



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** 02/12/2025

**To:** Board Directors

**Attn:** Matt Furrer  
President

**From:** Fire District Staff

**Subject:** Community Facilities District No. 2010-01 FY 2024/25 Annual Report

### **BOARD OF DIRECTOR'S BRIEFING PAPER**

#### **ISSUE:**

Staff is asking for the Board of Directors to review and accept the Fiscal Year 2024/25 Annual Report on the Community Facilities District (CFD) Tax Levy for Zone 1 and Zone 2 as completed by Willdan Financial Services.

#### **BACKGROUND:**

This annual report is required as part of the Community Facilities District program.

#### **DISCUSSION:**

Willdan Financial Services has prepared the fiscal year report. The purpose of the report is to advise the District and its Board of Directors of what the CFD has accomplished during the fiscal year. The report includes the total levy of what has been submitted to the County of Fresno's Tax Assessors Office for the Property Tax Rolls, if there are any delinquent levies from prior years and explanations of the Rate and Method of Apportionment of the Special Tax for both Zone 1 and Zone 2. The report also explains the method of apportionment between the two (2) types of taxes-Tax A (Facilities) and Tax B (Services) in both Zones.

**ALTERNATIVES:**

There are no alternatives. These reports are mandatory.


**IMPACTS** (*Consider potential consequences related to each of the following areas of concern for proposed alternatives*):

- Fiscal – The reports document the monies received by the District for Tax A and Tax B for both Zones.
- Operational – No known impacts
- Legal – The CFD is required to have these reports completed annually.
- Labor – No known impacts
- Sociopolitical - No known impacts
- Policy – No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

**RECOMMENDATION:**

Staff is recommending that the Board of Directors approves to accept the Community Facilities District No. 2010-1 FY 2024/25 Annual Report Annual Report as prepared by Willdan Financial Services. Staff also asks that any Board of Director make a motion to accept the Annual Reports of the Community Facilities District as presented.

**APPROVED:**

  
\_\_\_\_\_  
**Josh I. Chrisman, Administration Officer**

February 12, 2025  
\_\_\_\_\_  
**Date**



# Fresno County Fire Protection District

## Community Facilities District No. 2010-01

Fiscal Year 2024/25  
Annual District Administration Report

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# ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2024/25

## FRESNO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2010-01



### Prepared for

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## **INTRODUCTION**

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The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the Agency or accessed through the Agency. The information sources include the Rate and Method of apportionment, annual budget, debt service schedule(s), and special tax/assessment delinquency data. The development status, prepayments and historical information were accessed through the Agency and/or the developer and are maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53368 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) or (“District”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only, and is governed by the agency that formed it.

### **A. FORMATION**

On June 22, 2010, the Agency formed the District by the adoption of Resolution No. 2010-09. The qualified electors within the District approved the levy of the special tax in accordance with the rate and method of special tax.

### **B. BOUNDARIES AND DEVELOPMENT SUMMARY**

The County of Fresno (the “County”) encompasses over 6,000 square miles in the heart of the San Joaquin Valley and is located 220 miles Northeast of the City of Los Angeles.

The boundaries of the CFD, together with the CFD’s future annexation area and Zones 1 and 2 boundaries are shown in the Boundary Diagram Section of this Report. The CFD currently has 507 developed parcels.

### **C. BONDS**

There are currently no bonds issued for this District.

## **D. FINANCED FACILITIES & SERVICES**

The CFD was formed to provide funding for all or a portion of the costs of the following CFD's Authorized Improvements (collectively, the "Facilities"); the acquisition of land and the construction of facilities for fire protection and suppression, and for emergency medical services, including but not limited to (i) station renovation, construction, expansion and equipping; (ii) the construction, expansion and equipping of training facilities, including classrooms, drill towers, rescue buildings and burn buildings; (iii) the acquisition and equipping of fire engines, other vehicles and emergency medical apparatus with a useful life of five (5) years or more; (iv) the funding of reserves for building refurbishment and replacement, as well as for the replacement of equipment; and (v) the purchase of other related appurtenances permitted under the Act in furtherance of the operations of the District.

Notwithstanding the foregoing, Special Tax A levied on and collected from property in Zone 1 of the CFD (as Special Tax A and Zone 1 are identified in the Rate and Method of Apportionment of Special Taxes for the CFD, and as Zone 1 is depicted on the recorded boundary map for the CFD) shall be used solely to fund the following Facilities (and shall not be used to fund any other Facilities): (i) the acquisition of land for and the construction and equipping of a fire station to be located in Zone 1 of the CFD; (ii) the acquisition of a fire engine and other vehicles and equipment to serve the land within Zone 1 of the CFD; and (iii) 2.53% of the cost of the construction, expansion and equipping of a training facility, including classrooms, drill towers, rescue buildings and bum buildings (collectively, the "Zone 1 Facilities"). All Facilities authorized to be funded by the CFD, other than the Zone 1 Facilities, are referred to as the "Zone 2 Facilities," including any portion of the Facilities described in clause (ii) of the preceding paragraph not funded by Zone 1 of the CFD pursuant to clause (iii) of the preceding sentence.

The Services to be funded, in whole or in part, by the District include all direct all direct and incidental costs related to providing fire protection and suppression, and emergency medical services, including (i) fire protection and suppression services, including protection planning and (ii) emergency medical services, including ambulatory services and technical rescue. The CFD may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities, establishing reserves for costs of services, paying the salaries and benefits of personnel, and for payment of other related expenses. Any services to be funded by the CFD must be in addition to those provided in the territory of the CFD before the date of creation of the CFD and may not supplant services already available within that territory when the CFD is created.

## I. LEVY SUMMARY OVERVIEW

### A. FISCAL YEAR 2024/25 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2024/25 for the District.

Parcel Count	Charge Amount
507	\$253,549.50

### B. FISCAL YEAR 2024/25 HANDBILL AMOUNTS

The following table summarizes the amounts billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax-exempt status in Fiscal Year 2024/25 for the District.

Parcel Count	Charge Amount
0	\$0.00

## II. FINANCIAL OBLIGATIONS

### A. FISCAL YEAR 2024/25 LEVY COMPONENTS

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Maximum Special Tax A	\$126,724.43
Maximum Special Tax B	126,825.96
<b>Total Charge Amount Levied <sup>(1)</sup></b>	<b>\$253,550.39</b>

<sup>(1)</sup> Slight variance to actual "Charge Amount" in Section (I)(A) above due to rounding.

### B. PREPAYMENT SUMMARY

For Fiscal Year 2023/24, there were no parcels that prepaid their special tax obligations. The following table lists the parcels that prepaid and amount of the prepayment.

APN	Prepayment Total
N/A	\$0.00
<b>Prepayment Total</b>	<b>\$0.00</b>



### C. HISTORICAL BOND CALL SUMMARY

The following table summarizes historical bond calls performed to date.

Date of Call	Amount	Source of Funds
N/A	N/A	N/A
<b>Total Bond Call to Date</b>		

## III. DELINQUENCY AND FORECLOSURE STATUS

### A. DELINQUENCY SUMMARY

The following table summarizes delinquencies for the most recent fiscal year and the cumulative for all years with delinquencies as of October 4, 2024.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$0.00	0.00%	\$6,952.51	1.64%

FOR A MORE COMPREHENSIVE SUMMARY, PLEASE SEE EXHIBIT C OF THIS REPORT.

### B. FORECLOSURE COVENANT

The District is not bonded; therefore, the District is not obligated to use Judicial Foreclosure proceedings in order to collect delinquent Special Taxes.

### C. DELINQUENCY MANAGEMENT ACTIONS

Willdan Financial Services has not performed any Delinquency Management Actions during Fiscal Year 2023/24.

Action(s)	Date Performed	Number of Parcels
N/A	N/A	0

## **IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT**

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The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment (“RMA”). The RMA is hereby referenced and summarized but not included in this report, however the official document can be requested and provided by the Agency’s special tax administrator Willdan Financial Services.

### **A. RATE AND METHOD OF APPORTIONMENT**

Pursuant to Section D of the Rate of Method of Apportionment, commencing with Fiscal Year 2010/11 and for each following fiscal year, the CFD Administrator shall levy the Special Tax A and Special Tax B on the applicable taxable property for Zone 1 and Zone 2, and shall levy the Special Tax for each zone until the total Special Tax levy equals the Special Tax Requirement

*(FOR DETAILED INFORMATION OF THE SPECIAL TAX REQUIREMENT, PLEASE REFER TO SECTION (II) FINANCIAL OBLIGATIONS ABOVE).*

Step One: The Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Developed Property, excluding Tenured Property, within Zone 1 up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax Requirement for Zone 1 Facilities. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Step Two: If additional monies are needed to satisfy the Special Tax Requirement for Zone 1 Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Permitted Property within Zone 1 up to 100% of the applicable Maximum Special Tax A for Permitted Property. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Developed Property means an Assessor’s Parcel of Taxable Property that is not Tenured Property for which a Certificate of Occupancy was issued on or before April 1 preceding the Fiscal Year for which Special Taxes are being levied.

