480012000	DANNA PROPERTY	4369 WHEATLAND	0.69	\$45.33
015180131000	DALE INVESTMEN		0.0552	\$3.63	015751004000	DANTZLER FRED	800 MCDEVITT D	1	\$65.70
015180132000	DALE INVESTMEN		0.0552	\$3.63	015780007000	DARLING SHAWN	604 CARPENTER	1	\$65.70
015180133000	DALE INVESTMEN		0.0552	\$3.63	015301002000	DAUGHERTY RICK	73 HOOPER AVE	1	\$65.70
015180134000	DALE INVESTMEN		0.0552	\$3.63	015610041000	DAUGHERTY RODN	110 CYRUS DAM	1	\$65.70
015180135000	DALE INVESTMEN		0.0552	\$3.63	015780011000	DAVENPORT THOM	720 SPRUCE AVE	1	\$65.70
015180136000	DALE INVESTMEN		0.0552	\$3.63	015840011000	DAVID VERNON C	3835 KAPAKA LN	1.0684	\$70.19
015180137000	DALE INVESTMEN		0.0552	\$3.63	015450037000	DAVIDSON CYNTH	170 G ST	1	\$65.70
015180138000	DALE INVESTMEN		0.0552	\$3.63	015701002000	DAVIS HOLLY	109 CORBIN DR	1	\$65.70
015180139000	DALE INVESTMEN		0.0552	\$3.63	910000218000	DAVIS HOWARD L	127 KRISTIN DR	0	\$0.00
015180140000	DALE INVESTMEN		0.0552	\$3.63	015160062000	DAVIS JONATHAN	3778 NISENAN L	1.1596	\$76.19
015180141000	DALE INVESTMEN		0.0552	\$3.63	015401003000	DAVIS LAWRENCE	312 MEADOW WAY	1	\$65.70
015180142000	DALE INVESTMEN		0.0552	\$3.63	015202002000	DAVIS ROBERTA	203 OLIVE ST	1	\$65.70
015180143000	DALE INVESTMEN		0.0552	\$3.63	015682001000	DAVIS ROBERTA	138 MELTON WAY	1	\$65.70
015180144000	DALE INVESTMEN	4610 WHEATLAND	0.0552	\$3.63	015512016000	DAVIS WILLIAM	903 THIRD ST	1	\$65.70
015180145000	DALE INVESTMEN		0.0552	\$3.63	015342008000	DAWSON JAMES F	707 FIRST ST	1	\$65.70
015180146000	DALE INVESTMEN	1438 OAKLEY LN	0.152	\$9.99	014400028000	DAY JAMES & BA	2551 PLUMAS AR	1.127	\$74.04
015850001000	DALE INVESTMEN		0.0552	\$3.63	015820012000	DE BOER KENNET	4209 WICHITA W	1.0684	\$70.19
015850002000	DALE INVESTMEN		0.0552	\$3.63	015580014000	DE BRITO DENNI	7407 CAMP FAR	1.1216	\$73.69
015850003000	DALE INVESTMEN		0.0552	\$3.63	015734011000	DE LA TORRE JO	806 GRIFFITH W	1	\$65.70
015850004000	DALE INVESTMEN		0.0552	\$3.63	015742004000	DE LOS REYES J	611 NIGHTINGAL	1	\$65.70
015850005000	DALE INVESTMEN		0.0552	\$3.63	015713003000	DE PONTEE KATH	177 ANDERSON W	1	\$65.70
015850006000	DALE INVESTMEN		0.0552	\$3.63	015712005000	DEAN KEVIN LEW	182 ANDERSON W	1	\$65.70
015850007000	DALE INVESTMEN		0.0552	\$3.63	015450015000	DEEDS ROBERT M	281 F ST	1	\$65.70
015850008000	DALE INVESTMEN		0.0552	\$3.63	015010035000	DEEP VIOLET FA		0.152	\$9.99
015850009000	DALE INVESTMEN		0.0552	\$3.63	015010039000	DEEP VIOLET FA	4749 OSTROM RD	5.1912	\$341.06
015850010000	DALE INVESTMEN		0.0552	\$3.63	015010040000	DEEP VIOLET FA	4500 ERLE RD	5.7804	\$379.77
015850011000	DALE INVESTMEN		0.0552	\$3.63	015010041000	DEEP VIOLET FA	4990 ERLE RD	0.336	\$22.08
015850012000	DALE INVESTMEN		0.0552	\$3.63	015010006000	DEEP VIOLET FA	4276 ERLE RD	3.402	\$223.51
015850013000	DALE INVESTMEN		0.0552	\$3.63	015010025000	DEEP VIOLET FA	4153 OSTROM RD	2.362	\$155.18
015850014000	DALE INVESTMEN		0.0552	\$3.63	015010028000	DEEP VIOLET FA	3873 OSTROM RD	1.4432	\$94.82
015850015000	DALE INVESTMEN		0.0552	\$3.63	910000217000	DEFORREST CHERY	123 KRISTIN DR	0	\$0.00
015850016000	DALE INVESTMEN		0.0552	\$3.63	015714002000	DELANEY PATRIC	115 HUDSON CT	1	\$65.70
015850017000	DALE INVESTMEN		0.0552	\$3.63	015732004000	DEMELLO JAMES	605 STINEMAN C	1	\$65.70
015850018000	DALE INVESTMEN		0.0552	\$3.63	015090011000	DEN HARTOG PIE	3799 DAIRY RD	1.0304	\$67.70
015850019000	DALE INVESTMEN		0.0552	\$3.63	015742002000	DENNINGS DENIS	615 NIGHTINGAL	1	\$65.70
015850020000	DALE INVESTMEN		0.0552	\$3.63	015731012000	DENSLEY SHAUN	803 KEMPTON CT	1	\$65.70
015850021000	DALE INVESTMEN		0.0552	\$3.63	015530033000	DEROSA BRENDA	3128 BRADSHAW	0.0552	\$3.63
015850022000	DALE INVESTMEN		0.0552	\$3.63	015732006000	DESHAZER JAMES	602 STINEMAN C	1	\$65.70

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015203006000	DESMOND JOHN N	207 FOURTH ST	1	\$65.70	015060077000	EHNISZ ERNEST		0.2508	\$16.48
015770071000	DEV SWAGATA &	716 HARDING PL	1	\$65.70	015550008000	ELIA CHARLES I	2353 JASPER LN	2.0456	\$134.40
015660014000	DEVALENTINE FA		0.552	\$36.27	015820004000	ELLIOTT MARY L	4216 WICHITA W	1.152	\$75.69
015770066000	DEVALENTINE ST	706 HARDING PL	1	\$65.70	015734004000	ELLIS JAMES W	820 GRIFFITH W	1	\$65.70
015770074000	DEVALENTINE ST	804 HARDING PL	1	\$65.70	015790020000	ELLISON KATHRY	3568 HOLLIS LN	1.038	\$68.20
015760049000	DEVORE LARRY A	612 ROSE AVE	1	\$65.70	015731013000	ELLSWORTH DEVO	804 KEMPTON CT	1	\$65.70
014530008000	DEWBERRY MICHA	2862 PLUMAS AR	1.0304	\$67.70	015100068000	ENCK PATRICIA	2548 OAKLEY LN	1	\$65.70
014350053000	DEWEY DONA	3453 PLUMAS AR	1.0456	\$68.70	014510022000	ENEIX ROBERT W	2785 PLUTE RD	1.0152	\$66.70
910001362000	DEWEY DONA	3455 PLUMAS AR	0	\$0.00	014510023000	ENEIX ROBERT W	2795 PLUTE RD	1.0228	\$67.20
015742014000	DEWITT BLAKE &	404 NIGHTINGAL	1	\$65.70	015840017000	ENNIS PAUL & A	8235 CAMP FAR	1.1444	\$75.19
014270088000	DHILLON MANBIR	3897 GEORGE AV	0.38	\$24.97	015653007000	ENRIQUEZ CORRI	809 REDWOOD AV	1	\$65.70
014270089000	DHILLON MANBIR		0.1064	\$6.99	015820021000	ENRIQUEZ LAVON	4026 BRIARWOOD	1.1444	\$75.19
014270093000	DHILLON MANBIR		0.0836	\$5.49	015500033000	EPPERSON RYAN	114 C ST	1	\$65.70
014270094000	DHILLON MANBIR		0	\$0.00	015500028000	EPPERSON RYAN		0.0552	\$3.63
014270109000	DHILLON MANBIR		0.228	\$14.98	015630020000	ERICKSON ADAM	502 HAMON CT	1	\$65.70
015715007000	DI GIORDANO ER	107 MCCURRY ST	1	\$65.70	014230116000	ERLE ROAD HOLD		0.3276	\$21.52
015683014000	DI GIORDANO ER	138 JOHNSON ST	1	\$65.70	014230117000	ERLE ROAD HOLD		0.3276	\$21.52
015450045000	DIAB DAVID I &	911 FRASER CT	1	\$65.70	015160042000	ERSKINE ERNEST	7743 CAMP FAR	1.152	\$75.69
015731016000	DIAZ AMADOR &	810 KEMPTON CT	1	\$65.70	015732010000	ESAU PENNY L	610 STINEMAN C	1	\$65.70
015810026000	DIAZ JORGE	3957 HOKAN LN	0.0552	\$3.63	015213008000	ESPINOLA CYNTH	208 SIXTH ST	1	\$65.70
015322007000	DIAZ RENE & GA	702 FOURTH ST	1	\$65.70	014500002000	ESPINOSA MANUE	4790 VIRGINIA	1.0304	\$67.70
015770002000	DICKINSON PATR	807 CARPENTER	1	\$65.70	015716001000	ESTES DAMIN	160 HUDSON WAY	1	\$65.70
015100099000	DIESSNER OSCAR	2036 LEWIS RD	1.0152	\$66.70	015050024000	ESTRADA DAVID		0.152	\$9.99
015201007000	DIETRICH THOMA	213 MESA ST	1	\$65.70	015692005000	EVANGELISTA FR	157 HUDSON WAY	1	\$65.70
015780016000	DIETRICH THOMA	710 SPRUCE AVE	1	\$65.70	015683020000	EVANS JOSHUA C	150 JOHNSON ST	1	\$65.70
015610048000	DIETRICH THOMA	113 CARNEY CIR	1	\$65.70	015243031000	EVANS JOSHUA C	411 THIRD ST	1.6905	\$111.07
015630021000	DIETRICH THOMA	500 HAMON CT	1	\$65.70	015703007000	EVANS WILLIAM	99 ANDERSON WA	1	\$65.70
015630061000	DIETRICH THOMA	710 BOWERS WAY	1	\$65.70	015770042000	EVERATT WAYNE	706 RICH CT	1	\$65.70
015630068000	DIETRICH THOMA	603 ROSE AVE	1	\$65.70	015630014000	EVERTS DILLON	514 HAMON CT	1	\$65.70
015741018000	DIETRICH WESLE	503 BLACKFORD	1	\$65.70	015743011000	EVON CATHERINE	402 DONNER CT	1	\$65.70
015731006000	DINGWALL COLIN	803 MCDEVITT D	1	\$65.70	015630071000	FABIAN MARK E	609 ROSE AVE	1	\$65.70
015241006000	DITCH STEVEN B	411 MESA ST	1	\$65.70	015770043000	FABIAN STEVEN	708 RICH CT	1	\$65.70
015460001000	DITCH VIRGIL L	115 NICHOLS RD	1	\$65.70	015284008000	FACKRELL JERRY	514 THIRD ST	1.1859	\$77.91
015160088000	DODDS STEVEN W	3655 HOKAN LN	1.076	\$70.69	014210025000	FAIR DONALD RA	2291 MAGE AVE	1.0228	\$67.20
015180072000	DOERSCH GEORGE	4429 WHEATLAND	1.1216	\$73.69	015694006000	FANGMAN FRANK	144 SULLIVAN W	1	\$65.70
015751006000	DOMMER STEPHEN	708 MCDEVITT D	1	\$65.70	015590018000	FARINHA THOMAS	3065 WINTON WA	1.076	\$70.69
015500017000	DONNER TRL HOU	121 C ST	13.67	\$898.12	015305012000	FARRINGTON ERN	603 FOURTH ST	1.1859	\$77.91
014530009000	DORMAN DAVE &	2846 PLUMAS AR	1.038	\$68.20	015305007000	FARROW VICTORI	300 E ST	1	\$65.70
015731009000	DOUGHERTY MATT	809 KEMPTON CT	1	\$65.70	014190045000	FEJTA ERICK		0.0552	\$3.63
015160058000	DOUGHTY BARBAR	3639 NISENAN L	1.1596	\$76.19	014220036000	FEJTA ERICK	3911 GEORGE AV	1.0304	\$67.70
015460017000	DOUGLAS & BART	106 NICHOLS RD	1	\$65.70	015160069000	FEMLING JUDITH	3750 NISENAN L	1.0684	\$70.19
015715009000	DOYLE DAVID A	170 HUDSON WAY	1	\$65.70	015711009000	FERRUSON RICHA	175 HUDSON WAY	1	\$65.70
015580017000	DROTTS ERIK &	7441 CAMP FAR	1.0912	\$71.69	015291014000	FERRARI DAVIS	510 FOURTH ST	1	\$65.70
015100106000	DSD INVESTMENT	1785 LEWIS RD	1.1292	\$74.19	015430019000	FERREIRA DARRE	4594 CARDINAL	1.0152	\$66.70
015100086000	DSD INVESTMENT	1172 LEWIS RD	0.2208	\$14.51	014280043000	FEUILLARD ROBE	3553 MORRISON	1.0076	\$66.20
015610025000	DUDLEY PHILLIP	102 BROCK DR	1	\$65.70	015292001000	FILES ROBERT &	502 MAIN ST	1.0421	\$68.47
015682020000	DUGRANRUT CLIF	137 JOHNSON ST	1	\$65.70	015652014000	FILES TYE & MA	818 REDWOOD AV	1	\$65.70
015760020000	DUGRANRUT CLIF	500 CARPENTER	1	\$65.70	015714005000	FINDLEY RYAN	109 HUDSON CT	1	\$65.70
014510010000	DUNCAN MELFORD	2983 OSTROM RD	1	\$65.70	015070070000	FINI JOSEPH G	3634 JASPER LN	1.0684	\$70.19
015800011000	DUNCAN NEIL	4215 MONARCH T	1.0684	\$70.19	015204004000	FIRST CHRISTIA	215 MAIN ST	2.49	\$163.59
015695007000	DUNLAP SAMUEL	106 MCDONALD D	1	\$65.70	015231001000	FIRST CHRISTIA	300 FOURTH ST	1	\$65.70
015040042000	DURGIN COLLEEN	8118 INTANKO L	1.152	\$75.69	015291005000	FISHER MICHAEL	511 MAIN ST	1	\$65.70
015810010000	DURHAM PAUL &	4161 KAPAKA LN	1.076	\$70.69	015630037000	FISHER MILLARD	606 ROSE AVE	1	\$65.70
015770049000	DUTTON KAROLYN	804 RICH PL	1	\$65.70	015683019000	FIST ELLIE E	148 JOHNSON ST	1	\$65.70
015610028000	EATON RONNA MA	118 CARNEY CIR	1	\$65.70	014202022000	FLESHMAN ROY R	4135 ROSE AVE	1	\$65.70
015160068000	EDMONDS VICTOR	3744 NISENAN L	1.076	\$70.69	015610007000	FLETCHER ROBER	109 CYRUS DAM	1	\$65.70
015810007000	EDWARDS THOMAS	4255 KAPAKA LN	1.076	\$70.69	015322010000	FLORES CHRISTO	700 FOURTH ST	1	\$65.70
015440017520	EGAN RUBY	4508 DELANO LN	0.0552	\$3.63	015233001000	FLORES DAVID M	206 MAIN ST	1	\$65.70
015440016520	EGAN RUBY	4509 DELANO LN	0.0552	\$3.63	015800007000	FLORES KESNER	4045 MONARCH T	1.0684	\$70.19
015440015520	EGAN RUBY	2365 JUANITA W	0.0552	\$3.63	014280003000	FOLEY PATRICK	2816 OSTROM RD	0.0552	\$3.63
015440014520	EGAN RUBY	4454 DAIRY RD	0.0552	\$3.63	014230082000	FOLEY RANCHES	4118 VIRGINIA	4.0508	\$266.14
015440012520	EGAN RUBY	4486 DELANO LN	0.0552	\$3.63	014230091000	FOLEY RANCHES	4630 VIRGINIA	0.8132	\$53.43
015440011520	EGAN RUBY	4487 DELANO LN	0.0552	\$3.63	014500060000	FOLEY RANCHES	3056 ATWATER W	0.9576	\$62.91
015440010520	EGAN RUBY	2349 JUANITA W	0.0552	\$3.63	014500007000	FOLEY RANCHES	4756 VIRGINIA	0.4028	\$26.46
015440009520	EGAN RUBY	4450 DAIRY RD	0.0552	\$3.63	015810035000	FONG MAURICE &	3955 KAPAKA LN	1.152	\$75.69
015440008520	EGAN RUBY	4456 DELANO LN	0.0552	\$3.63	015511002000	FORD TIMOTHY A	199 G ST	1	\$65.70
015440007520	EGAN RUBY	4457 DELANO LN	0.0552	\$3.63	015703003000	FORONDA FLOR C	158 JOHNSON ST	1	\$65.70
015440006520	EGAN RUBY	2350 JUANITA W	0.0552	\$3.63	015450011000	FOSTER CARY L	802 THIRD ST	1	\$65.70
015440005520	EGAN RUBY	4434 DAIRY RD	0.0552	\$3.63	014210049000	FOSTER DARRELL	2449 MAGE AVE	1.0076	\$66.20
015440004520	EGAN RUBY	2113 OAKLEY LN	0.0552	\$3.63	015050033000	FOSTER DOLTON	18800 MATHEW R	1.076	\$70.69
015440003520	EGAN RUBY	2131 OAKLEY LN	0.0552	\$3.63	015292003000	FOSTER FRANCES	515 STATE ST	1.127	\$74.04
015440002520	EGAN RUBY	2151 OAKLEY LN	0.0552	\$3.63	015224012000	FOSTER MATTHEW	308 THIRD ST	1	\$65.70
015440001520	EGAN RUBY	4420 DAIRY RD	0.0552	\$3.63	015204008000	FOSTER MICHAEL	211 MAIN ST	1	\$65.70
015060073000	EHNISZ ERNEST	3438 BRADSHAW	1.0608	\$69.69	015202005000	FOSTER PATRICI	209 OLIVE ST	1	\$65.70
015060076000	EHNISZ ERNEST		0.4788	\$31.46	015284023000	FOSTER PHILIP	505 FOURTH ST	2.256	\$148.22

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015233008000	FOSTER PHILIP	208 MAIN ST	1.127	\$74.04	015213009000	GLYNN JOHN R J	204 SIXTH ST	1,0152	\$66.70
015202008000	FOSTER VERNA M	215 OLIVE ST	1	\$65.70	015221006000	GLYNN JOHN R J	309 MESA ST	1	\$65.70
015590004000	FOUST DONALD J	7528 CAMP FAR	1.1444	\$75.19	015213005000	GLYNN JOHN R J	206 SIXTH ST	1	\$65.70
015040060000	FOWLER CINDY	4410 KAPAKA LN	1.076	\$70.69	015401005000	GOFORTH ROGER	308 MEADOW WAY	1	\$65.70
015691006000	FRANCE TIMOTHY	143 SULLIVAN W	1	\$65.70	015630070000	GOLD TIMOTHY R	607 ROSE AVE	1	\$65.70
015742011000	FRANCO ANTHONY	407 NIGHTINGAL	1	\$65.70	015760030000	GOMEZ ANTONIO	503 WOLF CT	1	\$65.70
015682006000	FRANKLIN ADRIA	148 MELTON WAY	1	\$65.70	015292008000	GOMEZ GENA	510 MAIN ST	2	\$131.40
015231016000	FRANKLIN JOHN	314 FOURTH ST	1	\$65.70	015610009000	GOMEZ MANUEL C	113 CYRUS DAM	1	\$65.70
015243026000	FRANTZ JAMES	409 THIRD ST	1.127	\$74.04	015511003000	GOMEZ MARCEL	213 G ST	1	\$65.70
015800019000	FREEBERG ROBBI	3786 HOKAN LN	1.076	\$70.69	015630041000	GOMEZ RICARDO	603 MCDEVITT D	1	\$65.70
015284012000	FREEMAN VIRGIL	510 THIRD ST	1	\$65.70	015221010000	GONZALES LOREN	317 MESA ST	1	\$65.70
015820036000	FREITAS SUSAN	4137 BRIARWOOD	1.0684	\$70.19	015450003000	GONZALEZ EUGEN	140 F ST	1	\$65.70
015470004000	FRENCH AUBREE	6899 ERIC LN	1.038	\$68.20	015401002000	GONZALEZ JOSE	314 MEADOW WAY	1	\$65.70
015653004000	FRERICHS GREGO	815 REDWOOD AV	1	\$65.70	014210031000	GONZALEZ PADIL	2351 MAGE AVE	1	\$65.70
