

ENGINEER'S REPORT FOR THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

PROPOSITION 218 PROCEDURES FOR BENEFIT ASSESSMENTS

JUNE 2017



DATE SIGNED June 20, 2017



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Prepared for:

Southwest Kings GSA

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APPENDICES

Appendix A – Southwest Kings GSA 2017 Assessment Roll

ACRONYMS

AF..... acre-feet
Agency Southwest Kings Groundwater Sustainability Agency
Basin Tulare Lake Subbasin of the San Joaquin Valley Groundwater Basin
CASGEM..... California State Groundwater Elevation Monitoring
County..... County of Kings
DRWD Dudley Ridge Water District
DWR California Department of Water Resources
GSA..... Groundwater Sustainability Agency
GSP..... Groundwater Sustainability Plan
KCCSD..... Kettleman City Community Services District
RD 761 Tulare Lake Reclamation District No. 761
SGMA..... Sustainable Groundwater Management Act
SWKGSA Southwest Kings Groundwater Sustainability Agency
SWRCB..... State Water Resources Control Board
TLBWSD Tulare Lake Basin Water Storage District

REPORT SUMMARY

The Southwest Kings Groundwater Sustainability Agency (“SWKGSA” or “Agency”) recently formed with the primary purpose of compliance with the Sustainable Groundwater Management Act (“SGMA”). As a Groundwater Sustainability Agency (“GSA”), the Agency may develop, adopt, and implement a Groundwater Sustainability Plan (“GSP”) for sustainable management of groundwater for that portion of the Tulare Lake Subbasin (“Subbasin”) underlying the Agency. The newly formed Agency needs to implement an assessment rate structure that is sufficient to fund Agency operations and required activities pursuant to SGMA. This GSA will develop, or cooperate with other GSAs in the Subbasin to develop, a GSP that provides for achieving groundwater sustainability in the Tulare Lake Subbasin of the San Joaquin Valley Groundwater Basin underlying the Agency within a period of 20 years. SGMA requires a GSP be submitted to the California Department of Water Resources (“DWR”) by January 31, 2020.

Based on the Agency’s needs, the SWKGSA Board of Directors is requesting landowner approval to levy assessments to generate sufficient revenue to fund both annual Agency operation costs and expenses associated with the development and implementation of a GSP. The annual operational costs will begin in 2017 and will fund Agency operations and activities required by SGMA, including retaining a consulting firm and legal counsel to provide Agency oversight and lead the Agency through the steps for SGMA compliance. Expenses consist of GSP support, GSP development, and GSP implementation, and are anticipated to occur over several years with the highest annual costs anticipated during the five-year period of 2017 through 2021. The annual expenses include an annual 3% inflation factor. The assessments are planned to apply to all farmable lands within the Agency’s boundaries (defined as 10 acres or greater regardless of current land use). The County Assessor’s roll provided in Attachment “A” identifies the acreage for each of these parcels. The following table provides an example schedule of the proposed assessments during the initial five years. The actual assessment rate will be set annually by the Board, based on the budget needs, but not to exceed the proposed maximum rate. Assessments will continue beyond 2021, but at this time the assessment rate after 2021 is projected to be less than the maximum rate proposed in this Engineer’s Report. If projects are proposed to attain the threshold levels established in the GSP that would require supplement funding and assessments greater than the maximum assessments recommended in this report, approval by the voters in a future Proposition 218 election would be required.

Table RS-1. Proposed 5-Year Assessment Schedule

Assessment (\$/acre)	2017	2018	2019	2020	2021
Start Up and Proposition 218 Election	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00
On-Going Management	0.83	0.91	0.94	0.97	1.00
Groundwater Sustainability Plan	1.25	3.25	1.75	1.10	1.10
Contingencies	0.59	0.84	0.55	0.41	0.42
Total Proposed Assessment (\$/acre)	\$3.53	\$5.00¹	\$3.24	\$2.48	\$2.52
¹ Indicates maximum assessment rate proposed.					

The Agency is requesting landowner approval to levy assessments up to the maximum amount shown in the table above, specifically \$5.00/acre for parcels 10 acres or greater. The components that make up the total are shown in the table and explained further in this report. Note that the assessment amount levied by the Agency may vary from year to year, but will not exceed the maximum amount unless an increase is approved through a subsequent Proposition 218 proceeding. **The necessary funding for the SWKGSA will be reviewed annually by the Board and, depending on the funds projected to be needed for the year, may be approved up to the maximum (\$5.00 per acre) assessment rate.** The proposed maximum annual rate allows the Agency to levy the assessments to pay increases in operating costs and special activities without having to incur the expense of routinely repeating the Proposition 218 process.

The assessment process is being conducted in accordance with provisions of Proposition 218, as reflected in Article XIII D of the California Constitution and Sections 53750 through 53756 of the State's Government Code. These constitutional and statutory provisions implement Proposition 218, which established a number of mandatory procedures that local agencies must follow to levy certain assessments on lands. The Agency has made the decision to follow the provisions of Proposition 218 in part because its procedures act to fully inform the Agency's landowners while simultaneously giving them a direct say in the matter.

Under the Proposition 218 process, once the Board determines the need to increase assessments, it is necessary to evaluate whether or not the maximum increases are in line with the benefits provided by the Agency and to allocate the assessments to affected SWKGSA lands. These are lands that derive a direct benefit from being within the Agency. This Engineer's Report discusses benefits of the Agency's organization, proposed actions, and services provided by SWKGSA.

Following the acceptance of this Engineer's Report by the Board of Directors of the SWKGSA, the Board of Directors will hold a public hearing at which all landowners affected by the special benefit assessment may participate and are entitled to vote upon the proposed maximum assessment rate. At the public hearing, the Agency will consider and address comments and questions from Agency landowners. Landowner ballots received prior to and by the close of the public hearing will then be counted.

1. PURPOSE OF THE REPORT

1.1. General

This Engineer's Report is prepared in accordance with State law to describe an equitable distribution of the benefit assessments to be derived by each parcel upon which such assessments will be levied. The proposal is for the Agency to collect revenue in the form of assessments that will be used (i) to fund the Agency's annual operations, including retaining the assistance of a consulting firm and legal counsel, (ii) to fund activities of a GSA and otherwise comply with the SGMA legislation, and (iii) to fund the preparation and implementation of a GSP.

1.2. Agency's Authority to Levy Assessments

The Agency is a joint powers authority created pursuant to the provisions of the Government Code of the State of California relating to the joint exercise of powers common to public agencies. (Government Code section 6500 et seq.). On January 10, 2017, Dudley Ridge Water District ("DRWD"), Tulare Lake Reclamation District No. 761 ("RD 761"), Tulare Lake Basin Water Storage District ("TLBWSD"), Kettleman City Community Services District ("KCCSD"), and the County of Kings ("County") (collectively, the "Members") entered into that certain *Joint Exercise of Powers Agreement Creating the Southwest Kings Groundwater Sustainability Agency* (the "Joint Powers Agreement"). The Agency is a public entity separate from its Members. Pursuant to Government Code section 6509, the County of Kings is the designated agency with respect to the Agency's exercise of power. The Agency has the powers provided to a GSA pursuant to SGMA. The Agency's bylaws provide that upon voter approval, the Agency has the authority to assess land to fund its operations based on the proportional benefits bestowed upon the assessed property. Under this authority, the Agency may classify land into categories, such as farmable or non-farmable lands, and levy separate amounts on those categories to better reflect the benefits attributable to those assessed parcels. The Agency may also request the County to collect its assessments in the same way and at the same time as the County collects its general taxes pursuant to Water Code section 36550 et seq.

1.3. Proposition 218 Requirements

In November 1996, the California voters approved Proposition 218, the *Right to Vote on Taxes Act*, which added Article XIII D to the California Constitution. Proposition 218 imposes certain requirements relative to the imposition of certain assessments, fees and charges by local agencies. The Agency has also made the decision to follow the provisions of Proposition 218 in part because its procedures act to fully inform the Agency's landowners while simultaneously giving them a direct say in the matter.

In general, before a local agency can levy new or increased assessments subject to Section 4 of Proposition 218, the following procedures are required:

- (1) Preparation of a detailed engineer's report, prepared by a registered engineer certified by the State of California, that supports each assessment.

- (2) The record owner of each parcel identified for assessment shall be given a written notice of each assessment, including the reason for the assessment and the total amount of the charges to the owner's particular parcel.
- (3) Notice to the record owner must specify the time, date, and location of the public hearing on the assessment; the notice shall also include a ballot and describe the voting procedures and statements in support and opposition to the assessment.
- (4) A public hearing shall be conducted, which will be held not less than 45 days after mailing the notice, to consider protests and tabulate the ballots.
- (5) Ballots in favor of the assessment must represent a majority of the financial obligation (weighted based on financial obligation per unit acre) of the affected property to approve the assessments.

1.4. Limitations of the Engineers Report & Revenue Objectives

This report is limited to the proposed assessments to fund the Agency's annual operations and to comply with the requirements of the SGMA legislation.

2. AGENCY BACKGROUND INFORMATION

2.1. Location

The Agency is located in the southern San Joaquin Valley and encompasses an area of approximately 93,000 acres within Kings County. The location of the Agency is shown in **Figure 1**. The Agency is located within the Tulare Lake Subbasin of San Joaquin Valley Groundwater Basin of the Tulare Lake Hydrologic Region (5-22.12) as defined in the DWR Bulletin No. 118.

