

DISTRICT STRUCTURE

The district is set up with two “ZONES” or “FUNDS” these are Fire and Streetlights. To-date PRCSD has referred to the Fire Fund as the General Fund, but there will be an item on the June 2023 agenda to consider changing it to either “The Fire Fund” or “Fire General Fund” for better clarity.

I have attached a copy of the statement that arrived with the last tax revenue check from the county. As you can see, it doesn't specify any allocation, not by fire department, nor for streetlights.

When the district was formed, the amount of money that had been historically paid to the two non-profit fire departments plus the amount historically paid for the streetlights for Alleghany and Forest City per year, was converted into a percentage of the tax base (property tax) within the new district's boundaries.

The original dollar amount was \$28,444, arrived at as follows: historical amount paid to each fire dept. (AVFD & PCVFD) **\$10,000 each = \$20,000** for Fire Department Services plus **\$5,162** in streetlight expense for Alleghany and Forest City, **\$3,000 in estimated tax admin. fees and \$282 in indirect costs**. Moving forward, after district formation, the percentage stays the same, but the dollar amount will fluctuate as property values change.

With district formation, the PRCSD Directors decided that the best way to keep the streetlight income and expense separate from the fire income and expense was to create a ZONE for the streetlights. The original streetlight allocation of **\$5,162** was converted into a percentage of the Alleghany County Water District tax rate area. Going forward that formula is used to determine the streetlight revenue each year. The County Auditor provides the dollar figure annually. Additionally, the streetlights are charged an equivalent portion of the County Management Fee each year.

The Streetlight Fund or Zone has its own budget section and a reserve fund that is used to capture any extra income at the end of each year, or conversely that can be used to make up any budget shortfalls. This ensures that Fire Fund money is not used to cover the streetlights.

The other Fund or Zone is FIRE. Most of the expenses for the two departments are tracked separately for information purposes. Several expenses cannot be tracked by department, these include the cost of insurance, the independent audit and district administration.

Pliocene Ridge CSD's Directors are fiscally responsible for managing the district as a single entity. Many of us, me included, did not understand this when the district first formed in 2004. We thought that there might be a way to continue to split the Fire Tax Revenue between the two fire departments, we quickly learned that it was not feasible to approach the district's management in that way.

The formation of a district represents a pooling of resources. Even with the drawing of such a large (115 square mile) district boundary, at the time of formation the district did not generate the tax revenue required to support the original allocation of \$28,444. This is because about 66% of the land within the district's boundaries is Forest Service Land that does not generate tax revenue. ~~Most of the private property is in the western portion of the district, so that the Pike area generates more tax revenue than the Alleghany area where most of the public land is located.~~ The following text is here to explain this change and won't necessarily be included in the final draft of the manual. Van Maddox consulted with the Assessors office regarding this on 5/14/2023 and reviewed the tax areas and the maps and concluded that it is a pretty even spread as far as assessed values go across the district. The initial confusion regarding this was caused by the fact that the number being used for "Alleghany" in the Foundation's Nov. 2022 newsletter was only Alleghany proper (ACWD tax rate area 052-001) whereas tax rate area 052-000 which includes Pike is much larger than the residential area of Pike alone. In fact, it stretches all the way to the Eastern Boundary of the district. It is easy to get confused looking at the District's Formation documents.

6/14/2023 Email From Van Maddox

Attached is the certified and recorded LAFCO document creating the tax shift. (I attached the PDF to this document)

Page 9 of the pdf shows that Pike is in area 0 on the map. It stretches from the southern border of the county all the way to Milton Reservoir.

Alleghany Water is area 1 on the map in the middle of tax rate area 0.

I asked the Assessor to look at area 0 on the map and see how the taxable values is spread across the tax rate area 052-000. Pike encompasses most of the residential structures, but the rest of the area has large and small mining claims, also Sierra Pacific owns a lot of parcels all throughout tax rate 052-000, (on the map area 0). Forest City is also part of this area.

As far as taxable property both secured and unsecured the values in tax rate 052-000 (shown on the map as 0) is spread evenly across the tax rate area. Meaning as much is up around Alleghany's end of the district as down in Pike.

Page 14 of the pdf shows the amounts spent in the area for the 10 years prior to the districts formation. The amount per fire station was consistently \$10,000 averaged over the 10 years.

END of email.