014520018000	FRIDDLE SUSAN	4988 VIRGINIA	1.038	\$68.20	015610036000	GONZALEZ VERON	102 CARNEY CIR	1	\$65.70
015651006000	FRIEND CHARLES	810 KEYSER DR	1	\$65.70	015160093000	GORTON RANDOLP	7731 CAMP FAR	1.0684	\$70.19
015284005000	FRIEND RYAN J	511 FOURTH ST	1	\$65.70	014220035000	GOUCHER SHAWN D	2465 MAGE AVE	1.0228	\$67.20
015460012000	FRISTENSKY PHY	114 NICHOLS RD	1	\$65.70	015224013000	GOVE CHRISTOPH	302 1/2 THIRD	1	\$65.70
015715005000	FROELICH WILLI	111 MCCURRY ST	1	\$65.70	015305009000	GRACE EPISCOPA	610 THIRD ST	2.4896	\$163.57
015402001000	FULK AMY	112 B ST	1	\$65.70	015610018000	GRADY JOHN	111 BROCK DR	1	\$65.70
015683022000	FULLMER ANDY R	100 ANDERSON W	1	\$65.70	014410005000	GRAF VICTOR D	2999 OLD FORTY	1.3608	\$89.40
015733007000	GAGLIASSO EARL	813 GRIFFITH W	1	\$65.70	014410006000	GRAF VICTOR D	3881 DAIRY RD	1.3188	\$86.65
015511010000	GAITHER CASEY	315 G ST	1	\$65.70	014410007000	GRAF VICTOR D		0.042	\$2.76
015201002000	GALLARDO JUDY	203 MESA ST	1	\$65.70	014410021000	GRAF VICTOR D		1.344	\$88.30
015770037000	GALLEGOS SERGI	723 SPRUCE AVE	1	\$65.70	014280079000	GRAF VICTOR D	3559 MORRISON	1.6264	\$106.85
015171035000	GALLIER NICOLE	1792 LEWIS RD	1.1356	\$74.61	910000197000	GRAHAM JERRY	114 KRISTIN DR	0	\$0.00
016110009000	GALLO JOSEPH E	2171 LEACH RD	2.1888	\$143.80	015760017000	GRAHAM JOHN R	506 CARPENTER	1	\$65.70
015430018000	GARCIA CHRIS A	4558 CARDINAL	1.0152	\$66.70	015291017000	GRAHAM PEARL J	502 FOURTH ST	1.127	\$74.04
015312002000	GARCIA DAREN L	604 MAIN ST	1	\$65.70	910000214000	GRANT GORDON	113 KRISTIN DR	0	\$0.00
015304016000	GARCIA HERLBER	603 THIRD ST	1	\$65.70	015590015000	GRAVES HEATHER	7561 CAMP FAR	1.076	\$70.69
015520001000	GARCIA JERRY J	3074 BEALE RD	1.1596	\$76.19	015770053000	GRAVES LOWELL	809 HARDING PL	1	\$65.70
015520002000	GARCIA JERRY J	3007 BEALE RD	0.152	\$9.99	015171009000	GRAY CECIL MAU	1770 LEWIS RD	1	\$65.70
015331003000	GARCIA JESSY M	505 E ST	1	\$65.70	015770007000	GRAYBIL MICHAEL	711 CARPENTER	1	\$65.70
015520013000	GARCIA JOEL A		0.0552	\$3.63	015303012000	GRAZIANI ZAKAR	606 FIRST ST	1	\$65.70
015520014000	GARCIA JOEL A	2915 GARCIA WA	1.2128	\$79.68	015500080000	GREATHOUSE LLO		0.0552	\$3.63
015810008000	GARCIA ROY M	4229 KAPAKA LN	1.076	\$70.69	015780018000	GREEN KEVIN &	706 SPRUCE AVE	1	\$65.70
015513006000	GARDNER BONNIE	910 THIRD ST	1	\$65.70	015160077000	GREGSON WALTER	3700 HOKAN LN	1.076	\$70.69
015291018000	GARDNER WANDA	505 MAIN ST	0.0552	\$3.63	015243006000	GREGWAL KULDIP	419 FOURTH ST	1.1859	\$77.91
015652015000	GARRISON CHERY	820 REDWOOD AV	1	\$65.70	910001563000	GRIEGO JUAN A	110 KRISTIN DR	0	\$0.00
015716008000	GARRISON TAMMY	106 MCCURRY ST	1	\$65.70	015780010000	GRIEGO KATHLEE	722 SPRUCE AVE	1	\$65.70
015630033000	GARZA ALFREDA	603 CHANA WAY	1	\$65.70	014350052000	GRIEGO WILLIAM	3469 PLUMAS AR	1.038	\$68.20
015511007000	GARZA NOE & RE	269 G ST	1	\$65.70	015303013000	GRIGAS ROBERT	608 FIRST ST	1.127	\$74.04
015691013000	GASPER JENNA D	115 MCDONALD D	1	\$65.70	015800028000	GRIEGGS KYLE PA	3819 HOKAN LN	1.076	\$70.69
015291004000	GAUPER ROBERT	509 MAIN ST	1	\$65.70	015304003000	GRUTTEMAYER MI	607 THIRD ST	1	\$65.70
015201009000	GAVIN LYNEE K	217 MESA ST	1	\$65.70	015731017000	GRYN PETER J &	812 KEMPTON CT	1	\$65.70
015681004000	GAYLORD BRYANT	97 BROCK DR	1	\$65.70	910000196000	GUCLIOTTI TONI	112 KRISTIN DR	0	\$0.00
015682012000	GERDES JIM D	153 JOHNSON ST	1	\$65.70	015291008000	GUERRERO ALFRE	514 FOURTH ST	1	\$65.70
015610019000	GERDES RICHARD	109 BROCK DR	1	\$65.70	015191012000	GUERTIN HEIDI	103 OLIVE ST	1,0152	\$66.70
910001716000	GERMAN DAVID A	3775 SPENCEVIL	0	\$0.00	015100056000	GUERTIN JAMES	4239 DAIRY RD	1.2964	\$85.17
015790030000	GERMAN LOIS A	3775 SPENCEVIL	1.1444	\$75.19	015100057000	GUERTIN JUSTIN	4223 DAIRY RD	1.2964	\$85.17
015402008000	GERSTEL EWAN M	200 MEADOW WAY	1	\$65.70	015272003000	GUGALE SACHIN	615 OLIVE ST	2	\$131.40
015242013000	GERULA BENJAMI	407 OLIVE ST	1	\$65.70	015630007000	GUGLIOTTI TONI	503 HAMON CT	1	\$65.70
015480021000	GETTY ANN G	4177 WHEATLAND	1.038	\$68.20	015770070000	GUILIANO KATHR	714 HARDING PL	1	\$65.70
015654001000	GIANNINI STEVE	700 LOFTON RD	1	\$65.70	015630051000	GUILLEN JESUS	603 BOWERS WAY	1	\$65.70
015133003000	GIBB DAVID ANT		1.2052	\$79.18	015770076000	GUNN SHON N &	808 HARDING PL	1	\$65.70
016140013000	GIBB DAVID ANT	2780 LEACH RD	2.2616	\$148.59	015050031000	GUNNING PHILLI	19000 MATHEW R	1.076	\$70.69
016140014000	GIBB DAVID ANT	2768 LEACH RD	2.2844	\$150.09	015780020000	GUTER JAMES S	702 SPRUCE AVE	1	\$65.70
015733009000	GIBBS KLARA	809 GRIFFITH W	1	\$65.70	015580020000	GUTHRIE HARRIS	3469 SPENCEVIL	1.0684	\$70.19
015610022000	GIBSON ROBERT	103 BROCK DR	1	\$65.70	015702001000	GUYNES DANNY H	105 MCCURRY ST	1	\$65.70
015292017000	GIFFORD HEIDI	514 STATE ST	1	\$65.70	015221004000	GUYNES DANNY H	305 MESA ST	1	\$65.70
015180038000	GILBERT ORCHAR	4490 WHEATLAND	0.1932	\$12.69	015430025000	GUYNES DENNIS	1658 OAKLEY LN	1.0076	\$66.20
015480018000	GILBERT ORCHAR		0.8464	\$55.61	015222013000	GUZMAN ALBERTO	310 MESA ST	1	\$65.70
015480015000	GILBERT ORCHAR	4446 WHEATLAND	1.228	\$80.68	015760038000	GUZMAN SHARI	510 WOLF CT	1	\$65.70
015480019000	GILBERT WILLIA	4151 WHEATLAND	1.0304	\$67.70	015160100000	GYORFI MICHAEL	3755 NISENAN L	1.0836	\$71.19
015480020000	GILBERT WILLIA		0.736	\$48.36	910000205000	HA KEE HAN & V	202 WEBB DR	0	\$0.00
015304002000	GILES JOHN W	605 THIRD ST	1	\$65.70	015820025000	HAAGENSEN DARR		0.0552	\$3.63
0144270048000	GILL BIDHI SIN	1913 PLUMAS AR	0.152	\$9.99	015630072000	HALL JUSTIN &	611 ROSE AVE	1	\$65.70
015040037000	GILL MANDEEP	7892 INTANKO L	0.1596	\$10.49	015715015000	HALL MARK & TE	106 HUDSON CT	1	\$65.70
015580003000	GILL MANDEEP S	7350 CAMP FAR	0.0552	\$3.63	015683025000	HALL SANDY & L	94 ANDERSON WA	1	\$65.70
015040056000	GILLASPIE ROBE	8027 INTANKO L	1.076	\$70.69	910000206000	HAMARLUND WILL	204 WEBB DR	0	\$0.00
015590001000	GILLMORE JOSHU	7476 CAMP FAR	1.1444	\$75.19	015222010000	HAMBRIGHT ELIZ	316 MESA ST	1	\$65.70
015610013000	GIVENS RICHARD	110 BROCK DR	1	\$65.70	015810001000	HAMILTON ALVIN	4302 KAPAKA LN	1.076	\$70.69
015321010000	GIVENS RICHARD	708 THIRD ST	1	\$65.70	015630008000	HAMILTON THOMA	505 HAMON CT	1	\$65.70
015760004000	GLASS KENNETH	513 CARPENTER	1	\$65.70	015160075000	HAMILTON THOMA	3671 NISENAN L	1.076	\$70.69
015711012000	GLOVER JONATHA	181 HUDSON WAY	1	\$65.70	015630050000	HAMMER DAVID A	601 BOWERS WAY	1	\$65.70

**Wheatland Fire Joint Powers Authority,
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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
015401008000	HANCOCK LYNDA	302 MEADOW WAY	1	\$65.70	015512002000	HERRON DOROTHY	911 HOLLAND CT	1	\$65.70
014520004000	HANSEN DIANE	3256 ERLE RD	1.038	\$68.20	015770047000	HERRON LOXIE D	800 RICH PL	1	\$65.70
015450039000	HANSEN SHANE H	908 FRASER CT	1	\$65.70	015241001000	HESS BARRET B	401 MESA ST	1	\$65.70
015171007000	HARBOUR SARAH	1782 LEWIS RD	1	\$65.70	015695009000	HESS MICHAEL B	102 MCDONALD D	1	\$65.70
015221002000	HARDEE LESLEY	115 B ST	1	\$65.70	015450010000	HESSELGRAVE WI	800 THIRD ST	1	\$65.70
015511009000	HARDEE TIMOTHY	301 G ST	1	\$65.70	015350015000	HESSELGRAVE WI		0.0552	\$3.63
910000824000	HARDER PETER &	119 KRISTIN DR	0	\$0.00	015460013000	HEXBERG ANN MA	112 NICHOLS RD	1	\$65.70
015402004000	HARDIN IAN M	208 MEADOW WAY	1	\$65.70	015100030000	HEXBERG ELIZAB	2581 OAKLEY LN	1	\$65.70
015711011000	HARDIN MICHELL	179 HUDSON WAY	1	\$65.70	015741008000	HICKEY ALVIN S	507 BOWERS WAY	1	\$65.70
015250017000	HARGES RICHARD	422 MAIN ST	1.1859	\$77.91	015820016000	HICKEY BRIAN C	3976 WICHITA W	1.0684	\$70.19
015201004000	HARLOW FREMONT	207 MESA ST	1	\$65.70	015810015000	HICKEY RYAN &	4136 KAPAKA LN	1.1596	\$76.19
015800022000	HAROLD JOHN P	3846 NISENAN L	1.1824	\$77.68	014280022000	HIGH RILEY R	3508 VIRGINIA	1.1824	\$77.68
015305010000	HARPER JEREMIA	606 THIRD ST	1	\$65.70	015130084000	HIGHLEY LINDA	1545 FORTY MIL	1.0304	\$67.70
015171050000	HARPER JOLENE	4739 WHEATLAND	1.0076	\$66.20	015653006000	HILL CHRISTOPH	811 REDWOOD AV	1	\$65.70
015691007000	HARPER JONATHA	141 SULLIVAN W	1	\$65.70	015284010000	HILL GAYLE FRA	508 THIRD ST	1	\$65.70
015580002000	HARRIS BERNARD	7318 CAMP FAR	0.0552	\$3.63	015512004000	HILL NICK	907 HOLLAND CT	1	\$65.70
015670006000	HARRIS CARRIE	712 BOWERS WAY	1	\$65.70	015790017000	HILL PETER & D	3679 HOLLIS LN	1.038	\$68.20
015683018000	HARRIS LEE N &	146 JOHNSON ST	1	\$65.70	015222009000	HILTON FRANK	315 OLIVE ST	1	\$65.70
015171017000	HARRISON LORET	4765 WHEATLAND	1	\$65.70	015192007000	HINER JOSEPH H	110 MAIN ST	1	\$65.70
015734009000	HART GREGORY P	810 GRIFFITH W	1	\$65.70	014220004000	HINRICHS INGE	4061 DAN AVE	1.0228	\$67.20
015820017000	HART RICHARD A		0.0552	\$3.63	015192005000	HINSHAW CAROLI	104 MAIN ST	1	\$65.70
015820018000	HART RICHARD A	3910 WICHITA W	1.0684	\$70.19	015770068000	HINTON GINA V	710 HARDING PL	1	\$65.70
015820019000	HART RICHARD A		0.0552	\$3.63	014500001000	HISEY KENNETH	3115 STONEY WA	1.0304	\$67.70
015281001000	HARTLEY CARA L	98 D ST	1	\$65.70	015550010000	HOEK KEITH A &	2287 JASPER LN	1.0456	\$68.70
015732003000	HASKETT TREVOR	607 STINEMAN C	1	\$65.70	015284006000	HOFMAN JOHN	513 FOURTH ST	1	\$65.70
014530014000	HASTEY BRENT W		0.0552	\$3.63	015243010000	HOFMAN NICHOLE	402 THIRD ST	2.8175	\$185.11
014530018000	HASTEY BRENT W	3024 PLUMAS AR	1.1216	\$73.69	015203002000	HOFMAN NICHOLE	209 FOURTH ST	1.127	\$74.04
014350060000	HASTEY BRENT W		0.0552	\$3.63	015191011000	HOFMAN WILLIAM	105 OLIVE ST	1	\$65.70
014350066000	HASTEY BRENT W	3000 PLUMAS AR	4.1684	\$273.86	015450009000	HOKETT DONNA J	803 THIRD ST	1	\$65.70
014350048000	HASTEY BRENT W	3064 PLUMAS AR	1.0304	\$67.70	015610031000	HOLKAN STEPHEN	112 CARNEY CIR	1	\$65.70
014350059000	HASTEY GEORGIA	3034 PLUMAS AR	1.0076	\$66.20	015221007000	HOLLAND-DAVIS	311 MESA ST	1	\$65.70
015714006000	HATCH THOMAS J	107 HUDSON CT	1	\$65.70	014410014000	HOLLINGSHEAD P		0.42	\$27.59
015100065000	HAUCK MARK DAN	2322 HWY 65	1.2584	\$82.68	910001340000	HOLLIS GARY	8176 CAMP FAR	0	\$0.00
015100096000	HAUCK MARK DAN	2465 OAKLEY LN	1.1216	\$73.69	015590027000	HOLLIS GARY &	7510 CAMP FAR	1.0684	\$70.19
015652001000	HAUFF ROBERT J	821 KEYSER DR	1	\$65.70	015580005000	HOLLIS GARY R	7394 CAMP FAR	1.1444	\$75.19
015291015000	HAUGHEY BURTON	512 FOURTH ST	1	\$65.70	910001149000	HOLLIS GARY R	8176 CAMP FAR	0	\$0.00
015820032000	HAUGHT LEROY W	4243 WICHITA W	1.0684	\$70.19	015770061000	HOLLOWELL DIAN	709 HARDING PL	1	\$65.70
014220024000	HAWES PAUL G	2350 MAGE AVE	1	\$65.70	015512001000	HOLTZ DENNIS D	913 HOLLAND CT	1	\$65.70
015760010000	HAWKINS ANDREW	501 CARPENTER	1	\$65.70	015734008000	HOMA LAUREL	812 GRIFFITH W	1	\$65.70
015231005000	HAWKINS DALE C	309 MAIN ST	1	\$65.70	910001698000	HOMEN CHRIS &	2458 PLUMAS AR	0	\$0.00
910000210000	HAWKINS JIM	306 WEBB DR	0	\$0.00	016050028000	HOMEN CHRISTOP	2432 PLUMAS AR	1.684	\$110.64
015840008000	HAWORTH CHAD	7953 CAMP FAR	1.0684	\$70.19	015790031000	HONG DAVID LO	3811 SPENCEVIL	1.0684	\$70.19
015610039000	HAYMORE BRIAN	106 CYRUS DAM	1	\$65.70	015630005000	HOOD JASON D &	509 MCDEVITT D	1	\$65.70
015341005000	HAYMORE DALE T	5021 WHEATLAND	1.1356	\$74.61	015734010000	HOPKING JR CAR	808 GRIFFITH W	1	\$65.70
910000988000	HAYNES ROGER E		0	\$0.00	014410019000	HORN WANDA J &	2775 PLUMAS SC	1	\$65.70
015790032000	HAYS SHARON	3811 SPENCEVIL	1.0684	\$70.19	015630052000	HORNER TYLER M	604 BOWERS WAY	1	\$65.70
015800040000	HAYS SHARON L	3981 MONARCH T	1.0684	\$70.19	0156810034000	HOUDE DENIS G	106 CARNEY CIR	1	\$65.70
015800023000	HAYS SHARON L	3820 NISENAN L	1.076	\$70.69	015470011000	HOUNSHELL SHIR	6950 ERIC LN	1.038	\$68.20
015171018000	HEAL IRIS PAUL		1	\$65.70	014510015000	HOUSE DEMOLITI	2817 OSTROM RD	1.1859	\$77.91
015770033000	HEALD MARK & D	707 RICH CT	1	\$65.70	015070074000	HOUSER MELRINA	3213 BEALE RD	3.9312	\$258.28
015703002000	HEATHCOCK BILL	156 JOHNSON ST	1	\$65.70	015712001000	HOVNIANIAN K FO		0	\$0.00
015050027000	HEATLIE DON		0.0552	\$3.63	015682010000	HOWARD DANIEL	156 MELTON WAY	1	\$65.70
015830002000	HEATLIE MARTIN	8418 CAMP FAR	1.1064	\$72.69	910000209000	HOWELL LEROY T	304 WEBB DR	0	\$0.00
015050030000	HEATLIE ORRIN		0.0552	\$3.63	015160056000	HUANG QUAN	7224 CAMP FAR	1.1596	\$76.19
014280044000	HECKER MONTY D	2984 OSTROM RD	1.241	\$81.53	015630069000	HUBBARD CRAIG	605 ROSE AVE	1	\$65.70
014280070000	HELDER CORINNA	3582 RANCHO RD	0.0552	\$3.63	015224006000	HUBBARD JEFFRE	313 FOURTH ST	1	\$65.70
014280072000	HELDER DIRK	3516 RANCHO RD	1.0421	\$68.47	014190043000	HUBBS GREG & V	4104 DAN AVE	1.0152	\$66.70
015683031000	HELMS JOHN B	164 ANDERSON W	1	\$65.70	015630013000	HUFF RONALD C	516 HAMON CT	1	\$65.70
015760003000	HELTON TIMOTHY	515 CARPENTER	1	\$65.70	015580015000	HUGER-LEE MICH	7422 CAMP FAR	1.0684	\$70.19
015341018000	HEMLING PATRIC	4993 WHEATLAND	2.0076	\$131.90	014202024000	HULSEY CORY T	2271 MAGE AVE	1	\$65.70
015560011000	HENDERSON DONA	2674 BOYD LN	1.0228	\$67.20	015652007000	HULSEY LARRY &	705 LOFTON RD	1	\$65.70
014520012000	HENDRIX LEO RA	3342 ERLE RD	1.038	\$68.20	015243038000	HULSEY MATTHEW	403 THIRD ST	1	\$65.70
015711016000	HENNEKE ELIZAB	111 HUDSON WAY	1	\$65.70	015652004000	HULSEY MICHAEL	815 KEYSER DR	1	\$65.70
