FY 2023-24

NORTH SAN JUAN FIRE PROTECTION DISTRICT

Special Tax Report

1986 Fire Tax

2014 Measure Q Special Tax

December 2024

Engineer of Work:

SCIConsultingGroup

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Executive Summary

This Report summarizes the purpose of two special taxes, methods of apportionment, and other related data as required by The Local Agency Special Tax and Bond Accountability Act (Government Code § 50075.1 et seq.).

Background

1986 Fire Tax

On November 4, 1986, registered voters in North San Juan that made up the North San Juan Fire Protection District ("NSJFPD") voted to approve a special tax for fire protection and rescue services.

2014 Measure Q Special Tax

On June 3, 2014, registered voters in North San Juan that made up NSJFPD voted to approve a special tax (Measure Q) by a 79.53% percent majority. The District provides fire protection, rescue, emergency medical services, and other services. The purpose of this tax is to ensure that the North San Juan community continues to receive fire protection, emergency medical response and other public safety services.

Rates and Special Tax Methods of Apportionment

1986 Fire Tax

The passage of the 1986 Fire Tax authorized the District to levy the special tax rates as shown in Figure 1, below. There was no provision for inflationary increases, so that tax rate remains constant from year to year.

Figure 1 – 1986 Fire Tax Rates

Parcel Type	Tax Rate
Improved Parcel	$ 27.50
Unimproved Parcel	$ 19.50

2014 Measure Q Special Tax

The passage of Measure Q authorized the District to levy the special tax at a rate of $61.50 per tax unit for fiscal year 2014-15. The special tax allows for an inflationary adjustment equal to the San Francisco-Oakland-San Jose Consumer Price Index (CPI) or 3%, whichever is less.

The residential equivalents and tax rates for fiscal years 2023-24 and 2024-25 are shown in Figure 2, below.

Figure 2 – 2014 Measure Q Special Tax Rates

Parcel Type	Residence Equivalent (RE) by Parcel Type	2023-24 Tax Rate	2024-25 Tax Rate
Residental	1 RE for first living unit	$ 65.25	$ 66.96
	0.75 RE for each addfitional living unit	$ 48.93	$ 50.21
Commercial	2 RE per parcel	$ 130.49	$ 133.91
Industrial	3 RE per parcel	$ 195.73	$ 200.87
Vacant/ Agricultural/ Open Space	0.71 RE per parcel	$ 46.32	$ 47.53
Mixed Use - Res & Comm	1.6 RE for first living unit	$ 104.39	$ 107.13
	0.75 RE for each addfitional living unit	$ 48.93	$ 50.21

2017 Annexation

On December 13, 2017 a Certificate of Completion was filed by the Nevada County Local Agency Formation Commission ("LAFCO") for the annexation of land into the NSJFPD territory. The annexation included more than 10,000 acres and over 200 parcels. This action was initiated by the District in the adoption of Resolution 2017-07 on September 26, 2017. The annexed area was inside the District's sphere of influence and was already receiving fire and rescue services from the District on an on-call basis. The annexed land is subject to the two special taxes included in this report.

Summary of Special Tax by Year

Special Tax Revenue

Summarized below are the tax revenues for fiscal year 2023-24, preliminary amounts for 2024-25, and historical information for prior years for both special taxes.

Figure 3 – 1986 Fire Tax Revenues

Tax Year	Total Parcels	Taxable Parcels	Parcel Tax Revenue[1]
2019-20	2,183	1,802	$ 43,995.00
2020-21	2,221	1,808	$ 44,158.00
2021-22	2,218	1,803	$ 44,038.50
2022-23	2,170	1,803	$ 44,054.50
2023-24	**2,223**	**1,805**	**$ 44,077.50**
2024-25[2]	2,223	1,804	$ 44,066.03

Figure 4 – 2014 Measure Q Revenues

Tax Year	Total Parcels	Taxable Parcels	Residence Equivalents (RE)	Tax Rate per RE	Parcel Tax Revenue[1]
2014-15	1,976	1,659	1,626.96	$ 61.50	$ 100,062.09
2015-16	1,975	1,649	1,619.59	$ 63.14	$ 102,261.73
2016-17	1,972	1,657	1,631.12	$ 59.86	$ 97,638.80
2017-18	1,971	1,652	1,629.94	$ 61.50	$ 100,237.38
2018-19	1,973	1,659	1,635.07	$ 61.50	$ 100,552.86
2019-20	2,183	1,773	1,724.71	$ 61.50	$ 106,069.99
2020-21	2,221	1,802	1,750.42	$ 61.50	$ 107,651.02
2021-22	2,218	1,810	1,758.13	$ 61.50	$ 108,125.18
2022-23	2,170	1,811	1,759.63	$ 63.35	$ 111,469.47
2023-24	**2,170**	**1,813**	**1,759.59**	**$ 65.25**	**$ 114,801.52**
2024-25[2]	2,223	1,813	1,760.42	$ 66.96	$ 117,880.50

NOTES:

1. Actual revenue amounts may be reduced by amount of County collection charges
2. FY 2024-25 figures are preliminary

Special Tax Costs and Expenditures

Revenue from fiscal year 2023-24 property tax bill collections for both special taxes will be used to fund operating expenses in order to provide local fire protection and emergency medical services, within the District boundaries. For fiscal year 2024-25, all expenditures from the special tax proceeds are budgeted to be made for the same services.