Within the district the Board is responsible to spend funds where they are needed. The property that generates the funds does not get a prorated share. That is not how it works. Generally speaking, if taxes were divided up by the properties that generated them, then critical infrastructure would not exist within the State of California. The purpose of pooling resources is to take advantage of that structure. The district's budget has two main sections: Fire and Streetlights.

Are the Fire Departments Separate or not?

There has been disagreement about whether or not the fire departments are separate entities. Both answers are right depending on how you look at it.

From a strictly legal perspective, the Alleghany and Pike City Fire Departments are not separate entities because they operate under the sole authority of Pliocene Ridge CSD, sharing the same tax ID #, bank accounts, main income source and administration.

Additionally, all operating agreements with other agencies (Mutual Aid and MOUs) are between Pliocene Ridge CSD and the other agencies. This is because the fire departments do not have individual authority to enter into agreements. They are not separate legal entities from the district, they are departments within the district.

That being said, the departments do have different names attached to their respective communities and are separate in certain ways, much in the same way that Forest Service Battalions are separate. They have their own call numbers, stations, apparatus and crew. They are paged out separately for certain calls outside of the district. Additionally, Pliocene Ridge CSD earmarks money for the individual fire departments under certain circumstances including if a donor wishes to designate their donation to a specific department.

Resources:

Sierra County Auditor Van Maddox was in office when Pliocene Ridge CSD was formed. He was the “number cruncher” and has a clear understanding of the structure of special districts. He is still in office. He is a good source of information.

The California Special District’s Association is another good source of information. Pliocene Ridge CSD is a “Special District”. Other types of special districts include: Cemetery Districts, County Water Districts and Fire Districts. Districts fall under certain general rules (such as the Brown Act), but also have a unique set of rules for each type of district established by the State. These specific codes are referred to as “Enabling Legislation”.

The district’s formation documents are available online at:
<https://www.plioceneridge.org/district-formation-documents>

Pliocene Ridge CSD Bylaws & Policies are available online at:
<https://www.plioceneridge.org/bylaws-policies-procedures>

Pliocene Ridge CSD Financial information, including budgets and independent audit reports available online at:
<https://www.plioceneridge.org/financial-information>

*Additional changes to Version 1 made on 6/15/2023 after consulting further with Sierra County Auditor Van Maddox

Requested By and When Recorded Mail To:
Sierra County Local Agency Formation Commission
PO Box 530
Downieville, California 95936

Doc # 2004142143
Page 1 of 9
Date: 11/23/2004 10:54A
Filed by: COUNTY OF SIERRA
Filed & Recorded in Official Records
of SIERRA COUNTY
MARY J. JUNGSI
COUNTY CLERK-RECORDER
Fee: \$0.00

CERTIFICATE OF COMPLETION

This Certificate of Completion is provided pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as may be amended, and is issued by the Executive Officer of the Sierra County Local Agency Formation Commission, as follows:

- 1) **SHORT FORM DESIGNATION:**
Pliocene Ridge Community Services District (LAFCO 2003-02).

- 2) **NAME OF INVOLVED AGENCIES/FORM OF PROCEEDING:**
This is a formation proceeding and there were no impacts to the boundaries of any existing special district or other local government agency. The Alleghany County Water District is wholly within the boundaries of the newly formed district and remains in tact. Sierra County Service Area 2 includes a portion of the newly formed district and no boundary change resulted in the County Service Area as a result of the formation proceeding.

The Pliocene Ridge Community Services District (LAFCO 2003-02) is a formation of a community services district comprised of 93661.485 acres (gross acreage which includes National Forest System Lands) and comprised of the County Assessor parcels identified on the listing attached hereto as exhibit "A".

- 3) **COUNTY OF LOCATION OF PROCEEDING:**
The proceeding is located entirely within Sierra County.

- 4) **LAFCO APPROVAL/CONDITIONS/LEGAL DESCRIPTION:**
The Pliocene Ridge Community Services District Formation was approved, without election, by the Sierra County Local Agency Formation Commission on February 26, 2004 by its Resolution 2004-01 and the resolution of approval, including conditions and legal description, a certified copy which is attached hereto as exhibit "B" and made a part hereof.

- 5) **INHABITED OR UNINHABITED LAND:**
The land included within the Pliocene Ridge Community Services District is inhabited.

- 6) **TAX STATUS:**
Negotiation of property taxes has been completed.