2.2. History

As the Agency has been recently formed, there is little Agency history. A primary purpose for forming the Agency was to fulfill the role of a GSA for compliance with SGMA on behalf of the landowners in the area to allow direct local representation for implementation of the 2014 SGMA legislation. As a public entity, the Agency will provide a voice for local landowners during GSP development and implementation for all or a portion of the Tulare Lake Subbasin.

2.3. Water Supply

2.3.1. Surface Water

Agency members have surface water supplies from both the State Water Project and the Kings River.

2.3.2. Groundwater

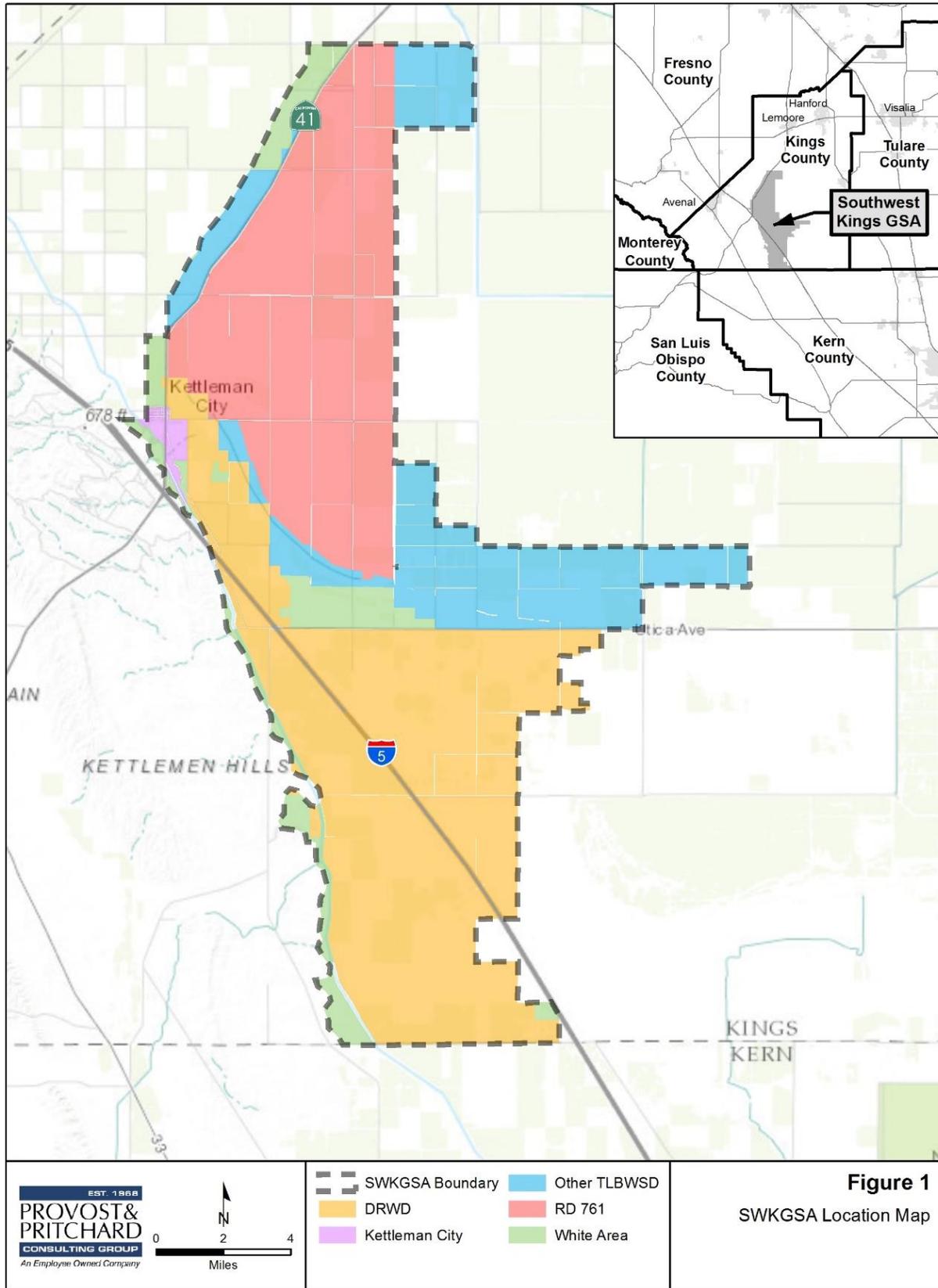
Due to the poor yield and poor quality of the groundwater underlying the Agency, only a minimal quantity of groundwater is pumped and therefore undesirable results such as declining groundwater levels, water quality degradation, and subsidence are not being

experienced. However, because the Agency is located within the Tulare Lake Subbasin (which is categorized as a high priority basin subject to critical overdraft), all lands within the Tulare Lake Subbasin are required to comply with SGMA.

Currently, groundwater is imported into the GSA from various sources by, and for the benefit of, specific landowners. The KCCSD currently supplies its customers with well water, although the KCCSD is planning to convert to a surface water supply in the near future, relegating its wells for emergency use only.

The Agency overlies the Tulare Lake Subbasin of the San Joaquin Valley Groundwater Basin as defined by DWR Bulletin No. 118. Groundwater conditions within the subbasin, per the California State Groundwater Elevation Monitoring ("CASGEM") and DWR Bulletin No. 118 (2003 update), indicate the following:

1. The Tulare Lake Subbasin is currently deemed critically overdrafted.
2. Average Subbasin depth to groundwater in Fall 2016 is approximately 400 feet.
3. The Subbasin, according to SGMA mapping, is a high priority basin in California.



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Figure 1. Agency Location Map.

3. AGENCY FINANCIAL INFORMATION

The Agency was recently formed and this report includes its initial budget. As discussed above, the primary purpose of the Agency is to organize and represent the landowners for the purposes of SGMA. With the establishment of the Agency there are administrative activities that are envisioned to occur at the onset, many of which are expected to continue annually. It is also planned that in the first several years various technical evaluations will be undertaken to identify the characteristics of the groundwater basin, evaluate technical reports by others, and ultimately, in concert with others, develop and implement a GSP for the Tulare Lake Subbasin. The Agency also plans to coordinate with surrounding GSPs to insure consistency among the plans. The technical report evaluations and GSP development are discrete activities and primarily occur over the next two years, with implementation in the following years. The remainder of this section provides further detail on the estimated costs for each component of the proposed budget for this Proposition 218 funding proposal.

3.1. Future Programs/Projects

Under this proposal, the Agency is seeking approval of an assessment structure to fund its formation costs and annual operating costs, and to develop and implement a GSP to comply with the SGMA. The funding of these programs is dependent upon the annual assessment amount the Agency's Board of Directors approves. It should be noted, that although the GSP development is anticipated to be funded through assessments, these tasks could receive outside funding through grants, which could reduce the level of assessments in one or more years. Also note that the assessment rates are proposed as a maximum amount. It would be up to the Board of Directors to set the assessments for any particular year. If the projected budget is less than the maximum rate, the Board could set a rate lower than the approved maximum assessment rate.

Sections 3.1.1 through 3.1.4 show the estimated costs, organized by major categories and sub-categories. Actual costs for particular sub-categories may be more or less than projected and as identified in this Engineer's Report, the Board has the authority to move funding to sub-categories needing additional funding or to offset additional costs within the major categories with grants or other funding that may become available to the Agency, as long as the total costs do not exceed the maximum assessment proposed in this report. Additionally, if funds are available from the levied assessment that are beyond the immediate needs of the Agency, the Board may choose to establish prudent reserves for anticipated costs within these major cost categories. **It will be up to the Board of Directors to set the annual assessment rate and the Board may choose to set the rate lower than the maximum rate justified in this report and approved by the landowners.**

The major categories and sub-categories of estimated costs under each are listed below.

3.1.1. Formation and Proposition 218 Election Expenses

Table 3-1 lists the Agency’s pre-formation and formation costs and includes an estimate of the costs associated with conducting a Proposition 218 election.

Table 3-1. Start Up and Proposition 218 Election Costs.

START UP	2017
Reimbursement of costs through 12/30/2016	
Mapping, meetings, correspondence with landowners	\$21,436
Agreements, meetings, correspondence	7,064
	\$28,500
Initial Organization Set-up	
Bylaws, procedures, filing system	\$20,000
Website set-up	3,000
Public hearing	3,000
	\$26,000
Subtotal Startup	\$54,500
PROPOSTION 218	
Prop 218 election	
Engineers report, mailings, noticing, hearing, record voting	\$20,000
Review engineers report, prep notices, hearing, resolutions	4,000
	\$24,000
Subtotal Proposition 218	\$24,000
Total Start Up and Proposition 218 Election Costs	\$78,500

3.1.2. Annual Agency Operations

The Agency’s directors and/or officers do not have the time, nor should they have the responsibility, to supervise, administer, and coordinate the tasks associated with an active GSA. A part-time manager/consultant has been retained to be responsible for tasks assigned by the Board of Directors including the following tasks:

1. Attend Agency Board meetings and brief the Board on all relevant issues;
2. Create, supervise and coordinate accounting, general engineering, hydrogeological, and similar technical work necessary to accomplish the Board of Directors’ directives; and
3. Annually collect and maintain general Agency information necessary to comply with SGMA, including land ownership, land use types and acreage, surface water deliveries, groundwater usage, assessment tracking, and similar.