Administration of Special Taxes

General Administrative Requirements

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the special tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Use of Proceeds

All proceeds of the special tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

Public Information

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the District or SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's telephone number is also included with property tax bills.

Assessor and Auditor Filing and Reporting

Special tax levies for the upcoming fiscal year must be filed with the Nevada County Auditor on August 1.

Delinquencies

The District participates in the "Teeter Plan" with the County of Nevada whereby the County pays all delinquent special taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable special tax revenues and reduces the cost of collection.

Appeals

Any property owner who is assessed a special tax may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

Certificates

The undersigned respectfully submits the enclosed special tax Report and does hereby certify that this Tax Report has been computed by me in accordance with the approved special tax methodologies.

Ryan Aston, Consultant

SCI Consulting Group

December 12, 2024

Exhibit A – Special Tax Rolls, Fiscal year 2023-24

On the following pages are the special tax rolls for Fiscal Year 2023-24 for both of the special taxes for all Assessors' Parcels of land within the boundaries of the North San Juan Fire Protection District. Each lot or parcel listed on the tax rolls 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 or parcels.

North San Juan Fire Protection District,
North San Juan FPD - 1986 Parcel Tax
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)

Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt
001130005000	$27.50	003660003000	$27.50	030090002000	$19.50	030510021000	$19.50	060090003000	$19.50	060140025000	$27.50	060190003000	$27.50	060340004000	$27.50	061020019000	$27.50	061090012000	$19.50
001170004000	$19.50	003660004000	$27.50	030090003000	$27.50	030510022000	$19.50	060090004000	$27.50	060140030000	$27.50	060190007000	$27.50	060340005000	$27.50	061020021000	$27.50	061090016000	$19.50
001170033000	$27.50	003660005000	$27.50	030090007000	$19.50	030510023000	$19.50	060090005000	$27.50	060140031000	$19.50	060190008000	$27.50	060340006000	$27.50	061020022000	$19.50	061090017000	$19.50
001170034000	$19.50	003660006000	$19.50	030090008000	$19.50	030510024000	$19.50	060090007000	$27.50	060140033000	$27.50	060190010000	$19.50	060340009000	$27.50	061020023000	$19.50	061090018000	$27.50
001170035000	$27.50	003660007000	$19.50	030090010000	$19.50	030510025000	$27.50	060090009000	$27.50	060140034000	$27.50	060190011000	$19.50	060340012000	$27.50	061020024000	$19.50	061090019000	$27.50
001170036000	$19.50	003660008000	$27.50	030090011000	$19.50	030520006000	$19.50	060090010000	$27.50	060140047000	$27.50	060190012000	$27.50	060340013000	$27.50	061020025000	$27.50	061090023000	$27.50
001170037000	$19.50	003660009000	$19.50	030090012000	$27.50	030520008000	$19.50	060090015000	$19.50	060140048000	$27.50	060190016000	$27.50	060340014000	$27.50	061020026000	$27.50	061090024000	$27.50
001170038000	$27.50	003660010000	$19.50	030090013000	$27.50	030520016000	$19.50	060090016000	$19.50	060140050000	$19.50	060190017000	$27.50	060340015000	$27.50	061020027000	$27.50	061090027000	$27.50
001170039000	$27.50	003660011000	$27.50	030100005000	$19.50	030520017000	$19.50	060090017000	$19.50	060140051000	$27.50	060190018000	$27.50	060340016000	$19.50	061020028000	$27.50	061090029000	$27.50
003280001000	$19.50	003660012000	$27.50	030100006000	$19.50	030520020000	$19.50	060090021000	$19.50	060140052000	$27.50	060190019000	$27.50	060340019000	$27.50	061020029000	$27.50	061090030000	$19.50
003280002000	$19.50	003660013000	$27.50	030100007000	$19.50	030520021000	$19.50	060090028000	$27.50	060150006000	$19.50	060190020000	$27.50	060340020000	$27.50	061020030000	$27.50	061090031000	$27.50
003280004000	$19.50	003660014000	$19.50	030110005000	$27.50	030520023000	$27.50	060090030000	$19.50	060150007000	$19.50	060190021000	$19.50	060340022000	$27.50	061020031000	$27.50	061090032000	$27.50
003280007000	$19.50	003660015000	$19.50	030110006000	$27.50	030520024000	$19.50	060090032000	$27.50	060150008000	$19.50	060190022000	$27.50	060350002000	$27.50	061020032000	$27.50	061090033000	$27.50
003280015000	$19.50	003660016000	$27.50	030110007000	$27.50	030520025000	$19.50	060090034000	$27.50	060150009000	$19.50	060190023000	$27.50	060350003000	$27.50	061020033000	$19.50	061090034000	$27.50
003280016000	$27.50	003670001000	$27.50	030120001000	$19.50	030520027000	$27.50	060090036000	$27.50	060150011000	$27.50	060190024000	$19.50	060350004000	$27.50	061020035000	$27.50	061090035000	$27.50