I hereby certify that I have examined the resolution of approval, conditions, and legal description/maps for the above-identified proceeding and have found these documents to conform and be in compliance with the approval of the Sierra County Local Agency Formation Commission.

Date: 11-23-04 Executive Officer: 

APN AND ACREAGE IN TRAs

<u>TAX AREA</u>	<u>ACREAGE</u>
052000	57874.015
052001	803.310
052021	160.000
052025	34733.640
052038	90.520
TOTAL:	93661.485

EXHIBIT "A"

**SIERRA COUNTY
LOCAL AGENCY FORMATION COMMISSION**

RESOLUTION 2004-01

**A RESOLUTION MAKING DETERMINATIONS
AND APPROVING THE FORMATION OF THE
PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**

WHEREAS, a petition making application for the formation of the Pliocene Ridge Community Services District has been filed with the Executive Officer of the Sierra County Local Agency Formation Commission and said application complied with all requirements of the law and the rules of the Commission; and,

WHEREAS, the proceedings for this reorganization/organization are governed by the Cortese-Knox-Hertzberg Local Government Reorganization act of 2000; and,

WHEREAS, at the time and place and in the manner provided by law, the Executive Officer of this Commission gave notice of the date, time, and place of a public hearing by the Commission upon said application; and,

WHEREAS, the Executive Officer of this Commission has reviewed the application and has prepared a report, including recommendations, within the time required by law and has furnished copies of said report to the Commission and to all other persons required by law to receive said report; and,

WHEREAS, at a public hearing on February 26, 2004, this Commission considered the proposal and the report of the Executive Officer; the factors determined by this Commission to be relevant to the proposal, including but not limited to, factors specified in Government Code, section 56668; and all other relevant evidence and information presented at said public hearing, including the comments and testimony, written or oral, of all interested persons.

NOW, THEREFORE, the Sierra County Local Agency Formation Commission hereby finds, determines, resolves and orders, as follows:

1. The change of organization/reorganization is for the formation of a community services district for the Pliocene Ridge area in Sierra County. The change of organization is designated and the short-term name of the proceeding is the "Pliocene Ridge Community Services District". This change of organization is being taken pursuant to the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Sections 56000 et. seq.), and the Community Services District Law (Government Code Sections 61000 et. seq.).

EXHIBIT "B"


2. This change of organization is being made for the express purpose of creating a public entity, the Pliocene Community Services District, which will be empower to provide fire suppression, protection and emergency medical aid within the unincorporated area of Sierra County known as Pliocene Ridge. These services are not presently provided by any public entity and formation of the District will provide for public funding to support a volunteer fire department which will be under the control of the District. No other public entity can reasonably provide these services in the subject territory. The formation of the community services district will also establish a public entity that will be able to respond to the need for other public services as such needs arise.
3. The formation of the Pliocene Ridge Community Services District shall have no jurisdictional impact upon the Cemetery District nor the Alleghany County Water District and these districts remain organized and autonomous.
4. The Commission adopts the contents of the Executive Officer report for this project and incorporates its content by reference herein.
5. Upon formation, the Pliocene Ridge Community Services District shall be limited to providing the following services: A) Fire protection, emergency medical services, emergency response, search and rescue and related services B) Parks and recreation services; and, C) Street lighting.
6. The lands encompassed by the new community services district will not be subject to any new or additional taxes for any existing general bond indebtedness of the County.
7. The regular county assessment roll will be used as the basis for property taxation.
8. The Commission finds that the change of organization is exempt from the requirements of the California Environmental Quality Act and a Notice of Exemption will be filed with the Sierra County Clerk-Recorder.
9. The Commission finds that property tax exchange resulting from the change in jurisdictional boundaries expressed in the Board of Supervisors resolution adopted February 3, 2004 shall be limited to the funding identified that was expended during the prior fiscal year by County Service Area 2 in the amount of \$28,444 which includes any required indirect costs or administrative fees.
10. Pursuant to the provisions of the California Constitution Article XIII B, and the provisions of Government Code Sections 7900 and following, the spending limit for the Pliocene Ridge Community Services District for the initial fiscal

year, ending June 30, 2005, shall be in the amount of \$28,444, together with the annual adjustments thereto as provided by law.