## B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels in each land use type according to its number of units or building square footage, as well as the total Applied Special Tax total for each classification.

Land Use Type	Zone 1				Zone 2				Totals
	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	
<b>Residential</b> <sup>(1)</sup>									
Single Family Property	402	402	\$88,536.34	\$98,331.94	19	19	\$1,711.80	\$131.59	\$188,711.67
Multi-Family Property	0	0	0.00	0.00	0	0	0.00	0.00	0.00
<b>Non-Residential</b> <sup>(2)</sup>									
Commercial	2	2,500	320.62	117.98	11	78,699	3,153.10	2,476.44	6,068.14
Office Property	0	0	0.00	0.00	12	61,607	3,671.91	1,644.47	5,316.38
Industrial Property	0	0	0.00	0.00	61	1,823,018	29,330.66	24,123.54	53,454.20
<b>Totals</b>	<b>404</b>		<b>\$88,856.96</b>	<b>\$98,449.92</b>	<b>103</b>		<b>\$37,867.47</b>	<b>\$28,376.04</b>	<b>253,550.39</b>
<b>Total Applied</b> <sup>(3)</sup>									<b>253,549.50</b>
<b>Variance due to County Even Penny Policy</b>									<b>-0.89</b>

<sup>(1)</sup> Residential Properties are taxed on a per Unit basis per the Rate and Method of Apportionment.

<sup>(2)</sup> Non-Residential Properties are taxed on a per Building Square Footage basis per the Rate and Method of Apportionment.

<sup>(3)</sup> Due to the Fresno County even penny levy requirements, the Total Special Taxes are slightly different than the "Fiscal Year 2024/25 Levy Components" in Section (II)(A).

## C. MAXIMUM ASSIGNED AND APPLIED SPECIAL TAX RATES

The following table summarizes Maximum Assigned Special Tax rates. The Special Tax rates is a combination of Max Tax A and Max Tax B for each Zone within the District.

Land Use Type	Zone 1		Zone 1 Max Tax Rate <sup>(3)</sup>	Zone 2		Zone 2 Max Tax Rate <sup>(3)</sup>
	2024/25 Maximum Special Tax Rate <sup>(1)(2)</sup>			2024/25 Maximum Special Tax Rate <sup>(1)(2)</sup>		
	Tax A	Tax B	Tax A	Tax B		
<b>Residential</b>						
Single Family Property	\$286.3391	\$379.6600	\$665.9991	\$95.1055	\$131.5953	\$226.7008
Multi-Family Property	\$222.9354	\$297.9802	\$520.9156	\$74.6527	\$103.6124	\$178.2651
<b>Non-Residential</b>						
Commercial Property	\$0.1432	\$0.1966	\$0.3398	\$0.0511	\$0.0681	\$0.1192
Office Property	\$0.2045	\$0.2723	\$0.4768	\$0.0716	\$0.0908	\$0.1623
Industrial Property	\$0.0818	\$0.1059	\$0.1877	\$0.0205	\$0.0378	\$0.0583

<sup>(1)</sup> Per the Rate and Method of Apportionment, the maximum assigned Special Tax A rates have been escalated by the greater of two percent (2%) or the Engineering News Record ("ENR") index. For FY 2024/25 the rates have been escalated by the ENR, at a rate of 11.18%.

<sup>(2)</sup> Per the Rate and Method of Apportionment, the maximum assigned Special Tax B rates have been escalated by 3% over the prior fiscal year.

<sup>(3)</sup> The Special Max Tax Rate is a combination of the sum of Max Tax A and Max Tax B.

## D. MAXIMUM AND APPLIED SPECIAL TAX RATES

The Fiscal Year 2024/25 Maximum and Applied Special Tax Rates for each of the CFD's development classifications are shown in the tables below. These figures have been rounded for presentation purposes.

### DEVELOPED PROPERTY

All parcels classified as Developed Property in Fiscal Year 2024/25 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2024/25 Maximum Special Tax Rate A	Zone 1 FY 2024/25 Maximum Special Tax Rate B	Zone 2 FY 2024/25 Maximum Special Tax Rate A	Zone 2 FY 2024/25 Maximum Special Tax Rate B
<b>Residential</b>				
SFR Property (per unit)	\$286.3391	\$379.6600	\$95.1055	\$131.5953
MFR Property (per unit)	\$222.9354	\$297.9802	\$74.6527	\$103.6124
<b>Non-Residential</b>				
Commercial Property (per BSF)	\$0.1432	\$0.1966	\$0.0511	\$0.0681
Office Property (per BSF)	\$0.2045	\$0.2723	\$0.0716	\$0.0908
Industrial Property (per BSF)	\$0.0818	\$0.1059	\$0.0205	\$0.0378

### PERMITTED PROPERTY

All parcels classified as Permitted Property in FY 2024/25 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2024/25 Maximum Special Tax Rate A	Zone 2 FY 2024/25 Maximum Special Tax Rate A
<b>Residential</b>		
SFR Property (per unit)	\$286.3391	\$95.1055
MFR Property (per unit)	\$222.9354	\$74.6527
<b>Non-Residential</b>		
Commercial Property (per BSF)	\$0.1432	\$0.0511
Office Property (per BSF)	\$0.2045	\$0.0716
Industrial Property (per BSF)	\$0.0818	\$0.0205

## ENTITLED PROPERTY

All parcels classified as Entitled Property in FY 2024/25 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2024/25 Maximum Special Tax Rate A	Zone 2 FY 2024/25 Maximum Special Tax Rate A
<b>Residential</b>		
SFR Property (per lot)	\$286.3391	\$95.1055

## TENURED PROPERTY

No parcels were classified as Tenured Property for the CFD's FY 2024/25 levy.

Land Use Type	Zone 1 FY 2024/25 Maximum Special Tax Rate B	Zone 2 FY 2024/25 Maximum Special Tax Rate B
<b>Residential</b>		
SFR Property (per unit)	\$379.6600	\$131.5953
MFR Property (per unit)	\$297.9802	\$103.6124
<b>Non-Residential</b>		
Commercial Property (per BSF)	\$0.1966	\$0.0681
Office Property (per BSF)	\$0.2723	\$0.0908
Industrial Property (per BSF)	\$0.1059	\$0.0378

## MIXED USE PROPERTY

Mixed Use Property within each Zone of the CFD shall be subject to a Special Tax A and a Special Tax B. The Maximum Special Tax A for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax A that may be applied to each Land Use Type located on that parcel. The Maximum Special Tax B for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax B that may be applied to each Land Use Type located on that parcel.

No parcels were classified as Mixed-Use Property for the FY 2024/25 levy.

## UNDEVELOPED PROPERTY

Each parcel classified as Undeveloped Property within either Zone of the CFD shall be exempt from the levy of Special Tax A and the levy of Special Tax B.

## ***EXHIBIT A***

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***FRESNO COUNTY FIRE PROTECTION DISTRICT***