003280017000	$27.50	003670002000	$27.50	030120003000	$19.50	032450001000	$19.50	060090042000	$19.50	060150014000	$27.50	060190027000	$27.50	060350005000	$27.50	061020036000	$19.50	061090036000	$27.50
003280018000	$27.50	003670003000	$19.50	030120004000	$27.50	032450002000	$19.50	060090045000	$19.50	060150015000	$27.50	060190028000	$27.50	060350006000	$27.50	061020037000	$27.50	061090037000	$27.50
003280020000	$19.50	003670004000	$27.50	030120007000	$27.50	032450003000	$27.50	060090047000	$27.50	060150016000	$19.50	060190029000	$19.50	060350007000	$27.50	061020038000	$27.50	061090038000	$27.50
003300010000	$27.50	003670005000	$27.50	030120008000	$27.50	032450006000	$19.50	060090048000	$19.50	060150018000	$19.50	060190031000	$27.50	060350008000	$27.50	061020039000	$27.50	061090039000	$27.50
003300012000	$27.50	003670006000	$27.50	030120009000	$27.50	032490004000	$19.50	060090049000	$27.50	060150019000	$27.50	060190034000	$27.50	060350009000	$27.50	061020040000	$19.50	061090040000	$19.50
003300062000	$27.50	003670007000	$19.50	030120010000	$27.50	032490005000	$27.50	060090053000	$27.50	060150020000	$27.50	060200036000	$27.50	060350010000	$19.50	061030002000	$27.50	061090041000	$27.50
003300063000	$19.50	003670008000	$19.50	030120011000	$19.50	032490006000	$19.50	060090055000	$27.50	060150021000	$27.50	060200038000	$27.50	060350011000	$27.50	061030004000	$27.50	061090042000	$19.50
003300066000	$19.50	003670010000	$27.50	030120012000	$27.50	032490010000	$27.50	060090058000	$27.50	060150022000	$19.50	060200043000	$27.50	060350012000	$27.50	061030005000	$27.50	061090043000	$19.50
003300067000	$27.50	003700002000	$19.50	030120013000	$27.50	032490011000	$19.50	060090059000	$27.50	060150023000	$27.50	060200044000	$19.50	060350013000	$27.50	061030009000	$19.50	061090044000	$19.50
003320017000	$27.50	003700003000	$27.50	030120014000	$27.50	032490012000	$19.50	060090061000	$19.50	060150024000	$27.50	060200045000	$27.50	060350014000	$27.50	061030010000	$27.50	061090045000	$27.50
003320020000	$19.50	003700004000	$27.50	030120015000	$27.50	032490013000	$27.50	060091001000	$19.50	060150025000	$19.50	060200046000	$27.50	060350015000	$19.50	061030011000	$19.50	061090046000	$27.50
003320021000	$19.50	003700005000	$19.50	030120017000	$27.50	032490020000	$27.50	060091002000	$27.50	060150026000	$27.50	060200049000	$27.50	060350016000	$27.50	061030019000	$27.50	061090047000	$19.50
003320022000	$19.50	003700006000	$27.50	030120018000	$19.50	032490021000	$19.50	060091003000	$27.50	060150027000	$27.50	060200051000	$27.50	060350017000	$27.50	061030021000	$27.50	061090048000	$19.50
003320033000	$19.50	003700007000	$27.50	030120019000	$27.50	032490024000	$27.50	060091004000	$27.50	060150028000	$19.50	060210001000	$19.50	060350018000	$19.50	061030023000	$27.50	061090049000	$19.50
003320037000	$27.50	003700008000	$27.50	030120020000	$27.50	032500001000	$27.50	060091008000	$19.50	060150029000	$19.50	060210003000	$27.50	060350019000	$27.50	061030024000	$19.50	061090050000	$19.50
003320038000	$27.50	003700009000	$19.50	030120021000	$27.50	032500062000	$27.50	060091010000	$27.50	060150030000	$27.50	060210006000	$27.50	060350020000	$27.50	061030025000	$27.50	061100005000	$27.50
003320040000	$27.50	003700011000	$27.50	030120022000	$19.50	032500066000	$19.50	060091049000	$27.50	060150031000	$19.50	060210008000	$27.50	060360001000	$27.50	061030026000	$27.50	061100006000	$19.50
003320045000	$19.50	003700012000	$19.50	030130001000	$19.50	032510013000	$27.50	060091051000	$27.50	060150032000	$19.50	060210009000	$19.50	060360007000	$19.50	061030027000	$27.50	061100007000	$19.50
003330014000	$19.50	003700013000	$27.50	030130002000	$27.50	032510014000	$19.50	060092006000	$19.50	060150033000	$19.50	060210010000	$27.50	060360008000	$27.50	061030028000	$27.50	061100010000	$19.50
003330015000	$19.50	003700014000	$19.50	030130003000	$27.50	032510015000	$27.50	060100002000	$27.50	060150034000	$27.50	060211011000	$27.50	060360009000	$19.50	061030029000	$27.50	061100013000	$27.50
003330021000	$27.50	003700015000	$19.50	030130004000	$19.50	032510016000	$19.50	060100004000	$27.50	060150035000	$19.50	062210012000	$19.50	060360010000	$27.50	061030030000	$27.50	061100014000	$27.50
003330031000	$27.50	003710001000	$27.50	030130005000	$19.50	060010003000	$27.50	060100006000	$27.50	060150036000	$27.50	062210017000	$27.50	060360012000	$19.50	061030031000	$27.50	061100019000	$27.50
003341003000	$27.50	003710002000	$27.50	030130006000	$27.50	060010004000	$27.50	060100008000	$27.50	060150037000	$27.50	062210018000	$27.50	060360014000	$19.50	061030035000	$27.50	061100020000	$27.50
003341004000	$27.50	003710003000	$19.50	030130007000	$19.50	060010005000	$27.50	060100010000	$19.50	060150041000	$27.50	062220001000	$27.50	060360015000	$19.50	061030036000	$27.50	061100042000	$19.50