11. The territory is inhabited and comprises approximately 115 square miles as represented on the set forth in the petition for formation map, which map is attached hereto as exhibit 1. The legal description of the boundaries is set out in Exhibit 2, attached hereto. Said legal description and map are hereby approved shall be checked by the County Surveyor prior to filing the Certificate of Completion and the map shall comply with the requirements of the State Board of Equalization.
12. The sphere of influence is approved and is described as a coterminous boundary with the boundary of the proposed Pliocene Ridge Community Services District.
13. The Commission finds, pursuant to Government Code, Section 56663(d) that over eighty (80) per cent of the registered voters residing within the boundaries of the proposed district signed petitions requesting formation and said signatures were certified and validated by the Sierra County Clerk-Recorder and no written protests were submitted to the Commission prior to the close of the public hearing conducted on February 26, 2004., Pursuant to the Act and Government Code Section 61111, the requirements for a protest hearing and election and proceeding of the conducting authority are hereby waived and the District is ordered formed and established, without election.
14. The Board of Directors of the District shall consist of five individuals who shall reside within the boundaries of the District. The initial Board members shall be selected by the Sierra County Board of Supervisors, who shall serve staggered terms of office, two of whom shall be appointed to terms of office expiring on the first Tuesday in 2007 and three of whom shall serve an initial term expiring on the first Tuesday in 2009. Thereafter, Board members shall be selected by the Board of Supervisors and shall serve terms of office for four years.
15. The effective date of the formation of the Pliocene Ridge Community Services District shall be upon receipt of the acceptance or other official notice of the filing and acceptance from the State Board of Equalization.
16. The Executive Officer is authorized and directed to file a Certificate of Completion as provided by law upon expiration of thirty (30) days after the close of the public hearing of February 26, 2004 and upon filing of the statement of boundary change with the State Board of Equalization.
17. The Executive Officer is hereby authorized and directed to mail certified copies of this resolution as provided by law.

Adopted by the Sierra County Local Agency Formation Commission at a meeting conducted on Thursday, February 26, 2004 by the following vote:

AYES: Commissioners Mitchell, Shelton, Loveridge, Adasewicz
NOES: Commissioner Huebner
ABSENT: None
ABSTAIN: None



Chairman
Local Agency Formation Commission

Attest:



Tim H. Beals
Executive Officer

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
LEGAL DESCRIPTION

The boundary of the Pliocene Ridge Community Services District is described as follows:

Beginning at the intersection of the North line of Section 25, Township 19 North, Range 8 East, MDB and M and the West boundary of Sierra County, California, thence Easterly along the North boundary of said Section 25 and Section 30, Township 19 North, Range 9 East, MDB and M to the intersection of Sections 19, 20, 29, and 30, Township 19 North, Range 9 East, MDB and M, thence Northerly to the intersection of Sections 17, 18, 19, and 20, Township 19 North, Range 9 East, MDB and M, thence Easterly along the North boundary of Sections 20, 21, 22, 23, and 24, Township 19 North, Range 9 East, MDB and M and Sections 19 and 20, Township 19 North, Range 10 East, MDB and M, to the intersection of Sections 17, 16, 20, and 21, Township 19 North, Range 10 East, MDB and M, thence Northerly to the intersection of Sections 8, 9, 16, and 17, Township 19 North, Range 10 East, MDB and M, thence Easterly to the intersection of Sections 9, 10, 15, and 16, Township 19 North, Range 10 East, MDB and M, thence Northerly to the intersection of Sections 3, 4, 9, and 10, Township 19 North, Range 10 East, MDB and M, thence Easterly along the Northern boundary of Sections 10, 11, and 12, Township 19 North, Range 10 East, MDB and M and Sections 7, 8, and 9, Township 19 North, Range 11 East, MDB and M to the intersection of Sections 3, 4, 9, and 10, Township 19 North, Range 11 East, MDB and M, thence Northerly to the intersection of Sections 3 and 4, Township 19 North, Range 11 East, MDB and M and Sections 33 and 34, Township 20 North, Range 11 East, MDB and M, thence Easterly along the North boundary of Sections 3, 2, and 1, Township 19 North, Range 11 East, MDB and M and Sections 6, 5, 4, 3, 2, and 1, Township 19 North, Range 12 East, MDB and M to the Northeast corner of said Section 1, Township 19 North, Range 12 East, MDB and M also the Northeast corner of said Township, thence Southerly along the East boundary of Sections 1, 12, and 13, Township 19 North, Range 12 East, MDB and M to the intersection with the Southern boundary of Sierra County, California, in the center of the Middle Fork of the Yuba River, thence Westerly along the center of the Middle Fork of the Yuba River, the Southern boundary of Sierra County, California, to the Southeast corner of Sierra County, California, thence Northerly following the Western boundary of Sierra County, California, to the point of beginning.