***COMMUNITY FACILITIES DISTRICT No. 2010-01***

***Fiscal Year 2024/25 Charge Detail Report***

**Fresno County Fire Protection District**  
**Community Facilities District No. 2010-01**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
005-040-21-S	NO SITUS AVAILABLE	\$575,759	\$418,317	\$994,076	\$144.31	\$144.30
005-150-56-S	47641 W NEES AVE	267,722	32,427,780	32,695,502	71.79	71.78
011-100-24-S	4946 N JERROLD	556,080	4,382,749	4,938,829	816.97	816.96
015-110-33-S	NO SITUS AVAILABLE	449,443	752,153	1,201,596	95.10	95.10
019-040-27-S	904 S LYON AVE	82,000	10,647,500	10,729,500	1,105.92	1,105.92
027-050-17-S	47070 PANOCHE RD	2,533,634	750,273	3,283,907	95.10	95.10
027-190-40-S	NO SITUS AVAILABLE	583,623	116,979	700,602	142.93	142.92
030-040-62	NO SITUS AVAILABLE	73,495	1,519,671	1,593,166	511.32	511.32
030-190-28-S	7521 S EL DORADO AVE	66,788	39,832	106,620	102.26	102.26
030-190-44-S	7705 S EL DORADO	68,426	3,226,734	3,295,160	95.10	95.10
035-342-44-S	8127 S VALENTINE AVE	132,771	72,506	205,277	95.10	95.10
035-342-45-S	8415 S VALENTINE AVE	544,544	1,399,527	1,944,071	95.10	95.10
040-050-51-S	NO SITUS AVAILABLE	149,294	606,076	755,370	76.69	76.68
040-050-55-S	12688 S COLORADO	1,250,000	27,331,900	28,581,900	28.34	28.34
040-080-40-S	20225 W KAMM	397,248	4,886,922	5,284,170	15,680.94	15,680.94
042-070-42-S	NO SITUS AVAILABLE	145,578	103,818	249,396	95.10	95.10
042-070-43-S	NO SITUS AVAILABLE	2,015,957	19,551,427	21,567,384	95.10	95.10
042-100-30-S	12797 S ELM AVE	307,053	7,069,047	7,376,100	245.43	245.42
043-050-15-S	590 W KAMM AVE	315,224	1,244,266	1,559,490	1,533.97	1,533.96
045-080-43-S	32581 W HARLAN	577,943	9,925,538	10,503,481	122.71	122.70
050-170-45-S	NO SITUS AVAILABLE	32,683	0	32,683	95.10	95.10
050-170-47-S	NO SITUS AVAILABLE	9,474	55,000	64,474	95.10	95.10
050-170-49-S	NO SITUS AVAILABLE	1,153	0	1,153	95.10	95.10
050-170-50-S	NO SITUS AVAILABLE	1,447,740	6,533,213	7,980,953	95.10	95.10
053-070-73	NO SITUS AVAILABLE	2,554,021	3,895,346	6,449,367	122.71	122.70
055-180-42-S	19940 W EXCELSIOR AVE	80,715	405,567	486,282	215.81	215.80
060-042-01-S	24924 S BUTTE	192,021	745,671	937,692	196.98	196.98
060-090-66-S	26062 FRESNO-COALINGA	215,012	15,978,811	16,193,823	189.31	189.30
065-060-81-S	24505 W DORRIS AVE	2,312,119	24,669,579	26,981,698	20.45	20.44
065-260-24-S	25430 W DORRIS AVE	780,861	5,455,391	6,236,252	255.66	255.66
070-041-53-S	NO SITUS AVAILABLE	410,914	319,679	730,593	95.10	95.10
075-110-18	36220 LASSEN	63,540	650,888	714,428	306.79	306.78
075-330-06	36301 S LASSEN AVE	375,580	1,112,838	1,488,418	798.60	798.60
085-020-61-S	NO SITUS AVAILABLE	219,533	1,731,002	1,950,535	95.10	95.10
085-020-62-S	NO SITUS AVAILABLE	222,091	1,506,357	1,728,448	95.10	95.10
150-120-48	18540 WATTS VALLEY RD	126,203	489,946	616,149	59.82	59.82
158-070-81-S	NO SITUS AVAILABLE	33,992	56,038	90,030	95.10	95.10
158-070-82-S	NO SITUS AVAILABLE	129,555	12,529,727	12,659,282	95.10	95.10
158-090-28	6450 ELWOOD RD	199,644	4,962,864	5,162,508	1,080.71	1,080.70
158-161-23	21998 E WELDON AVE	555,158	904,438	1,459,596	110.44	110.44
185-151-60	3617 S PARK AVE	67,035	576,603	643,638	320.66	320.66
300-120-22	17541 N FRIANT RD	82,021	665,677	747,698	166.58	166.58
300-170-13	16906 N FRIANT RD	123,137	134,220	257,357	272.02	272.02
300-340-60-S	NO SITUS AVAILABLE	1,029,803	0	1,029,803	379.66	379.66
300-630-01-S	21027 LAGO BELLO LN	135,252	593,028	728,280	544.93	544.92
300-630-02-S	21039 LAGO BELLO LN	108,649	390,912	499,561	544.93	544.92
300-630-03-S	21051 LAGO BELLO LN	132,651	392,646	525,297	548.66	548.66
300-630-04-S	21063 LAGO BELLO LN	135,252	508,755	644,007	544.93	544.92
300-630-05-S	21075 LAGO BELLO LN	108,160	397,181	505,341	544.93	544.92

**Fresno County Fire Protection District**  
**Community Facilities District No. 2010-01**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-630-06-S	21087 LAGO BELLO LN	106,041	405,325	511,366	548.66	548.66
300-630-07-S	21097 LAGO BELLO LN	147,281	353,363	500,644	544.93	544.92
300-630-08-S	21109 LAGO BELLO LN	135,252	483,786	619,038	544.93	544.92
300-630-09-S	21131 LAGO BELLO LN	116,056	336,102	452,158	548.66	548.66
300-630-10-S	21143 LAGO BELLO LN	116,056	319,041	435,097	548.66	548.66
300-630-11-S	21155 LAGO BELLO LN	147,281	314,597	461,878	548.66	548.66
300-630-12-S	21167 LAGO BELLO LN	116,056	386,472	502,528	548.66	548.66
300-630-13-S	21142 LAGO BELLO LN	123,716	424,179	547,895	536.01	536.00
300-630-14-S	21130 LAGO BELLO LN	123,003	354,278	477,281	286.34	286.34
300-630-15-S	21110 LAGO BELLO LN	116,056	258,228	374,284	286.34	286.34
300-630-16-S	21098 LAGO BELLO LN	115,530	269,579	385,109	544.93	544.92
300-630-17-S	21086 LAGO BELLO LN	137,957	419,177	557,134	556.36	556.36
300-630-18-S	21074 LAGO BELLO LN	120,299	344,496	464,795	556.36	556.36
300-630-19-S	21062 LAGO BELLO LN	128,662	304,349	433,011	544.93	544.92
300-630-20-S	21050 LAGO BELLO LN	104,450	233,391	337,841	548.66	548.66
300-630-21-S	21038 LAGO BELLO LN	123,716	194,295	318,011	544.93	544.92
300-630-22-S	21139 RUSCELLO LN	122,704	368,119	490,823	548.66	548.66
300-630-23-S	21151 RUSCELLO LN	91,134	273,408	364,542	548.66	548.66
300-630-24-S	21163 RUSCELLO LN	111,550	294,495	406,045	548.66	548.66
300-630-25-S	21149 BELLA VISTA	114,167	270,407	384,574	548.66	548.66
300-641-01-S	21205 FIORI LN	128,662	244,461	373,123	548.66	548.66
300-641-02-S	21211 FIORI LN	150,223	365,850	516,073	286.34	286.34
300-641-03-S	21214 FIORI LN	140,454	525,402	665,856	544.93	544.92
300-641-04-S	21212 FIORI LN	168,000	392,000	560,000	544.93	544.92
300-641-05-S	21204 FIORI LN	129,607	410,038	539,645	286.34	286.34
300-641-06-S	21213 LAGO BELLO LN	108,649	272,609	381,258	548.66	548.66
300-641-07-S	21225 LAGO BELLO LN	216,000	504,000	720,000	548.66	548.66
300-641-08-S	21235 LAGO BELLO LN	135,252	416,160	551,412	548.66	548.66
300-641-09-S	21247 LAGO BELLO LN	132,600	507,960	640,560	544.93	544.92
300-641-10-S	21259 LAGO BELLO LN	108,160	280,502	388,662	548.66	548.66
300-641-11-S	21271 LAGO BELLO LN	125,768	300,751	426,519	544.93	544.92
300-641-12-S	21281 LAGO BELLO LN	108,160	281,703	389,863	548.66	548.66
300-641-13-S	21293 LAGO BELLO LN	108,160	246,249	354,409	548.66	548.66
300-641-14-S	21305 LAGO BELLO LN	108,160	348,164	456,324	548.66	548.66
300-641-15-S	21317 LAGO BELLO LN	90,540	367,489	458,029	544.93	544.92
300-641-16-S	21329 LAGO BELLO LN	108,649	374,733	483,382	548.66	548.66
300-642-01-S	21325 SOLE LN	122,704	298,956	421,660	536.01	536.00
300-642-02-S	21341 SOLE LN	137,957	391,616	529,573	548.66	548.66
300-642-03-S	21353 SOLE LN	108,649	290,365	399,014	548.66	548.66
300-642-04-S	21365 SOLE LN	114,167	383,137	497,304	548.66	548.66
300-642-05-S	21377 SOLE LN	113,781	338,502	452,283	541.68	541.68
300-642-06-S	21389 SOLE LN	120,724	317,509	438,233	544.93	544.92
300-642-07-S	21401 SOLE LN	120,299	366,259	486,558	544.93	544.92
300-643-01-S	21195 RUSCELLO LN	113,781	360,689	474,470	548.66	548.66
300-643-02-S	21207 RUSCELLO LN	108,160	368,593	476,753	548.66	548.66
300-643-03-S	21219 RUSCELLO LN	128,662	390,280	518,942	548.66	548.66
300-643-04-S	21231 RUSCELLO LN	108,160	246,249	354,409	548.66	548.66
300-643-05-S	21243 RUSCELLO LN	117,825	374,689	492,514	548.66	548.66
300-643-06-S	21255 RUSCELLO LN	135,252	311,508	446,760	544.93	544.92