015040034000	HERBERT ANDY	7799 INTANKO L	1.152	\$75.69	014230120000	HUMMELT STEPHE	4829 VIRGINIA	0.5796	\$38.08
015234006000	HERBERT CHRIST	300 SIXTH ST	1	\$65.70	014500008000	HUMMELT STEPHE	4703 VIRGINIA	0.8736	\$57.40
015790013000	HERBERT DANIEL	3652 SPENCEVIL	1.0836	\$71.19	015731015000	HUNGATE LUCY B	808 KEMPTON CT	1	\$65.70
015770063000	HERBERT RICHAR	705 HARDING PL	1	\$65.70	015040065000	HURN THOMAS &	7818 INTANKO L	1.076	\$70.69
910000190000	HERITAGE PARK	1763 HWY 65	0	\$0.00	014210029000	HUSTED MATTHEW	2333 MAGE AVE	0.0552	\$3.63
014210061000	HERMAN PATRICI	2437 MAGE AVE	0.0552	\$3.63	014210030000	HUSTED MATTHEW	2333 MAGE AVE	1	\$65.70
014210069000	HERMAN PATRICI	2421 MAGE AVE	1	\$65.70	015312003000	HUTCHISON LORA	608 MAIN ST	1	\$65.70
015630058000	HERNANDEZ-HERR	707 BOWERS WAY	1	\$65.70	015630025000	HUTCHISON MICH	604 CHANA WAY	1	\$65.70
014270050000	HERRELL VERA L	3846 ARBOGA RD	0.0912	\$5.99	015430024000	HUTTON CHASE	4599 WHEATLAND	1.0076	\$66.20
015590030000	HERRERA DAVID	7641 CAMP FAR	1.076	\$70.69	015743006000	HUYNH LONG V &	400 BOWERS WAY	1	\$65.70
015590031000	HERRERA DAVID		0.0552	\$3.63	015221003000	HYALITE INVEST	303 MESA ST	1	\$65.70
014220027000	HERRERA LARRY	4114 ROSE AVE	1.038	\$68.20	015691002000	IGARTA BRIONNA	114 BROCK DR	1	\$65.70

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015430010000	IMIG DANIEL E	1612 OAKLEY LN	0.0552	\$3.63	015250042000	KESTERSON PAUL	308 SIXTH ST	1	\$65.70
015171033000	IMIG DANIEL E	4701 WHEATLAND	1	\$65.70	015512010000	KESTERSON ROBE	240 G ST	1	\$65.70
015171040000	IMIG DANIEL E	1609 OAKLEY LN	1	\$65.70	015741016000	KESTERSON ROBE	801 GRIFFITH W	1	\$65.70
015291016000	IMWALLE DONALD	500 FOURTH ST	1.127	\$74.04	015712007000	KHAHERA AVTAR	178 ANDERSON W	1	\$65.70
014010032000	INDERBITZEN BR	4601 BERNICE A	1.7724	\$116.45	015040031000	KIDDER TARA	4384 KAPAKA LN	1,152	\$75.69
014230145000	INDERBITZEN BR		0.336	\$22.08	015743016000	KIER HOLLY & J	412 NIGHTINGAL	1	\$65.70
015450031000	INMAN DUSTIN &	1000 WHEATLAND	1	\$65.70	015711008000	KILBURN BERTHA	173 HUDSON WAY	1	\$65.70
015713004000	INMAN RENEE	175 ANDERSON W	1	\$65.70	015800024000	KING CINDY	7587 TALAK WAY	1.076	\$70.69
015130085000	IRWIN JACK L J	1531 FORTY MIL	1.0304	\$67.70	015530031000	KING RONALD P	3166 BRADSHAW	1.076	\$70.69
910000198000	IRWIN KAY V &	116 KRISTIN DR	0	\$0.00	015741021000	KIRCHER JULIE	509 BLACKFORD	1	\$65.70
014202023000	ITURRIZAGA CHR	2267 MAGE AVE	1	\$65.70	015305006000	KIRKPATRICK DA	615 FOURTH ST	1	\$65.70
015683012000	JACKSON ANTHON	134 JOHNSON ST	1	\$65.70	015630067000	KLEINECKE LAWR	601 ROSE AVE	1	\$65.70
015341020000	JACKSON FORRES	4959 WHEATLAND	1.1574	\$76.04	015201012000	KLIEWER DAVID	201 MESA ST	1	\$65.70
015450033000	JACKSON GARY &	121 G ST	1	\$65.70	015040064000	KLIEWER DAVID	8269 INTANKO L	1.076	\$70.69
015716007000	JACOBSON SIGMU	108 MCCURRY ST	1	\$65.70	015682003000	KNIIGHT FRANK W	146 MELTON WAY	1	\$65.70
015235006000	JANKOWSKI ROCC	210 SIXTH ST	1	\$65.70	015610020000	KNOX MARVIN &	107 BROCK DR	1	\$65.70
015202017000	JANWAY JAMES A	202 MESA ST	1	\$65.70	015694021000	KNOX RICHARD J	141 MELTON WAY	1	\$65.70
015430007000	JANWAY JAMES A	1672 OAKLEY LN	0.0552	\$3.63	015171042000	KNOX TROY A &	1615 OAKLEY LN	1	\$65.70
015450016000	JEFFERS JOSEPH	261 F ST	1	\$65.70	015570013000	KOEHLER HAZEL	2756 SPENCEVIL	1.6004	\$105.15
015820011000	JENKINS DOUG E	4141 WICHITA W	1.076	\$70.69	015712011000	KOLSHINSKI KAT	170 ANDERSON W	1	\$65.70
015512008000	JENSEN GEORGE	908 HOLLAND CT	1	\$65.70	015610024000	KOLSTER KENNET	100 BROCK DR	1	\$65.70
015780013000	JENSEN KEVIN R	716 SPRUCE AVE	1	\$65.70	015370022000	KONNOFF MORRIS	7835 CAMP FAR	1.1824	\$77.68
015100043000	JENSEN STEVEN		0.9576	\$62.91	015040052000	KOPP CHARLES B	7988 INTANKO L	1.076	\$70.69
015100051000	JENSEN STEVEN	2798 OAKLEY LN	1.4104	\$92.66	015630034000	KOVATS LEONARD	601 CHANA WAY	1	\$65.70
015760021000	JESPERSEN NATH	521 STAR CT	1	\$65.70	015291010000	KRACKE GREGORY	508 FOURTH ST	1	\$65.70
015160099000	JESSEE GERON &	3705 NISENAN L	1.0684	\$70.19	015840014000	KRAFT ERIK P &	8099 CAMP FAR	1.0684	\$70.19
015840010000	JETTY DRIVE LL		0.0552	\$3.63	015820033000	KRANTZ JOSEPH	4215 WICHITA W	1.0684	\$70.19
015744006000	JEWELL KEVIN R	704 GRIFFITH W	1	\$65.70	015370026000	KRESS DWAIN E	7680 CAMP FAR	1.076	\$70.69
015743002000	JIMENEZ JOSE G	614 NIGHTINGAL	1	\$65.70	015370027000	KUBESH TIMOTHY		0.0552	\$3.63
015630059000	JOHANSEN ALAN	709 BOWERS WAY	1	\$65.70	014510030000	KUBICH DAVID A		0.0552	\$3.63
015732008000	JOHNSON ALBERT	606 STINEMAN C	1	\$65.70	014510031000	KUBICH DAVID A		0.0552	\$3.63
015540012000	JOHNSON BART E	2577 JASPER LN	1.0076	\$66.20	014510032000	KUBICH DAVID A	2905 OSTROM RD	0.0552	\$3.63
015800013000	JOHNSON CHRIST	4263 MONARCH T	0.152	\$9.99	014230161000	KUBICH DAVID A	2700 HALE RD	0.0552	\$3.63
015630010000	JOHNSON EVA	509 HAMON CT	1	\$65.70	014230162000	KUBICH DAVID A		0.0552	\$3.63
015243036000	JOHNSON FRANK	400 SECOND ST	1	\$65.70	014230164000	KUBICH DAVID A		2.0842	\$136.93
015540014000	JOHNSON RAMON	2559 JASPER LN	1.0456	\$68.70	014230165000	KUBICH DAVID A		2.0842	\$136.93
015654003000	JOHNSON REGINA	704 LOFTON RD	1	\$65.70	014230166000	KUBICH DAVID A		0.0552	\$3.63
015470009000	JOHNSON WILLIA	6998 ERIC LN	1.038	\$68.20	014510033000	KUBICH DAVID A	4083 RANCHO RD	2.0842	\$136.93
015770039000	JOHNSTON MICHA	719 SPRUCE AVE	1	\$65.70	015840009000	KUBIK GEORGE &		0.0552	\$3.63
014201082000	JOITA DOINA	4170 ROSE AVE	1.038	\$68.20	015693001000	KUDER DANIELLE	117 CORBIN DR	1	\$65.70
015250062000	JONES CRAIG G	405 MAIN ST	1.1859	\$77.91	015712002000	KUNKEL JOHN &	105 HUDSON WAY	1	\$65.70
015840016000	JONES JAMES S	8213 CAMP FAR	0.152	\$9.99	015810025000	KURZ BRYAN & D	3875 HOKAN LN	1.076	\$70.69
014510013000	JONES JANET LE	2865 OSTROM RD	1.1368	\$74.69	015530003000	KUSKA VERNON O	3114 BRADSHAW	1.0076	\$66.20
015760043000	JONES PAMELA G	500 WOLF CT	1	\$65.70	015160089000	KUYKENDALL KIR		0.0552	\$3.63
015760040000	JONES ROBIN J	506 WOLF CT	1	\$65.70	015171056000	LA PINTA DAVID	1816 LEWIS RD	1	\$65.70
015171048000	JONES SAMUEL R	4717 WHEATLAND	0.0552	\$3.63	015770060000	LABONTY LYNN F	711 HARDING PL	1	\$65.70
015460008000	JORDAN GLADYS	115 OLIVE ST	1.0076	\$66.20	015450042000	LACY PATSY E	905 FRASER CT	1	\$65.70
014520013000	JORDAN-SEMEMOR	4909 VIRGINIA	1.0836	\$71.19	015760008000	LAMB JOSEPH	505 CARPENTER	1	\$65.70
015810013000	JOSELYN JIMMY	4117 KAPAKA LN	1.0684	\$70.19	015810027000	LAMONTAGNE APR	3985 HOKAN LN	1.076	\$70.69
015760034000	JOSLIN JESSE &	518 STAR CT	1	\$65.70	015682003000	LANDINI LEROY	142 MELTON WAY	1	\$65.70
015305005000	JUAREZ HILARIO	613 FOURTH ST	1	\$65.70	014230156000	LANDIS JOSHUA	709 LOFTON RD	1	\$65.70
015430005000	JUDKINS CONNIE	4573 WHEATLAND	1.0684	\$70.19	015770038000	LANDRY AUSTIN	721 SPRUCE AVE	1	\$65.70
015651001000	JUMP KAREN REN	820 KEYSER DR	1	\$65.70	015741020000	LANG MARCI JAC	507 BLACKFORD	1	\$65.70
015652008000	JUNEZ-JUAREZ P	707 LOFTON RD	1	\$65.70	015221008000	LARCUM BRYAN &	313 MESA ST	1	\$65.70
015732012000	KAILIHIWA DERE	705 MCDEVITT D	1	\$65.70	014230156000	LASSAGA ALBERT	3847 OSTROM RD	5.2332	\$343.82
015370029000	KAISER RORY R	3465 HOKAN LN	2.076	\$136.39	015760032000	LASSAGA ALBERT	522 STAR CT	1	\$65.70
910001701000	KAISER STEPHAN	3469 HOKAN LN	0	\$0.00	014230149000	LASSAGA PAUL F		0.1064	\$6.99
910000192000	KALM HOLDINGS	1763 HWY 65	0	\$0.00	015800009000	LATHROP TIFFAN	4143 MONARCH T	1.1444	\$75.19
015600001000	KALM HOLDINGS	1763 HWY 65	3.5577	\$233.74	014410018000	LATIGO FARMS L	2512 FORTY MIL	0.0552	\$3.63
015222005000	KAMBANIS KYRIA	307 OLIVE ST	1	\$65.70	014410022000	LATIGO FARMS L		0.336	\$22.08
015303010000	KAMBANIS VIRGI	109 D ST	1	\$65.70	014410023000	LATIGO FARMS L	3300 FORTY MIL	0.152	\$9.99
015630064000	KARSCH PETER &	704 BOWERS WAY	1	\$65.70	014410025000	LATIGO FARMS L	2431 PLUMAS AR	2.6292	\$172.74
015714011000	KASSAY CAROL G	108 HUDSON WAY	1	\$65.70	014360007000	LATIGO FARMS L	3134 FORTY MIL	0.336	\$22.08
015770034000	KAUR NARINDER	705 RICH CT	1	\$65.70	014360010000	LATIGO FARMS L		0.2508	\$16.48
015304018000	KAUTZ THERESA	613 THIRD ST	1.127	\$74.04	014360012000	LATIGO FARMS L	3120 FORTY MIL	4.4764	\$294.10
015770048000	KEELING JENNIF	802 RICH PL	1	\$65.70	014400010000	LATIGO FARMS L		1.0248	\$67.33
015401007000	KELLER AUDREY	304 MEADOW WAY	1	\$65.70	014280104000	LATIGO FARMS L	3848 VIRGINIA	0.8512	\$55.92
015694009000	KENNEDY MARC K	150 SULLIVAN W	1	\$65.70	014360014000	LATIGO FARMS L	3000 FORTY MIL	0.57	\$37.45
015733010000	KENNEY SUSAN B	807 GRIFFITH W	1	\$65.70	014360016000	LATIGO FARMS L		1.0868	\$71.40
015630049000	KENT JULIA J	619 MCDEVITT D	1	\$65.70	015450036000	LAU GREGORY G	181 G ST	1	\$65.70
015590016000	KENT WALLACE M	7620 CAMP FAR	1.0684	\$70.19	015610011000	LAVALLE JOSE A	106 BROCK DR	1	\$65.70
015341016000	KERSEY JERRY L	4935 WHEATLAND	1	\$65.70	015716006000	LAWSON JUSTIN	110 MCCURRY ST	1	\$65.70
015341002000	KERSEY JERRY L	4973 WHEATLAND	1	\$65.70	015030022000	LAWSON MICHAEL	6230 OSTROM RD	1.1216	\$73.69
015341003000	KERSEY JERRY L	4973 WHEATLAND	0.0552	\$3.63	015030023000	LAWSON MICHAEL	6240 OSTROM RD	0.57	\$37.45
015321009000	KESTERSON KENN	301 E ST	1	\$65.70	910001184000	LAWSON MICHAEL	6230 OSTROM RD	0	\$0.00

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015430003000	LAWTON JUSTIN	4521 WHEATLAND	1.127	\$74.04	015820022000	MARIMPIETRI AN	3858 WICHITA W	1.1444	\$75.19
014280098000	LAZY SPADE LLC		0.2204	\$14.48	015820003000	MARIMPIETRI CA	4160 WICHITA W	1.1444	\$75.19
015160083000	LE DIEN VAN &		0.0552	\$3.63	015243007000	MARKKRIS INC	417 FOURTH ST	1.1859	\$77.91
015840006000	LEDBETTER CODY	3796 KAPAKA LN	1.0684	\$70.19	015302003000	MARQUEZ ROBERT	612 OLIVE ST	1	\$65.70
015780014000	LEDWIG TRAVIS	714 SPRUCE AVE	1	\$65.70	015790028000	MARRELL BRENT	3763 SPENCEVIL	1.0684	\$70.19
015810040000	LEE MARIO MAN	4101 KAPAKA LN	0.16	\$10.51	015100093000	MARSHALL ALVIN	2538 OAKLEY LN	1	\$65.70
015741006000	LEE NORA A	508 BLACKFORD	1	\$65.70	015040053000	MARSHALL MICHA	7768 INTANKO L	1.0684	\$70.19
015694023000	LEE ROBERT B &	105 MCDONALD D	1	\$65.70	015610027000	MARSHALL VANES	120 CARNEY CIR	1	\$65.70
015840003000	LEHMANN MARK D	7815 CAMP FAR	0.0552	\$3.63	015820009000	MARTIN EDWIN E		0.0552	\$3.63
014350030000	LEMERE JAMES &	3432 PLUMAS AR	1.0076	\$66.20	015810019000	MARTIN EDWIN E	3926 HOKAN LN	0.0552	\$3.63
015303015000	LEMUS ERIK	614 FIRST ST	1	\$65.70	015420006000	MARTIN JAMES A	4889 VIRGINIA	1.038	\$68.20
015192004000	LEON GERARDO L	106 MAIN ST	1	\$65.70	015810036000	MARTIN KYLE D	4027 KAPAKA LN	1.0684	\$70.19
015550005000	LEONARD LORENE	2366 SPENCEVIL	1.19	\$78.18	015480017000	MARTIN MICHAEL	4343 WHEATLAND	1.038	\$68.20
015171016000	LEONARD RACHEA	4765 WHEATLAND	1	\$65.70	015820031000	MARTINEZ ABEL	4204 BRIARWOOD	1.1444	\$75.19
015652002000	LESKO GEORGE A	819 KEYSER DR	1	\$65.70	015712003000	MARTINEZ ESMER	103 HUDSON WAY	1	\$65.70
014280100000	LEVY DUANE & B		0.0552	\$3.63	015694022000	MARTINEZ OLIVI	139 MELTON WAY	1	\$65.70
015450018000	LEWALLEN MICHA	221 F ST	1	\$65.70	015790037000	MARTINSEN LARR	3945 SPENCEVIL	1.0684	\$70.19
015490028000	LEWIS INVESTME		0.0552	\$3.63	015683013000	MARTURANO JOSE	136 JOHNSON ST	1	\$65.70
015490023000	LEWIS INVESTME		0.0552	\$3.63	015732001000	MASON CHRISTOP	611 STINEMAN C	1	\$65.70
015490024000	LEWIS INVESTME		0	\$0.00	015250001000	MASONIC HALL A	400 FRONT ST	1.1859	\$77.91
015490025000	LEWIS INVESTME		0.0552	\$3.63	014350029000	MASSEY ROGER S	3412 PLUMAS AR	1.0076	\$66.20
015490026000	LEWIS INVESTME		0.0552	\$3.63	015630022000	MASTERSON DEAN	610 CHANA WAY	1	\$65.70
015490030000	LEWIS INVESTME		0	\$0.00	015512012000	MATA VICTORIA	280 G ST	1	\$65.70
015720009000	LEWIS INVESTME		0	\$0.00	015160061000	MATHAEUS KARL	3775 NISENAN L	1.152	\$75.69
015720010000	LEWIS INVESTME		0	\$0.00	015760042000	MATTHEWS JOSHU	502 WOLF CT	1	\$65.70
015720011000	LEWIS INVESTME		0.0552	\$3.63	015682013000	MAU KEVIN & LE	151 JOHNSON ST	1	\$65.70
015720012000	LEWIS INVESTME		0.0552	\$3.63	015550002000	MAUK MICHAEL &	2497 JASPER LN	1	\$65.70
015720013000	LEWIS INVESTME		0.0552	\$3.63	014230115000	MAXEY STEPHEN		0.9996	\$65.67
015171004000	LEWIS MARYELLE	1802 LEWIS RD	1	\$65.70	015810031000	MCARDLE WENDY	3845 KAPAKA LN	1.076	\$70.69
015100066000	LEYVA MATTHEW	2557 OAKLEY LN	1	\$65.70	015590022000	MCCBRIDE CHRIS	7487 CAMP FAR	1.076	\$70.69
015790041000	LIBBY YOLANDA	3667 HOLLIS LN	1.0684	\$70.19	015610030000	MCCAMMOND CECI	114 CARNEY CIR	1	\$65.70
014350050000	LIESKE PETER J	1922 PLUMAS AR	1.038	\$68.20	015222008000	MCCLISH ALLISO	313 OLIVE ST	1	\$65.70
015840012000	LIN MU SEN	8051 CAMP FAR	1.0684	\$70.19	015741010000	MCCLUNG LISA R	503 BOWERS WAY	1	\$65.70
015760048000	LINDER RANDAL	613 ROSE AVE	1	\$65.70	015790039000	MCCOY DENNEY A	3973 SPENCEVIL	1.0684	\$70.19
015760019000	LINDLEY DAX W	502 CARPENTER	1	\$65.70	015742008000	MCCOY JOHN M &	603 NIGHTINGAL	1	\$65.70
015450021000	LIU WENZHI	161 F ST	1	\$65.70	014410020000	MCCRAY ELBERT	2527 HOFFMAN P	1.0076	\$66.20
014510018000	LIVINGSTONS CO	2571 ROSSER RD	2.3718	\$155.83	014400041000	MCCRAY MIKE &	2568 OLD MARYS	1.0076	\$66.20