End of Description.

EXHIBIT "1"

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
DISTRICT FORMATION
SIERRA COUNTY, CALIFORNIA

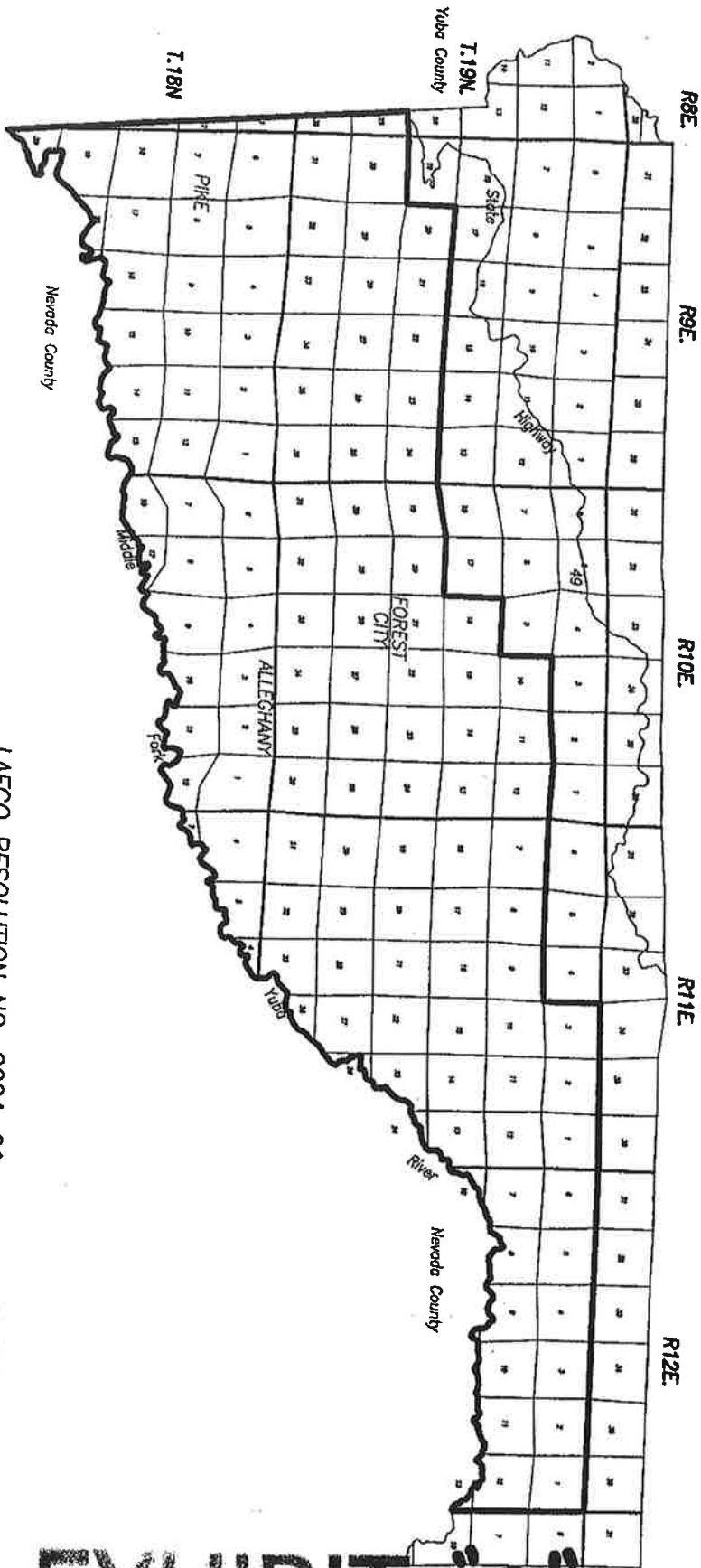


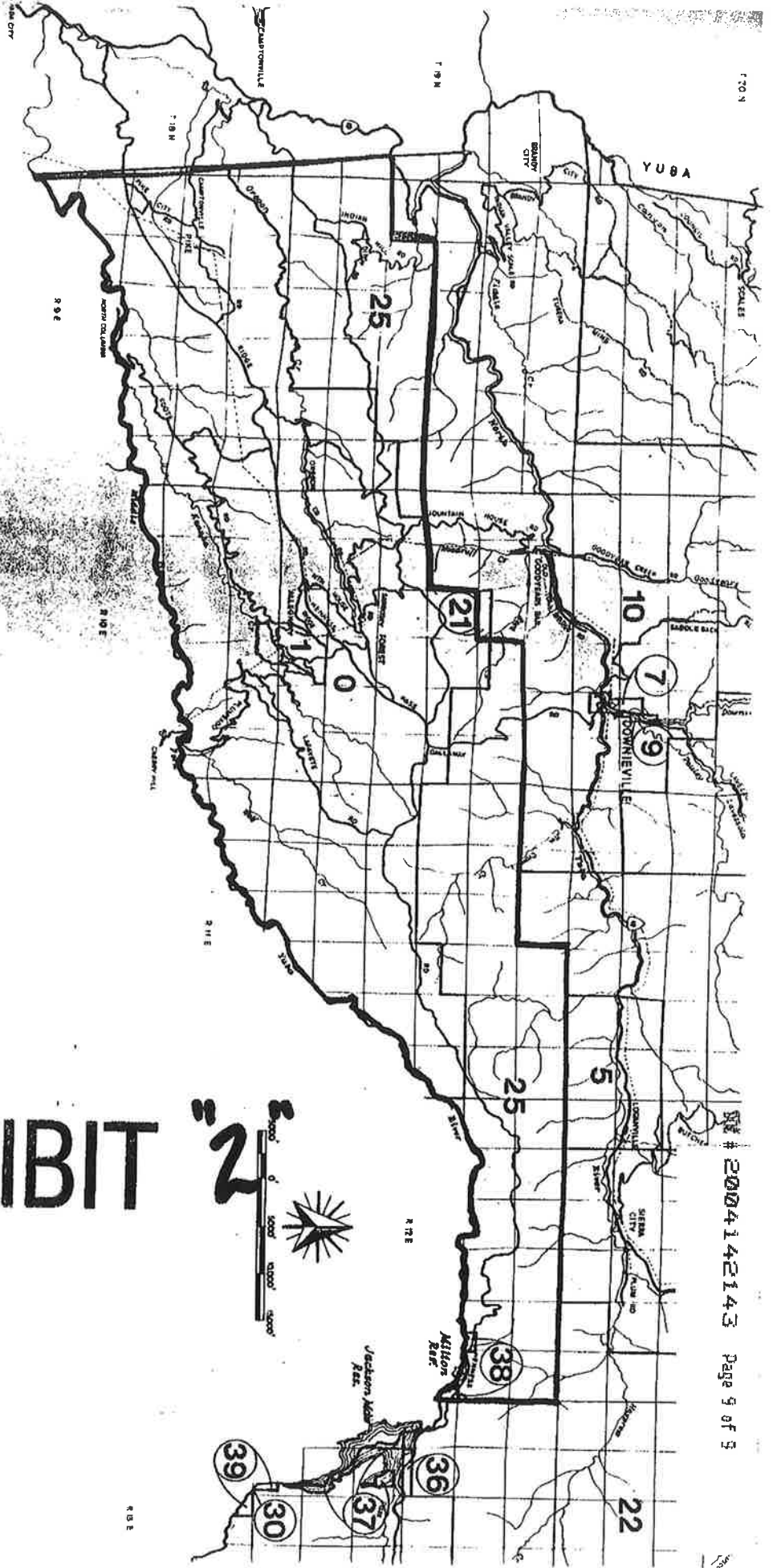
EXHIBIT "2"

LAFCO RESOLUTION NO. 2004-01
February 26, 2004

— District Boundary

Acreage: 76,247E
Scale 1" = 10,000'

[Signature]
Executive Officer
Date 11-12-04



Map # 2004142143 Page 9 of 9

EXHIBIT "2"

AFFECTED TAX RATE AREAS

**SIERRA COUNTY
AGENDA
TRANSMITTAL
AND RECORD OF
PROCEEDINGS**

1. MEETING DATE: <i>February 3, 2004</i>	2. DATE/TIME REC'D <i>(for Clerk's use only)</i>	3. AGENDA ITEM # <i>Timed Item</i> AGENDIZING DEPARTMENT: <input type="checkbox"/> REGULAR <i>9:30 am</i> <input type="checkbox"/> CONSENT
4. CONTACT FOR INFORMATION DEPARTMENT: <i>PLANNING DEPARTMENT</i> NAME: <i>TIM H. BEALS</i> PHONE NO. <i>289-3251</i>		

5. AGENDA ITEM: Resolution determining property tax allocation for the formation of Pliocene Ridge Community Service District.