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Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-643-07-S	21267 RUSCELLO LN	128,662	325,947	454,609	548.66	548.66
300-643-08-S	21279 RUSCELLO LN	117,825	290,795	408,620	548.66	548.66
300-643-09-S	21291 RUSCELLO LN	127,344	259,995	387,339	556.36	556.36
300-643-10-S	21303 RUSCELLO LN	108,160	336,266	444,426	548.66	548.66
300-643-11-S	21315 RUSCELLO LN	111,550	319,594	431,144	286.34	286.34
300-643-12-S	21327 RUSCELLO LN	113,781	276,490	390,271	544.93	544.92
300-643-13-S	21339 RUSCELLO LN	135,252	254,898	390,150	548.66	548.66
300-643-14-S	21351 RUSCELLO LN	108,160	286,766	394,926	548.66	548.66
300-643-15-S	21363 RUSCELLO LN	108,160	278,457	386,617	548.66	548.66
300-643-16-S	21375 RUSCELLO LN	147,046	343,111	490,157	544.93	544.92
300-643-17-S	21360 LAGO BELLO LN	120,178	344,438	464,616	548.66	548.66
300-643-18-S	21322 LAGO BELLO LN	120,299	321,529	441,828	548.66	548.66
300-643-19-S	21310 LAGO BELLO LN	120,299	295,174	415,473	548.66	548.66
300-643-20-S	21298 LAGO BELLO LN	117,940	257,326	375,266	544.93	544.92
300-643-21-S	21286 LAGO BELLO LN	135,252	514,998	650,250	544.93	544.92
300-643-22-S	21274 LAGO BELLO LN	135,252	471,301	606,553	548.66	548.66
300-643-23-S	21262 LAGO BELLO LN	153,000	357,000	510,000	548.66	548.66
300-643-24-S	21250 LAGO BELLO LN	116,056	316,837	432,893	548.66	548.66
300-643-25-S	21238 LAGO BELLO LN	117,825	314,597	432,422	544.93	544.92
300-643-26-S	21226 LAGO BELLO LN	132,651	283,341	415,992	548.66	548.66
300-643-27-S	21214 LAGO BELLO LN	135,252	551,412	686,664	548.66	548.66
300-643-28-S	21202 LAGO BELLO LN	122,704	229,794	352,498	556.36	556.36
300-643-29-S	21190 LAGO BELLO LN	165,240	385,560	550,800	556.36	556.36
300-643-30-S	21178 LAGO BELLO LN	116,056	290,025	406,081	286.34	286.34
300-643-31-S	21166 LAGO BELLO LN	119,469	295,833	415,302	548.66	548.66
300-643-32-S	21154 LAGO BELLO LN	123,367	293,743	417,110	541.68	541.68
300-644-01-S	21376 RUSCELLO LN	108,160	277,617	385,777	286.34	286.34
300-644-02-S	21362 RUSCELLO LN	71,837	206,767	278,604	548.66	548.66
300-644-03-S	21340 RUSCELLO LN	108,160	359,580	467,740	548.66	548.66
300-644-04-S	21328 RUSCELLO LN	106,041	294,685	400,726	548.66	548.66
300-644-05-S	21316 RUSCELLO LN	116,056	254,746	370,802	548.66	548.66
300-644-06-S	21302 RUSCELLO LN	108,160	285,788	393,948	548.66	548.66
300-644-07-S	21290 RUSCELLO LN	104,450	330,654	435,104	548.66	548.66
300-644-08-S	21276 RUSCELLO LN	116,056	422,694	538,750	548.66	548.66
300-644-09-S	21262 RUSCELLO LN	149,940	349,860	499,800	548.66	548.66
300-644-10-S	21244 RUSCELLO LN	108,160	268,001	376,161	548.66	548.66
300-644-11-S	21226 RUSCELLO LN	117,825	276,420	394,245	548.66	548.66
300-644-12-S	21208 RUSCELLO LN	132,651	275,089	407,740	544.93	544.92
300-644-13-S	21196 RUSCELLO LN	117,825	258,643	376,468	544.93	544.92
300-644-14-S	21184 RUSCELLO LN	117,825	401,085	518,910	548.66	548.66
300-650-01-S	21413 SOLE LN	90,132	276,413	366,545	548.66	548.66
300-650-02-S	21425 SOLE LN	127,344	376,728	504,072	548.66	548.66
300-650-03-S	21437 SOLE LN	108,160	302,854	411,014	548.66	548.66
300-650-04-S	21449 SOLE LN	120,779	299,162	419,941	548.66	548.66
300-650-05-S	21461 SOLE LN	108,160	218,727	326,887	548.66	548.66
300-650-06-S	21473 SOLE LN	104,450	336,449	440,899	536.01	536.00
300-650-07-S	21382 TRAMONTO LN	140,454	342,291	482,745	541.68	541.68
300-650-08-S	21366 TRAMONTO LN	122,400	418,098	540,498	544.93	544.92
300-650-09-S	21352 TRAMONTO LN	108,160	356,216	464,376	548.66	548.66

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300-650-10-S	21340 TRAMONTO LN	139,266	324,960	464,226	548.66	548.66
300-650-11-S	21328 TRAMONTO LN	116,056	330,763	446,819	548.66	548.66
300-650-12-S	21316 TRAMONTO LN	90,540	234,209	324,749	541.68	541.68
300-650-13-S	21294 TRAMONTO LN	135,252	315,241	450,493	544.93	544.92
300-650-14-S	21274 TRAMONTO LN	108,160	316,676	424,836	548.66	548.66
300-650-15-S	21262 TRAMONTO LN	108,160	251,176	359,336	548.66	548.66
300-650-16-S	21250 TRAMONTO LN	90,132	257,757	347,889	548.66	548.66
300-650-17-S	21242 TRAMONTO LN	135,252	514,998	650,250	548.66	548.66
300-650-18-S	21230 TRAMONTO LN	135,252	351,655	486,907	548.66	548.66
300-650-19-S	21218 TRAMONTO LN	108,160	246,249	354,409	544.93	544.92
300-650-20-S	21249 TRAMONTO LN	114,686	346,196	460,882	548.66	548.66
300-650-21-S	21261 TRAMONTO LN	108,649	394,776	503,425	548.66	548.66
300-650-22-S	21273 TRAMONTO LN	125,000	445,000	570,000	548.66	548.66
300-650-23-S	21285 TRAMONTO LN	108,649	335,498	444,147	548.66	548.66
300-650-24-S	21297 TRAMONTO LN	90,540	404,797	495,337	536.01	536.00
300-650-25-S	21309 TRAMONTO LN	120,178	393,353	513,531	544.93	544.92
300-650-26-S	21321 TRAMONTO LN	114,167	398,777	512,944	548.66	548.66
300-650-27-S	21333 TRAMONTO LN	132,651	403,259	535,910	544.93	544.92
300-650-28-S	21345 TRAMONTO LN	113,781	396,190	509,971	544.93	544.92
300-650-29-S	21357 TRAMONTO LN	128,662	327,020	455,682	548.66	548.66
300-650-30-S	21369 TRAMONTO LN	135,252	442,170	577,422	548.66	548.66
300-650-31-S	21381 TRAMONTO LN	92,351	367,945	460,296	536.01	536.00
300-660-01-S	21206 TRAMONTO LN	132,651	307,750	440,401	544.93	544.92
300-660-02-S	21194 TRAMONTO LN	120,299	355,324	475,623	544.93	544.92
300-660-03-S	21182 TRAMONTO LN	128,662	391,352	520,014	548.66	548.66
300-660-04-S	21170 TRAMONTO LN	135,252	509,796	645,048	548.66	548.66
300-660-05-S	21162 TRAMONTO LN	123,137	313,885	437,022	532.94	532.94
300-660-06-S	21161 TRAMONTO LN	129,922	440,359	570,281	532.94	532.94
300-660-07-S	21169 TRAMONTO LN	135,252	520,200	655,452	544.93	544.92
300-660-08-S	21181 TRAMONTO LN	123,224	287,527	410,751	544.93	544.92
300-660-09-S	21193 TRAMONTO LN	90,540	333,085	423,625	548.66	548.66
300-660-10-S	21205 TRAMONTO LN	132,651	339,586	472,237	541.68	541.68
300-660-11-S	21217 TRAMONTO LN	154,935	361,519	516,454	536.01	536.00
300-660-12-S	21229 TRAMONTO LN	137,957	519,991	657,948	536.01	536.00
300-660-13-S	21164 RUSCELLO LN	116,056	354,525	470,581	286.34	286.34
300-660-14-S	21152 RUSCELLO LN	135,252	520,200	655,452	548.66	548.66
300-660-15-S	21140 RUSCELLO LN	116,056	321,130	437,186	548.66	548.66
300-660-16-S	21128 RUSCELLO LN	116,056	248,360	364,416	556.36	556.36
300-660-17-S	21116 RUSCELLO LN	128,662	407,434	536,096	548.66	548.66
300-660-18-S	21104 RUSCELLO LN	122,704	323,385	446,089	548.66	548.66
300-660-19-S	21092 RUSCELLO LN	137,957	367,994	505,951	548.66	548.66
300-660-20-S	21080 RUSCELLO LN	132,651	318,362	451,013	548.66	548.66
300-660-21-S	21055 RUSCELLO LN	135,252	483,786	619,038	544.93	544.92
300-660-22-S	21067 RUSCELLO LN	110,583	322,467	433,050	548.66	548.66
300-660-23-S	21079 RUSCELLO LN	90,132	379,772	469,904	544.93	544.92
300-660-24-S	21091 RUSCELLO LN	114,167	187,359	301,526	548.66	548.66
300-660-25-S	21103 RUSCELLO LN	135,252	468,908	604,160	548.66	548.66
300-660-26-S	21115 RUSCELLO LN	113,781	261,583	375,364	548.66	548.66
300-660-27-S	21127 RUSCELLO LN	132,651	363,619	496,270	548.66	548.66