003341005000	$19.50	003710004000	$27.50	030130008000	$19.50	060010006000	$27.50	060100011000	$27.50	060150042000	$27.50	062220002000	$27.50	060360017000	$27.50	061030037000	$27.50	061100043000	$27.50
003341007000	$19.50	003710005000	$27.50	030130009000	$27.50	060010007000	$27.50	060100013000	$27.50	060150043000	$27.50	062220003000	$19.50	060360020000	$27.50	061030038000	$27.50	061100044000	$27.50
003341008000	$27.50	003710006000	$19.50	030130010000	$27.50	060010011000	$19.50	060100014000	$27.50	060150044000	$27.50	062220004000	$27.50	060360021000	$19.50	061030040000	$27.50	061100045000	$27.50
003341009000	$27.50	003710007000	$27.50	030130011000	$27.50	060010012000	$27.50	060100015000	$27.50	060150045000	$27.50	062220005000	$27.50	060360025000	$27.50	061030041000	$19.50	061100049000	$27.50
003350003000	$19.50	003710008000	$19.50	030130012000	$19.50	060010013000	$27.50	060100016000	$27.50	060150046000	$19.50	062220006000	$27.50	060360026000	$19.50	061030042000	$27.50	061100050000	$27.50
003350030000	$19.50	003710009000	$27.50	030130013000	$19.50	060010015000	$19.50	060100018000	$27.50	060150047000	$27.50	062220007000	$27.50	060360027000	$27.50	061030043000	$27.50	061100051000	$19.50
003360004000	$19.50	003710010000	$27.50	030130014000	$27.50	060010017000	$27.50	060110006000	$27.50	060150048000	$19.50	062220008000	$27.50	060370005000	$27.50	061030044000	$19.50	061100052000	$19.50
003360005000	$19.50	003710011000	$19.50	030140003000	$27.50	060010019000	$27.50	060110007000	$19.50	060150049000	$27.50	062220009000	$27.50	060370006000	$19.50	061030046000	$27.50	061100076000	$19.50
003600001000	$27.50	003710012000	$19.50	030140009000	$27.50	060020009000	$19.50	060110009000	$19.50	060150054000	$19.50	062230001000	$27.50	060370007000	$27.50	061040025000	$19.50	061100077000	$27.50
003600002000	$27.50	003710013000	$27.50	030140011000	$27.50	060020015000	$27.50	060110011000	$27.50	060150055000	$19.50	062230002000	$27.50	060370008000	$27.50	061040028000	$19.50	061110002000	$19.50
003600003000	$19.50	003710014000	$27.50	030140013000	$27.50	060020018000	$19.50	060110012000	$27.50	060150058000	$27.50	062230003000	$27.50	060370009000	$27.50	061050005000	$19.50	061110016000	$27.50
003600004000	$27.50	003710015000	$19.50	030150002000	$19.50	060020019000	$27.50	060110013000	$27.50	060150059000	$19.50	062230004000	$27.50	060370010000	$27.50	061050042000	$19.50	061110021000	$19.50
003600005000	$27.50	003710016000	$27.50	030150005000	$27.50	060020020000	$19.50	060110014000	$19.50	060150060000	$19.50	062230005000	$19.50	060370017000	$27.50	061050043000	$19.50	061110022000	$19.50
003600006000	$27.50	003710017000	$27.50	030150006000	$19.50	060020021000	$27.50	060110015000	$27.50	060150061000	$27.50	062230006000	$27.50	060370024000	$27.50	061060001000	$27.50	061110023000	$19.50
003600007000	$27.50	003710018000	$27.50	030150008000	$19.50	060020022000	$27.50	060110016000	$19.50	060150062000	$27.50	062230007000	$27.50	060370025000	$27.50	061060006000	$19.50	061110024000	$19.50
003600009000	$27.50	003710019000	$27.50	030150009000	$19.50	060020023000	$27.50	060110017000	$19.50	060150063000	$27.50	062240001000	$27.50	060380001000	$27.50	061060007000	$27.50	061110025000	$19.50
003600010000	$27.50	003710020000	$27.50	030150010000	$27.50	060020029000	$19.50	060110018000	$27.50	060150064000	$27.50	062240002000	$27.50	060380002000	$27.50	061060008000	$19.50	061110026000	$19.50
003600011000	$27.50	030010003000	$19.50	030150012000	$19.50	060020030000	$27.50	060110019000	$19.50	060150065000	$27.50	062240003000	$27.50	060380003000	$19.50	061060011000	$27.50	061110027000	$19.50
003600012000	$27.50	030010007000	$19.50	030150013000	$19.50	060020034000	$19.50	060110020000	$27.50	060150066000	$27.50	062240004000	$27.50	060380004000	$19.50	061060012000	$27.50	061120001000	$19.50
003600013000	$19.50	030010008000	$19.50	030150014000	$27.50	060020035000	$19.50	060110021000	$19.50	060150067000	$27.50	062240005000	$27.50	060390001000	$27.50	061060013000	$27.50	061120002000	$19.50
003600014000	$27.50	030010009000	$19.50	030150015000	$19.50	060020036000	$27.50	060110022000	$27.50	060150068000	$19.50	062240006000	$27.50	060390004000	$27.50	061060015000	$27.50	061120006000	$19.50
003600016000	$27.50	030010010000	$19.50	030150016000	$19.50	060020037000	$19.50	060110024000	$27.50	060150069000	$27.50	062250001000	$27.50	060390005000	$27.50	061060016000	$19.50	061120008000	$19.50
003600017000	$19.50	030010012000	$19.50	030150017000	$19.50	060020038000	$27.50	060110025000	$19.50	060150070000	$27.50	062250006000	$19.50	060390006000	$27.50	061060017000	$27.50	061120011000	$19.50
003610001000	$27.50	030010013000	$19.50	030150018000	$27.50	060020040000	$27.50	060110026000	$19.50	060150071000	$19.50	062250007000	$27.50	060390007000	$19.50	061060018000	$27.50	061120012000	$19.50