Table 3-2 lists the estimated annual budget for the on-going management of the Agency. This estimate is based in part on Provost & Pritchard Consulting Group’s prior experience in managing similar agencies. This budget item is escalated 3% each year to account for inflation.

Table 3-2. On-Going Management Costs.

Description	2017	2018	2019	2020	2021
ON-GOING MANAGEMENT					
On-Going Management					
Communications, general administration	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506
Insurance	3,000	3,090	3,183	3,278	3,377
Website maintenance	5,000	5,150	5,305	5,464	5,628
Financial management	6,000	6,180	6,365	6,556	6,753
Administrative support	6,000	6,180	6,365	6,556	6,753
Assessments, collections	4,000	4,120	4,244	4,371	4,502
Printing, supplies, travel	12,000	12,360	12,731	13,113	13,506
Audit	0	5,000	5,150	5,305	5,464
	\$ 48,000	\$ 54,440	\$ 56,073	\$ 57,755	\$ 59,488
SWKGSa board meetings (4)					
Board packages, attend, minutes	\$ 8,000	\$ 8,240	\$ 8,487	\$ 8,742	\$ 9,004
Legal: attend, resolutions, agreements	8,000	8,240	8,487	8,742	9,004
	\$ 16,000	\$ 16,480	\$ 16,974	\$ 17,484	\$ 18,008
Subbasin meetings (Monthly)					
Management: attend (12)	\$ 9,600	\$ 9,888	\$ 10,185	\$ 10,490	\$ 10,805
Legal: attend (2)	2,500	2,575	2,652	2,732	2,814
	\$ 12,100	\$ 12,463	\$ 12,837	\$ 13,222	\$ 13,619
Total On-Going Management	\$ 76,100	\$ 83,383	\$ 85,884	\$ 88,461	\$ 91,115

3.1.3. GSP Development and Implementation

The SGMA legislation requires groundwater basins deemed to be in critical overdraft and designated as a medium to high priority to have a GSP submitted by January 31, 2020. It is anticipated the Agency will comply with SGMA and participate in the development and implementation of a GSP. The GSP is anticipated to be a single GSP for the Subbasin, however there is the possibility that multiple GSPs will be developed and coordinated for the Subbasin to evaluate the sustainable yield for the Subbasin and set a strategy for bringing the Subbasin to a sustainable condition by 2040. The Agency's estimated portion of the GSP preparation and implementation costs are shown in Table 3-3.

Table 3-3. GSP Development and Implementation Costs.

Description	2017	2018	2019	2020	2021
GROUNDWATER SUSTAINABILITY PLAN					
Initial considerations of GSP issues and draft					
Evaluate background data, identifying options	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
Technical consultants and meetings with landowners and neighboring entities	100,000	280,000	150,000	0	0
Review and opine on options	4,000	16,000	10,000	0	0
GSP implementation and monitoring	0	0	0	100,000	100,000
	\$ 114,000	\$ 296,000	\$ 160,000	\$ 100,000	\$ 100,000
Total Groundwater Sustainability Plan	\$ 114,000	\$ 296,000	\$ 160,000	\$ 100,000	\$ 100,000

For the GSP development, some of the SWKGSa costs shown in Table 3-3 may be reduced due to the participation of other entities and/or grant funding. However, at this time, the total is shown to develop the estimated assessments. If the actual costs are less, the Board of Directors has the authority to reduce the assessments accordingly.

In addition to the initial GSP preparation costs, funding is provided for future years for implementation and revisions to the GSP and required reporting to DWR. Also, DWR has up to two years to review the GSP after it is submitted and may seek revisions of the GSP requiring additional work and analysis. As noted previously, in any given year the Agency Board may elect not to levy the full amount of the maximum authorized assessment

3.1.4. Proposed Budget

Since the Agency is newly formed and has not collected assessments, historical financial information is not available to evaluate the current and future benefits that landowners receive from Agency operations. However, the Agency was formed in part to provide the landowners a vehicle to participate in SGMA and under this proposal the Agency is seeking approval from landowners to incur future annual operational and SGMA-related implementation expenses. The costs shown in Table 3-4 assume that the Agency will establish a calendar-year fiscal budget and that the assessments shown will be collected and used in the years shown and continuing until the Agency has met all obligations of SGMA. If a higher assessment rate is necessary to meet the Agency's SGMA obligations, the Board will again have to comply with the Proposition 218 process to increase assessments. It is assumed that the budget shown for 2017 will not be prorated for a shortened calendar year. These revenues, if approved, are anticipated to be levied in late-2017 and payable either with County taxes in December 2017 and April 2018 (if the Agency Board requests the County to collect the assessments) or payable directly to the Agency in early 2018 (if the Agency levies and collects the assessments). Table 3-4 summarizes the estimated costs per year.

Table 3-4. Proposed Budgets.

Description	2017	2018	2019	2020	2021
START UP AND PROPOSITION 218 ELECTION	\$78,500	\$0	\$0	\$0	\$0
ON-GOING MANAGEMENT	76,100	83,383	85,884	88,461	91,115
GROUNDWATER SUSTAINABILITY PLAN	114,000	296,000	160,000	100,000	100,000
Subtotal	\$268,600	\$379,383	\$245,884	\$188,461	\$191,115
Contingency (~20%)	53,720	76,524	49,177	37,692	38,223
Total Budget	\$322,320	\$455,907	\$295,061	\$226,153	\$229,338

4. BENEFITS DETERMINATION

4.1. General

Proposition 218 makes a distinction between general and special benefits provided by a project or service. A general benefit is defined as something that benefits the general public, such as libraries or ambulance service. A special benefit is defined as a particular benefit to land and buildings that is different than the general benefits received by those not charged with the assessment. The proposed Agency's activities are considered special benefits to the farmable parcels within the Agency (defined as those parcels 10 acres or greater). These services would not accrue to the public at

large and are not considered general benefits. The new rate structure proposed by the Board of Directors is designed to achieve and maintain equity to landowners.

This Engineer's Report proposes an implementation of special benefit assessments. Therefore, this report must identify all parcels that will have a special benefit conferred upon them and upon which the recommended assessment will be imposed, if adopted.

4.2. Determination of Benefits

The purpose of this section is to identify the benefits each parcel is to receive within the Agency in relation to each other. Section 4(a) of Proposition 218 specifies that assessments may not "exceed the reasonable cost of the proportional special benefit conferred on that parcel". The primary condition that impacts the Agency is the differences between farmable and non-farmable land. The Agency is entitled to levy assessments of different values on different classes of land to better reflect the proportional benefits those classes of land receive from the assessments pursuant to Water Code section 36578. The Agency intends to levy assessments for the farmable parcels only. The rationale is that the existence of the Agency offers benefit to all potential farmland within its boundaries. Although some properties might not presently utilize groundwater, all parcels have overlying groundwater rights and the information generated by the development of a GSP will inform the landowners about the water supply available to their land on a current and future basis, the potential for additional groundwater recharge, and allow them to be directly represented through the Agency as the GSA proceeds to meet the requirements of SGMA.

This section provides the breakdown of the benefits that are to be attributed to landowners within the Agency's boundaries, if the proposed assessments are approved. Table 4-1 summarizes the acreages used in the analyses.

Table 4-1. Assessable Acres.

Description	Acres
Total Agency acres	93,085.78
Parcels less than 10 acres	(680.30)
Exempt (public) parcels	(1,224.22)
Net Assessable Acres	91,181.26

The lands that have been identified as being assessable are shown in **Figure 2** and are reflected in the proposed assessment roll in **Attachment A**.