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300-660-28-S	21024 LAGO BELLO LN	116,056	353,119	469,175	556.36	556.36
300-660-29-S	21004 LAGO BELLO LN	123,301	225,160	348,461	548.66	548.66
300-660-30-S	20981 RUSCELLO LN	168,300	392,700	561,000	532.94	532.94
300-660-31-S	20997 RUSCELLO LN	90,540	236,139	326,679	544.93	544.92
300-660-32-S	21011 RUSCELLO LN	121,858	284,339	406,197	548.66	548.66
300-660-33-S	21023 RUSCELLO LN	114,686	343,950	458,636	548.66	548.66
300-660-34-S	20995 LAGO BELLO LN	122,400	510,000	632,400	548.66	548.66
300-660-35-S	21003 LAGO BELLO LN	92,351	450,572	542,923	536.01	536.00
300-660-36-S	21015 LAGO BELLO LN	130,000	520,000	650,000	536.01	536.00
300-671-01-S	20019 GENTEEL DR	164,045	287,736	451,781	637.20	637.20
300-671-02-S	20025 GENTEEL DR	131,236	404,282	535,518	637.20	637.20
300-671-03-S	NO SITUS AVAILABLE	131,236	343,840	475,076	637.20	637.20
300-671-04-S	20037 GENTEEL DR	128,662	327,020	455,682	637.20	637.20
300-671-05-S	20043 GENTEEL DR	137,957	423,983	561,940	637.20	637.20
300-671-06-S	20049 GENTEEL DR	135,252	399,942	535,194	379.66	379.66
300-671-07-S	20055 GENTEEL DR	131,236	305,890	437,126	637.20	637.20
300-671-08-S	NO SITUS AVAILABLE	131,236	394,039	525,275	637.20	637.20
300-672-01-S	20024 GENTEEL DR	131,236	359,808	491,044	637.20	637.20
300-672-02-S	20030 GENTEEL DR	131,236	352,068	483,304	637.20	637.20
300-672-03-S	20036 GENTEEL DR	131,236	299,292	430,528	637.20	637.20
300-672-04-S	NO SITUS AVAILABLE	131,236	296,267	427,503	637.20	637.20
300-672-05-S	NO SITUS AVAILABLE	131,236	329,514	460,750	637.20	637.20
300-672-06-S	20134 PESCARA LN	131,236	362,940	494,176	637.20	637.20
300-672-07-S	NO SITUS AVAILABLE	131,236	360,136	491,372	637.20	637.20
300-672-08-S	20122 PESCARA LN	128,662	243,924	372,586	637.20	637.20
300-672-09-S	NO SITUS AVAILABLE	131,236	290,798	422,034	637.20	637.20
300-672-10-S	20110 PESCARA LN	131,236	329,623	460,859	637.20	637.20
300-673-01-S	20092 PESCARA LN	137,957	348,076	486,033	637.20	637.20
300-673-02-S	20084 PESCARA LN	131,236	384,633	515,869	637.20	637.20
300-673-03-S	20078 PESCARA LN	131,236	344,496	475,732	637.20	637.20
300-673-04-S	20072 PESCARA LN	131,236	329,295	460,531	637.20	637.20
300-673-05-S	20064 PESCARA LN	131,236	287,627	418,863	637.20	637.20
300-673-06-S	NO SITUS AVAILABLE	131,236	348,871	480,107	637.20	637.20
300-673-07-S	NO SITUS AVAILABLE	140,454	432,806	573,260	666.00	666.00
300-673-08-S	NO SITUS AVAILABLE	166,464	349,366	515,830	666.00	666.00
300-673-09-S	NO SITUS AVAILABLE	140,454	383,699	524,153	666.00	666.00
300-674-01-S	NO SITUS AVAILABLE	140,454	433,846	574,300	666.00	666.00
300-674-02-S	20032 SUNSET DR	139,384	310,937	450,321	666.00	666.00
300-674-03-S	20040 SUNSET DR	128,662	452,209	580,871	637.20	637.20
300-674-04-S	NO SITUS AVAILABLE	166,500	388,500	555,000	666.00	666.00
300-674-05-S	NO SITUS AVAILABLE	135,252	391,502	526,754	666.00	666.00
300-681-01-S	20071 GENTEEL DR	128,662	410,866	539,528	379.66	379.66
300-681-02-S	NO SITUS AVAILABLE	131,236	262,364	393,600	637.20	637.20
300-681-03-S	NO SITUS AVAILABLE	128,662	304,396	433,058	379.66	379.66
300-681-04-S	20093 GENTEEL DR	131,901	371,446	503,347	637.20	637.20
300-681-05-S	NO SITUS AVAILABLE	128,662	395,105	523,767	379.66	379.66
300-681-06-S	NO SITUS AVAILABLE	128,662	435,963	564,625	379.66	379.66
300-681-07-S	NO SITUS AVAILABLE	137,957	389,780	527,737	666.00	666.00
300-681-08-S	NO SITUS AVAILABLE	137,957	385,960	523,917	666.00	666.00

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300-681-09-S	20123 GENTEEL DR	199,585	303,010	502,595	666.00	666.00
300-682-01-S	NO SITUS AVAILABLE	93,813	228,125	321,938	666.00	666.00
300-682-02-S	NO SITUS AVAILABLE	135,252	330,118	465,370	666.00	666.00
300-682-03-S	NO SITUS AVAILABLE	47,770	138,384	186,154	666.00	666.00
300-682-04-S	NO SITUS AVAILABLE	135,252	430,933	566,185	666.00	666.00
300-682-05-S	20098 GENTEEL DR	135,252	377,873	513,125	666.00	666.00
300-682-06-S	NO SITUS AVAILABLE	135,252	410,645	545,897	666.00	666.00
300-682-07-S	20086 GENTEEL DR	163,030	380,578	543,608	637.20	637.20
300-682-08-S	NO SITUS AVAILABLE	128,662	429,516	558,178	637.20	637.20
300-682-09-S	NO SITUS AVAILABLE	140,454	367,053	507,507	666.00	666.00
300-682-10-S	NO SITUS AVAILABLE	130,050	309,831	439,881	379.66	379.66
300-682-11-S	NO SITUS AVAILABLE	135,252	325,957	461,209	379.66	379.66
300-682-12-S	NO SITUS AVAILABLE	135,252	305,149	440,401	379.66	379.66
300-682-13-S	NO SITUS AVAILABLE	135,252	340,522	475,774	379.66	379.66
300-682-14-S	20111 PESCARA LN	140,454	341,251	481,705	379.66	379.66
300-682-15-S	NO SITUS AVAILABLE	140,454	362,891	503,345	379.66	379.66
300-682-16-S	NO SITUS AVAILABLE	135,252	365,712	500,964	379.66	379.66
300-682-17-S	NO SITUS AVAILABLE	166,770	389,130	555,900	666.00	666.00
300-682-18-S	NO SITUS AVAILABLE	135,252	353,736	488,988	666.00	666.00
300-682-19-S	NO SITUS AVAILABLE	135,252	365,388	500,640	666.00	666.00
300-682-20-S	NO SITUS AVAILABLE	135,252	441,662	576,914	666.00	666.00
300-682-21-S	NO SITUS AVAILABLE	135,252	348,534	483,786	666.00	666.00
300-682-22-S	NO SITUS AVAILABLE	135,252	359,666	494,918	666.00	666.00
300-682-23-S	NO SITUS AVAILABLE	135,252	410,229	545,481	666.00	666.00
300-682-24-S	20155 SIENA DR	135,252	355,504	490,756	666.00	666.00
300-682-25-S	20161 SIENA DR	135,252	419,593	554,845	666.00	666.00
300-682-26-S	NO SITUS AVAILABLE	135,252	373,503	508,755	666.00	666.00
300-683-01-S	20103 PALMINA DR	145,656	429,060	574,716	666.00	666.00
300-683-02-S	NO SITUS AVAILABLE	135,252	430,205	565,457	666.00	666.00
300-683-03-S	NO SITUS AVAILABLE	145,656	387,653	533,309	666.00	666.00
300-683-04-S	NO SITUS AVAILABLE	135,252	355,296	490,548	666.00	666.00
300-683-05-S	20117 SIENA DR	135,252	413,179	548,431	666.00	666.00
300-683-06-S	NO SITUS AVAILABLE	135,252	357,897	493,149	379.66	379.66
300-683-07-S	NO SITUS AVAILABLE	135,252	376,545	511,797	379.66	379.66
300-684-01-S	NO SITUS AVAILABLE	156,060	418,240	574,300	379.66	379.66
300-684-02-S	NO SITUS AVAILABLE	135,252	336,361	471,613	379.66	379.66
300-684-03-S	NO SITUS AVAILABLE	135,252	383,595	518,847	379.66	379.66
300-684-04-S	NO SITUS AVAILABLE	135,252	330,118	465,370	379.66	379.66
300-684-05-S	NO SITUS AVAILABLE	140,454	382,034	522,488	379.66	379.66
300-684-06-S	20074 MARRONE WAY	135,252	368,509	503,761	379.66	379.66
300-684-07-S	NO SITUS AVAILABLE	135,252	366,012	501,264	379.66	379.66
300-684-08-S	NO SITUS AVAILABLE	128,662	348,464	477,126	379.66	379.66
300-684-09-S	NO SITUS AVAILABLE	132,651	326,681	459,332	379.66	379.66
300-684-10-S	20083 SUMONA	128,662	335,628	464,290	637.20	637.20
300-684-11-S	NO SITUS AVAILABLE	131,236	329,186	460,422	637.20	637.20
300-684-12-S	NO SITUS AVAILABLE	136,703	408,584	545,287	637.20	637.20
300-684-13-S	NO SITUS AVAILABLE	132,600	303,450	436,050	637.20	637.20
300-684-14-S	NO SITUS AVAILABLE	132,651	228,159	360,810	637.20	637.20
300-684-15-S	NO SITUS AVAILABLE	128,662	344,065	472,727	637.20	637.20