6. SUPPORTIVE DOCUMENTS RELATIVE TO THIS ITEM:
 IF CONTRACT OR AGREEMENT ATTACH: RESOLUTION
 COPY OF CONTRACT

7. BACKGROUND INFORMATION: PREVIOUS RELEVANT BOARD ACTIONS NONE

8. FUNDING SOURCE(S) <i>Applicant</i>	9. CURRENT YEAR COST <i>NA</i>	10. ANNUAL COST <i>NA</i>	11. IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
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12. WILL PROPOSAL REQUIRE ADDITIONAL PERSONNEL? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO IF YES, STATE NUMBER <input type="checkbox"/> PERMANENT <input type="checkbox"/> LIMITED TERM	13. PRIORITY <input checked="" type="checkbox"/> ROUTINE OPERATION <input type="checkbox"/> SPECIAL PROJECT PRIORITY <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> NONE
---	--

14. RECOMMENDED ACTION OR MOTION *Approve resolution.*

AUTHORIZED SIGNATORY: Chairman, Board of Supervisors or Responsible Administrator
 The Clerk is hereby authorized to issue a separate resolution or minute order in conformance with the Board's action as may be required.
 Other: (See Attached)

15. *Tim Beals (kmcw)* *Jan. 27, 2004*
 SIGNATURE OF AGENCY OR DEPARTMENT AUTHORIZED REPRESENTATIVE DATE

16. APPROVED AS TO FORM: APPROVED AS TO FUNDING SOURCES:

 COUNTY COUNSEL COMMENTS: AUDITOR/RISK MANAGER

17. BOARD ACTION
- | | | |
|--|--|---|
| <input type="checkbox"/> APPROVED
<input type="checkbox"/> APPROVED AS AMENDED
<input type="checkbox"/> SET PUBLIC HEARING FOR _____

<input type="checkbox"/> NO ACTION TAKEN | <input type="checkbox"/> DENIED <input type="checkbox"/> ADOPTED AS AMENDED
<input type="checkbox"/> ADOPTED
<input type="checkbox"/> RESOLUTION NO. _____
<input type="checkbox"/> AGREEMENT NO. _____
<input type="checkbox"/> ORDINANCE NO. _____
<input type="checkbox"/> VOTE AYES : _____
NOES : _____
ABSTAIN: _____
ABSENT : _____ | <input type="checkbox"/> DIRECTION TO _____
<input type="checkbox"/> REFERRED TO _____
<input type="checkbox"/> CONTINUED TO _____
<input type="checkbox"/> OTHER _____

<input type="checkbox"/> NO RESPONSE REQUESTED FROM CLERK |
|--|--|---|

BY: _____
 Clerk of the Board

Date: _____

Agenda Item: Property Tax Exchange Resolution for the formation of the Pliocene Ridge Community Services District

Background: A petition has been filed before Sierra LAFCO for the formation of a community services district on Pliocene Ridge (Pike, Forest, Alleghany). The petition has been certified and the process of formation is well underway. As a condition of filing the petition and prior to LAFCO conducting its hearing on the matter, there are certain property tax issues that must be resolved. I have attached pertinent sections of the law and have also attached the County Auditors work on property tax issues. The Board of Supervisors is charged by law with the "conducting authority" obligations and it is the Board's jurisdiction to evaluate and approve any property tax exchanges as a result of the formation proceeding.

This proceeding is limiting the proposed powers of the district to fire protection and there has been no County property tax allocations made for this service from the general fund in the past. There have been allocations made from the County Service Area funds on an annual basis as donations to the respective fire agencies in Alleghany, Forest, and Pike and while these are not considered property taxes for purposes of this exchange resolution, it is an issue for the Auditor to compute any future liability from the service area for fire protection services.