4.2.1. Benefit of the Agency's Formation and Annual Operations

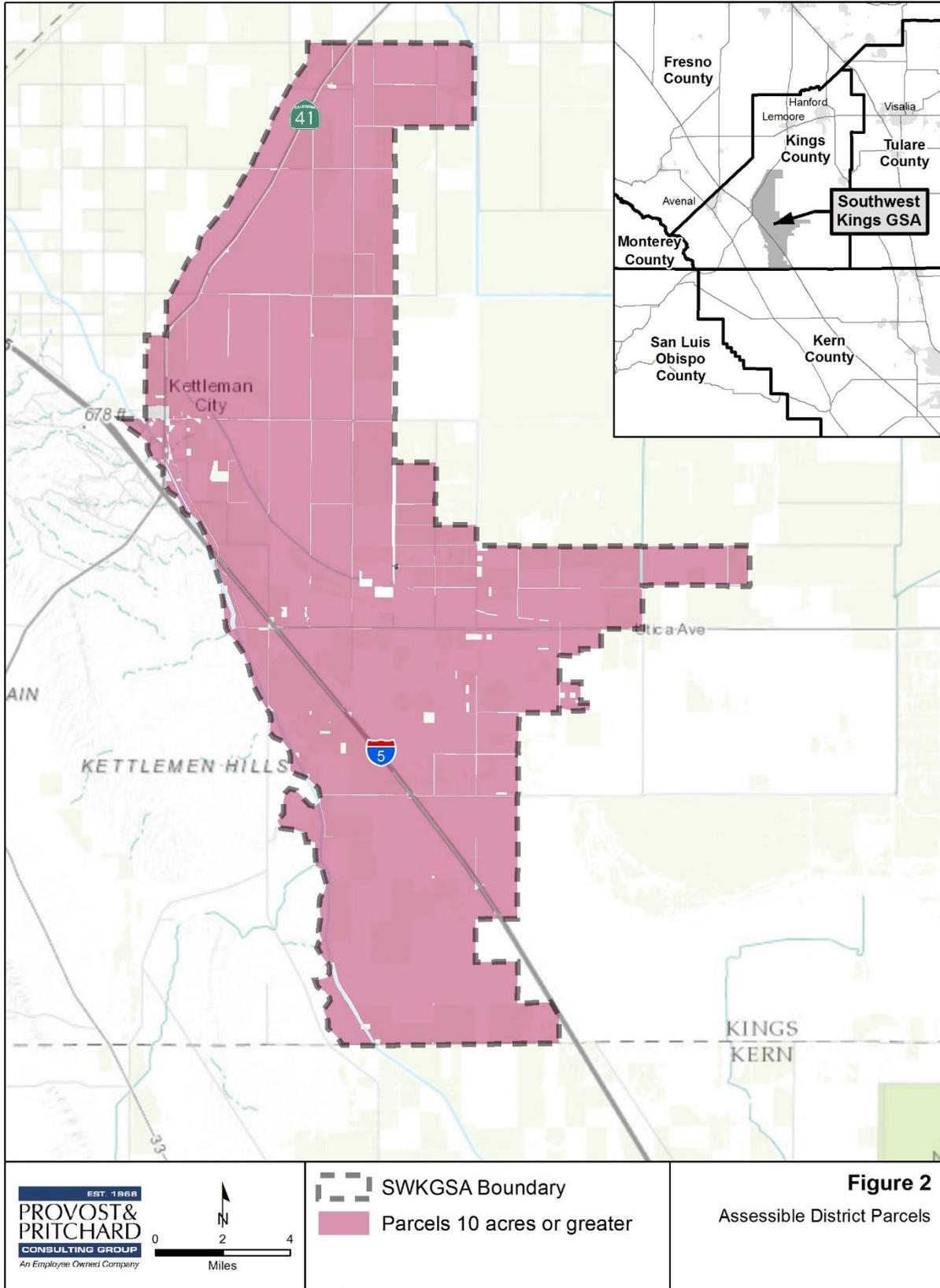
There is a special benefit that is conferred upon all farmable parcels within the Agency's boundary. Although the Agency has not incurred operating expenses in the past, the Agency has retained a consultant and legal counsel to address SGMA related issues and to carry out the efforts identified in Sections **3.1.1** and **3.1.2** of this report. All lands within the Agency's boundaries have the benefit of being represented by a GSA, in compliance with SGMA, as opposed to being managed by the State Water Resources Control Board. However, the GSA has to take actions related to addressing

groundwater changes and groundwater pumping, and the Agency's consultants will spend time and effort to keep in conformance with State regulations and laws, for the benefit of the Agency's landowners.

This benefit component is determined based upon the formation costs and the anticipated annual expenses of the Agency. This benefit is estimated to be \$1.70 per acre in 2017 (\$154,600/91,181.26 assessable acres) and the Agency expects to reduce this cost benefit to \$0.91 per acre in 2018 (\$83,383/91,181.26 assessable acres). The annual operations costs are proposed to be subject to a 3% inflation escalation factor each year.

4.2.2. Benefits of the Groundwater Sustainability Plan Development and Implementation

A large effort under SGMA is the development of the GSP. The GSP is anticipated to have the potential to impact current operations for properties within the Agency's boundaries and within the Tulare Lake Subbasin. As outlined in Section 4.1, the special benefit derived from this effort must be evaluated to ensure that the benefits received are proportional and appropriate to the properties in relation to each other. As the SGMA legislation is currently understood, those farmable parcels within the Agency's boundaries are more likely to be impacted than smaller, non-farmable parcels. As nearly all of the burden of SGMA falls on these lands, the benefits of GSP development primarily accrues to those farmable lands. Any benefits accruing to unfarmable lands within the Agency or lands outside of the Agency are considered unquantifiable at this time, given the uncertainties surrounding SGMA implementation. With this understanding, the Board has determined that parcels 10 acres or greater receive the special benefits arising out of the development of a GSP and the cost to develop the GSP should be placed on these parcels.



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Figure 2. Assessable District Parcels.

While a particular parcel may not be farmed in a given year, and particular parcels may use more or less groundwater, groundwater is potentially available to the farmable acres as defined above. For purposes of levying this assessment the Agency's Board of Directors currently has no way to know conclusively what parcels that have been farmed in the past and what will be farmed in any given future year or how much groundwater each will utilize. The difference in water usage is anticipated to be addressed at least in part with a groundwater pumping charge that may be derived during the development of the GSP. It is anticipated that, if levied, a pumping charge would be based upon the quantity of water pumped. However, such a charge is beyond the scope of this Engineer's Report for the current Proposition 218 process, as sufficient information on groundwater pumping is yet to be collected and evaluated.

Section 3.1.3 identifies the costs associated with the GSP development, which is estimated to be approximately \$570,000 spread over three budget years. The benefit of the GSP effort averages \$2.06 per acre (ranges from \$1.25 to \$3.25 per acre) per year.

4.2.3. GSP Implementation

After submitting the GSP, the GSP will be subject to possible revisions from DWR. As all of the burden of SGMA would fall on the farmable parcels, the benefits of GSP Implementation accrue primarily to those lands. Any benefits accruing to non-farmable lands within the Agency or lands outside the Agency are considered unquantifiable at this time, given the uncertainties surrounding SGMA implementation. With the understanding that the farmable lands would receive the special benefits arising out of the development of a GSP, the cost to develop the GSP is proposed to be placed on those parcels. The costs of GSP implementation are not projected to commence until 2020.

This on-going benefit is estimated to be \$1.10 per acre.

4.2.4. No Agency/GSA Alternative

It is important to note that the State Water Resources Control Board ("SWRCB") can and will intervene and implement the requirements of the SGMA legislation in the Tulare Lake Subbasin (as well as other areas of the State) if the GSA is unable to comply with the law. In such case, the Subbasin would be considered a "Probationary Basin" under a SWRCB "Interim Plan". The SWRCB has developed a draft fee schedule for intervening, which would be applied directly to each groundwater extractor (landowner). The fees would be as follows:

- Base Filing Fee: \$100 per well, plus \$40 per AF per year (Probationary Basin) or \$55 per AF per year (Interim Plan), plus costs for needed studies.

For illustration of these costs, suppose the SWRCB determines the Basin to be a Probationary Basin and a landowner has 40 acres with one well and the demand is 3.0 AF per acre. The associated annual SWRCB fees would be \$100 (filing fee) plus \$4,800 (3.0 AF/acre x 40 acre x \$40/AF) for a total of \$4,900 per year. If the SWRCB determined the Basin needed an Interim Plan, the annual cost would go to \$6,700. Over the next five years, the landowner would pay \$24,500 to \$33,500 based on SWRCB designation.

By comparison, under the rates and schedule proposed for the Agency through this Engineer's Report, this same landowner would pay a maximum of \$200 per year (\$1,000 over a five-year period), plus the yet to be determined groundwater pumping charge.

5. PROPOSAL TO LEVY ASSESSMENTS

This section describes the Agency's proposed plans for funding the operations costs and developing and implementing the GSP.

5.1. General

Based on the services provided by the Agency, the Agency proposes to charge land-based assessments to those parcels 10 acres or greater.

5.2. Proposed Programs/Projects

In conformance with this Engineer's Report, the Agency would seek assessment revenues to fund its operating costs and development and implementation of the GSP for compliance with SGMA legislation. This section outlines the necessary assessments needed to fund the Agency efforts and the potential methodology for setting the assessments.

5.2.1. Agency Start Up and Proposition 218 Election

The Agency is proposing to assess landowners within the Agency a one-time charge of \$78,500 for start up and Proposition 218 election costs. This cost will be spread equally across the farmable acreage, resulting in an annual assessment of \$0.86 per acre as shown in Table 5-1.

Table 5-1. Proposed Assessment Schedule-Start Up and Proposition 218 Election.

Assessment (\$/acre)	2017	2018	2019	2020	2021
Start Up and Proposition 218 Election	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00

5.2.2. Agency On-Going Management

The Agency is proposing to assess landowners within the Agency an annual amount of \$76,100 per year for Agency operations related to SGMA. This cost includes a 3% inflation escalation factor each future year. This cost is also proposed to be spread across the farmable acreage and would lead to an annual assessment of \$0.83 to \$1.00 per acre as shown in Table 5-2.

Table 5-2. Proposed Assessment Schedule-On-Going Management.

Assessment (\$/acre)	2017	2018	2019	2020	2021
On-Going Management	\$0.83	\$0.91	\$0.94	\$0.97	\$1.00

5.2.3. GSP Development and Implementation

The Agency is proposing to assess landowners within the Agency a one-time GSP development amount of \$570,000 split over three years for an average of \$190,000 in

each year. This cost is being proposed to be spread over only the farmable acreage in the Agency, resulting in an assessment of \$1.25-\$3.25 per acre. In addition, GSP implementation is estimated to cost \$100,000 per year in 2020 and 2021, resulting in an assessment of \$1.10 per acre. Both of these costs are summarized in Table 5-3.

Table 5-3. Proposed Assessment Schedule-GSP Development and Implementation.