**Fresno County Fire Protection District**  
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Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-684-16-S	20090 SULMONA DR	128,662	238,026	366,688	379.66	379.66
300-684-17-S	NO SITUS AVAILABLE	128,662	319,622	448,284	666.00	666.00
300-684-18-S	20078 SULMONA DR	128,662	341,279	469,941	637.20	637.20
300-684-19-S	20072 SULMONA DR	128,662	272,230	400,892	666.00	666.00
300-684-20-S	NO SITUS AVAILABLE	131,236	260,583	391,819	637.20	637.20
300-684-21-S	NO SITUS AVAILABLE	131,236	356,526	487,762	637.20	637.20
300-684-22-S	20077 SUNSET DR	134,023	390,180	524,203	637.20	637.20
300-684-23-S	NO SITUS AVAILABLE	131,236	363,854	495,090	637.20	637.20
300-684-24-S	20089 SUNSET DR	120,299	238,085	358,384	637.20	637.20
300-684-25-S	20095 SUNSET	131,236	259,083	390,319	637.20	637.20
300-685-01-S	NO SITUS AVAILABLE	140,454	373,503	513,957	666.00	666.00
300-685-02-S	NO SITUS AVAILABLE	135,252	391,502	526,754	666.00	666.00
300-685-03-S	NO SITUS AVAILABLE	140,454	331,159	471,613	666.00	666.00
300-685-04-S	NO SITUS AVAILABLE	135,252	360,810	496,062	666.00	666.00
300-685-05-S	NO SITUS AVAILABLE	124,848	428,644	553,492	666.00	666.00
300-685-06-S	NO SITUS AVAILABLE	140,454	360,922	501,376	666.00	666.00
300-690-01-S	20247 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-02-S	20233 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-03-S	20221 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-04-S	20207 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-05-S	20193 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-06-S	20181 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-07-S	20175 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-08-S	19530 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-09-S	19546 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-10-S	19562 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-11-S	19578 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-12-S	20186 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-13-S	20200 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-14-S	20214 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-15-S	20226 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-16-S	20240 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-17-S	20252 ZINNIA LN	79,181	0	79,181	286.34	286.34
300-690-18-S	20253 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-19-S	20239 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-20-S	20227 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-21-S	20215 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-22-S	20203 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-23-S	20191 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-24-S	19602 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-25-S	19612 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-26-S	19622 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-27-S	19621 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-28-S	19611 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-29-S	19601 DEERBRUSH LN	79,181	0	79,181	286.34	286.34
300-690-30-S	20216 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-31-S	20228 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-32-S	20240 SANDHILL LN	79,181	0	79,181	286.34	286.34
300-690-33-S	20254 SANDHILL LN	79,181	0	79,181	286.34	286.34

**Fresno County Fire Protection District**  
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Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-690-34-S	20251 REDBERRY LN	79,181	0	79,181	286.34	286.34
300-690-35-S	20239 REDBERRY LN	79,181	0	79,181	286.34	286.34
300-690-36-S	20231 REDBERRY LN	79,181	0	79,181	286.34	286.34
300-690-37-S	19648 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-38-S	19662 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-39-S	19676 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-40-S	19688 GOLDFIELD LN	150,000	446,900	596,900	286.34	286.34
300-690-41-S	19702 GOLDFIELD LN	178,500	490,620	669,120	286.34	286.34
300-690-42-S	19716 GOLDFIELD LN	156,060	434,679	590,739	286.34	286.34
300-690-43-S	19732 GOLDFIELD LN	156,060	534,661	690,721	286.34	286.34
300-690-44-S	20199 GOLDFINCH LN	204,000	553,962	757,962	286.34	286.34
300-690-45-S	20185 GOLDFINCH LN	153,000	535,296	688,296	286.34	286.34
300-690-46-S	20171 GOLDFINCH LN	153,000	520,302	673,302	286.34	286.34
300-690-47-S	20159 GOLDFINCH LN	150,000	540,200	690,200	286.34	286.34
300-690-48-S	20143 GOLDFINCH LN	79,181	406,725	485,906	286.34	286.34
300-690-49-S	20142 HAZELWOOD LN	79,181	378,300	457,481	286.34	286.34
300-690-50-S	20154 HAZELWOOD LN	79,181	431,700	510,881	286.34	286.34
300-690-51-S	20164 HAZELWOOD LN	79,181	431,700	510,881	286.34	286.34
300-690-52-S	20168 HAZELWOOD LN	200,000	747,400	947,400	286.34	286.34
300-690-53-S	20175 HAZELWOOD LN	79,181	378,300	457,481	286.34	286.34
300-690-54-S	20169 HAZELWOOD LN	178,500	696,472	874,972	286.34	286.34
300-690-55-S	20165 HAZELWOOD LN	178,500	607,920	786,420	286.34	286.34
300-690-56-S	20159 HAZELWOOD LN	150,000	603,200	753,200	286.34	286.34
300-690-57-S	19733 GOLDFIELD LN	79,181	495,900	575,081	286.34	286.34
300-690-58-S	19719 GOLDFIELD LN	150,000	422,100	572,100	286.34	286.34
300-690-59-S	19707 GOLDFIELD LN	153,000	423,708	576,708	286.34	286.34
300-690-60-S	19695 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-61-S	19683 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-62-S	19669 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-63-S	19657 GOLDFIELD LN	79,181	0	79,181	286.34	286.34
300-690-64-S	NO SITUS AVAILABLE	188	0	188	286.34	286.34
300-690-65-S	NO SITUS AVAILABLE	1,060	0	1,060	286.34	286.34
300-700-01-S	20365 ZINNIA LN	74,761	0	74,761	286.34	286.34
300-700-02-S	20353 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-03-S	20339 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-04-S	20327 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-05-S	20315 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-06-S	20301 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-07-S	20289 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-08-S	20277 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-09-S	20264 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-10-S	20276 ZINNIA LN	74,713	0	74,713	286.34	286.34
300-700-11-S	20277 SANDHILL LN	74,713	0	74,713	286.34	286.34
300-700-12-S	20265 SANDHILL LN	74,713	0	74,713	286.34	286.34
300-700-13-S	20266 SANDHILL LN	74,713	0	74,713	286.34	286.34
300-700-14-S	20276 SANDHILL LN	74,713	0	74,713	286.34	286.34
300-700-15-S	20277 REDBERRY LN	74,713	0	74,713	286.34	286.34
300-700-16-S	20265 REDBERRY LN	74,713	0	74,713	286.34	286.34
300-700-17-S	19658 DESERT WILLOW LN	74,713	0	74,713	286.34	286.34