015171059000	LOYD FAMILY L	4777 WHEATLAND	1	\$65.70	015512013000	MCCRAY TOMMY L	909 THIRD ST	1	\$65.70
015171068000	LLOYD FAMILY L		0.0552	\$3.63	015512014000	MCCRAY TOMMY R	907 THIRD ST	1	\$65.70
015030013000	LOFTON CEMETER	6220 OSTROM RD	0	\$0.00	015511005000	MCCUTCHEN JAME	241 G ST	1	\$65.70
015580018000	LONG DEVIN R &	7447 CAMP FAR	1.0912	\$71.69	015250061000	MCDANIEL DAVID	411 C ST	1	\$65.70
015630042000	LONGEST PAMELA	605 MCDEVITT D	1	\$65.70	015311001000	MCDERMOTT SCOT	415 D ST	1.1859	\$77.91
015630032000	LOPEZ LANCE JR	605 CHANA WAY	1	\$65.70	015840018000	MCDONALD DONNA	8281 CAMP FAR	1.0684	\$70.19
015301004000	LOPEZ RAFAEL	708 OLIVE ST	1.127	\$74.04	015731005000	MCDONALD INVES	805 MCDEVITT D	1	\$65.70
015470008000	LOPEZ RAYMOND	6999 ERIC LN	1.038	\$68.20	015610035000	MCDONALD KERRY	104 CARNEY CIR	1	\$65.70
015694020000	LOPEZ ROBERT R	143 MELTON WAY	1	\$65.70	015460014000	MCDONALD NEIL	110 NICHOLS RD	1	\$65.70
015810034000	LOPEZ SALVADOR	3921 KAPAKA LN	0.16	\$10.51	015171044000	MCDONALD ROY T	1635 OAKLEY LN	1	\$65.70
015160070000	LORENZ SHERINE	3756 NISENAN L	0.0552	\$3.63	015222015000	MCDONNELL CAMI	306 MESA ST	1	\$65.70
015790014000	LORTIE PEGGY D	3648 SPENCEVIL	1.0912	\$71.69	015322001000	MCGARRY DANIEL	411 E ST	1.6905	\$111.07
015693002000	LOSANO MAURICI	115 CORBIN DR	1	\$65.70	015460010000	MCGRANN MICHAEL	118 NICHOLS RD	1	\$65.70
015250039000	LOSCUTOFF NICO	407 MAIN ST	1.1859	\$77.91	015800012000	MCGREEVY BREND	4201 MONARCH T	1.0684	\$70.19
015742013000	LOTERBAUER MIK	402 NIGHTINGAL	1	\$65.70	015440009530	MCGUIRE DON	4450 DAIRY RD	0.0552	\$3.63
015224016000	LOVELAND SUSAN	304 THIRD ST	1	\$65.70	015440010530	MCGUIRE DON	2349 JUANITA W	0.0552	\$3.63
015284022000	LOZANO OSCAR M	506 THIRD ST	1	\$65.70	015440011530	MCGUIRE DON	4487 DELANO LN	0.0552	\$3.63
015513001000	LULE MARIA JES	900 THIRD ST	1	\$65.70	015440012530	MCGUIRE DON	4486 DELANO LN	0.0552	\$3.63
015513004000	LULE TRINIDAD	906 THIRD ST	1	\$65.70	015440014530	MCGUIRE DON	4454 DAIRY RD	0.0552	\$3.63
015741005000	LUNA SALOMON &	627 MCDEVITT D	1	\$65.70	015440015530	MCGUIRE DON	2365 JUANITA W	0.0552	\$3.63
015790008000	LUND CASEY B &	3730 SPENCEVIL	1.076	\$70.69	015440016530	MCGUIRE DON	4509 DELANO LN	0.0552	\$3.63
015520011000	LUNDEBERG KARL	2947 BEALE RD	0.0552	\$3.63	015440017530	MCGUIRE DON	4508 DELANO LN	0.0552	\$3.63
015160080000	LUP LIDIA & CO	3706 NISENAN L	1.0912	\$71.69	015440001530	MCGUIRE DON	4420 DAIRY RD	0.0552	\$3.63
015100101000	LYNCH DAVID E	1934 LEWIS RD	1.0076	\$66.20	015440002530	MCGUIRE DON	2151 OAKLEY LN	0.0552	\$3.63
015360001000	MAAN SUKHMIND	1989 SPENCEVIL	1.0608	\$69.69	015440003530	MCGUIRE DON	2131 OAKLEY LN	0.0552	\$3.63
015160063000	MACIEL DONALD	7655 CAMP FAR	1.1596	\$76.19	015440004530	MCGUIRE DON	2113 OAKLEY LN	0.0552	\$3.63
015040047000	MACUGAY PATRIC	4350 KAPAKA LN	1.0684	\$70.19	015440005530	MCGUIRE DON	4434 DAIRY RD	0.0552	\$3.63
015693003000	MAFFEI JOSEPH	113 CORBIN DR	1	\$65.70	015440006530	MCGUIRE DON	2350 JUANITA W	0.0552	\$3.63
015711004000	MAFFEI JOSEPH	165 HUDSON WAY	1	\$65.70	015440007530	MCGUIRE DON	4457 DELANO LN	0.0552	\$3.63
015734005000	MAGANA OSCAR &	818 GRIFFITH W	1	\$65.70	015440008530	MCGUIRE DON	4456 DELANO LN	0.0552	\$3.63
015715014000	MAGEE CINDA	108 HUDSON CT	1	\$65.70	015550018000	MCGUIRE MICHAEL	2401 CARRIE LN	1.038	\$68.20
015744001000	MAGGARD CHRIST	804 GRIFFITH W	1	\$65.70	015250012000	MCINTIRE DAN S	414 FRONT ST	1.1859	\$77.91
015100115000	MAGUIRE HUGH &		1.1216	\$73.69	015550009000	MCINTIRE TERRY	2319 JASPER LN	1.0456	\$68.70
015714008000	MALDONADO DANI	114 HUDSON WAY	1	\$65.70	015820008000	MCINTOSH CHRIS	4060 WICHITA W	1.0684	\$70.19
015500011000	MALDONADO JOSE	117 NICHOLS RD	1	\$65.70	015630027000	MCINTOSH STEPH	600 CHANA WAY	1	\$65.70
015670011000	MALONEY DANIEL	614 CHANA WAY	1	\$65.70	015610012000	MCINTYRE WILLI	108 BROCK DR	1	\$65.70
015040058000	MANNAN SONNY &	8089 INTANKO L	1.076	\$70.69	015292015000	MCKIBBON SABRA	508 MAIN ST	1	\$65.70
014202025000	MARCHUK DAVID	2279 MAGE AVE	1	\$65.70	015682008000	MCKINNEY CHARL	152 MELTON WAY	1	\$65.70

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
015770004000	MCLAMB TERRY W	803 CARPENTER	1	\$65.70	015770035000	MEYER AARON L	727 SPRUCE AVE	1	\$65.70
015652010000	MCLANAHAN CORB	810 REDWOOD AV	1	\$65.70	015402005000	MEYERPETER WIL	206 MEADOW WAY	1	\$65.70
015770023000	MCMANIS JESSE	806 CARPENTER	1	\$65.70	015160110000	MICHAEL FULK E	3508 HOKAN LN	0.152	\$9.99
910000820000	MCMILLIAN FAMI	206 WEBB DR	0	\$0.00	015694002000	MICHEL STEVEN	136 SULLIVAN W	1	\$65.70
015160032000	MCMONAGLE JAME	7525 CAMP FAR	0.6156	\$40.44	015630048000	MIHALYI THOMAS	617 MCDEVITT D	1	\$65.70
015202015000	MCMULLEN DAVID	206 MESA ST	1	\$65.70	015800018000	MILLER BRIAN R	3774 HOKAN LN	1.076	\$70.69
015770059000	MCMULLEN DAVID	713 HARDING PL	1	\$65.70	015040054000	MILLER CHRISTY	4381 KAPAKA LN	1.0684	\$70.19
015191013000	MCS RANCH INC	107 OLIVE ST	1	\$65.70	015820006000	MILLER JAMES H	4076 WICHITA W	1.0684	\$70.19
015570008000	MEDDOCK MARK		0.0456	\$3.00	015810017000	MILLER JAMES R	3870 HOKAN LN	1.076	\$70.69
015570014000	MEDDOCK MARK	2628 SPENCEVIL	1.2128	\$79.68	015231013000	MILLER JESSE R	302 FOURTH ST	1	\$65.70
015304009000	MEDINA ISMAEL	609 THIRD ST	1	\$65.70	015160064000	MILLER LUKE D	7248 CAMP FAR	1.076	\$70.69
015511004000	MEDINA JACKIE	227 G ST	1	\$65.70	015800006000	MILLIGAN JACKI	4029 MONARCH T	1.0684	\$70.19
015800005000	MEDINA JACKIE		0.0552	\$3.63	015820024000	MILLIGAN SHAWN	4011 BRIARWOOD	1.0684	\$70.19
015305003000	MEDINA JESSE R	609 FOURTH ST	1	\$65.70	015715011000	MILLINGTON SET	114 HUDSON CT	1	\$65.70
015292006000	MEDINA SEVERO	514 MAIN ST	1	\$65.70	015760039000	MILLINGTON SHA	508 WOLF CT	1	\$65.70
015770051000	MEEKS WILLIAM	808 RICH PL	1	\$65.70	015201003000	MILLIRON HAROL	205 MESA ST	1	\$65.70
014270110000	MEHALAKIS STEV		2.3718	\$155.83	015550017000	MILLS MICHAEL	2426 CARRIE LN	1.038	\$68.20
014270111000	MEHALAKIS STEV	2744 PLUTE RD	1	\$65.70	015790019000	MILLS RANDY P	3680 HOLLIS LN	1.038	\$68.20
014270112000	MEHALAKIS STEV	3906 SHIMER RD	4.7436	\$311.65	015741001000	MILNER KEITH E	703 MCDEVITT D	1	\$65.70
015810020000	MEISS HOWARD H	4048 KAPAKA LN	0.167	\$10.97	015450044000	MINER THEODORE	909 FRASER CT	1	\$65.70
015830001000	MEISSNER ERIC	8414 CAMP FAR	1.0684	\$70.19	014230125000	MIRELES EZEQUI	4497 CHIPPEWA	0.0836	\$5.49
015830003000	MEISSNER ERIC	8420 CAMP FAR	0.0552	\$3.63	014230127000	MIRELES EZEQUI	2874 HALE RD	1.0608	\$69.69
015513005000	MEJIA EDGAR &	908 THIRD ST	1	\$65.70	015232015000	MOLINDA EDNA G	307 SIXTH ST	1	\$65.70
015790027000	MENDEZ CORTES	3729 SPENCEVIL	1.152	\$75.69	015694012000	MOLL JUSTIN &	118 CORBIN DR	1	\$65.70
015800025000	MENDOZA ALEX L	3744 HOKAN LN	1.0836	\$71.19	015292010000	MOLLER MARY EA	506 MAIN ST	1	\$65.70
015770057000	MENDOZA MANUEL	801 HARDING PL	1	\$65.70	015470005000	MONROY VIRGINI	6925 ERIC LN	1.038	\$68.20
015110020000	MENTINK DONNA	3261 JASPER LN	1.134	\$74.50	015820015000	MONTANO ROMULO	4022 WICHITA W	0.05	\$3.29
015422008000	MERCY HOUSING	508 EVERGREEN	2.256	\$148.22	015223007000	MONZON MARCO A	210 C ST	1	\$65.70
015422001000	MERCY HOUSING	648 ROSE AVE	1.127	\$74.04	015160047000	MOORE EDWARD M	3614 HOKAN LN	1.1596	\$76.19
015422002000	MERCY HOUSING	512 EVERGREEN	1.127	\$74.04	910000201000	MOORE VONDA L	122 KRISTIN DR	0	\$0.00
015422003000	MERCY HOUSING	510 EVERGREEN	1.127	\$74.04	015590032000	MORALES MANUEL		0.0552	\$3.63
015411003000	MERCY HOUSING	601 TULIP ST	2.256	\$148.22	015590033000	MORALES SALOMO		0.0552	\$3.63
015412001000	MERCY HOUSING	810 EVERGREEN	1.127	\$74.04	015450019000	MORELAND-SCHUE	201 F ST	1	\$65.70
015412002000	MERCY HOUSING	808 EVERGREEN	1.127	\$74.04	015460011000	MORENO KUULEI	116 NICHOLS RD	1	\$65.70
015412003000	MERCY HOUSING	806 EVERGREEN	1.127	\$74.04	015610029000	MORGAN JEFFREY	116 CARNEY CIR	1	\$65.70
015412004000	MERCY HOUSING	804 EVERGREEN	1.127	\$74.04	015231004000	MORGAN LARUE H	307 MAIN ST	1	\$65.70
015412005000	MERCY HOUSING	802 EVERGREEN	1.127	\$74.04	015040026000	MORGAN-STENHOU		0.4712	\$30.96
015412006000	MERCY HOUSING	515 REDWOOD AV	1.127	\$74.04	015694014000	MORRIS ROMA J	155 MELTON WAY	1	\$65.70
015413001000	MERCY HOUSING	602 TULIP ST	1.127	\$74.04	015511008000	MORRIS WILLIAM	283 G ST	1	\$65.70
015413002000	MERCY HOUSING	803 EVERGREEN	1.127	\$74.04	015283008000	MORRISON MARY	520 SECOND ST	1	\$65.70
015413003000	MERCY HOUSING	801 EVERGREEN	1.127	\$74.04	015470014000	MORRISON MICHA	6874 ERIC LN	1.038	\$68.20
015413004000	MERCY HOUSING	603 REDWOOD AV	1.127	\$74.04	015610043000	MORSE TEREZIJA	114 CYRUS DAM	1	\$65.70
015414001000	MERCY HOUSING	514 REDWOOD AV	1.127	\$74.04	015223001000	MOSER CARSON W	309 THIRD ST	1	\$65.70
015414002000	MERCY HOUSING	710 EVERGREEN	1.127	\$74.04	015694016000	MOSER TRACY S	151 MELTON WAY	1	\$65.70
015414003000	MERCY HOUSING	708 EVERGREEN	1.127	\$74.04	015284007000	MOULTON THOMAS	515 FOURTH ST	1	\$65.70
015414004000	MERCY HOUSING	706 EVERGREEN	1.127	\$74.04	015250048000	MTT PHARMACY I	414 MAIN ST	1.1859	\$77.91
015414005000	MERCY HOUSING	704 EVERGREEN	1.127	\$74.04	015282002000	MUCK CHRISTINE	507 SECOND ST	1	\$65.70
015414006000	MERCY HOUSING	702 EVERGREEN	1.127	\$74.04	015304006000	MUCK MARY A	615 THIRD ST	1.127	\$74.04
015414007000	MERCY HOUSING	515 SPRUCE AVE	1.127	\$74.04	015305008000	MUCK MARY A	612 THIRD ST	1	\$65.70
015415001000	MERCY HOUSING	713 EVERGREEN	1.127	\$74.04	015311004000	MUCK MARY A	609 MAIN ST	1	\$65.70
015415002000	MERCY HOUSING	711 EVERGREEN	1.127	\$74.04	015570010000	MUCK SIDNEY R	2636 SPENCEVIL	1.616	\$106.17
015415003000	MERCY HOUSING	709 EVERGREEN	1.127	\$74.04	015570011000	MUCK SIDNEY R	2646 SPENCEVIL	0.7544	\$49.56
015415004000	MERCY HOUSING	707 EVERGREEN	1.127	\$74.04	015570007000	MUCK SIDNEY R	2634 SPENCEVIL	0	\$0.00
015415005000	MERCY HOUSING	705 EVERGREEN	1.127	\$74.04	015140055000	MUELLER VERNA	1971 HWY 65	1.6992	\$111.64
015415006000	MERCY HOUSING	703 EVERGREEN	1.127	\$74.04	015191005000	MUELLER VERNA	101 OLIVE ST	1.0076	\$66.20
015415007000	MERCY HOUSING	701 EVERGREEN	1.127	\$74.04	015191006000	MUELLER VERNA		0	\$0.00
015415008000	MERCY HOUSING	611 EVERGREEN	1.127	\$74.04	015741011000	MULLDOON CARRIE	502 BLACKFORD	1	\$65.70
015415009000	MERCY HOUSING	609 EVERGREEN	1.127	\$74.04	015695003000	MULLEN STEPHEN	114 MCDONALD D	1	\$65.70
015415010000	MERCY HOUSING	607 EVERGREEN	1.127	\$74.04	015732002000	MURGUIA TY & D	609 STINEMAN C	1	\$65.70
015415011000	MERCY HOUSING	605 EVERGREEN	1.127	\$74.04	015760002000	MURPHY ELIZABE	517 CARPENTER	1	\$65.70
015415012000	MERCY HOUSING	603 EVERGREEN	1.127	\$74.04	014510021000	MURRAY LAURIE	3938 SHIMER RD	1.0076	\$66.20
015415013000	MERCY HOUSING	651 ROSE AVE	1.127	\$74.04	015800021000	MURRAY MICHAEL	3752 HOKAN LN	0.0552	\$3.63
015416001000	MERCY HOUSING	512 SPRUCE AVE	1.127	\$74.04	015550003000	MYHRA EDWIN L	2489 JASPER LN	1	\$65.70
015416002000	MERCY HOUSING	606 EVERGREEN	2	\$131.40	015770058000	MYNHIER KINHOM	715 HARDING PL	1	\$65.70
015416003000	MERCY HOUSING	604 EVERGREEN	1.127	\$74.04	015130081000	NAGRA GULWINDE	1365 FORTY MIL	0	\$0.00
015416004000	MERCY HOUSING	602 EVERGREEN	1.127	\$74.04	015130073000	NAGRA GULWINDE	1393 FORTY MIL	0.4028	\$26.46
015416005000	MERCY HOUSING	649 ROSE AVE	1.127	\$74.04	015743015000	NAPENAS PAULIT	604 NIGHTINGAL	1	\$65.70
015421001000	MERCY HOUSING	650 ROSE AVE	1.127	\$74.04	015610038000	NAYLOR WILLIAM	104 CYRUS DAM	1	\$65.70
015421002000	MERCY HOUSING	513 EVERGREEN	1.127	\$74.04	015770062000	NEILSON KURTIS	707 HARDING PL	1	\$65.70
015421004000	MERCY HOUSING	509 EVERGREEN	1.127	\$74.04	015580011000	NELSON MICHAEL	7367 CAMP FAR	0.152	\$9.99
015421005000	MERCY HOUSING	507 EVERGREEN	1.127	\$74.04	015470015000	NELSON MICHAEL	6850 ERIC LN	1.038	\$68.20
015590023000	MEREDITH EDWAR	7543 CAMP FAR	1.076	\$70.69	015790011000	NELSON RYAN W	3712 SPENCEVIL	1.0684	\$70.19
015100076000	METALLINOS JAC	4551 DAIRY RD	0.0552	\$3.63	015250021000	NETHERTON ROYC	408 MAIN ST	3.3907	\$222.77
910000216000	METCALF CARL G	121 KRISTIN WA	0	\$0.00	015694004000	NEUMAN BRANDON	140 SULLIVAN W	1	\$65.70
015222003000	METCALF EUGENE	303 OLIVE ST	1	\$65.70	015090005000	NEVAREZ DAVID	4085 DAIRY RD	1.0076	\$66.20

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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
01580002000	NEW AGE REAL E	3885 MONARCH T	1.1444	\$75.19	015283002000	ORTIZ JORGE GO	509 THIRD ST	1	\$65.70
015040057000	NEWAY DANA & S	8045 INTANKO L	1.0684	\$70.19	015224008000	ORTIZ LILIA	310 THIRD ST	1	\$65.70
015820007000	NEWKIRK CLAUDI	4066 WICHITA W	1.0684	\$70.19	015713006000	ORXLEY THOMAS H	171 ANDERSON W	1	\$65.70
015370019000	NEWMAN ANNA M	7679 CAMP FAR	1.3322	\$87.53	015221011000	PACCO PROPERTI	319 MESA ST	1	\$65.70
015040044000	NEWTON MARK C	8240 INTANKO L	1.2866	\$84.53	015235002000	PACIFIC GAS &		0	\$0.00
015242010000	NEWTON SIMON J	201 C ST	1	\$65.70	015360007000	PACIFIC GAS &		0	\$0.00
015780003000	NGO TUYET L	605 CARPENTER	1	\$65.70	014280065000	PACIFIC GAS &	3736 RANCHO RD	0	\$0.00
015683028000	NGUYEN KIMMY	158 ANDERSON W	1	\$65.70	016040021000	PACIFIC GAS &	2496 OLD MARYS	0	\$0.00
015470016000	NICHOLS DONNA	6826 ERIC LN	1.038	\$68.20	015250003000	PACIFIC TELEGR	400 FOURTH ST	0	\$0.00
015284019000	NICHOLS FRANCE	504 THIRD ST	1	\$65.70	014220028000	PADILLA FRANCI	2376 MAGE AVE	1,0152	\$66.70