Assessment (\$/acre)	2017	2018	2019	2020	2021
Groundwater Sustainability Plan	\$1.25	\$3.25	\$1.75	\$1.10	\$1.10

Table 5-4 summarizes the maximum assessment amounts that would be possible over the next five years under this proposed rate structure. Assessments would continue into the future during the GSP implementation period until the State determines that the Agency is in full compliance with SGMA. Note that these rates also include a 20% contingency factor and that while the costs may vary from year to year, the maximum assessment rate in any given year cannot exceed \$5.00 per acre.

Table 5-4. Proposed 5-Year Assessment Schedule.

Assessment (\$/acre)	2017	2018	2019	2020	2021
Start Up and Proposition 218 Election	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00
On-Going Management	0.83	0.91	0.94	0.97	1.00
Groundwater Sustainability Plan	1.25	3.25	1.75	1.10	1.10
Contingencies	0.59	0.84	0.55	0.41	0.42
Total Proposed Assessment	\$3.53	\$5.00	\$3.24	\$2.48	\$2.52

5.2.4. Assessment Roll

Attachment A is the assessment roll, which serves as the basis for providing notice to each landowner in the Agency, identifying each landowner, the parcels they own as reflected in County records, and the proposed maximum assessment for each parcel.

The roll also documents the weighted voting for the proposed assessment. The voting is directly related to the maximum assessment per acre multiplied by the acreage of each parcel; the votes have been aggregated for each entity as shown. Thus, the voting is based on the proposed assessment for each landowner or entity as a proportionate share of the total. For passage of the Proposition 218 assessments, 50% plus one vote of the total amount of the returned ballots is required.

5.3. Conclusion

The primary objective of the Board of Directors regarding revenues is to ensure that the Agency's expenditures are truly necessary and that those costs are allocated in a fair and equitable manner. Based on the revenue objectives, the Agency's proposal to fund its annual operations and future activities is for the benefit of all farmable parcels within the Agency.

Absent the creation of the Agency (or a similar entity) and funding by the proposed assessment, Agency landowners would have no direct representation for complying

with SGMA. Without such representation, the SWRCB would take corrective action as provided by SGMA. However, with this proposed rate structure, properties will receive a special financial benefit from the Agency in excess of their total assessment, because the value of the Agency's existence to comply with SGMA on behalf of its landowners results in substantially lower costs to the landowners than if no GSA were formed. If no GSA were formed, the landowners would pay much higher fees and be left subject to regulation and oversight of the SWRCB.

6. IMPLEMENTATION PROCEDURES

Based on an examination of procedural options available to the Agency's Board of Directors, it is the Engineer's opinion that the proposed assessment structure offers an equitable procedure to the Agency to generate revenues for its operations and proposed efforts for SGMA compliance. The Agency intends to proceed with an election process complying with the provisions of Article XIII D of the California Constitution to allow for the collection of a land based assessment.

The Agency Board of Directors will be asked to: (a) approve and accept the Engineer's Report; (b) set a public hearing on the proposed assessments; and (c) authorize a Proposition 218 election to mail (i) notices to these landowners informing them of the proposed assessment and (ii) ballots for them to cast in the election. At the public hearing, the Agency will state its intentions and justifications for pursuing a Proposition 218 election, take into consideration any objections to the proposed assessment rate, and count the ballots received as of the close of the hearing. A majority vote approval of the ballots received is necessary for the Agency to implement the assessments in accordance with the Maximum Assessment Rate Schedule of \$5.00 per acre for assessable parcels 10 acres or greater. If a majority vote supports the Proposition 218 election, the Agency Board will have the authority to implement the assessments annually at its discretion, not to exceed \$5.00 per acre.

7. REFERENCES

CASGEM Online Submittal System. *CASGEM Online Submittal System*, California Dept. Water Resources,
[www.casgem.water.ca.gov/OSS/\(S\(ney5sal24e3z5sem5bdmeu2k\)\)/Public/ApplicationHome.aspx](http://www.casgem.water.ca.gov/OSS/(S(ney5sal24e3z5sem5bdmeu2k))/Public/ApplicationHome.aspx).

Proposition 218, Local Agency Guidelines for Compliance, 2007 Update (May 2007) Association of California Water Agencies

Sustainable Groundwater Management Act, and related provisions, effective January 1, 2016, [http://groundwater.ca.gov/docs/2014 Sustainable Groundwater Management Legislation with 2015 amends 1-15-2016.pdf](http://groundwater.ca.gov/docs/2014_Sustainable_Groundwater_Management_Legislation_with_2015_amends_1-15-2016.pdf)

Bulletin No. 118, California's Groundwater, 2003 and 2016 Interim Update
California Department of Water Resources

Kings County Assessor's Office, Ownership Records, November 2016.

California Department of Water Resources, Groundwater Information Center Interactive Map Application,
https://gis.water.ca.gov/app/gicima/#bookmark_DepthBelowGroundSurface

Attachment A
Assessment Roll for SWKSGA

Southwest Kings GSA 2017 Assessment Roll

Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$
048370025000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	34	24	20	339.99	1,200.16	1,699.96
048370024000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	34	24	20	120.01	423.64	600.06
048370023000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	34	24	20	156.00	550.68	780.00
048360030000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	33	24	20	455.00	1,606.16	2,275.00
048360029000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	33	24	20	160.00	564.80	800.00
048360028000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	33	24	20	25.00	88.26	125.00
048360027000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	29	24	20	360.00	1,270.80	1,800.00
048360025000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	31	24	20	326.58	1,152.84	1,632.90
048360020000	ISABELLA TRUST	2 ISABELLA AVE	ATHERTON CA 94027	29	24	20	40.00	141.20	200.00
048360019000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	29	24	20	160.00	564.80	800.00
048360018000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	31	24	20	159.00	561.28	795.00
048360016000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	31	24	20	167.07	589.76	835.36
048360013000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	32	24	20	640.00	2,259.20	3,200.00
048360009000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	28	24	20	640.00	2,259.20	3,200.00
048360005000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	29	24	20	40.00	141.20	200.00
048360003000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	29	24	20	40.00	141.20	200.00
048360001000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	30	24	20	652.40	2,302.98	3,262.00
048350047000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	25	24	19	240.11	847.60	1,200.56
048350046000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	25	24	19	240.06	847.42	1,200.30
048350045000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	25	24	19	158.97	561.16	794.86
048350043000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	36	24	19	344.92	1,217.58	1,724.60
048350033000	ISBELL, ROSEMARY I 8.33%	TWO WEST SECOND ST	TULSA OK 74103	36	24	19	43.26	152.72	216.30
048350027000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	36	24	19	68.90	243.22	344.50
048350024000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	26	24	19	428.07	1,511.10	2,140.36
048350023000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	26	24	19	146.00	515.38	730.00
048350019000	WILLIAM & DORIS LAND & ENERGY CO LLC	35244 OIL CITY RD	COALINGA CA 93210	35	24	19	160.00	564.80	800.00
048350018000	MOUREN, WILLIAM J FARMING INC	35244 OIL CITY RD	COALINGA CA 93210	35	24	19	157.77	556.94	788.86
048350017000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	35	24	19	320.00	1,129.60	1,600.00
048350016000	GRUGEL, FREDERICK P 66.66%	634 S EDGEWATER DR	MESA AZ 85208	36	24	19	40.00	141.20	200.00
048350006000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	36	24	19	60.50	213.57	302.50
048310053000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	13	24	19	160.00	564.80	800.00
048310052000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	13	24	19	80.00	282.40	400.00
048310051000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	13	24	19	160.00	564.80	800.00
048310047000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	14	24	19	91.70	323.70	458.50
048310046000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	14	24	19	208.20	734.96	1,041.00
048310045000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	24	24	19	319.45	1,127.66	1,597.26
048310044000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	24	24	19	319.44	1,127.62	1,597.20
048310040000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	23	24	19	139.00	490.68	695.00
048310039000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	23	24	19	153.00	540.10	765.00
048310031000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	23	24	19	121.87	430.20	609.36
048310030000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	23	24	19	10.91	38.52	54.56
048310026000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	13	24	19	80.00	282.40	400.00
048310022000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	14	24	19	278.00	981.34	1,390.00
048310015000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	23	24	19	160.00	564.80	800.00
048310009000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	13	24	19	160.00	564.80	800.00
048300029000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	18	24	20	323.96	1,143.58	1,619.80
048300028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	24	20	323.96	1,143.58	1,619.80
048300019000	GROW HOLDINGS LLC	11755 WILSHIRE BLVD STE 1660	LOS ANGELES CA 90025	16	24	20	434.03	1,532.14	2,170.16
048300018000	GROW HOLDINGS LLC	11755 WILSHIRE BLVD STE 1660	LOS ANGELES CA 90025	16	24	20	153.77	542.82	768.86
048300017000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	40.00	141.20	200.00
048300016000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	20.00	70.60	100.00
048300015000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	20.00	70.60	100.00
048300014000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	40.00	141.20	200.00
048300013000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	40.00	141.20	200.00
048300012000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	450.12	1,588.92	2,250.60
048300011000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	19	24	20	40.00	141.20	200.00
048300010000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	20	24	20	640.00	2,259.20	3,200.00
048300003000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	24	20	476.14	1,680.78	2,380.70
048300002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	24	20	160.00	564.80	800.00
048260022000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	06	24	20	321.29	1,134.16	1,606.46
048260021000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	06	24	20	195.74	690.96	978.70
048260020000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	07	24	20	240.00	847.20	1,200.00
048260019000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	07	24	20	325.60	1,149.38	1,628.00
048260017000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	24	20	454.00	1,602.62	2,270.00
048260015000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	24	20	102.76	362.74	513.80
048260014000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	08	24	20	358.65	1,266.04	1,793.26
048260013000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	08	24	20	238.98	843.60	1,194.90
048260012000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	07	24	20	77.50	273.59	387.50
048260006000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	24	20	160.00	564.80	800.00
048260005000	GROW HOLDINGS LLC	11755 WILSHIRE BLVD STE 1660	LOS ANGELES CA 90025	09	24	20	480.00	1,694.40	2,400.00
048260004000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	24	20	637.46	2,250.24	3,187.30
048260002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	24	20	157.17	554.82	785.86
048250051000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	12	24	19	379.10	1,338.22	1,895.50
048250050000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	12	24	19	262.91	928.08	1,314.56
048250048000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	02	24	19	158.08	558.02	790.40
048250047000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	02	24	19	162.99	575.36	814.96
048250046000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	02	24	19	114.39	403.80	571.96
048250045000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	120.78	426.36	603.90
048250044000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	40.00	141.20	200.00
048250043000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	01	24	19	160.00	564.80	800.00
048250042000	WONDERFUL POMEGRANATE ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	01	24	19	160.00	564.80	800.00
048250041000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	01	24	19	160.00	564.80	800.00
048250040000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	01	24	19	160.00	564.80	800.00