003610002000	$27.50	030010014000	$19.50	030150020000	$19.50	060030001000	$19.50	060110027000	$19.50	060150073000	$27.50	062250008000	$27.50	060390008000	$19.50	061060021000	$19.50	061120017000	$27.50
003610003000	$19.50	030020001000	$19.50	030150021000	$27.50	060040002000	$19.50	060110028000	$19.50	060150075000	$27.50	062250009000	$27.50	060390009000	$19.50	061060023000	$19.50	061120018000	$19.50
003610004000	$19.50	030020002000	$19.50	030150022000	$27.50	060040004000	$19.50	060110029000	$27.50	060150076000	$27.50	062250010000	$27.50	060390010000	$27.50	061060024000	$19.50	061120019000	$19.50
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003610008000	$27.50	030020004000	$19.50	030150024000	$27.50	060040010000	$27.50	060110033000	$19.50	060160003000	$19.50	062250012000	$27.50	060390017000	$27.50	061060026000	$19.50	061120021000	$19.50
003610009000	$27.50	030020005000	$19.50	030150025000	$27.50	060040011000	$27.50	060110034000	$19.50	060160004000	$27.50	062250017000	$27.50	060390019000	$27.50	061060028000	$19.50	061120022000	$19.50
003610010000	$27.50	030020006000	$27.50	030150026000	$19.50	060040012000	$19.50	060110035000	$27.50	060160006000	$27.50	062250021000	$27.50	060390020000	$27.50	061060030000	$19.50	061120023000	$19.50
003610011000	$27.50	030020008000	$27.50	030150027000	$27.50	060040013000	$27.50	060110036000	$27.50	060160007000	$27.50	062250024000	$27.50	060390021000	$27.50	061060031000	$19.50	061120024000	$19.50
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003610017000	$19.50	030030011000	$27.50	030150031000	$27.50	060040019000	$27.50	060120003000	$27.50	060160013000	$19.50	062270002000	$27.50	060390036000	$19.50	061070005000	$27.50	061130003000	$19.50
003610018000	$27.50	030030014000	$19.50	030150033000	$19.50	060040020000	$27.50	060120004000	$27.50	060160015000	$27.50	062270005000	$27.50	060400001000	$19.50	061070006000	$27.50	061130007000	$27.50
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003610020000	$27.50	030030017000	$19.50	030160080000	$19.50	060040023000	$19.50	060120013000	$27.50	060160021000	$27.50	062270007000	$19.50	060400003000	$19.50	061070013000	$27.50	061130014000	$19.50
003610021000	$27.50	030030022000	$27.50	030160082000	$27.50	060040024000	$27.50	060120014000	$27.50	060160022000	$27.50	062270008000	$27.50	060400004000	$27.50	061070014000	$27.50	061130015000	$19.50
003610022000	$19.50	030030023000	$27.50	030160083000	$27.50	060040027000	$27.50	060120015000	$19.50	060160024000	$27.50	062270010000	$27.50	060400006000	$27.50	061070015000	$19.50	061130018000	$19.50
003610023000	$19.50	030050002000	$19.50	030160084000	$27.50	060040030000	$19.50	060120017000	$19.50	060160026000	$27.50	062270011000	$27.50	060400007000	$27.50	061070016000	$19.50	061130019000	$19.50
003610026000	$27.50	030050003000	$19.50	030160085000	$27.50	060050001000	$27.50	060120021000	$19.50	060160027000	$19.50	062270012000	$27.50	060400008000	$27.50	061070017000	$19.50	061130020000	$27.50
003620001000	$27.50	030050006000	$27.50	030160087000	$19.50	060050004000	$27.50	060120029000	$27.50	060170001000	$27.50	062270013000	$19.50	060400009000	$27.50	061070020000	$19.50	061130021000	$27.50
003620002000	$19.50	030050007000	$27.50	030240001000	$19.50	060050006000	$27.50	060120031000	$27.50	060170002000	$19.50	062270014000	$19.50	060400010000	$27.50	061070021000	$27.50	061130023000	$27.50
003620003000	$27.50	030050010000	$27.50	030240002000	$27.50	060050010000	$27.50	060120032000	$27.50	060170003000	$27.50	062280046000	$27.50	060400011000	$27.50	061070022000	$27.50	061130024000	$19.50
003620005000	$27.50	030050011000	$19.50	030240003000	$19.50	060050016000	$19.50	060120033000	$27.50	060170004000	$27.50	062280047000	$27.50	060410003000	$27.50	061070023000	$19.50	061130027000	$19.50
003620006000	$27.50	030050013000	$27.50	030240004000	$19.50	060060002000	$27.50	060120034000	$27.50	060170005000	$27.50	062280048000	$27.50	060410004000	$27.50	061070024000	$27.50	061130028000	$27.50
003620007000	$27.50	030050015000	$19.50	030240005000	$27.50	060060004000	$19.50	060120035000	$27.50	060170006000	$27.50	062290001000	$27.50	060410005000	$27.50	061070026000	$19.50	061130029000	$19.50
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003630002000	$27.50	030050017000	$19.50	030470002000	$27.50	060060016000	$27.50	060120037000	$27.50	060171010000	$27.50	062290010000	$27.50	060410007000	$27.50	061080017000	$19.50	061140019000	$19.50
003630008000	$27.50	030060005000	$19.50	030470003000	$27.50	060060020000	$27.50	060120038000	$27.50	060171011000	$27.50	062290012000	$27.50	060410008000	$27.50	061080020000	$19.50	061140021000	$19.50