015192006000	NICHOLS FRANCE	100 MAIN ST	1	\$65.70	014210068000	PADILLA YOLAND	2435 MAGE AVE	1	\$65.70
015610001000	NICHOLS KARL W	122 NICHOLS RD	1.0076	\$66.20	015760028000	PAIZ DANIEL GI	507 WOLF CT	1	\$65.70
015600020000	NICHOLS POINT	1763 HWY 65	0	\$0.00	015760044000	PALERMINI REGI	617 ROSE AVE	1	\$65.70
015600021000	NICHOLS POINT		0	\$0.00	910001707000	PALMER HOWARD	128 KRISTIN DR	0	\$0.00
015600006000	NICHOLS POINT		0	\$0.00	015401006000	PANTELOGLOW DE	306 MEADOW WAY	1	\$65.70
015600008000	NICHOLS POINT		0	\$0.00	015470007000	PAQUETTE ARTHU	6975 ERIC LN	1.038	\$68.20
015600010000	NICHOLS POINT		0	\$0.00	015640008000	PARADISE PETRO	500 MCDEVITT D	2,3718	\$155.83
015600012000	NICHOLS POINT		0	\$0.00	015714001000	PAREDES JOSE-L	117 HUDSON CT	1	\$65.70
015600017000	NICHOLS PT MH		0	\$0.00	015202007000	PAREDES JOSE-L	213 OLIVE ST	1	\$65.70
015600005000	NICHOLS PT MH		0	\$0.00	015630055000	PARKER HAROLD	701 BOWERS WAY	1	\$65.70
015600011000	NICHOLS PT MH		0	\$0.00	015731003000	PARKER KIMBERL	809 MCDEVITT D	1	\$65.70
015770065000	NICOLAS JULIE	701 HARDING PL	1	\$65.70	014160055000	PARKER SANDRA	2377 HALE RD	1,0684	\$70.19
015500020000	NIGHTINGALE CL	2100 NICHOLS R	1.0076	\$66.20	015401009000	PARKS JULIE	300 MEADOW WAY	1	\$65.70
015341013000	NIGHTINGALE KE	5041 WHEATLAND	0.0552	\$3.63	015653008000	PASCALAU LOUIE	807 REDWOOD AV	1	\$65.70
015341012000	NIGHTINGALE RO	5020 WHEATLAND	1.0304	\$67.70	015284013000	PATCHE MARK J	512 THIRD ST	1	\$65.70
014010019000	NORCAL LUMBER	4601 BERNICE A	6.2526	\$410.80	015790005000	PATCHETT JAMES	3836 SPENCEVIL	1,076	\$70.69
015683023000	NORDIN ANTHONY	98 ANDERSON WA	1	\$65.70	015683006000	PAYNE DONALD C	122 JOHNSON CT	1	\$65.70
015701001000	NORENE GERALD	111 CORBIN DR	1	\$65.70	015682007000	PAYTON JUSTIN	150 MELTON WAY	1	\$65.70
015480001000	NORENE RANCHES	3496 DAIRY RD	1.165	\$76.54	015630044000	PAYTON STEPHEN	609 MCDEVITT D	1	\$65.70
015480002000	NORENE RANCHES	3538 DAIRY RD	1.9688	\$129.35	015222007000	PEARSON KEVIN	311 OLIVE ST	1	\$65.70
015480003000	NORENE RANCHES	3877 WHEATLAND	0.2668	\$17.53	015670012000	PENDERGRAPH JA	612 CHANA WAY	1	\$65.70
015090006000	NORENE RANCHES	3629 BEAR RIVE	4.864	\$319.56	015800010000	PENEYRA EFRAN	4171 MONARCH T	0.152	\$9.99
015090009000	NORENE RANCHES	3335 DAIRY RD	2.7176	\$178.55	015223008000	PERDUE MADISON	312 OLIVE ST	1	\$65.70
015130069000	NORENE RANCHES		0.0608	\$3.99	015770009000	PEREZ AGUSTIN	707 CARPENTER	1	\$65.70
015130082000	NORENE RANCHES	3362 DAIRY RD	0.6232	\$40.94	015751003000	PERKINS PHILLI	802 MCDEVITT D	1	\$65.70
015130083000	NORENE RANCHES		0.3344	\$21.97	015713002000	PESENTI DAVID	179 ANDERSON W	1	\$65.70
015150092000	NORTH BEAR RIV	128 NICHOLS RD	3.9488	\$259.44	015682015000	PETERSEN KEVIN	147 JOHNSON ST	1	\$65.70
015360003000	NORTH BEAR RIV	130 NICHOLS RD	0.7904	\$51.93	014350062000	PETERSON CYNTH	3350 PLUMAS AR	1,0304	\$67.70
015716005000	NORTH JOHN T &	112 MCCURRY ST	1	\$65.70	015670005000	PETERSON NICH	714 BOWERS WAY	1	\$65.70
015243019000	NORTHERN CALIF	411 FOURTH ST	3.3907	\$222.77	015770017000	PETRUCCELLI ANT	708 CARPENTER	1	\$65.70
015402006000	NOVAK ANDREW T	204 MEADOW WAY	1	\$65.70	015231003000	PFUFF MARK P &	305 MAIN ST	1	\$65.70
015550019000	NOVAK CARL F &	2451 CARRIE LN	1.0456	\$68.70	015770072000	PFUFF STEPHEN	800 HARDING PL	1	\$65.70
015480016000	NUNES STAR L S	4313 WHEATLAND	1.038	\$68.20	016040050000	PHAM SONNY H &	2380 OLD MARYS	0.0552	\$3.63
015480013000	NUNES STAR L S	4367 WHEATLAND	1.0076	\$66.20	014400042000	PHAM SONNY H &	2723 COUNTY 40	1.038	\$68.20
015742007000	NYGARD ROBIN	605 NIGHTINGAL	1	\$65.70	014400037000	PHAM SONNY H &	2571 PLUMAS AR	1.038	\$68.20
015733001000	NYSTROM BRENT	825 GRIFFITH W	1	\$65.70	015450028000	PHILLIPS ERNES	908 WHEATLAND	1	\$65.70
015222012000	O NEILL PATRIC	312 MESA ST	1	\$65.70	015291002000	PICKENS RENEE	503 MAIN ST	1.127	\$74.04
015370025000	OBRIEN TERENCE	7668 CAMP FAR	1.076	\$70.69	015770069000	PILLING-WILSON	712 HARDING PL	1	\$65.70
014350055000	OCHOA ALFONSO	3423 PLUMAS AR	1.038	\$68.20	015840007000	PINEDA JACOBO	3815 KAPAKA LN	0.0552	\$3.63
015050025000	ODEA PATRICK J		0.152	\$9.99	015711017000	PIPKINS TAMERA	109 HUDSON WAY	1	\$65.70
015402007000	ODONNELL SYLVI	202 MEADOW WAY	1	\$65.70	015440013000	PLUMAS BROPHY	4508 DAIRY RD	0	\$0.00
014010027000	OII INC	5155 GRIFFITH	0.6384	\$41.94	015160097000	PLUMAS BROPHY		0	\$0.00
015731007000	OJEDA ANTONIO	813 KEMPTON CT	1	\$65.70	014410001000	PLUMAS LAKE EL	2510 HOFFMAN P	2,4896	\$163.57
015681002000	OKANE TIMOTHY	100 MCDONALD D	1	\$65.70	015640009000	PLUNKETT REAL	1928 HWY 65	1.1859	\$77.91
014270002000	OLIVEHURST PUB	3908 MARY AVE	0	\$0.00	015810011000	POLIS MICHAEL	4131 KAPAKA LN	1.076	\$70.69
014850015000	OLIVEHURST PUB		0	\$0.00	015790006000	POLIS MICHAEL	3800 SPENCEVIL	1.152	\$75.69
015715004000	OLIVER DEANNA	113 MCCURRY ST	1	\$65.70	015790007000	POLIS MICHAEL	3736 SPENCEVIL	1.076	\$70.69
015450005000	OLSCHOWKA VICT	180 F ST	1	\$65.70	015430011000	PONSIANO JOHN	4653 WHEATLAND	1,0152	\$66.70
015630023000	OLSON DERREK &	608 CHANA WAY	1	\$65.70	015224014000	POTEET MICHAEL	305 FOURTH ST	1	\$65.70
015691014000	ONEAL GEORGE H	117 MCDONALD D	1	\$65.70	910000212000	PRESLEY JAMES	310 WEBB DR	0	\$0.00
015683004000	ORCHEKOWSKI BR	119 JOHNSON CT	1	\$65.70	015243034000	PRESZLER COLE	404 SECOND ST	1	\$65.70
015683003000	ORDORICA SALVA	121 JOHNSON CT	1	\$65.70	015760047000	PREVEDELLI CHA	614 ROSE AVE	1	\$65.70
015683016000	ORTEZA ART VEN	142 JOHNSON ST	1	\$65.70	015770014000	PRIETO LINDA C	702 CARPENTER	1	\$65.70
015683017000	ORTEZA ART VEN	144 JOHNSON ST	1	\$65.70	015760045000	PRINCE JUSTIN	616 ROSE AVE	1	\$65.70
015820001000	ORTEZA ART VEN	4094 WICHITA W	1.1444	\$75.19	015322004000	PRINGLE CHARLE	711 MAIN ST	1	\$65.70
015820002000	ORTEZA ART VEN	4120 WICHITA W	1.1444	\$75.19	015322009000	PRINGLE CHARLE		0.0552	\$3.63
015305014000	ORTEZA ART VEN	604 THIRD ST	1	\$77.91	015760016000	PRIOR TERRESA	508 CARPENTER	1	\$65.70
015305015000	ORTEZA ART VEN		0.0552	\$3.63	015224002000	PROTESTANT EPI	315 B ST	2,4896	\$163.57
015305016000	ORTEZA ART VEN		0.0552	\$3.63	015304017000	PURECOGARCIA H		0.0552	\$3.63
015304012000	ORTEZA ART VEN	606 SECOND ST	1	\$65.70	015742005000	QUEZADA DAVID	609 NIGHTINGAL	1	\$65.70
015304013000	ORTEZA ART VEN	604 SECOND ST	1	\$65.70	015652011000	QUEZADA ENCISO	812 REDWOOD AV	1	\$65.70
015202012000	ORTEZA ART VEN	212 MESA ST	1	\$65.70	014510012000	QUINTERO MARIA	2929 OSTROM RD	1	\$65.70
015283004000	ORTEZA ART VEN	515 THIRD ST	1	\$65.70	014210026000	RADCLIFF J R &		0	\$0.00
015271012000	ORTEZA ART VEN	121 D ST	1	\$65.70	015303004000	RAETZ DOROTHY	615 SECOND ST	1	\$65.70
015282015000	ORTEZA ART VEN	502 FIRST ST	1	\$65.70	015160084000	RAINES BENJAMI	3479 SPENCEVIL	1,0684	\$70.19

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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
015790021000	RAINES BENJAMI		0.0552	\$3.63	015040045000	RISHE MELANIE	8311 INTANKO L	0.3116	\$20.47
015233010000	RAINS JOHN W S	209 SIXTH ST	1	\$65.70	015292007000	RISSE DANA M &	512 MAIN ST	1	\$65.70
015770064000	RAMIREZ MELISS	703 HARDING PL	1	\$65.70	015291007000	RISSE DANA M &	515 MAIN ST	1	\$65.70
015714004000	RAMIREZ PEREZ	111 HUDSON CT	1	\$65.70	015840002000	RIVEN MICHAEL		0.0552	\$3.63
015733006000	RAMIREZ SANTAN	815 GRIFFITH W	1	\$65.70	015715010000	RIVERA RICHARD	116 HUDSON CT	1	\$65.70
015732007000	RAMOS FROILAN	604 STINEMAN C	1	\$65.70	015712009000	RIVERS BRYAN &	174 ANDERSON W	1	\$65.70
015630031000	RAMOS JOSE D &	607 CHANA WAY	1	\$65.70	615360038000	RMC PACIFIC MA	2493 SPENCEVIL	0	\$0.00
015734006000	RAMOS SONNY &	816 GRIFFITH W	1	\$65.70	615370002000	RMC PACIFIC MA		0	\$0.00
016070022000	RANCHO RIO OSO	2500 HOFFMAN R	3.6456	\$239.52	015243016000	ROBBINS TOM &	404 THIRD ST	1	\$65.70
016070029000	RANCHO RIO OSO		2.31	\$151.77	015224015000	ROBERTS CHRIST	307 FOURTH ST	1	\$65.70
015450020000	RANGEL JOSE L	181 F ST	1	\$65.70	015520015000	ROBERTS WILLIA		0.1976	\$12.98
015652012000	RANGEL LUIS	814 REDWOOD AV	1	\$65.70	015520016000	ROBERTS WILLIA	3167 BEALE RD	1.0988	\$72.19
015180110000	RASCAL HOLDING	1343 OAKLEY LN	0.414	\$27.20	015810022000	ROBERTSON CHAR	3871 HOKAN LN	1.076	\$70.69
015670010000	RASH JOHN & TR	616 CHANA WAY	1	\$65.70	015712002000	ROBINSON JACOB	162 HUDSON WAY	1	\$65.70
015731001000	RASK HOWARD &	813 MCDEVITT D	1	\$65.70	015283001000	RODDA JAMES W	501 THIRD ST	1.1859	\$77.91
015100094000	RASMUSSEN GLAD	2540 OAKLEY LN	1.2258	\$80.54	015342011000	RODDAN KEYES	5119 WHEATLAND	1	\$65.70
015530014000	RASUL BASHIR M	3183 BRADSHAW	1.0684	\$70.19	015660004000	RODDAN KEYES H		0	\$0.00
014530010000	RAU MATTHEW	2832 PLUMAS AR	1.038	\$68.20	015660005000	RODDAN KEYES H		0.038	\$2.50
015224010000	RAWSON MICHAEL	309 FOURTH ST	1	\$65.70	015590029000	RODRIGUEZ CRUZ		0.0552	\$3.63
015654006000	RAYA RAFAEL E	710 LOFTON RD	1	\$65.70	015243028000	RODRIGUEZ FRAN	410 SECOND ST	1.6905	\$111.07
015610023000	RAYBUCK DANIEL	101 BROCK DR	1	\$65.70	015243033000	RODRIGUEZ FRAN	412 SECOND ST	1.6905	\$111.07
015040063000	RAYMAKER RANDA	8215 INTANKO L	1.076	\$70.69	015695001000	RODRIGUEZ GILB	119 BROCK DR	1	\$65.70
015790026000	RCAL ENTERPRIS	3645 SPENCEVIL	0.0836	\$5.49	015243043000	RODRIGUEZ JORG	415 THIRD ST	1	\$65.70
015224011000	RECEDEZ NADIA	306 THIRD ST	1	\$65.70	014280021000	RODRIGUEZ JORG	3375 RANCHO RD	1.0304	\$67.70
015283007000	RECEDEZ ROBER	200 D ST	1.1859	\$77.91	015130088000	RODRIGUEZ PIED	1485 FORTY MIL	1.038	\$68.20
015070011000	RECOLOGY OSTRO	3758 JASPER LN	0.5964	\$39.18	015770030000	ROGERS RICHARD	713 RICH CT	1	\$65.70
015070016000	RECOLOGY OSTRO	3515 JASPER LN	1.0304	\$67.70	015691012000	ROHDE CHRIS &	131 SULLIVAN W	1	\$65.70
015070065000	RECOLOGY OSTRO	3657 JASPER LN	1.038	\$68.20	015172055000	ROMAN CATHOLIC		0.0552	\$3.63
015070068000	RECOLOGY OSTRO	3439 JASPER LN	2.6416	\$173.55	015233011000	ROMAN CATHOLIC	210 MAIN ST	2.4896	\$163.57
015070088000	RECOLOGY OSTRO	3767 JASPER LN	2.3864	\$156.79	015512003000	ROMO LORENZO G	909 HOLLAND CT	1	\$65.70
015080013000	RECOLOGY OSTRO	3441 JASPER LN	3.7848	\$248.66	015760014000	ROSADO PABLO &	512 CARPENTER	1	\$65.70
015080018000	RECOLOGY OSTRO	5900 OSTROM RD	2.4896	\$163.57	015460002000	ROSE ANNETTE G	113 NICHOLS RD	1	\$65.70
015030024000	RECOLOGY OSTRO	5968 OSTROM RD	0.0552	\$3.63	015160108000	ROSE GEORGE &	3724 NISENAN L	1.0912	\$71.69
015030025000	RECOLOGY OSTRO	5970 OSTROM RD	0.9348	\$61.42	015222001000	ROSE GREGORY S	300 MESA ST	1	\$65.70
015171026000	RED HILL SALOO	4721 WHEATLAND	1.1859	\$77.91	015780012000	ROSE JOSHUA DA	718 SPRUCE AVE	1	\$65.70
015291011000	REDMON MARSHAL	506 FOURTH ST	1	\$65.70	015820034000	ROSENGART JAME	4217 BRIARWOOD	1.152	\$75.69
015800015000	REED FLOYD R &	3838 HOKAN LN	1.076	\$70.69	015810004000	ROSKO ROBERT P		0.0552	\$3.63
015204009000	REED MABEL D	209 MAIN ST	1	\$65.70	015810005000	ROSKO ROBERT P		0.0552	\$3.63
015760035000	REED WILLIAM	516 STAR CT	1	\$65.70	015810002000	ROSKO ROBERT P	4298 KAPAKA LN	1.076	\$70.69
015590019000	REEL JAMES A &	7574 CAMP FAR	1.0684	\$70.19	015590021000	ROSS JON & ANT	7573 CAMP FAR	1.076	\$70.69
015160092000	REESE LANCE H	3579 HOKAN LN	1.0836	\$71.19	015450004000	ROSS LILY C &	160 F ST	1	\$65.70
015715003000	REEVES ERIC &	115 MCCURRY ST	1	\$65.70	015651007000	ROSS MICHAEL	701 LOFTON RD	1	\$65.70
015070082000	REID MINDIN J	3201 BEALE RD	1.4332	\$94.16	014270080000	ROSSER CINDY L	2586 ROSSER RD	1.4788	\$97.16
015070050000	REID MINDIN JE	3371 BRADSHAW	0.3496	\$22.97	014270080000	ROSSER CINDY L		0.3572	\$23.47
015070081000	REID MINDIN JE	3641 BEALE RD	1.9988	\$131.32	014270010000	ROSSER CINDY L		0.1292	\$8.49
015150091000	REID MINDIN JE	2700 JASPER LN	1.4668	\$96.37	014220034000	ROSSER CINDY L		0.1292	\$8.49
014280099000	REID MINDIN JE	3854 RANCHO RD	0.3496	\$22.97	014510027000	ROSSER CINDY L		0	\$0.00
015360046000	REID MINDIN JE	2176 SPENCEVIL	1.4712	\$96.66	014270079000	ROSSER HORTON	3718 FORTY MIL	1.2432	\$81.68
015360040000	REID MINDIN JE		0	\$0.00	014270101000	ROSSER HORTON		0	\$0.00
015760033000	REITENBACH CAT	520 STAR CT	1	\$65.70	015100055000	ROSSER LEE & B	4355 DAIRY RD	1.2204	\$80.18
015683027000	RENSHAW DONNIE	156 ANDERSON W	1	\$65.70	014270104000	ROTH ALAN BLAN	2556 ROSSER RD	1.186	\$77.92
015810039000	REWERTS DEAN A	4063 KAPAKA LN	1.0684	\$70.19	015810006000	ROUNTREE RICHA	4216 KAPAKA LN	1.152	\$75.69
014530019000	REX HASTEY J J	2934 PLUMAS AR	1.0836	\$71.19	015450002000	ROUSSEAU ERICA	120 F ST	1	\$65.70
014530015000	REX HASTEY J J		0.0552	\$3.63	015282008000	ROWAN SUSAN	504 FIRST ST	1	\$65.70
014530017000	REX HASTEY J J		0.0552	\$3.63	015100052000	ROYAL LANDS LL	2369 HWY 65	1.996	\$131.14
015450013000	REYNAUD STEWAR	806 THIRD ST	1	\$65.70	015110001000	ROYAL LANDS LL	2223 HWY 65	5.888	\$386.84
015050032000	RICCI AMANDA N	19200 MATTHEW	1.076	\$70.69	015070025000	ROYAL LANDS LL		0.0552	\$3.63
015201008000	RICCIO JACOB D	215 MESA ST	1	\$65.70	015140057000	ROYAL LANDS LL	2197 HWY 65	1.0212	\$67.09
015360021000	RICE SISK KATH	2094 SPENCEVIL	1.0152	\$66.70	015100450000	ROYAL LANDS LL	3082 JASPER LN	2.1252	\$139.63
015670007000	RICHARDSON MAR	615 CHANA WAY	1	\$65.70	015760015000	ROZAK DAVID W	510 CARPENTER	1	\$65.70