Southwest Kings GSA 2017 Assessment Roll

Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$
048250037000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	10	24	19	320.00	1,129.60	1,600.00
048250034000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	11	24	19	79.78	281.62	398.90
048250033000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	18.43	65.06	92.16
048250032000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	20.63	72.82	103.16
048250026000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	77.00	271.82	385.00
048250024000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	54.00	190.62	270.00
048250023000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	71.87	253.70	359.36
048250021000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	02	24	19	134.00	473.02	670.00
048250008000	WONDERFUL NUT ORCHARDS LLC	6801 E LERDO HWY	SHAFTER CA 93263	11	24	19	80.00	282.40	400.00
048250001000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	03	24	19	644.00	2,273.32	3,220.00
048220016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	26	23	19	15.21	53.70	76.06
048210056000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	36	23	19	29.50	104.15	147.50
048210052000	INDART, JEAN L	14238 HUNTINGTON RD	MADERA CA 93637	34	23	19	198.10	699.30	990.50
048210051000	KING PISTACHIO GROVE 33.33%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	26	23	19	78.74	277.96	393.70
048210048000	KING PISTACHIO GROVE 33.33%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	26	23	19	77.12	272.24	385.60
048210046000	PIONEER GOLD PISTACHIO RANCH 55.2083%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	27	23	19	379.00	1,337.88	1,895.00
048210045000	OCCIDENTAL OF ELK HILLS	P O BOX 1001	TUPMAN CA 93276	27	23	19	190.00	670.70	950.00
048210043000	OCCIDENTAL OF ELK HILLS INC	P O BOX 1001	TUPMAN CA 93276	34	23	19	141.00	497.74	705.00
048210041000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	25	23	19	449.14	1,585.46	2,245.70
048210040000	IRVINE RANCH WATER DISTRICT	P O BOX 57000	IRVINE CA 92619-7000	25	23	19	164.14	579.42	820.70
048210039000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	36	23	19	578.52	2,042.18	2,892.60
048210037000	OCCIDENTAL OF ELK HILLS	P O BOX 1001	TUPMAN CA 93276	34	23	19	40.10	141.56	200.50
048210036000	IRVINE RANCH WATER DISTRICT	P O BOX 57000	IRVINE CA 92619-7000	34	23	19	23.00	81.20	115.00
048210031000	IRVINE RANCH WATER DISTRICT	P O BOX 57000	IRVINE CA 92619-7000	34	23	19	38.00	134.14	190.00
048210030000	IRVINE RANCH WATER DISTRICT	P O BOX 57000	IRVINE CA 92619-7000	35	23	19	604.24	2,132.98	3,021.20
048210028000	OCCIDENTAL OF ELK HILLS INC	P O BOX 1001	TUPMAN CA 93276	34	23	19	18.75	66.20	93.76
048210021000	IRVINE RANCH WATER DISTRICT	P O BOX 57000	IRVINE CA 92619-7000	26	23	19	40.39	142.58	201.96
048210010000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	26	23	19	141.64	500.00	708.20
048210005000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	26	23	19	20.18	71.24	100.90
048210004000	SIBLEY ORCHARD THE	P O BOX 1694	PALO ALTO CA 94302-1694	26	23	19	80.89	285.54	404.46
048210003000	KING PISTACHIO GROVE 33.33%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	26	23	19	148.44	524.00	742.20
048200053000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	33	23	20	615.10	2,171.30	3,075.50
048200051000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	23	20	200.00	706.00	1,000.00
048200050000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	31	23	20	66.34	234.18	331.70
048200048000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	23	20	320.00	1,129.60	1,600.00
048200047000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	23	20	160.00	564.80	800.00
048200045000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	31	23	20	151.43	534.56	757.16
048200043000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	31	23	20	315.69	1,114.40	1,578.46
048200041000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	31	23	20	65.00	229.46	325.00
048200035000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	23	20	120.00	423.60	600.00
048200033000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	23	20	152.73	539.14	763.66
048200031000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	23	20	152.71	539.08	763.56
048200029000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	28	23	20	12.00	42.36	60.00
048200028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	23	20	148.40	523.86	742.00
048200026000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	23	20	40.00	141.20	200.00
048200025000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	23	20	120.00	423.60	600.00
048200024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	23	20	160.00	564.80	800.00
048200023000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	23	20	200.00	706.00	1,000.00
048200022000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	23	20	120.00	423.60	600.00
048200021000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	40.00	141.20	200.00
048200020000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	40.00	141.20	200.00
048200019000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	80.00	282.40	400.00
048200018000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	40.00	141.20	200.00
048200017000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	20.00	70.60	100.00
048200016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	20.00	70.60	100.00
048200002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	40.00	141.20	200.00
048200001000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	23	20	320.48	1,131.30	1,602.40
048040060000	TOMAINO REVOCABLE TRUST	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	106.66	376.52	533.30
048040059000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	10.00	35.30	50.00
048040058000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	10.00	35.30	50.00
048040057000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	173.33	611.86	866.66
048040056000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	113.33	400.06	566.66
048040055000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	13.33	47.06	66.66
048040054000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	120.00	423.60	600.00
048040053000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	10.00	35.30	50.00
048040052000	SANDRIDGE PARTNERS LP 75%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	10.00	35.30	50.00
048040050000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	20.00	70.60	100.00
048040049000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	23	20	160.00	564.80	800.00
048040046000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	20	80.00	282.40	400.00
048040045000	PALMER, JANET M	4593 S HOLLADAY FARM LN	HOLLADAY UT 84117	23	23	20	10.00	35.30	50.00
048040044000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	20	30.00	105.90	150.00
048040043000	COOPER, BERTHA M	19980 REDWOOD RD	CASTRO VALLEY CA 94546	23	23	20	10.00	35.30	50.00
048040042000	REGAN, DAVID M 33.33%	221 W HERNDON SPC #166	PINEDALE CA 93650	23	23	20	10.00	35.30	50.00
048040041000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	20	15.00	52.96	75.00
048040038000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	20	83.80	295.82	419.00
048040016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	14	23	20	376.20	1,328.00	1,881.00
048040015000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.00	141.20	200.00
048040014000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.00	141.20	200.00
048040013000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.50	142.98	202.50
048040012000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.00	141.20	200.00
048040011000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.00	141.20	200.00
048040010000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	40.00	141.20	200.00
048040009000	SANDRIDGE PARTNERS LP 50%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	17.92	63.26	89.60