A proposed resolution is attached and the matter is a timed item for your consideration on February 3. We have transmitted a copy of the proposed resolution to all of the taxing entities reflected on the County Auditor's spreadsheet for any comments or input at the February 3 meeting.

Recommendation: Adopt the resolution as presented which transfers or exchanges no property tax as a result of the formation proceeding.

SIERRA COUNTY

County Auditor
P.O. Box 425
Downieville, California 95936
530-289-3273



Van A. Maddox
Auditor

Anna Maria Prach
Senior Auditor/Controller

To: Tim Beals

From: Van Maddox

Re: LAFCO

Pursuant to § 99 (b)(1)(B) & §99 (b)(2) of the California Revenue and Taxation Code I provide the tax information concerning the jurisdictional change affecting tax rate areas 052-000, 052-001, 052-025, 052-038:

The above mentioned jurisdictional change is estimated to generate property taxes of \$12,242 for the tax year 2003-2004. The same area would generate timber yield tax of \$1,066 for the tax year 2003-2004.

Attached is a work sheet showing the parcels tax revenue by tax rate area and the average ten year contribution made for expenditures in these tax rate areas.

Pursuant to § 99 (b)(3) I will notify all affected local agency.

Sincerely,

Van A. Maddox
Sierra County Auditor
01/19/04

SIERRA COUNTY
CSA # 2

	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	Average
FIRE PROTECTION SERVICE	20,474	20,336	20,696	22,880	21,500	20,459	19,796	24,202	20,797	20,000	21,114
Lights	3,614	4,228	4,213	4,000	4,412	4,337	4,188	4,322	4,741	5,446	4,350
Parks											0
County						327	76		175		58
											25,522



PLIOCENE RIDGE CSD

	052-000	052-001	052-025	052-038	TOTALS
AB8 CSA #2 RATE	0.04635538000	0.04216463000	0.02565542000	0.02565542000	
		ALLEGHANY WATER			
PROPERTY VALUSE	19,742,670	4,320,892	4,927,745	15,144	29,006,451
Timber Value	1,316,960	0	2,813,640	0	4,130,600
TAXES CURRENTLY TO CSA #2	9,152	1,822	1,264	4	12,242
FROM CSA #2 Historical 10 year Average	25,522				25,522
TIMBER TAX	488	0	577	0	1,066
APPROX TAX ADDMIN FEE	3500				3,500

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
Fax 530-289-2801

RECEIVED
JAN 16 2004
SIERRA COUNTY AUDITOR



William G. Copren
Assessor

January 16, 2004

To: Sierra County Auditor
Fr: Bill Copren, Sierra County Auditor

Re: Notice of LAFCO Proceeding
Pliocene Ridge CSD

Dear Sir:

As per the Notice provided by Mr. Tim H. Beals, and pursuant to Section 99(b)(1)(A) of the California Revenue and Taxation Code, listed below are the assessed valuations of the territory subject to jurisdictional change and the tax rate areas in which the territory exists.

Tax Rate Area	Net Assessed Value	Gross Assessed Value
052-000	Sec. \$17,153,396 Uns. \$2,302,274	Sec. \$17,709,118 Uns. \$2,302,274
052-001	Sec. \$3,745,464 Uns. \$484,428	Sec. \$3,904,897 Uns. \$484,428
052-025	Sec. \$3,492,180 Uns. \$1,419,516	Sec. \$3,518,780 Uns. \$1,426,516
052-038	Sec. \$0.00 Uns. \$15,144	Sec. \$0.00 Uns. \$15,144
Totals	\$28,624,642	\$29,373,397

The assessed valuations listed above are effective for January 1, 2003. Many changes have occurred subsequent to that date and the valuations will certainly be different for lien date 2004. If you need more accurate valuations than those shown, please let me know. The final values for 2004 will be available around July 1, 2004.

The Timber Yield Tax base for the subject Tax Rate Areas is as follows:

052-000: \$1,316,960 (Note: This is full value or 4 X Assessed Value for the years 1972-1975).

052-025: \$2,813,640 (Note: Again this is full value of the base).

052-038: \$0.00.

052-001: \$0.00.

Total Timber Yield Tax base for proposed district: \$4,130,600.

Sincerely,

A handwritten signature in black ink, appearing to read 'W.G. Copren', with a long horizontal flourish extending to the right.

William G. Copren
Sierra County Assessor