015303014000	RICKARDS TEDFO	612 FIRST ST	1	\$65.70	015810028000	RUBIN PAUL GLE	4005 HOKAN LN	1.0836	\$71.19
015610026000	RICKER PATSY L	122 CARNEY CIR	1	\$65.70	016050033000	RUE & FORSMAN		1.2388	\$81.39
015350012000	RICKERT MARY		0.0552	\$3.63	016050004000	RUE & FORSMAN		0.0552	\$3.63
015743003000	RIDGWAY EUGENE	612 NIGHTINGAL	1	\$65.70	016050016000	RUE & FORSMAN	2896 PLUMAS SC	0.4104	\$26.96
015450041000	RIDOLFI JULIE	904 FRASER CT	1	\$65.70	016050037000	RUE & FORSMAN	2042 PLUMAS AR	3.0744	\$201.99
015810009000	RIGGINS KAREN	4169 KAPAKA LN	1.076	\$70.69	016050032000	RUE MICHAEL	2501 HOFFMAN R	1	\$65.70
015770041000	RILEY JOHN C &	704 RICH CT	1	\$65.70	016070021000	RUE MICHAEL	2500 HOFFMAN R	1	\$65.70
015171010000	RILEY RICHARD	1764 LEWIS RD	1	\$65.70	016070016000	RUE MICHAEL E	1976 KAMADA LN	0.0532	\$3.50
015770003000	RING ALPHONSO	805 CARPENTER	1	\$65.70	016070020000	RUE MICHAEL E	2500 HOFFMAN R	0.6232	\$40.94
015713007000	RINGQUIST BENN	169 ANDERSON W	1	\$65.70	016110010000	RUE MICHAEL E	2700 PLUMAS AR	0.6992	\$45.94
015130062000	RIO OSO GROVES	1256 FORTY MIL	0.4692	\$30.83	016070023000	RUE MICHAEL E	2500 HOFFMAN R	0.0152	\$1.00
015130006000	RIO OSO GROVES		0.092	\$6.04	016070025000	RUE MICHAEL E	2797 LEACH RD	0.6156	\$40.44
015130052000	RIO OSO GROVES	1226 FORTY MIL	0.8372	\$55.00	016070026000	RUE MICHAEL E	2638 HOFFMAN R	1	\$65.70
014350067000	RIOS PARTNERSH	3387 PLUMAS AR	13.0449	\$857.05	016070027000	RUE MICHAEL E	2640 HOFFMAN R	2.7436	\$180.25
014350068000	RIOS PARTNERSH		0.0552	\$3.63	016080002000	RUE MICHAEL E		0.2268	\$14.90

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016080003000	RUE MICHAEL E	1770 FORTY MIL	1.5624	\$102.65	015683005000	SEARCY ANTHONY	120 JOHNSON CT	1	\$65.70
016110008000	RUE MICHAEL E		1.672	\$109.85	015683021000	SEARCY ANTHONY	152 JOHNSON ST	1	\$65.70
015130086000	RUE MICHAEL E	1444 FORTY MIL	3.1204	\$205.01	015820026000	SEDIGH MALOU G	3831 WICHITA W	0.0552	\$3.63
016050041000	RUE MICHAEL E	2700 PLUMAS SC	3.2592	\$214.13	015732009000	SEGGAY DEAN M	608 STINEMAN C	1	\$65.70
015305004000	RUIZ JAVIER &	611 FOURTH ST	1	\$65.70	015242001000	SEIFERT JOSEPH	400 MESA ST	1	\$65.70
014190017000	RUIZ JESUS & M	4070 DAN AVE	1.0228	\$67.20	015770013000	SELKEN RUSSELL	729 SPRUCE AVE	1	\$65.70
014520015000	RUIZ TONI	4841 VIRGINIA	1.0152	\$66.70	015691009000	SELKEN RUSSELL	137 SULLIVAN W	1	\$65.70
015232008000	RULE ROBERT SC	314 MAIN ST	1.127	\$74.04	015350008000	SENIOR CITIZEN	705 THIRD ST	2.4896	\$163.57
015322012000	RUMERY DANA S	705 MAIN ST	1	\$65.70	015402003000	SEQUEIRA SHARO		1	\$65.70
015450038000	RUSHING JENNA	910 FRASER CT	1	\$65.70	015640010000	SETTLERS VILLA	1912 HWY 65	5.9295	\$389.57
015733002000	RYAN KIMBERLY	823 GRIFFITH W	1	\$65.70	015691005000	SEYMOUR MICHAEL	145 SULLIVAN W	1	\$65.70
015500018000	RYAN RICHARD J		0.0552	\$3.63	015713005000	SHAFOR REGINAL	173 ANDERSON W	1	\$65.70
015231011000	RYAN RICHARD J	306 FOURTH ST	1	\$65.70	015630053000	SHALZ THOMAS A	602 BOWERS WAY	1	\$65.70
015590024000	RYMEL WILLIS H	7560 CAMP FAR	1.076	\$70.69	015610046000	SHARMA RAJ & N	117 CARNEY CIR	1	\$65.70
015820027000	SACMAN ARTURO	4033 BRIARWOOD	0.05	\$3.29	015282012000	SHARMA RAJ K	508 FIRST ST	1	\$65.70
015171047000	SACRA HENRY F	4707 WHEATLAND	1	\$65.70	015282016000	SHARMA RAJ KUM	100 D ST	1.1859	\$77.91
015770036000	SACRAMENTO NIC	725 SPRUCE AVE	1	\$65.70	015282017000	SHARMA RAJ KUM	114 D ST	3.3907	\$222.77
015540004000	SACRAMENTO SAN	2673 JASPER LN	0	\$0.00	015272005000	SHARMA RAJ KUM	112 HOOPER ST	1.1859	\$77.91
014220042000	SAHOTA BHUPIND		0.17	\$11.17	015272006000	SHARMA RAJ KUM	1 D ST	1.1859	\$77.91
015760018000	SALAZAR ANTHON	504 CARPENTER	1	\$65.70	015430002000	SHARMA RAJ KUM	4515 WHEATLAND	2.3718	\$155.83
015760009000	SALDANA SHAWNA	503 CARPENTER	1	\$65.70	015422006000	SHARMA RAJ KUM		0.0552	\$3.63
015171031000	SALGADO KATHLE	1752 LEWIS RD	1	\$65.70	015430021000	SHARMA RAJ KUM		1.0421	\$68.47
015171013000	SALGADO KATHLE	1744 LEWIS RD	1	\$65.70	015304015000	SHARMA RAJ KUM	205 D ST	1.1859	\$77.91
015630006000	SALINAS ALBERT	501 HAMON CT	1	\$65.70	015301003000	SHARMA RAJ KUM	615 FIRST ST	1.1859	\$77.91
015480022000	SALLE NICHOLAS	3947 WHEATLAND	1	\$65.70	015140046000	SHARMA RAJ KUM		0.3496	\$22.97
014520009000	SAMS JIMMIE L	3097 STONEY WA	1.0684	\$70.19	015140048000	SHARMA RAJ KUM		0.0552	\$3.63
014520014000	SAMS JIMMIE L		0	\$0.00	015304014000	SHARMA RAJESH	201 D ST	1.1859	\$77.91
014400014000	SAN JOAQUIN DR	2501 COUNTY 40	0	\$0.00	015660010000	SHARMA RAM R &		0	\$0.00
016140003000	SAN JOAQUIN DR		0	\$0.00	015743013000	SHARP HAMMIE &	608 NIGHTINGAL	1	\$65.70
016040051000	SANDERS ARMOND	2448 OLD MARYS	0.0552	\$3.63	015450006000	SHARROCK RANDY	200 F ST	1	\$65.70
015702006000	SANDERS RACHEL	166 ANDERSON W	1	\$65.70	015741014000	SHAVER ROBERT	705 GRIFFITH W	1	\$65.70
015741007000	SANDERS ZACHAR	506 BLACKFORD	1	\$65.70	015714007000	SHAW JONPAUL M	116 HUDSON WAY	1	\$65.70
015610015000	SANDERSON RYAN	117 BROCK DR	1	\$65.70	015610014000	SHEEHAN JOHN D	112 BROCK DR	1	\$65.70
015630018000	SANDOVAL DANIE	506 HAMON CT	1	\$65.70	015302004000	SHEFTAL JERRY	601 FIRST ST	1.1859	\$77.91
015440019000	SANDOVAL DANIE	2202 HWY 65	1.0228	\$67.20	015840001000	SHEIKHOESLAM	7761 CAMP FAR	0.065	\$4.27
015440018000	SANDOVAL JOSE	4524 DAIRY RD	1.0304	\$67.70	015810014000	SHELL ANGELA &	4133 KAPAKA LN	1.0684	\$70.19
015100095000	SANDOVAL JOSE	4513 DAIRY RD	1.0152	\$66.70	015322013000	SHELTON FREDER	703 MAIN ST	1	\$65.70
015734003000	SANDOVAL LUIS	822 GRIFFITH W	1	\$65.70	014520011000	SHELTON ROBERT	3324 ERLE RD	1.038	\$68.20
015743010000	SANFORD CHRIST	400 DONNER CT	1	\$65.70	015430017000	SHERFIELD ARNO	4522 CARDINAL	1.0152	\$66.70
015610037000	SANFORD ROBERT	100 CARNEY CIR	1	\$65.70	015820005000	SHERIDAN JOHN	4072 WICHITA W	1.0684	\$70.19
015610044000	SANJUME GLENN	121 CARNEY CIR	1	\$65.70	015590025000	SHERMAN CHARLE	7554 CAMP FAR	1.076	\$70.69
014500010000	SANTANA ADOLFO	4633 VIRGINIA	1.0076	\$66.20	015810037000	SHERRY JONATHE	4037 KAPAKA LN	1.076	\$70.69
014202007000	SANTANA MARTIN	4187 ROSE AVE	1.0152	\$66.70	015232012000	SHOGREN ASHLEY	315 SIXTH ST	1	\$65.70
015703004000	SARIN RAJENDER	160 JOHNSON ST	1	\$65.70	015610002000	SHUMWAY CONNIE	204 NICHOLS RD	1.0152	\$66.70
015790004000	SAUNDERS KIMBE	3822 SPENCEVIL	1.076	\$70.69	015342016000	SIBLEY ELWIN A		1	\$65.70
015770027000	SAWICKI JEFFRE	805 RICH PL	1	\$65.70	015780005000	SIEGELE PAUL J	600 CARPENTER	1	\$65.70
910000823000	SAYLORS R D &	117 KRISTIN DR	0	\$0.00	015630073000	SIERRA CENTRAL	503 MCDEVITT D	3.3907	\$222.77
015322003000	SAYLORS SUSANN	707 MAIN ST	1	\$65.70	015271011000	SIERRA CENTRAL		0.0552	\$3.63
015760005000	SCANDRETT ROBE	511 CARPENTER	1	\$65.70	014201085000	SIERRA RODRIGU	4182 ROSE AVE	1	\$65.70
015683010000	SCHAFFER JOSEP	130 JOHNSON ST	1	\$65.70	014010024000	SIERRA VIEW ME	4500 OLIVE AVE	0	\$0.00
015770040000	SCHAUER KENNY	703 RICH CT	1	\$65.70	014510009000	SILLER ALLEN G	2963 OSTROM RD	0.1292	\$8.49
015460009000	SCHIEBER RENA	111 OLIVE ST	1	\$65.70	015701003000	SILLS CHARLES	107 CORBIN DR	1	\$65.70
015322011000	SCHIEBER RENA	409 E ST	1	\$65.70	015694017000	SILVA ANTHONY	149 MELTON WAY	1	\$65.70
015250010000	SCHIEBER RENA	416 FRONT ST	1.1859	\$77.91	015744003000	SILVER CRAIG A	800 GRIFFITH W	1	\$65.70
015742015000	SCHIEDMANTEL J	406 NIGHTINGAL	1	\$65.70	015490015000	SIMMONS JAMES	514 D ST	1	\$65.70
014350054000	SCHIAVONE SHAR	3441 PLUMAS AR	1.0456	\$68.70	015630016000	SIMPSON GARRY	510 HAMON CT	1	\$65.70
015770032000	SCHLOSSBOHM TIA	709 RICH CT	1	\$65.70	015651004000	SIMPSON KYLE D	814 KEYSER DR	1	\$65.70
015430013000	SCHLUSSLER MIC	4623 WHEATLAND	1.0152	\$66.70	015630046000	SIMPSON EDWARD	613 MCDEVITT D	1	\$65.70
015512006000	SCHMIDT SCOTT	904 HOLLAND CT	1	\$65.70	015630015000	SIMPSON JOSEPH	512 HAMON CT	1	\$65.70
015681003000	SCHMIDT SCOTT	98 MCDONALD DR	1	\$65.70	015731004000	SINGH BHUPINDE	807 MCDEVITT D	1	\$65.70
015770029000	SCHNEIDER DOUG	801 RICH PL	1	\$65.70	015590014000	SINGH SUNIL S	7569 CAMP FAR	1.076	\$70.69
015450040000	SCHREFFLER THO	906 FRASER CT	1	\$65.70	014220006000	SINGH SURINDER	2256 MAGE AVE	0.0552	\$3.63
015630060000	SCHUETZ ERICH	711 BOWERS WAY	1	\$65.70	014220007000	SINGH SURINDER		0.0552	\$3.63
015716003000	SCHULTHIES LIS	116 MCCURRY ST	1	\$65.70	014220015000	SINGH SURINDER		0.1444	\$9.49
015820029000	SCHULTZ DIANE	4116 BRIARWOOD	1.076	\$70.69	015732005000	SISEMORE RANDA	603 STINEMAN C	1	\$65.70
015500035000	SCHWABENLAND L	106 C ST	1	\$65.70	015741002000	SISK KATHLEEN	701 MCDEVITT D	1	\$65.70
015332004000	SCHWANZ CONNIE	705 SIXTH ST	1.0076	\$66.20	015500029000	SIZEMORE ROWIE	110 C ST	1	\$65.70
015490027000	SCOTT JAMES RO		0.0552	\$3.63	015683008000	SKINNER JOSEPH	126 JOHNSON CT	1	\$65.70
015490029000	SCOTT JAMES RO		0.0552	\$3.63	015450014000	SKRUKRUD JAMES	808 THIRD ST	1	\$65.70
015720014000	SCOTT JAMES RO		0.0552	\$3.63	015232011000	SLATON JACOB A	313 SIXTH ST	1	\$65.70
015720015000	SCOTT JAMES RO		0.0552	\$3.63	015703001000	SLAUGHTER MICH	154 JOHNSON ST	1	\$65.70
015682002000	SCOTT STEPHANI	140 MELTON WAY	1	\$65.70	015440017510	SMALE MELINDA	4508 DELANO LN	0.0552	\$3.63
015810033000	SCOTT VERA M	3881 KAPAKA LN	0.16	\$10.51	015440016510	SMALE MELINDA	4509 DELANO LN	0.0552	\$3.63
015682017000	SEAMAN ANTHONY	143 JOHNSON ST	1	\$65.70	015440015510	SMALE MELINDA	2365 JUANITA W	0.0552	\$3.63
015683009000	SEARCY ANTHONY	128 JOHNSON ST	1	\$65.70	015440014510	SMALE MELINDA	4454 DAIRY RD	0.0552	\$3.63

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
015440012510	SMALE MELINDA	4486 DELANO LN	0.0552	\$3.63	015070033000	SOUTHERN PACIF		0	\$0.00
015440011510	SMALE MELINDA	4487 DELANO LN	0.0552	\$3.63	014160008000	SOUTHERN PACIF	4282 BERNICE A	0	\$0.00
015440010510	SMALE MELINDA	2349 JUANITA W	0.0552	\$3.63	014010005000	SOUTHERN PACIF		0	\$0.00
015440009510	SMALE MELINDA	4450 DAIRY RD	0.0552	\$3.63	014280002000	SOUTHERN PACIF		0	\$0.00
015440008510	SMALE MELINDA	4456 DELANO LN	0.0552	\$3.63	014280006000	SOUTHERN PACIF		0	\$0.00
015440007510	SMALE MELINDA	4457 DELANO LN	0.0552	\$3.63	014510001000	SOUTHERN PACIF		0	\$0.00
015440006510	SMALE MELINDA	2350 JUANITA W	0.0552	\$3.63	014510003000	SOUTHERN PACIF	4125 RANCHO RD	0	\$0.00
015440005510	SMALE MELINDA	4434 DAIRY RD	0.0552	\$3.63	015742009000	SOWLE JAMES T	601 NIGHTINGAL	1	\$65.70
015440004510	SMALE MELINDA	2113 OAKLEY LN	0.0552	\$3.63	015450017000	SPEAKER CARL	241 F ST	1	\$65.70
015440003510	SMALE MELINDA	2131 OAKLEY LN	0.0552	\$3.63	015450008000	SPEAKER CARL W	240 F ST	1	\$65.70
015440002510	SMALE MELINDA	2151 OAKLEY LN	0.0552	\$3.63	015810016000	SPENCE BRENDA	3848 HOKAN LN	1.0684	\$70.19
015440001510	SMALE MELINDA	4420 DAIRY RD	0.0552	\$3.63	015171051000	SPENCE RANDY R	4745 WHEATLAND	1.0076	\$66.20
015430022000	SMILEY MICHAEL	4551 WHEATLAND	1	\$65.70	015160096000	SPENCEVILLE 25		0.1976	\$12.98
015590020000	SMITH ALAN J	7585 CAMP FAR	1.076	\$70.69	015770010000	SPERLING JEREM	705 CARPENTER	1	\$65.70
015241003000	SMITH BARBARA	405 MESA ST	1	\$65.70	015652003000	SPRAGUE KENNET	817 KEYSER DR	1	\$65.70
014202008000	SMITH BARBARA	4149 ROSE AVE	1.0152	\$66.70	015233005000	ST DANIELS CAT	504 B ST	2.4896	\$163.57
015580012000	SMITH CURT	7331 CAMP FAR	0.152	\$9.99	015242007000	ST MARTIN JOSH	402 MESA ST	1	\$65.70
015284021000	SMITH DAVID A	501 FOURTH ST	1	\$65.70	014500009000	STAAS FARMS IN		0.076	\$4.99
015751001000	SMITH DEBORAH	806 MCDEVITT D	1	\$65.70	014230159000	STAAS FARMS IN		0.5928	\$38.95
015742006000	SMITH GLORIA	607 NIGHTINGAL	1	\$65.70	014230160000	STAAS FARMS IN	4497 VIRGINIA	0.7462	\$49.03
015652005000	SMITH HARVEY W	813 KEYSER DR	1	\$65.70	014230167000	STAAS FARMS IN	3751 ERLE RD	0.8988	\$59.05
015580022000	SMITH HENRY C	7374 CAMP FAR	0.076	\$4.99	014230168000	STAAS FARMS IN		0.378	\$24.83
015580023000	SMITH HENRY C	7384 CAMP FAR	0.0552	\$3.63	014230153000	STAAS KATHERIN	4505 VIRGINIA	1.0228	\$67.20
910000195000	SMITH JAMES N	104 KRISTIN DR	0	\$0.00	015530015000	STAAS LARRY W	3295 BRADSHAW	1.0684	\$70.19
015682009000	SMITH JARED AL	154 MELTON WAY	1	\$65.70	014230122000	STAAS PAUL J &	4499 VIRGINIA	1.038	\$68.20
015160081000	SMITH KENT L	3624 NISENAN L	1.076	\$70.69	014230128000	STAAS SCOTT	4887 VIRGINIA	1.1444	\$75.19
015201006000	SMITH RHONDA J	211 MESA ST	1	\$65.70	014280018000	STAAS SCOTT P	3746 VIRGINIA	1.615	\$106.11
015171057000	SMITH STEPHEN	1820 LEWIS RD	1	\$65.70	014520019000	STAAS SCOTT P	4962 VIRGINIA	2.57	\$168.85
015630063000	SMITH THOMAS M	706 BOWERS WAY	1	\$65.70	014230152000	STAAS STEVEN	4527 VIRGINIA	1.0076	\$66.20
015670002000	SMITH VALERIE	715 BOWERS WAY	1	\$65.70	014510025000	STAAS STEVEN P	4084 RANCHO RD	0.4256	\$27.96
015130079000	SMITH VIRGIL C		0.1748	\$11.48	014280080000	STAAS STEVEN P		0.7448	\$48.93
015130080000	SMITH VIRGIL C	1294 FORTY MIL	0.0552	\$3.63	014280081000	STAAS THOMAS P		0.5852	\$38.45
015130056000	SMITH VIRGIL C		0.038	\$2.50	014230118000	STAAS WAYNE	3994 ERLE RD	0.9044	\$59.42
015130057000	SMITH VIRGIL C		0.1216	\$7.99	014230154000	STAAS WAYNE ED	3452 ERLE RD	1.0304	\$67.70
015130046000	SMITH VIRGIL C		1.1628	\$76.40	014230155000	STAAS WAYNE ED		0.1976	\$12.98
014500003000	SMOTHERMAN CLY	4796 VIRGINIA	1.0532	\$69.20	014230157000	STAAS WAYNE ED	3732 ERLE RD	1.0304	\$67.70