Southwest Kings GSA 2017 Assessment Roll

Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$
04804008000	DAGGETT, JOHN B 50%	7052 CORINTIA ST	CARLSBAD CA 92009	15	23	20	13.76	48.58	68.80
04804007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	48.00	169.44	240.00
04804005000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	80.00	282.40	400.00
04804004000	RAINBIRD, HELENE 50%	1321 PACIFIC BEACH DR UNIT B	SAN DIEGO CA 92109-5203	15	23	20	75.00	264.76	375.00
04804003000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	20	53.33	188.26	266.66
04803005000	WINTERBURN, WILLIAM M TRUST 33.33%	648 W MINER ST	YREKA CA 96097	18	23	20	151.50	534.81	757.50
048030049000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	23	20	151.50	534.81	757.50
048030048000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	19	23	20	80.00	282.40	400.00
048030047000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	19	23	20	80.00	282.40	400.00
048030046000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	19	23	20	480.40	1,695.82	2,402.00
048030045000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	80.00	282.40	400.00
048030043000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	303.00	1,069.60	1,515.00
048030038000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	37.88	133.72	189.40
048030035000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	18.94	66.86	94.70
048030034000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	50.50	178.27	252.50
048030033000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	37.88	133.72	189.40
048030032000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	12.60	44.48	63.00
048030031000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	12.60	44.48	63.00
048030030000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	12.62	44.56	63.10
048030029000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	23	20	12.62	44.56	63.10
048030028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	23	20	85.04	300.20	425.20
048030027000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	23	20	239.70	846.14	1,198.50
048030026000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	23	20	315.26	1,112.88	1,576.30
048030022000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	23	20	10.00	35.30	50.00
048030018000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	16	23	20	40.00	141.20	200.00
048030017000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	23	20	80.00	282.40	400.00
048030016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	23	20	160.00	564.80	800.00
048030015000	LE BARON, LIESELOTTE M TRUST 18.33%	613 CODDING DR	SANTA ROSA CA 95405	16	23	20	200.00	706.00	1,000.00
048030014000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	23	20	100.00	353.00	500.00
048030013000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	23	20	30.00	105.90	150.00
048030012000	ROSS, JANICE J	5618 DHAKA VIEW	SAN ANTONIO TX 78250	17	23	20	148.34	523.64	741.70
048030011000	VIDOVICH, JOHN T 33.33%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	23	20	31.21	110.18	156.06
048030010000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	23	20	10.00	35.30	50.00
048030007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	23	20	20.00	70.60	100.00
048030006000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	23	20	397.16	1,401.98	1,985.80
048030005000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	23	20	32.66	115.30	163.30
048030004000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	23	20	218.50	771.31	1,092.50
048030003000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	23	20	55.00	194.16	275.00
048030002000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	18	23	20	68.76	242.72	343.80
048020031000	PIONEER GOLD PISTACHIO RANCH 55.2083%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	15	23	19	27.00	95.32	135.00
048020030000	JACKSON UTICA COMMERCIAL LLC	3000 AVENUE 400	KINGSBURG CA 93631-9659	15	23	19	131.27	463.38	656.36
048020028000	PIONEER GOLD PISTACHIO RANCH 55.2083%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	15	23	19	208.44	735.80	1,042.20
048020027000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	24.00	84.72	120.00
048020026000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	20.00	70.60	100.00
048020025000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	20.00	70.60	100.00
048020024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	23	19	250.44	884.06	1,252.20
048020022000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	19	272.97	963.58	1,364.86
048020021000	PIONEER GOLD PISTACHIO RANCH 55.2083%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	23	23	19	252.96	892.96	1,264.80
048020020000	KING PISTACHIO GROVE 33.33%	1681 ANDREAS ESTATES PL	ROYAL OAKS CA 95076	22	23	19	631.61	2,229.58	3,158.06
048020019000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	80.00	282.40	400.00
048020017000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	60.00	211.80	300.00
048020016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	80.00	282.40	400.00
048020015000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	80.00	282.40	400.00
048020011000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	23	23	19	80.00	282.40	400.00
048020009000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	20.00	70.60	100.00
048020008000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	80.00	282.40	400.00
048020007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	112.00	395.36	560.00
048020006000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	24	23	19	64.00	225.92	320.00
048020004000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	13	23	19	640.00	2,259.20	3,200.00
048020003000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	14	23	19	160.00	564.80	800.00
048020002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	14	23	19	479.69	1,693.32	2,398.46
048010022000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	21	23	19	506.00	1,786.18	2,530.00
048010021000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	21	23	19	69.45	245.16	347.26
048010020000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	16	23	19	222.00	783.66	1,110.00
048010019000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	16	23	19	49.40	174.38	247.00
048010016000	JACKSON UTICA SOLAR LLC	3000 AVENUE 400	KINGSBURG CA 93631-9659	16	23	19	283.85	1,002.00	1,419.26
048010002000	HEWITSON FARMS	39482 HWY 33	AVENAL CA 93204	17	23	19	641.88	2,265.84	3,209.40
044250009000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	21	310.00	1,094.30	1,550.00
044250002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	23	21	620.02	2,188.68	3,100.10
044250001000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	23	21	619.12	2,185.50	3,095.60
042340041000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	23	19	76.91	271.50	384.56
042340038000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	23	19	166.00	585.98	830.00
042340037000	UTICA NORTH ORCHARDS LLC	P O BOX 6028	VISALIA CA 93290	09	23	19	364.18	1,285.56	1,820.90
042340036000	JIMENEZ, ADOLFO A	P O BOX 255	KETTLEMAN CITY CA 93239	09	23	19	27.37	96.62	136.86
042340035000	UTICA NORTH ORCHARDS LLC	P O BOX 6028	VISALIA CA 93290	05	23	19	33.17	117.10	165.86
042340034000	UTICA NORTH ORCHARDS LLC	P O BOX 6028	VISALIA CA 93290	05	23	19	21.15	74.66	105.76
042340032000	HIGHWAY 58 LLC	300 PASEO TESORO	WALNUT CA 91789	05	23	19	397.06	1,401.62	1,985.30
042340031000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	76.67	270.66	383.36
042340030000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	43.24	152.64	216.20
042340028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	20.00	70.60	100.00
042340027000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	20.00	70.60	100.00
042340026000	CHEN, SUSAN HSIEH	5364 SELMA AVE	FREMONT CA 94536	08	23	19	56.73	200.26	283.66
042340024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	117.46	414.64	587.30

Southwest Kings GSA 2017 Assessment Roll										
Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$	
042340023000	UTICA NORTH ORCHARDS LLC	P O BOX 6028	VISALIA CA 93290	04	23	19	29.65	104.66	148.26	
042340014000	ANDRADE, JOSE	P O BOX 415	SHERIDAN CA 95681	08	23	19	80.00	282.40	400.00	
042340012000	WATTERS, MICHAEL S	1447 HOLLY ST	WEST LINN OR 97068	08	23	19	20.00	70.60	100.00	
042340005000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	42.61	150.42	213.06	
042340004000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	19	244.32	862.46	1,221.60	
042331004000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	11.30	39.90	56.50	
042290001000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	73.80	260.52	369.00	
042280001000	DORITY, E W & B J REVOCABLE TRUST	2736 STUDIO DR	CAYUCOS CA 93430	10	23	19	14.00	49.42	70.00	
042271001000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	10.00	35.30	50.00	
042242001000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	01	23	19	24.85	87.72	124.26	
042241003000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	01	23	19	22.87	80.74	114.36	
042230056000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	23	19	177.07	625.06	885.36	
042230055000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	23	19	104.45	368.72	522.26	
042230054000	CO SANITATION DISTRICT NO 2 LA COUNTY	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	23	19	47.75	168.56	238.76	
042230053000	CO SANITATION DISTRICT NO 2 LA COUNTY	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	23	19	58.93	208.02	294.66	
042230052000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	58.51	206.54	292.56	
042230051000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	34.21	120.76	171.06	
042230050000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	03	23	19	200.08	706.28	1,000.40	
042230049000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	206.78	729.94	1,033.90	
042230048000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	39.75	140.32	198.76	
042230047000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	11.72	41.38	58.60	
042230046000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	78.26	276.26	391.30	
042230044000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	01	23	19	464.25	1,638.80	2,321.26	
042230038000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	35.10	123.90	175.50	
042230037000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	35.10	123.90	175.50	
042230034000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	160.00	564.80	800.00	
042230033000	DEA, ELLEN 33.33%	134 19TH AVE	SAN FRANCISCO CA 94121	10	23	19	19.78	69.82	98.90	
042230032000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	20.00	70.60	100.00	
042230030000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	15.28	53.94	76.40	
042230029000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	17.89	63.16	89.46	
042230028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	20.00	70.60	100.00	
042230027000	ELECTRIC LIGHTWAVE INC	935 WHITE PLAINS RD STE 203-A	TRUMBULL CT 06611	10	23	19	10.00	35.30	50.00	
042230026000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	35.00	123.56	175.00	
042230025000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	35.00	123.56	175.00	
042230024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	70.40	248.52	352.00	
042230023000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	30.40	107.32	152.00	
042230022000	HELMICK, FREDERICK E 1999 IRREV TRUST	2363 S CEDAR AVE	FRESNO CA 93725-1007	10	23	19	40.00	141.20	200.00	
042230021000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	19	19.20	67.78	96.00	
042230020000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	11	23	19	444.19	1,568.00	2,220.96	
042230019000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	11	23	19	195.81	691.22	979.06	
042230016000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	93.25	329.18	466.26	
042230015000	AYALA, LAURA	P O BOX 415	KETTLEMAN CITY CA 93239	12	23	19	29.60	104.50	148.00	
042230014000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	304.64	1,075.38	1,523.20	
042230013000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	23	19	38.58	136.20	192.90	
042230011000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	01	23	19	82.97	292.88	414.86	
042230008000	CO SANITATION DISTRICT NO 2 LA COUNTY	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	23	19	251.05	886.22	1,255.26	
042230005000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	19	36.00	127.08	180.00	
042220057000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	23	20	124.70	440.20	623.50	
042220056000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	23	20	142.76	503.94	713.80	
042220055000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	23	20	314.07	1,108.68	1,570.36	
042220053000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	23	20	443.50	1,565.57	2,217.50	
042220052000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	70.00	247.10	350.00	
042220051000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	23	20	320.00	1,129.60	1,600.00	
042220050000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	23	20	239.33	844.84	1,196.66	
042220049000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	08	23	20	560.63	1,979.02	2,803.16	
042220045000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	23	20	320.00	1,129.60	1,600.00	
042220042000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	23	20	120.16	424.16	600.80	
042220039000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	07	23	20	240.47	848.86	1,202.36	
042220037000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	07	23	20	40.00	141.20	200.00	
042220032000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	08	23	20	80.00	282.40	400.00	
042220029000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	23	20	27.40	96.72	137.00	
042220028000	SANDRIDGE PARTNERS LP 66.66%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	23	20	10.00	35.30	50.00	
042220025000	RAINBIRD, HELENE 50%	1321 PACIFIC BEACH DR UNIT B	SAN DIEGO CA 92109-5203	09	23	20	40.00	141.20	200.00	
042220024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	23	20	120.00	423.60	600.00	
042220020000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	20.00	70.60	100.00	
042220019000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	10.00	35.30	50.00	
042220014000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	10.00	35.30	50.00	
042220013000	SANDRIDGE PARTNERS LP 93.75%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	20.00	70.60	100.00	
042220012000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	40.00	141.20	200.00	
042220009000	SANDRIDGE PARTNERS LP 51.04%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	80.00	282.40	400.00	
042220008000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	140.00	494.20	700.00	
042220007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	23	20	220.00	776.60	1,100.00	
042220006000	WIEBE FAMILY TRUST 50%	5605 LIKINS AVE	MARTINEZ CA 94553	04	23	20	10.00	35.30	50.00	
042220005000	SCHOFIELD, RICHARD E REV TRUST 8.33%	1825 BUTTNER COURT	PLEASANT HILL CA 94523	04	23	20	10.00	35.30	50.00	
042220002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	23	20	52.56	185.54	262.80	
042210041000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	01	23	20	154.70	546.10	773.50	
042210040000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	01	23	20	318.80	1,125.36	1,594.00	
042210039000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	275.68	973.16	1,378.40	
042210038000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	11	23	20	92.00	324.76	460.00	
042210037000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	11	23	20	544.40	1,921.74	2,722.00	
042210036000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	12	23	20	539.39	1,904.06	2,696.96	
042210034000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	23	20	640.00	2,259.20	3,200.00	
042210031000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	79.82	281.76	399.10	