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003630012000	$19.50	030060007000	$19.50	030470005000	$27.50	060060022000	$27.50	060120042000	$27.50	060171015000	$27.50	062290016000	$19.50	060410010000	$27.50	061080022000	$19.50	061140025000	$19.50
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003630015000	$27.50	030070003000	$19.50	030470007000	$19.50	060060025000	$27.50	060120045000	$27.50	060171018000	$27.50	062290031000	$27.50	061010008000	$19.50	061080024000	$19.50	061140034000	$27.50
003630016000	$27.50	030070004000	$19.50	030470008000	$27.50	060060026000	$27.50	060120046000	$27.50	060171020000	$27.50	062300001000	$27.50	061010011000	$19.50	061080025000	$19.50	061140035000	$27.50
003630017000	$27.50	030070005000	$19.50	030470009000	$19.50	060060027000	$27.50	060120049000	$27.50	060172001000	$27.50	062300006000	$19.50	061010018000	$19.50	061080027000	$19.50	061140037000	$19.50
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003630020000	$19.50	030070010000	$27.50	030480001000	$27.50	060070003000	$19.50	060120057000	$19.50	060180001000	$19.50	062300016000	$19.50	061010036000	$19.50	061080034000	$27.50	061140048000	$19.50
003630021000	$27.50	030070011000	$27.50	030480002000	$27.50	060070005000	$27.50	060120062000	$27.50	060180002000	$27.50	062300017000	$27.50	061010037000	$27.50	061080035000	$27.50	061140049000	$19.50
003630022000	$19.50	030070012000	$19.50	030480003000	$27.50	060070006000	$27.50	060120063000	$27.50	060180003000	$27.50	062300020000	$27.50	061010038000	$19.50	061080036000	$19.50	061140050000	$19.50
003630024000	$27.50	030070013000	$27.50	030480004000	$27.50	060070007000	$27.50	060120067000	$19.50	060180005000	$19.50	063330003000	$19.50	061010039000	$27.50	061080037000	$19.50	061140052000	$19.50
003630026000	$27.50	030070014000	$27.50	030500002000	$19.50	060070010000	$27.50	060120068000	$27.50	060180006000	$27.50	063330005000	$19.50	061010040000	$27.50	061080038000	$19.50	061140054000	$19.50
003630027000	$19.50	030070015000	$27.50	030500011000	$19.50	060070011000	$19.50	060120069000	$27.50	060180008000	$19.50	063330006000	$27.50	061010041000	$19.50	061080039000	$19.50	061140058000	$19.50
003630030000	$27.50	030070016000	$19.50	030500012000	$19.50	060070014000	$19.50	060120071000	$27.50	060180009000	$27.50	063330008000	$27.50	061010042000	$19.50	061080040000	$19.50	061140060000	$19.50
003630031000	$19.50	030070017000	$27.50	030510002000	$27.50	060070016000	$27.50	060120072000	$27.50	060180010000	$19.50	063330010000	$27.50	061010047000	$19.50	061080041000	$19.50	061140061000	$19.50
003630032000	$19.50	030070018000	$19.50	030510003000	$27.50	060070017000	$27.50	060120073000	$27.50	060180011000	$27.50	063330011000	$27.50	061010048000	$19.50	061080042000	$19.50	061140063000	$19.50
003630033000	$27.50	030070019000	$27.50	030510004000	$19.50	060080004000	$27.50	060120074000	$27.50	060180012000	$27.50	063330012000	$19.50	061010052000	$19.50	061080043000	$19.50	061140064000	$19.50
003630034000	$27.50	030070020000	$19.50	030510006000	$27.50	060080006000	$19.50	060120076000	$27.50	060180014000	$27.50	063330015000	$19.50	061010054000	$19.50	061080044000	$27.50	061140074000	$19.50
003630035000	$19.50	030080002000	$19.50	030510007000	$27.50	060080007000	$19.50	060120077000	$27.50	060180016000	$27.50	063330016000	$19.50	061010056000	$19.50	061080045000	$27.50	061140076000	$19.50
003630036000	$19.50	030080004000	$27.50	030510008000	$19.50	060080008000	$27.50	060130008000	$19.50	060180017000	$27.50	063330017000	$27.50	061010057000	$19.50	061080046000	$19.50	061140077000	$19.50
003630037000	$27.50	030080005000	$19.50	030510009000	$27.50	060080009000	$27.50	060130009000	$19.50	060180019000	$27.50	063330018000	$19.50	061010058000	$27.50	061080047000	$19.50	061140078000	$19.50
003630038000	$19.50	030080007000	$27.50	030510010000	$19.50	060080010000	$27.50	060130010000	$27.50	060180020000	$27.50	063330019000	$27.50	061020003000	$27.50	061080048000	$27.50	061140081000	$19.50
003630039000	$19.50	030080008000	$27.50	030510012000	$27.50	060080012000	$27.50	060130015000	$27.50	060180022000	$27.50	063330020000	$27.50	061020005000	$27.50	061080049000	$19.50	061140082000	$19.50
003630042000	$27.50	030080009000	$19.50	030510014000	$19.50	060080013000	$27.50	060130018000	$27.50	060180023000	$19.50	063330021000	$27.50	061020006000	$27.50	061080050000	$27.50	061140083000	$19.50
003630043000	$19.50	030080010000	$19.50	030510015000	$19.50	060080014000	$27.50	060130019000	$27.50	060180024000	$19.50	063330022000	$19.50	061020008000	$19.50	061080051000	$19.50	061140084000	$19.50
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003630046000	$19.50	030080017000	$19.50	030510017000	$27.50	060080016000	$27.50	060130021000	$27.50	060180027000	$19.50	063330024000	$27.50	061020010000	$27.50	061080053000	$19.50	061151007000	$27.50
003630047000	$27.50	030080019000	$19.50	030510018000	$19.50