**Fresno County Fire Protection District**  
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**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-700-18-S	19670 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-19-S	19682 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-20-S	19694 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-21-S	19708 DESERT WILLOW L	153,000	446,964	599,964	286.34	286.34
300-700-22-S	19720 DESERT WILLOW L	156,060	418,552	574,612	286.34	286.34
300-700-23-S	19732 DESERT WILLOW L	166,464	531,332	697,796	286.34	286.34
300-700-24-S	19733 DESERT WILLOW L	150,000	527,200	677,200	286.34	286.34
300-700-25-S	19719 DESERT WILLOW L	150,000	442,000	592,000	286.34	286.34
300-700-26-S	19707 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-27-S	19693 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-28-S	19681 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-29-S	19667 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-30-S	19655 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-31-S	19643 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-32-S	19629 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-33-S	19617 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-34-S	19605 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-35-S	19591 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-36-S	19579 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-37-S	19565 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-38-S	19553 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-39-S	19539 DESERT WILLOW L	74,713	0	74,713	286.34	286.34
300-700-40-S	19540 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-41-S	19552 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-42-S	19582 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-43-S	19594 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-44-S	19608 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-45-S	19620 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-46-S	19632 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-47-S	19644 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-48-S	19658 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-49-S	19670 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-50-S	19682 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-51-S	19694 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-52-S	19708 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-53-S	19720 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-54-S	19732 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-55-S	19733 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-56-S	19719 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-57-S	19707 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-58-S	19695 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-59-S	19681 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-60-S	19669 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-61-S	19657 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-62-S	19643 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-63-S	19631 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-64-S	19617 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-65-S	19605 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-66-S	19593 GLORIOSA DR	74,713	0	74,713	286.34	286.34

**Fresno County Fire Protection District**  
**Community Facilities District No. 2010-01**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
300-700-67-S	19579 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-68-S	19567 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-69-S	19555 GLORIOSA DR	74,713	0	74,713	286.34	286.34
300-700-70-S	19541 GLORIOSA DR	74,713	0	74,713	286.34	286.34
316-071-37	2976 S PEACH AVE	332,482	913,708	1,246,190	992.63	992.62
316-080-01	5004 E JENSEN AVE	150,874	471,767	622,641	409.06	409.06
316-090-13	2761 S WILLOW AVE	307,553	378,778	686,331	343.61	343.60
327-120-09	1417 S MARKS AVE	284,339	251,271	535,610	101.44	101.44
329-040-22	4361 S ELM AVE	156,530	331,503	488,033	98.17	98.16
329-120-33	3592 S ELM AVE	848,966	1,485,691	2,334,657	691.42	691.42
330-110-55	3686 S BAGLEY AVE	203,179	512,020	715,199	153.39	153.38
330-200-14-S	2525 E NORTH AVE	2,508,081	80,763,616	83,271,697	2,577.32	2,577.32
330-212-09	2771 E MALAGA AVE	178,156	1,584,123	1,762,279	593.13	593.12
331-020-49-S	3701 S MINNEWAWA AVE	1,520,320	19,149,226	20,669,546	4,127.04	4,127.04
331-040-47	8894 E CENTRAL AVE	111,503	971,312	1,082,815	228.15	228.14
331-071-04	3197 E NORTH AVE	182,123	563,357	745,480	349.20	349.20
331-140-46	3395 E MALAGA AVE	814,345	1,786,657	2,601,002	223.96	223.96
334-150-29	5385 S ELM AVE	398,237	1,706,743	2,104,980	465.30	465.30
335-170-32	8570 S CEDAR AVE	1,000,000	16,516,100	17,516,100	224.77	224.76
338-020-37	9685 S HUGHES AVE	76,595	5,132,835	5,209,430	280.46	280.46
340-070-73	5399 S VILLA AVE	265,302	567,018	832,320	173.66	173.66
340-092-05	NO SITUS AVAILABLE	137,864	278,764	416,628	859.02	859.02
340-092-20	5771 S TOYOTA PL	239,993	639,635	879,628	502.93	502.92
340-092-32	5898 TOYOTA PL	487,443	643,440	1,130,883	666.24	666.24
340-092-36	5700 S MANDARIN AVE	464,232	1,392,699	1,856,931	450.27	450.26
340-092-41	4394 E ABSOLUT	178,506	737,539	916,045	2,015.85	2,015.84
340-093-01	4585 E CITRON	441,851	1,608,355	2,050,206	2,141.94	2,141.94
340-093-06	4692 E LINCOLN	950,830	973,438	1,924,268	95.10	95.10
340-150-26	4800 E CLAYTON AVE	353,482	2,356,567	2,710,049	1,122.94	1,122.94
340-330-06	4027 E THERESE AVE	36,145	204,987	241,132	283.61	283.60
340-330-07	4065 E THERESE AVE	29,880	243,935	273,815	283.61	283.60
340-330-08	5362 S PEACH AVE	155,000	145,000	300,000	63.03	63.02
340-330-09	4093 E THERESE AVE	43,374	274,655	318,029	378.14	378.14
340-330-10	4131 E THERESE AVE	209,100	724,200	933,300	283.61	283.60
340-330-11	4171 E THERESE AVE	375,000	525,000	900,000	283.61	283.60
340-330-12	5382 S PEACH AVE	17,831	170,822	188,653	151.25	151.24
340-330-13	5414 S PEACH AVE	129,645	763,873	893,518	510.49	510.48
340-330-15	5461 S NIKITA	19,759	251,240	270,999	189.07	189.06
340-330-17	5411 S NIKITA	127,500	515,100	642,600	189.07	189.06
340-330-18	5390 S NIKITA	249,900	397,800	647,700	189.07	189.06
340-330-19	5404 S NIKITA	204,000	1,020,000	1,224,000	378.14	378.14
340-330-20	5444 S NIKITA	59,761	348,344	408,105	756.29	756.28
340-330-21	5455 S VILLA AVE	58,797	257,948	316,745	448.10	448.10
340-330-22	5445 S VILLA AVE	34,700	195,446	230,146	236.34	236.34
348-041-25-S	7835 E MANNING AVE	22,617	3,668,768	3,691,385	204.53	204.52
348-050-20	9450 S DE WOLF AVE	465,000	4,950,000	5,415,000	272.66	272.66
348-160-16	5414 E FLORAL AVE	29,073	1,101,257	1,130,330	3,096.19	3,096.18
350-101-05	5285 S PORTOLA AVE	77,257	72,103	149,360	49.08	49.08
363-061-55	8418 S LAC JAC AVE	199,454	56,602,439	56,801,893	51.54	51.54



**Fresno County Fire Protection District  
Community Facilities District No. 2010-01  
Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2024/25 Total Charge
365-170-16	17721 E HUNTSMAN AVE	172,469	3,397,658	3,570,127	236.53	236.52
365-170-28	17165 E HUNTSMAN AVE	998,784	1,885,464	2,884,248	1,395.71	1,395.70
370-020-74	NO SITUS AVAILABLE	428,309	3,885,157	4,313,466	257.30	257.30
373-100-01	8222 S CRAWFORD AVE	147,045	2,587,659	2,734,704	1,283.42	1,283.42
385-031-49-S	6427 E FLORAL AVE	609,536	1,101,973	1,711,509	3,375.48	3,375.48
385-111-19-S	14555 S PEACH AVE	3,344,555	17,770,099	21,114,654	2,289.68	2,289.68
393-101-16	9485 E MOUNTAIN VIEW	75,619	287,469	363,088	65.44	65.44
393-141-01-S	NO SITUS AVAILABLE	186,553	195,459	382,012	68.72	68.72
393-141-09-S	16277 S MC CALL	144,642	81,163,841	81,308,483	328.53	328.52
393-141-10-S	16343 S MC CALL	353,658	0	353,658	305.50	305.50
393-230-35	13324 S BETHEL AVE	585,000	1,791,700	2,376,700	823.51	823.50
393-230-38	12163 E MOUNTAIN VIEW	1,500,000	14,536,200	16,036,200	95.10	95.10
477-070-14	2247 W CHURCH AVE	441,020	248,217	689,237	101.24	101.24
487-070-41-S	4774 E JENSEN AVE	271,219	4,194,617	4,465,836	749.19	749.18
487-070-61-S	4681 E VINE AVE	229,992	551,383	781,375	327.24	327.24
487-070-62-S	4707 E VINE AVE	229,990	482,984	712,974	441.78	441.78
580-010-26-S	3383 E RENO AVE	461,045	1,245,023	1,706,068	131.59	131.58
<b>Totals:</b>		<b>\$93,191,532</b>	<b>\$664,807,940</b>	<b>\$757,999,472</b>	<b>\$253,550.39</b>	<b>\$253,549.50</b>
<b>Parcel Count:</b>						<b>507</b>