910000207000	SMUDSKI LOIS	210 WEBB DR	0	\$0.00	014230138000	STAAS WAYNE ED	3458 ERLE RD	1.2204	\$80.18
015242012000	SMULL BRIAN C	409 OLIVE ST	1	\$65.70	015530016000	STAAS WAYNE ED		0.0552	\$3.63
015712010000	SNEED CARL E &	172 ANDERSON W	1	\$65.70	015530013000	STAAS WAYNE ED	2950 BEALE RD	0.521	\$34.23
015232018000	SODERLUND JASO	301 SIXTH ST	1	\$65.70	015530006000	STAAS WAYNE ED	3104 BRADSHAW	0.0552	\$3.63
015100116000	SOHRAKOFF DAVI	1902 LEWIS RD	1.0152	\$66.70	015760036000	STANLEY BRANDO	514 STAR CT	1	\$65.70
015171028000	SOHRAKOFF PATR	1637 OAKLEY LN	1.0076	\$66.20	015050034000	STAPLETON TAMM	18768 MATHEW R	1.076	\$70.69
015100107000	SOHRAKOFF PHIL	2070 LEWIS RD	1.0076	\$66.20	014210074000	STASER JANET L	2401 MAGE AVE	1.0304	\$67.70
015100108000	SOHRAKOFF PHIL	1979 OAKLEY LN	1.1216	\$73.69	015716004000	STEARNS JOSHUA	114 MCCURRY ST	1	\$65.70
015100083000	SOHRAKOFF PHIL	2100 LEWIS RD	1.0076	\$66.20	015770067000	STEELE SEAN	708 HARDING PL	1	\$65.70
015060051000	SOHRAKOFF PHIL	3012 RANCHO RD	0.4028	\$26.46	015731014000	STEENBERG NICK	806 KEMPTON CT	1	\$65.70
015311013000	SOHRAKOFF PHIL	614 FOURTH ST	1	\$65.70	015741017000	STEINKE PHILLI	803 GRIFFITH W	1	\$65.70
015311014000	SOHRAKOFF PHIL	612 FOURTH ST	1	\$65.70	015530034000	STEPHENS CHARL	3136 BRADSHAW	1	\$65.70
015100105000	SOHRAKOFF RICK	1873 LEWIS RD	1.2204	\$80.18	015760031000	STEPHENS THOMA	501 WOLF CT	1	\$65.70
015100053000	SOHRAKOFF WAYN	2090 HWY 65	1.1976	\$78.68	015540007000	STEPHENSON CHR		0.2024	\$13.30
014410016000	SOHRAKOFF WAYN	3881 DAIRY RD	0.4536	\$29.80	015550001000	STEPHENSON CHR	2397 JASPER LN	0.378	\$24.83
014410017000	SOHRAKOFF WAYN		0.4452	\$29.25	015202010000	STEWARDSO JEN	216 MESA ST	1	\$65.70
015191014000	SOLIZ GREGORY	1953 SPENCEVIL	1.1422	\$75.04	015460016000	STEWART MARJOR	104 NICHOLS RD	1	\$65.70
014280039000	SOMMERVOLD JUA	2900 OSTRUM RD	1.1281	\$74.12	015100062000	STINEMAN C W &	2002 LEWIS RD	0.3496	\$22.97
015654005000	SONDHI MADAN L	708 LOFTON RD	1	\$65.70	015180124000	STINEMAN C W &	1334 OAKLEY LN	0.1932	\$12.69
014220011000	SOOD PARSHOTAM	2412 MAGE AVE	0.19	\$12.48	015180125000	STINEMAN C W &	1332 OAKLEY LN	0.2576	\$16.92
014220025000	SOOD PARSHOTAM	2406 MAGE AVE	1.0684	\$70.19	015180126000	STINEMAN C W &	1330 OAKLEY LN	0.4416	\$29.01
015160078000	SOTO MICHAEL J	3676 HOKAN LN	1.076	\$70.69	015180127000	STINEMAN C W &	1338 OAKLEY LN	1	\$65.70
015221005000	SOUSA MICHAEL	307 MESA ST	1	\$65.70	015331004000	STINEMAN JAIME	514 MALONE ST	1	\$65.70
015370016000	SOUTH SUTTER W		0	\$0.00	015742010000	STOCKTON BETTY	409 NIGHTINGAL	1	\$65.70
015390030000	SOUTH SUTTER W		0	\$0.00	014520002000	STOCKTON JOE B	4794 CHIPPEWA	1.2964	\$85.17
015830004000	SOUTH SUTTER W		0	\$0.00	014520008000	STOCKTON JOE B	4848 VIRGINIA	2.3116	\$151.87
015830006000	SOUTH SUTTER W		0	\$0.00	910000193000	STOHLMAN HAROL	100 KRISTIN DR	0	\$0.00
015840020000	SOUTH SUTTER W	8006 CAMP FAR	0	\$0.00	014010023000	STONEMOR CALIF	4498 OLIVE AVE	2.3718	\$155.83
015840021000	SOUTH SUTTER W		0	\$0.00	014010025000	STONEMOR CALIF		0	\$0.00
015840022000	SOUTH SUTTER W	8176 CAMP FAR	0	\$0.00	015242003000	STOVER PATRICI	410 MESA ST	1	\$65.70
015520004000	SOUTHERN PACIF	2691 HWY 65	0	\$0.00	016140004000	STRACHAN FAMIL	2398 LEACH RD	3.192	\$209.71
015520005000	SOUTHERN PACIF		0	\$0.00	015820010000	STRICKLAND PAU	4038 WICHITA W	1.0684	\$70.19
015490010000	SOUTHERN PACIF		0	\$0.00	015810032000	SULLIVAN FRANK	3855 KAPAKA LN	1.0684	\$70.19
015243022000	SOUTHERN PACIF		0	\$0.00	015610033000	SURRATT ROGER	108 CARNEY CIR	1	\$65.70
015250016000	SOUTHERN PACIF		0	\$0.00	015332005000	SUTTON JAMES D	611 MALONE AVE	1	\$65.70
015260005000	SOUTHERN PACIF		0	\$0.00	015490011000	SUTTON SARAH		0.0552	\$3.63
015140028000	SOUTHERN PACIF		0	\$0.00	015224001000	SVOBODA PAUL	300 THIRD ST	1.127	\$74.04
015100007000	SOUTHERN PACIF		0	\$0.00	015770073000	SWAIM CHAD M	802 HARDING PL	1	\$65.70
015060001000	SOUTHERN PACIF	2921 BEALE RD	0	\$0.00	015282014000	SWAIM LYNNE	501 SECOND ST	1	\$65.70

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015160076000	SWANK TRAVIS A	3683 NISENAN L	1.076	\$70.69	015530032000	TOLLENAAR SIET		0.5092	\$33.45
015653005000	SWEHLA DAVID C	813 REDWOOD AV	1	\$65.70	015743009000	TOMBERLIN KELL	401 DONNER CT	1	\$65.70
015651003000	SWENSON RICHA	816 KEYSER DR	1	\$65.70	015670008000	TOOMEY KURT C	617 CHANA WAY	1	\$65.70
015243017000	SWENSON SCOTT	406 THIRD ST	1	\$65.70	015370031000	TRAJICO MAXIMO		0.0552	\$3.63
015331007000	SWENSON SCOTT	710 MAIN ST	1.6905	\$111.07	015171043000	TROUTMAN DAVID	1667 OAKLEY LN	1.0076	\$66.20
015321011000	SWENSON SCOTT	709 FOURTH ST	1.127	\$74.04	015306001000	TROXEL ALAN L	215 E ST	1	\$65.70
015303001000	SWENSON SCOTT	111 D ST	3.3907	\$222.77	015743014000	TRUJILLO JOHN	606 NIGHTINGAL	1	\$65.70
015421006000	SWENSON SCOTT	1946 HWY 65	1	\$65.70	015360063000	TSAKOPOULOS AN		0.2125	\$13.96
015331008000	SWIFT ELEANORE		0.0552	\$3.63	015160104000	TSAKOPOULOS AN	2955 SPENCEVIL	2.6036	\$171.06
015331006000	SWIFT ELEANORE	706 MAIN ST	1	\$65.70	015160105000	TSAKOPOULOS AN		1.6375	\$107.58
910000215000	SZABO DANIEL J	115 KRISTIN DR	0	\$0.00	015303006000	TUCKER BRANDI	610 FIRST ST	1	\$65.70
015222004000	SZABO MATTHEW	305 OLIVE ST	1	\$65.70	015590026000	TUCKER LONNIE	7500 CAMP FAR	1.0684	\$70.19
015770056000	TAGGART JAMES	803 HARDING PL	1	\$65.70	015610049000	TUMBER RANVEER	111 CARNEY CIR	1	\$65.70
014220041000	TAKHAR SURJEET	4116 ROSE AVE	1.1498	\$75.54	015760027000	TUROID ALDEN E	509 WOLF CT	1	\$65.70
015160072000	TANDOC AURELIO	7691 CAMP FAR	1.0684	\$70.19	015810003000	U S A		0	\$0.00
015760026000	TARLTON LARRY	511 WOLF CT	1	\$65.70	015040023000	U S A		0	\$0.00
015512015000	TARRANT DARREL	905 THIRD ST	1	\$65.70	015030017000	U S A		0	\$0.00
015232010000	TARRANT DARREL		1	\$65.70	716140015000	U S A		0	\$0.00
015513003000	TARRANT JOSH P	904 THIRD ST	1	\$65.70	015234004000	UBIAS JUAN & J	304 SIXTH ST	1	\$65.70
015311008000	TARRANT MICHAEL	608 FOURTH ST	1	\$65.70	015701004000	UDELL DARRELL	105 CORBIN DR	1	\$65.70
015570012000	TARRANT NANCY	2750 SPENCEVIL	2.6004	\$170.85	015630026000	UECKER GYLIAN	602 CHANA WAY	1	\$65.70
015610008000	TARRANT SANDRA	111 CYRUS DAM	1	\$65.70	015681001000	ULAM WILLIS D	99 BROCK DR	1	\$65.70
015790016000	TASSARA COLEEN	3620 SPENCEVIL	1.076	\$70.69	015810023000	UMLAND ARTHUR	3881 HOKAN LN	1.076	\$70.69
014510016000	TATARAZUK SUSA	3948 SHIMER RD	1.0228	\$67.20	014210054000	UMPHENOUR GREG		0.0552	\$3.63
015630054000	TATE LENORA R	600 BOWERS WAY	1	\$65.70	014270001000	UNION PACIFIC		0	\$0.00
015820013000	TAYLOR GEORGE	4001 WICHITA W	1.076	\$70.69	014270052000	UNION PACIFIC	1801 PLUMAS AR	0	\$0.00
015820014000	TAYLOR GEORGE	3979 WICHITA W	1.0684	\$70.19	014270053000	UNION PACIFIC		0	\$0.00
015670001000	TAYLOR LANCE &	713 BOWERS WAY	1	\$65.70	014270055000	UNION PACIFIC		0	\$0.00
015233002000	TAYLOR LANCE D	207 SIXTH ST	1	\$65.70	015360058000	UNION PACIFIC		0	\$0.00
015682004000	TAYLOR TRACY &	144 MELTON WAY	1	\$65.70	015360059000	UNION PACIFIC		0	\$0.00
015080020000	TOW ENTERPRISE		4.446	\$292.10	015360060000	UNION PACIFIC		0	\$0.00
015450024000	TEAGUE MAGGIE	111 F ST	1	\$65.70	015360061000	UNION PACIFIC		0	\$0.00
015702003000	TEOPLE DAVID B	101 MCCURRY ST	1	\$65.70	014280102000	UNITED STATES	3317 FORTY MIL	0	\$0.00
014400034000	TEJEDA MARTHA	2007 PLUMAS AR	1	\$65.70	015694024000	UNKENHOLZ BILL	107 MCDONALD D	1	\$65.70
015470006000	TERRY MARISSA	6949 ERIC LN	1.038	\$68.20	015660011000	UNKNOWN OWNERS		0.2052	\$13.48
015610032000	TETER MICHAEL	110 CARNEY CIR	1	\$65.70	015610047000	UNWIN EDWARD B	115 CARNEY CIR	1	\$65.70
015460015000	THATCHER MARIE	108 NICHOLS RD	1	\$65.70	015030021000	UPPLE SHINDA	6290 OSTROM RD	2.3864	\$156.79
015580013000	THATCHER ROBER	7417 CAMP FAR	1.076	\$70.69	015070069000	UPPLE SHINDA	3700 JASPER LN	3.7716	\$247.79
015160065000	THATCHER ROBER	7272 CAMP FAR	1.076	\$70.69	015080015000	UPPLE SHINDA	2715 JASPER LN	6	\$394.20
015770050000	THATCHER RON M	806 RICH PL	1	\$65.70	015110025000	UPPLE SHINDA	3383 JASPER LN	1.702	\$111.82
015694005000	THEIS ROBERT J	142 SULLIVAN W	1	\$65.70	015110026000	UPPLE SHINDA		2.1896	\$143.86
015731002000	THOMAS AARON	811 MCDEVITT D	1	\$65.70	910000203000	VAGLE HAZEL M	126 KRISTIN DR	0	\$0.00
015770025000	THOMAS HAROLD	809 RICH PL	1	\$65.70	910000213000	VAGLE KEITH DA	312 WEBB DR	0	\$0.00
015450025000	THOMPSON CAROL	101 F ST	1	\$65.70	015160095000	VAIL BRIAN C		0.1976	\$12.98
014530011000	THOMPSON CHARL	2784 PLUMAS AR	1.038	\$68.20	015790040000	VALDES JUAN &	4337 SPENCEVIL	1.2052	\$79.18
015653009000	THOMPSON DOUGL	805 REDWOOD AV	1	\$65.70	015171019000	VALDEZ-PAZ RUD	1746 LEWIS RD	1	\$65.70
015430026000	THOMPSON ERNES	1640 OAKLEY LN	1.0076	\$66.20	015780008000	VALENZUELA RAM	606 CARPENTER	1	\$65.70
015610017000	THOMPSON JOHN	113 BROCK DR	1	\$65.70	015450027000	VALLES JOHN L	906 WHEATLAND	1	\$65.70
015224007000	THONIS-ROUNDS	315 FOURTH ST	1	\$65.70	015780017000	VAN HOOSER JAM	708 SPRUCE AVE	1	\$65.70
015790035000	THORN KERRY	3911 SPENCEVIL	0.0552	\$3.63	015840019000	VAN METER RICH	8271 CAMP FAR	1.0684	\$70.19
015580021000	THORNSBERRY IA	3473 SPENCEVIL	1.0684	\$70.19	015630074000	VANCE WILLIAM	505 MCDEVITT D	1	\$65.70
015303002000	THORNTON JAMES	605 SECOND ST	1.127	\$74.04	015630075000	VANCE WILLIAM	505 MCDEVITT D	1	\$65.70
910000817000	THORPE DENNIS	106 KRISTIN DR	0	\$0.00	015630076000	VANCE WILLIAM	507 MCDEVITT D	1	\$65.70
910000202000	THORPE TERRENC	124 KRISTIN DR	0	\$0.00	015630077000	VANCE WILLIAM	507 MCDEVITT D	1	\$65.70
014360017000	THREE RIVERS L		0	\$0.00	015040066000	VANDER WERF MA	7828 INTANKO L	1.0684	\$70.19
014360015000	THREE RIVERS L		0	\$0.00	015610004000	VARELA ENRIQUE	103 CYRUS DAM	1	\$65.70
016050038000	THREE RIVERS L	2381 OLD MARYS	0	\$0.00	015770022000	VARGAS BRUNO &	804 CARPENTER	1	\$65.70
016070030000	THREE RIVERS L		0	\$0.00	015130089000	VARGAS BRUNO &	1443 FORTY MIL	1.038	\$68.20
014270115000	THREE RIVERS L		0	\$0.00	015630029000	VARGAS ECTOR &	611 CHANA WAY	1	\$65.70
014270116000	THREE RIVERS L		0	\$0.00	014230126000	VARGAS JOHNNY	2873 HALE RD	1.152	\$75.69
014270117000	THREE RIVERS L		0	\$0.00	015590017000	VASQUEZ LUIZ Q	3005 WINTON WA	1.0684	\$70.19
014270118000	THREE RIVERS L		0	\$0.00	015744004000	VAZQUEZ VICTOR	708 GRIFFITH W	1	\$65.70
014270119000	THREE RIVERS L		0	\$0.00	015610005000	VEAZEY LARRY D	105 CYRUS DAM	1	\$65.70
014270121000	THREE RIVERS L		0	\$0.00	015800008000	VELASCO RICARD	4075 MONARCH T	0.152	\$9.99
014360019000	THREE RIVERS L		0	\$0.00	015630047000	VELASQUEZ MARI	615 MCDEVITT D	1	\$65.70
014350065000	THREE RIVERS L		0	\$0.00	015040062000	VENAAS BRYAN D	8185 INTANKO L	1.076	\$70.69
014270108000	THREE RIVERS L		0	\$0.00	014510011000	VENEGAS MARQUE	2951 OSTROM RD	1.0152	\$66.70
015370030000	TILLEY LEE & S	3455 HOKAN LN	1.076	\$70.69	015770028000	VIDOT MICHAEL	803 RICH PL	1	\$65.70
015243011000	TILTON DOUGLAS	401 FOURTH ST	1	\$65.70	015460003000	VILLA PHILLIP	111 NICHOLS RD	1	\$65.70
015222006000	TINSLEY WILLIA	309 OLIVE ST	1	\$65.70	015683029000	VILLEGAS WALTE	160 ANDERSON W	1	\$65.70
014400035000	TIPTON TROY &	2518 PLUMAS AR	1	\$65.70	015695008000	VINES NICHOLAS	104 MCDONALD D	1	\$65.70
014400032000	TIPTON TROY D	2526 PLUMAS AR	1	\$65.70	015790038000	VINSON STEPHEN	3983 SPENCEVIL	1.076	\$70.69
015234005000	TKR PROPERTIES	302 SIXTH ST	1	\$65.70	015820023000	VIRAY MARIA AN	3838 WICHITA W	0.05	\$3.29
015651008000	TODD JOANNE C	703 LOFTON RD	1	\$65.70	015840013000	VIRGIN JAMES R	8097 CAMP FAR	1.0684	\$70.19
015060075000	TOLLENAAR SIET	3355 VIRGINIA	1.632	\$107.22	015160103000	VISMARA LOUIE		1.31	\$86.07

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
015780002000	VIVEIROS ALEXA	603 CARPENTER	1	\$65.70	014230136000	WEBB RICHARD E	2701 HALE RD	1.1444	\$75.19
014280008000	VON GELDERN MA	3818 RANCHO RD	0	\$0.00	015695002000	WEBB WALTER M	116 MCDONALD D	1	\$65.70
015691008000	VON TOUR WESTO	139 SULLIVAN W	1	\$65.70	015250002000	WEDUM ALICE H	404 FOURTH ST	1.1859	\$77.91
015512011000	WACASTER NELLI	260 G ST	1	\$65.70	015760023000	WEIGAND LEWIS	517 STAR CT	1	\$65.70
015040051000	WADKINS KIP D	7948 INTANKO L	1.076	\$70.69	015760041000	WEIGUM ERNIE E	504 WOLF CT	1	\$65.70
015711006000	WADMAN MATTHEW	169 HUDSON WAY	1	\$65.70	015670009000	WELCH ALAN L &	619 CHANA WAY	1	\$65.70
015733011000	WAGMAN DAN & K	805 GRIFFITH W	1	\$65.70	015250063000	WELCH WADE & H	413 C ST	2	\$131.40
015222014000	WALDEN SAMUEL	308 MESA ST	1	\$65.70	015610003000	WELKER NORMAN	101 CYRUS DAM	1	\$65.70
015202006000	WALKER ANITA D	211 OLIVE ST	1	\$65.70	015711014000	WELLE ROBERT J	115 HUDSON WAY	1	\$65.70
015630036000	WALKER CODY JA	608 ROSE AVE	1	\$65.70	015470002000	WELLS GREG JR	6851 ERIC LN	1.038	\$68.20
015160074000	WALKER JEANNE	3703 HOKAN LN	1.076	\$70.69	015770054000	WELLS MARY A	807 HARDING PL	1	\$65.70
015760046000	WALKER STANLEY	615 ROSE AVE	1	\$65.70	015630065000	WEST RICHARD P	702 BOWERS WAY	1	\$65.70
015323001000	WALLACE CHRIS	700 MAIN ST	1	\$65.70	015695004000	WESTBERG STANL	112 MCDONALD D	1	\$65.70
015550014000	WALLACE ROBERT	2291 CARRIE LN	0.0552	\$3.63	015090013000	WESTSTEYN FAMI		2.1432	\$140.81
015550015000	WALLACE ROBERT	2343 CARRIE LN	1.0304	\$67.70	015743005000	WETZEL GERALD	405 DONNER CT	1	\$65.70