North San Juan Fire Protection District,
North San Juan FPD - 1986 Parcel Tax
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)

Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt
061151019000	$27.50	061220017000	$27.50	062030015000	$19.50	062180028000	$27.50	062220023000	$27.50								
061151020000	$27.50	061230006000	$19.50	062030021000	$19.50	062180029000	$27.50	062220024000	$19.50								
061151022000	$27.50	061230008000	$27.50	062030022000	$27.50	062180030000	$27.50	062230004000	$27.50								
061160001000	$19.50	061230009000	$19.50	062030023000	$27.50	062180031000	$27.50	062230006000	$19.50								
061160002000	$19.50	061230010000	$27.50	062030024000	$27.50	062180033000	$27.50	062230013000	$27.50								
061160003000	$19.50	061230011000	$19.50	062030025000	$27.50	062180034000	$27.50	062230014000	$27.50								
061160005000	$19.50	061230012000	$27.50	062030026000	$19.50	062180035000	$27.50	062230015000	$27.50								
061160006000	$19.50	061230013000	$19.50	062030027000	$19.50	062180036000	$19.50	062230016000	$19.50								
061160008000	$27.50	061230017000	$27.50	062030028000	$19.50	062180041000	$27.50	062230017000	$27.50								
061160009000	$19.50	061230018000	$27.50	062030029000	$19.50	062180042000	$27.50	062230018000	$27.50								
061160015000	$27.50	061230019000	$27.50	062030032000	$27.50	062180043000	$27.50	062230019000	$19.50								
061160016000	$27.50	061230020000	$19.50	062040001000	$19.50	062180044000	$27.50	062230020000	$27.50								
061160017000	$27.50	061230021000	$27.50	062040007000	$27.50	062180045000	$27.50	062230021000	$27.50								
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North San Juan Fire Protection District,
N. San Juan Measure Q
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)

Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt
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003630046000	$46.32	030080009000	$46.32	030510014000	$46.32	060080012000	$65.25	060130010000	$65.25	060180020000	$65.25	060330016000	$46.32	061010054000	$46.32	061080044000	$65.25	061140074000	$46.32
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North San Juan Fire Protection District,
N. San Juan Measure Q
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)

Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt
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061200051000	$65.25	062010027000	$46.32	062120022000	$46.32	062210016000	$65.25	910001354000	$65.25								
061200052000	$65.25	062010028000	$46.32	062120023000	$65.25	062210017000	$65.25	910001896000	$65.25								
061200053000	$114.19	062010029000	$65.25	062120024000	$65.25	062210018000	$65.25										
061210004000	$46.32	062010030000	$46.32	062120025000	$65.25	062210019000	$65.25										
061210005000	$46.32	062020002000	$46.32	062120028000	$65.25	062210020000	$65.25										
061210019000	$46.32	062020005000	$46.32	062120030000	$65.25	062210021000	$65.25										
061210020000	$46.32	062020006000	$46.32	062130003000	$46.32	062210022000	$65.25										
061210031000	$46.32	062020007000	$46.32	062130008000	$65.25	062210023000	$46.32										
061210032000	$46.32	062020008000	$46.32	062130015000	$65.25	062210024000	$65.25										
061210033000	$46.32	062020013000	$46.32	062130022000	$46.32	062210025000	$65.25										
061210034000	$46.32	062020014000	$65.25	062130025000	$65.25	062210026000	$65.25										
061210035000	$46.32	062020015000	$65.25	062130026000	$46.32	062210027000	$65.25										
061210040000	$46.32	062020016000	$65.25	062130027000	$46.32	062220002000	$46.32										
061210048000	$46.32	062020018000	$46.32	062170007000	$46.32	062220003000	$46.32										
061210049000	$46.32	062020019000	$46.32	062170009000	$46.32	062220004000	$114.19										
061210050000	$65.25	062020020000	$65.25	062170013000	$114.19	062220005000	$65.25										
061210051000	$65.25	062020023000	$65.25	062170016000	$65.25	062220006000	$65.25										
061220001000	$65.25	062020026000	$65.25	062170017000	$65.25	062220007000	$46.32										
061220002000	$65.25	062020027000	$46.32	062170022000	$46.32	062220008000	$65.25										