## ***EXHIBIT B***

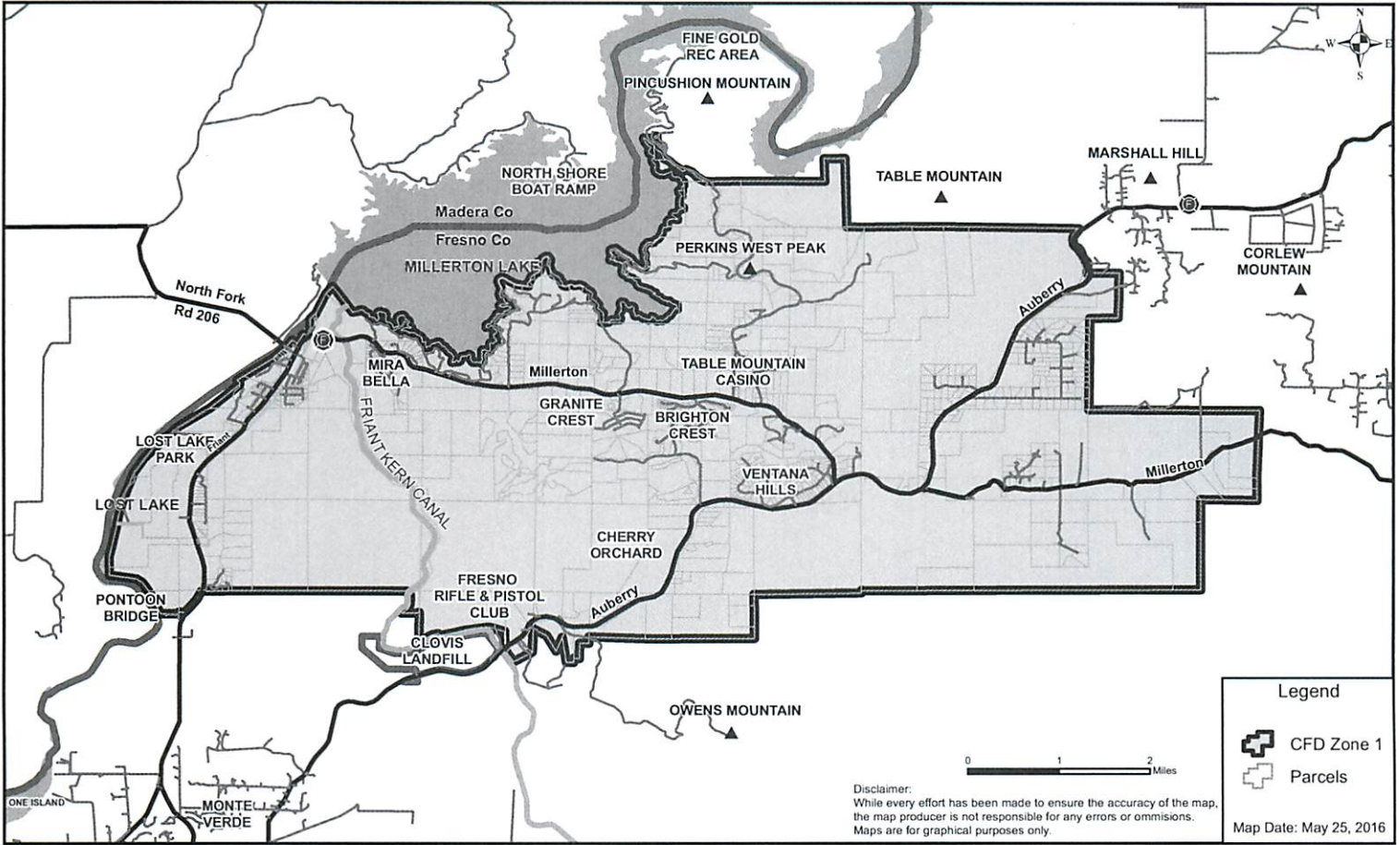
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***FRESNO COUNTY FIRE PROTECTION DISTRICT***

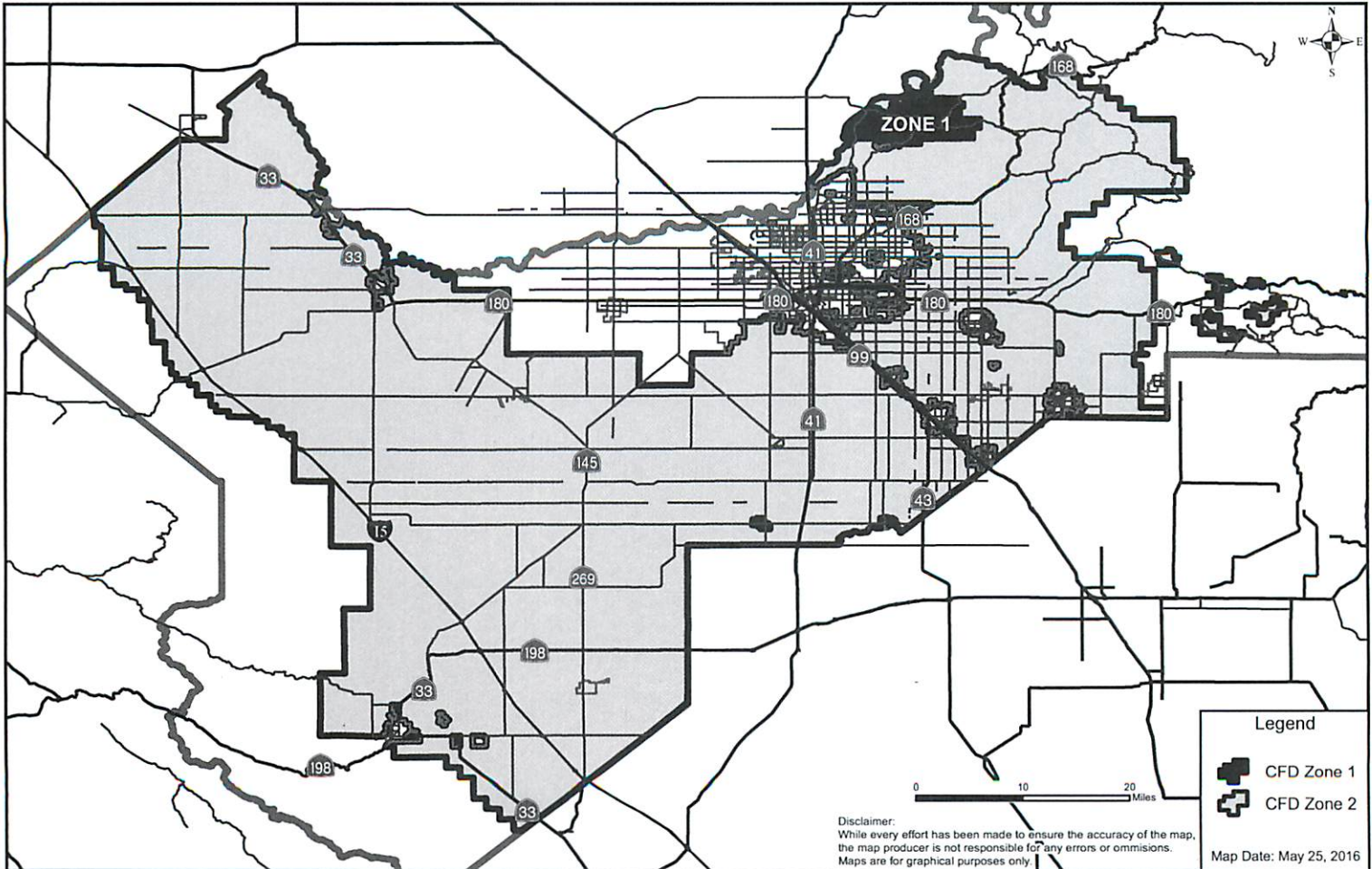
***COMMUNITY FACILITIES DISTRICT No. 2010-01***

***Boundary Diagram***

# Community Facilities District Zone 1



# Community Facilities District Zone 2



## ***EXHIBIT C***

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***FRESNO COUNTY FIRE PROTECTION DISTRICT***

***COMMUNITY FACILITIES DISTRICT No. 2010-01***

***Delinquency Summary***

# DELINQUENCY SUMMARY BY DISTRICT

## Fresno County Fire Protection District

### Community Facilities District No. 2010-01

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2014/15-1	\$35,957.86	\$2,916.76	8.11%	189	1	10/04/2024
2014/15-2	\$35,957.86	\$2,916.76	8.11%	189	1	10/04/2024
2020/21-1	\$55,888.03	\$0.00	0.00%	239	0	10/04/2024
2020/21-2	\$55,888.03	\$260.21	0.47%	239	1	10/04/2024
2021/22-1	\$56,257.11	\$273.97	0.49%	236	1	10/04/2024
2021/22-2	\$56,257.11	\$273.97	0.49%	236	1	10/04/2024
2022/23-1	\$64,279.95	\$0.00	0.00%	263	0	10/04/2024
2022/23-2	\$64,279.95	\$310.84	0.48%	263	1	10/04/2024
<b>TOTAL</b>	<b>\$424,765.90</b>	<b>\$6,952.51</b>	<b>1.64%</b>			