015323002000	WALSH PAMELA J	704 MAIN ST	1	\$65.70	015070078000	WGKS EUREKA LA	3210 BEALE RD	0.0552	\$3.63
015770015000	WALTERS CHERID	704 CARPENTER	1	\$65.70	015070079000	WGKS EUREKA LA	3196 BEALE RD	0.0552	\$3.63
015100091000	WALTZ ANGELA &	1785 OAKLEY LN	1.1064	\$72.69	015070080000	WGKS EUREKA LA	4494 OSTRUM RD	1.7472	\$114.79
015540016000	WALTZ CLINTON	2689 JASPER LN	1	\$65.70	015070072000	WGKS EUREKA LA	3212 BEALE RD	4.3008	\$282.56
015540017000	WALTZ CLINTON		0.0552	\$3.63	015070051000	WGKS EUREKA LA	3835 BRADSHAW	2.3288	\$153.00
015360045000	WALTZ CLYDE J		1.1132	\$73.14	015070009000	WGKS EUREKA LA	3960 BEALE RD	0.0336	\$2.21
015540015000	WALTZ CLYDE J	5713 HORSESHOE	0.4104	\$26.96	015311011000	WHEATLAND ASSE	600 FOURTH ST	0	\$0.00
015570015000	WALTZ CLYDE J	2719 JASPER LN	1.1596	\$76.19	015172002000	WHEATLAND CEME	4865 WHEATLAND	0	\$0.00
015282010000	WALTZ DAVID P	511 SECOND ST	1	\$65.70	015421007000	WHEATLAND CITY		0	\$0.00
015282011000	WALTZ DAVID P	510 FIRST ST	0.0552	\$3.63	015422009000	WHEATLAND CITY		0	\$0.00
015231020000	WALTZ LUCILLE		0	\$0.00	015243024000	WHEATLAND CITY		0	\$0.00
015231010000	WALTZ LUCILLE	308 FOURTH ST	0	\$0.00	015243001000	WHEATLAND CITY		0	\$0.00
015231014000	WALTZ LUCILLE		1	\$65.70	015231018000	WHEATLAND CITY		0	\$0.00
015231015000	WALTZ LUCILLE	310 FOURTH ST	1	\$65.70	015231019000	WHEATLAND CITY		0	\$0.00
015110024000	WALTZ LUCILLE	2714 JASPER LN	2.5704	\$168.88	015201013000	WHEATLAND CITY		0	\$0.00
015150072000	WALTZ LUCILLE	2674 JASPER LN	1.426	\$93.69	015204013000	WHEATLAND CITY		0	\$0.00
015570016000	WALTZ LUCILLE		0.9384	\$61.65	015211002000	WHEATLAND CITY		0	\$0.00
015560007000	WALTZ LUCILLE		0.1292	\$8.49	015204007000	WHEATLAND CITY	206 FOURTH ST	0	\$0.00
015570004000	WALTZ LUCILLE		0.6348	\$41.71	015741003000	WHEATLAND CITY		0	\$0.00
015070075000	WALTZ MARILYN	3295 BEALE RD	0.2964	\$19.47	015744007000	WHEATLAND CITY		0	\$0.00
910001572000	WALTZ MARILYN	3641 BEALE RD	0	\$0.00	015752002000	WHEATLAND CITY		0	\$0.00
015070083000	WALTZ MARTHA J		0.57	\$37.45	015702002000	WHEATLAND CITY		0	\$0.00
015110022000	WALTZ STEPHEN	3160 JASPER LN	0.9828	\$64.57	015702007000	WHEATLAND CITY		0	\$0.00
015110023000	WALTZ STEPHEN		0.966	\$63.47	015703006000	WHEATLAND CITY		0	\$0.00
014530012000	WANG PAI ENTER		0.0552	\$3.63	015713001000	WHEATLAND CITY		0	\$0.00
014530013000	WANG PAI ENTER		0.0552	\$3.63	015712004000	WHEATLAND CITY		0	\$0.00
015160073000	WARNER GARY E	3691 HOKAN LN	1.0836	\$71.19	015720005000	WHEATLAND CITY		0	\$0.00
015770044000	WARREN ADELL	710 RICH CT	1	\$65.70	015720006000	WHEATLAND CITY		0	\$0.00
015820020000	WARREN RAY M &	3963 WICHITA W	1.1444	\$75.19	015770052000	WHEATLAND CITY		0	\$0.00
015800026000	WATERS RODNEY	7641 TALAK WAY	1.0684	\$70.19	015770046000	WHEATLAND CITY		0	\$0.00
015511001000	WATSON BRITT A	185 G ST	1	\$65.70	015770012000	WHEATLAND CITY		0	\$0.00
015790022000	WATTIER CHRIST	3604 SPENCEVIL	1.0684	\$70.19	015660006000	WHEATLAND CITY		0	\$0.00
015695005000	WEAVER DEANNA	110 MCDONALD D	1	\$65.70	015660007000	WHEATLAND CITY		0	\$0.00
015530026000	WEBB FRANK CON		0.0552	\$3.63	015691004000	WHEATLAND CITY		0	\$0.00
015530027000	WEBB FRANK DEA		0.0552	\$3.63	015683032000	WHEATLAND CITY		0	\$0.00
015530029000	WEBB FRANK DEA		0.0552	\$3.63	015691001000	WHEATLAND CITY		0	\$0.00
015530030000	WEBB FRANK DEA	3072 BEALE RD	1.19	\$78.18	015683024000	WHEATLAND CITY		0	\$0.00
015530025000	WEBB FRANK DEA		0.0552	\$3.63	015490012000	WHEATLAND CITY		0	\$0.00
015490018000	WEBB FRANK DEA		0.0552	\$3.63	015500006000	WHEATLAND CITY		0	\$0.00
015620001000	WEBB FRANK DEA	312 WEBB DR	5.9295	\$389.57	015243040000	WHEATLAND CO L	409 FOURTH ST	1.1859	\$77.91
015180053000	WEBB FRANK DEA	1758 OAKLEY LN	1.1444	\$75.19	015243041000	WHEATLAND CO L	405 FOURTH ST	1.1859	\$77.91
015234003000	WEBB FRANK DEA	306 SIXTH ST	1	\$65.70	015271014000	WHEATLAND ELEM		2.4896	\$163.57
015232016000	WEBB FRANK DEA	306 MAIN ST	2.256	\$148.22	015212001000	WHEATLAND ELEM		0	\$0.00
015232021000	WEBB FRANK DEA	305 SIXTH ST	1	\$65.70	015500038000	WHEATLAND ELEM		0	\$0.00
015250057000	WEBB FRANK DEA	602 C ST	2.256	\$148.22	015172003000	WHEATLAND HIST	4851 WHEATLAND	0	\$0.00
015250058000	WEBB FRANK DEA		2.256	\$148.22	555002000000	WHEATLAND JR H		0	\$0.00
015250059000	WEBB FRANK DEA		2.256	\$148.22	015620002000	WHEATLAND MH P	100 KRISTIN DR	0	\$0.00
015250060000	WEBB FRANK DEA	410 SIXTH ST	2.256	\$148.22	015620003000	WHEATLAND MH P	102 KRISTIN DR	0	\$0.00
015250030000	WEBB FRANK DEA		2.256	\$148.22	015620004000	WHEATLAND MH P	104 KRISTIN DR	0	\$0.00
015250054000	WEBB FRANK DEA	422 SIXTH ST	1.0421	\$68.47	015620005000	WHEATLAND MH P	106 KRISTIN DR	0	\$0.00
015350011000	WEBB FRANK DEA	209 E ST	1	\$65.70	015620006000	WHEATLAND MH P	108 KRISTIN DR	0	\$0.00
015250055000	WEBB FRANK JR	310 SIXTH ST	1	\$65.70	015620007000	WHEATLAND MH P	110 KRISTIN DR	0	\$0.00
015715013000	WEBB FRANK JR	110 HUDSON CT	1	\$65.70	015620008000	WHEATLAND MH P	112 KRISTIN DR	0	\$0.00
015180121000	WEBB FRANK PRO	4505 WHEATLAND	2.3718	\$155.83	015620009000	WHEATLAND MH P	114 KRISTIN DR	0	\$0.00
015250067000	WEBB FRANK PRO	403 SIXTH ST	4.508	\$296.18	015620010000	WHEATLAND MH P	116 KRISTIN DR	0	\$0.00
015651002000	WEBB HENRY JR	818 KEYSER DR	1	\$65.70	015620011000	WHEATLAND MH P	118 KRISTIN DR	0	\$0.00
015232022000	WEBB LENA	511 B ST	1	\$65.70	015620012000	WHEATLAND MH P	120 KRISTIN DR	0	\$0.00
015342015000	WEBB LENA	900 OLIVE ST	1.1859	\$77.91	015620013000	WHEATLAND MH P	122 KRISTIN DR	0	\$0.00
015694001000	WEBB LENA K	134 SULLIVAN W	1	\$65.70	015620014000	WHEATLAND MH P	124 KRISTIN DR	0	\$0.00
015100085000	WEBB PROPRTIE		0.1824	\$11.98	015620015000	WHEATLAND MH P	126 KRISTIN DR	0	\$0.00

**Wheatland Fire Joint Powers Authority,
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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
015620016000	WHEATLAND MH P	128 KRISTIN DR	0	\$0.00	015695006000	WILSON ELAINE	108 MCDONALD D	1	\$65.70
015620017000	WHEATLAND MH P	200 WEBB DR	0	\$0.00	015630012000	WILSON PHYLLIS	513 HAMON CT	1	\$65.70
015620018000	WHEATLAND MH P	202 WEBB DR	0	\$0.00	015284018000	WILSON PHYLLIS	502 THIRD ST	1	\$65.70
015620019000	WHEATLAND MH P	204 WEBB DR	0	\$0.00	015692002000	WILSON RICHARD	151 HUDSON WAY	1	\$65.70
015620020000	WHEATLAND MH P	206 WEBB DR	0	\$0.00	015790033000	WILSON RICHARD	3875 SPENCEVIL	1.152	\$75.69
015620021000	WHEATLAND MH P	208 WEBB DR	0	\$0.00	015171003000	WILSON VICKIE	1814 LEWIS RD	1.0076	\$66.20
015620022000	WHEATLAND MH P	210 WEBB DR	0	\$0.00	910000818000	WILSON VICKIE	108 KRISTIN DR	0	\$0.00
015620023000	WHEATLAND MH P	302 WEBB DR	0	\$0.00	015241002000	WIND THORNHILL	403 MESA ST	1	\$65.70
015620024000	WHEATLAND MH P	304 WEBB DR	0	\$0.00	015100114000	WINDHAM GRADY	2047 OAKLEY LN	1.0076	\$66.20
015620025000	WHEATLAND MH P	306 WEBB DR	0	\$0.00	015630017000	WINDHAM GRADY	508 HAMON CT	1	\$65.70
015620026000	WHEATLAND MH P	308 WEBB DR	0	\$0.00	015590003000	WINDHAM LAWREN	7518 CAMP FAR	0.0552	\$3.63
015620027000	WHEATLAND MH P	310 WEBB DR	0	\$0.00	910000821000	WINTERS ALLEN	208 WEBB DR	0	\$0.00
015620028000	WHEATLAND MH P	312 WEBB DR	0	\$0.00	015241005000	WISDOM PATRICI	409 MESA ST	1	\$65.70
015620029000	WHEATLAND MH P	113 KRISTIN DR	0	\$0.00	015500031000	WITT SCOTT	102 C ST	1	\$65.70
015620030000	WHEATLAND MH P	115 KRISTIN DR	0	\$0.00	015040046000	WITT SCOTT & K	8315 INTANKO L	1.304	\$85.67
015620031000	WHEATLAND MH P	117 KRISTIN DR	0	\$0.00	015652006000	WITTMAYER RAND	811 KEYSER DR	1	\$65.70
015620032000	WHEATLAND MH P	119 KRISTIN DR	0	\$0.00	015512005000	WITT-OCKERMAN	905 HOLLAND CT	1	\$65.70
015620033000	WHEATLAND MH P	121 KRISTIN DR	0	\$0.00	015250020000	WMC PROPERTIES	412 MAIN ST	1.1859	\$77.91
015620034000	WHEATLAND MH P	123 KRISTIN DR	0	\$0.00	015250011000	WMC PROPERTIES	418 FRONT ST	1.1859	\$77.91
015620035000	WHEATLAND MH P	125 KRISTIN DR	0	\$0.00	015260003000	WMC PROPERTIES	1995 HWY 65	2.4896	\$163.57
015620036000	WHEATLAND MH P	127 KRISTIN DR	0	\$0.00	015450023000	WOLTER JAMES J	121 F ST	1	\$65.70
015271020000	WHEATLAND RIVE	113 HOOPER ST	11.67	\$766.72	015770005000	WONG STEVEN K	801 CARPENTER	1	\$65.70
015271015000	WHEATLAND SCHO		0	\$0.00	015800014000	WOOD ZELMA H	4325 MONARCH T	0.152	\$9.99
015342005000	WHEATLAND SCHO	712 OLIVE ST	0	\$0.00	015160090000	WOODCOCK JEANN		0.0552	\$3.63
015271022000	WHEATLAND SCHO		0	\$0.00	015715001000	WOODEN DUSTIN	166 HUDSON WAY	1	\$65.70
015271023000	WHEATLAND SCHO		0	\$0.00	015303016000	WOOLERY HAROLD	609 SECOND ST	1	\$65.70
015500040000	WHEATLAND SCHO		0	\$0.00	015303017000	WOOLERY HAROLD		0	\$0.00
015250034000	WHEATLAND SMOG	424 FRONT ST	1.1859	\$77.91	015691010000	WOOLFORK CLAY	135 SULLIVAN W	1	\$65.70
015342006000	WHEATLAND SOUT	712 OLIVE ST	2.4896	\$163.57	015743017000	WREN LORAN M &	410 NIGHTINGAL	1	\$65.70
015350005000	WHEATLAND UNIO		2.4896	\$163.57	015683015000	WYANT FRANK P	140 JOHNSON ST	1	\$65.70
015570006000	WHEATLAND-105		0.1444	\$9.49	014210032000	WYATT JOHN JOE	2357 MAGE AVE	1.0228	\$67.20
015560005000	WHEATLAND-105	2434 SPENCEVIL	0.6536	\$42.94	015250015000	YATES SUZANNE	404 FRONT ST	1.1859	\$77.91
015715006000	WHEATLAND109 L	109 MCCURRY ST	1	\$65.70	015682014000	YEAGER MARK &	149 JOHNSON ST	1	\$65.70
015733008000	WHELAN STACEY	811 GRIFFITH W	1	\$65.70	015222002000	YOUNG ANDREW R	301 OLIVE ST	1	\$65.70
014230061000	WHIPPLE MARY L	2501 HALE RD	1.0076	\$66.20	015010042000	YUBA CO WATER		0	\$0.00
014230148000	WHIPPLE MARY L		0.7068	\$46.44	015010043000	YUBA CO WATER		0	\$0.00
014160056000	WHIPPLE MARY L		0.0552	\$3.63	014280101000	YUBA COUNTY EN		0.3268	\$21.47
014160057000	WHIPPLE MARY L		0.1824	\$11.98	014280090000	YUBA COUNTY EN	3729 FORTY MIL	2.4896	\$163.57
014160060000	WHIPPLE MARY L		1.2936	\$84.99	014280093000	YUBA COUNTY EN		2.4896	\$163.57
014350032000	WHITE AARON TH	3422 PLUMAS AR	1.0152	\$66.70	014280094000	YUBA COUNTY EN		2.4896	\$163.57
014230028000	WHITE BARBARA	4667 ATWATER W	0.456	\$29.96	015060052000	YUBA COUNTY EN	3554 MORRISON	3.6404	\$239.17
014230146000	WHITE BARBARA	4856 MERCURY W	1.68	\$110.38	014280096000	YUBA COUNTY MO	3359 FORTY MIL	7.1154	\$467.48
014230132000	WHITE BARBARA		0.8284	\$54.43	014280089000	YUBA COUNTY MO	3465 MORRISON	7.1154	\$467.48
015140051000	WHITNEY WARREN	4275 WHEATLAND	1.2696	\$83.41	014280091000	YUBA COUNTY OF		0	\$0.00
015140053000	WHITNEY WARREN	2024 OAKLEY LN	0.2208	\$14.51	014220043000	YUBA COUNTY OF		0	\$0.00
015140072000	WHITNEY WARREN		0.1932	\$12.69	014190018000	YUBA COUNTY OF		0	\$0.00
015140073000	WHITNEY WARREN		0.138	\$9.07	014160059000	YUBA COUNTY OF		0	\$0.00
015140074000	WHITNEY WARREN		0.4324	\$28.41	014010016000	YUBA COUNTY OF	4765 POWERLINE	0	\$0.00
015140023000	WHITNEY WARREN		0.1656	\$10.88	014010028000	YUBA COUNTY OF		0	\$0.00
015130071000	WHITNEY WARREN	1319 FORTY MIL	0.8924	\$58.63	014010030000	YUBA COUNTY OF		0	\$0.00
015130076000	WHITNEY WARREN	3793 WHEATLAND	0.552	\$36.27	014010031000	YUBA COUNTY OF		0	\$0.00
015480004000	WHITNEY WARREN	3890 WHEATLAND	1.0076	\$66.20	014270066000	YUBA COUNTY OF		0	\$0.00
015480007000	WHITNEY WARREN	4017 WHEATLAND	0.5336	\$35.06	014270067000	YUBA COUNTY OF		0	\$0.00
015480010000	WHITNEY WARREN	4277 WHEATLAND	0.9476	\$62.26	014270113000	YUBA COUNTY OF		0	\$0.00
015480023000	WHITNEY WARREN	3981 WHEATLAND	0.4876	\$32.04	015840023000	YUBA COUNTY OF		0	\$0.00
015140085000	WHITNEY WARREN		0.322	\$21.16	015500039000	YUBA COUNTY OF		0	\$0.00
015140086000	WHITNEY WARREN		0.2944	\$19.34	015100110000	YUBA COUNTY WA		0	\$0.00
015204003000	WHITTAKER ELNO	213 MAIN ST	1	\$65.70	015100113000	YUBA COUNTY WA		0	\$0.00
015450034000	WICK ADAM D	141 G ST	1	\$65.70	015470013000	ZAPATA TAYLOR	6900 ERIC LN	1.038	\$68.20
015742003000	WICK JEFFERY T	613 NIGHTINGAL	1	\$65.70	015731010000	ZARGES CHRISTO	807 KEMPTON CT	1	\$65.70
016040049000	WICKS MARK T &	2400 OLD MARYS	1.038	\$68.20	015470012000	ZERMENO JOHN L	6924 ERIC LN	0.0552	\$3.63
015180107000	WIGHTMAN SCOTT	1405 PUMPKIN L	1.0076	\$66.20	015580010000	ZERNIK PETE	7395 CAMP FAR	0.1596	\$10.49
015780021000	WILDEN JESSIE	700 SPRUCE AVE	1	\$65.70	015232020000	ZERNIK PETER	308 MAIN ST	1.127	\$74.04
015742012000	WILDEN MICHAEL	405 NIGHTINGAL	1	\$65.70	015350009000	ZIMMERMAN KELL	211 E ST	1	\$65.70
715070089000	WILDLIFE HERIT	3439 JASPER LN	0	\$0.00	015350013000	ZIMMERMAN KELL	213 E ST	1	\$65.70
015171036000	WILDMAN TERREN	4731 WHEATLAND	1	\$65.70	015160091000	ZODY STEVEN J		0.0552	\$3.63
015171037000	WILDMAN TERREN		0.0552	\$3.63	015233004000	ZORICHAK TANYA	510 B ST	1	\$65.70
015513007000	WILES PATRICE	912 THIRD ST	1	\$65.70	015731011000	ZUBAL ANDREW A	805 KEMPTON CT	1	\$65.70
015770020000	WILKINS CHAD &	800 CARPENTER	1	\$65.70					
910000211000	WILLIAMS BILL	308 WEBB DR	0	\$0.00					
015221009000	WILLIAMS JOSHU	315 MESA ST	1	\$65.70					
015235003000	WILLIAMS JOSHU	212 SIXTH ST	1	\$65.70					
015160085000	WILLIAMS PETER	7247 CAMP FAR	11.859	\$779.14					
015530018000	WILLIAMSON DAN	3156 BEALE RD	1.0684	\$70.19					
015171030000	WILSON CARY &	1729 OAKLEY LN	0.0552	\$3.63					

**Wheatland Fire Joint Powers Authority,
Wheatland Fire Authority Fire Suppression and Protection Services Assessment
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment
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