Southwest Kings GSA 2017 Assessment Roll

Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$
042210029000	DUDLEY RIDGE OIL CO LTD	606 N LARCHMONT BLVD #4G	LOS ANGELES CA 90004	10	23	20	30.00	105.90	150.00
042210028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	85.00	300.06	425.00
042210024000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	90.00	317.70	450.00
042210023000	SANDRIDGE PARTNERS LP 75%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	39.48	139.36	197.40
042210022000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	23	20	20.00	70.60	100.00
042210021000	CORCORAN MOTOR TRANSPORT INC	P O BOX 338	CORCORAN CA 93212	10	23	20	20.00	70.60	100.00
042210011000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	12	23	20	99.49	351.20	497.46
042210007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	01	23	20	154.70	546.10	773.50
042210003000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	02	23	20	640.00	2,259.20	3,200.00
042190051000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	22	20	310.00	1,094.30	1,550.00
042190048000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	31	22	20	640.00	2,259.20	3,200.00
042190002000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	22	20	320.00	1,129.60	1,600.00
042190001000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	22	20	320.00	1,129.60	1,600.00
042180023000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	34	22	19	195.74	690.96	978.70
042180021000	HOWE, MAUDE TRUST	23311 NEWTON AVE	STRATFORD CA 93266	34	22	19	235.93	832.84	1,179.66
042180020000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	36	22	19	581.74	2,053.54	2,908.70
042180019000	CO SANITATION DISTRICT NO 2 LA COUNTY	1955 WORKMAN MILL RD	WHITTIER CA 90601	35	22	19	640.00	2,259.20	3,200.00
042180018000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	26	22	19	480.00	1,694.40	2,400.00
042180017000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	25	22	19	595.01	2,100.40	2,975.06
042180016000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	34	22	19	200.00	706.00	1,000.00
042180002000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	26	22	19	160.00	564.80	800.00
042180001000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	27	22	19	640.00	2,259.20	3,200.00
042150079000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	22	19	12.76	45.04	63.80
042150078000	FX KETTLEMAN CITY CA LANDLORD LLC	21001 N TATUM BLVD #1630-630	PHOENIX AZ 85050	30	22	19	27.35	96.56	136.76
042150076000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	22	19	61.89	218.48	309.46
042150072000	KOY BUILDERS INC	1875 SARAGOSSA ST	POMONA CA 91768	30	22	19	19.90	70.26	99.50
042150064000	ROCKIN' RV LLC	1697 OAK ST	SAN FRANCISCO CA 94117	30	22	19	11.67	41.20	58.36
042150061000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	30	22	19	70.49	248.84	352.46
042150054000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	22	19	126.99	448.28	634.96
042150050000	KAHIRA, NIRMAL & SURINDER H/W	1589 N GARFIELD AVE	FRESNO CA 93722	32	22	19	21.88	77.24	109.40
042150045000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	30	22	19	36.00	127.08	180.00
042150043000	KAHIRA, NIRMAL & SURINDER H/W	1589 N GARFIELD AVE	FRESNO CA 93722	31	22	19	35.49	125.28	177.46
042150040000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	22	19	435.40	1,536.96	2,177.00
042150028000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	33	22	19	208.90	737.42	1,044.50
042150027000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	22	19	89.20	314.88	446.00
042150026000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	22	19	36.90	130.26	184.50
042150020000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	22	19	16.30	57.54	81.50
042150018000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	33	22	19	112.00	395.36	560.00
042150016000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	33	22	19	320.00	1,129.60	1,600.00
042150014000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	22	19	153.41	541.54	767.06
042150012000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	22	19	320.00	1,129.60	1,600.00
042150008000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	22	19	40.00	141.20	200.00
042150007000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	22	19	424.61	1,498.88	2,123.06
042100104000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	69.87	246.64	349.36
042100102000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	19.72	69.62	98.60
042100100000	HOWE FAMILY LP	23311 NEWTON AVE	STRATFORD CA 93266	17	22	19	320.01	1,129.64	1,600.06
042100099000	HUERTA, IRMA 50%	1520 RED ROCK ST	LAS VEGAS NV 89145	17	22	19	116.99	412.98	584.96
042100095000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	264.58	933.98	1,322.90
042100093000	CON-WAY TRANSPORTATION SERVICES INC	P O BOX 4138	PORTLAND OR 97208-4138	19	22	19	13.71	48.40	68.56
042100086000	CHEVRON PIPE LINE COMPANY	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	36.46	128.70	182.30
042100085000	CHEVRON PIPE LINE COMPANY	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	53.54	189.00	267.70
042100084000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	33.47	118.16	167.36
042100075000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	116.45	411.08	582.26
042100073000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	22	19	381.91	1,348.14	1,909.56
042100072000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	72.85	257.16	364.26
042100071000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	84.94	299.84	424.70
042100070000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	56.43	199.20	282.16
042100069000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	22	19	136.30	481.14	681.50
042100068000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	22	19	640.00	2,259.20	3,200.00
042100063000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	142.12	501.68	710.60
042100054000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	10.50	37.07	52.50
042100042000	CHEVRON USA INC	P O BOX 1392	BAKERSFIELD CA 93302	19	22	19	13.80	48.72	69.00
042100037000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	99.70	351.94	498.50
042100034000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	60.00	211.80	300.00
042100032000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	40.00	141.20	200.00
042100031000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	42.50	150.04	212.50
042100030000	SANDRIDGE PARTNERS LP	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	91.95	324.58	459.76
042100029000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	78.50	277.11	392.50
042100028000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	20	22	19	40.00	141.20	200.00
042100027000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	22	19	239.61	845.82	1,198.06
042100026000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	22	19	18.48	65.24	92.40
042100017000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	17	22	19	59.30	209.34	296.50
042100007000	BADASI OIL CO INC	217 WEST D ST	LEMOORE CA 93245	18	22	19	82.46	291.08	412.30
042100006000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	44.04	155.46	220.20
042100004000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	18	22	19	77.67	274.18	388.36
042090016000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	24	22	19	593.99	2,096.78	2,969.96
042090015000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	23	22	19	640.00	2,259.20	3,200.00
042090014000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	22	19	640.00	2,259.20	3,200.00
042090013000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	14	22	19	320.00	1,129.60	1,600.00
042090005000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	13	22	19	640.00	2,259.20	3,200.00
042090002000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	14	22	19	320.00	1,129.60	1,600.00
042090001000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	22	19	640.00	2,259.20	3,200.00
042030017000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	12	22	19	593.79	2,096.08	2,968.96

Southwest Kings GSA 2017 Assessment Roll

Assessor's Parcel Number	Owner Name	Address	City/State/ZIPcode	Section	Township	Range	Acres	2017 Rate, \$	Maximum Rate, \$	
042030016000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	16	22	19	640.00	2,259.20	3,200.00	
042030015000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	01	22	19	563.26	1,988.32	2,816.30	
042030014000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	22	19	618.50	2,183.31	3,092.50	
042030012000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	10	22	19	640.00	2,259.20	3,200.00	
042030022000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	02	22	19	15.15	53.48	75.76	
042030001000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	22	19	640.00	2,259.20	3,200.00	
042020011000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	10.08	35.58	50.40	
042010039000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	22	19	539.33	1,903.84	2,696.66	
042010038000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	171.29	604.66	856.46	
042010035000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	22	19	254.35	897.86	1,271.76	
042010028000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	06	22	19	31.49	111.16	157.46	
042010023000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	26.06	92.00	130.30	
042010020000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	56.98	201.14	284.90	
042010019000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	27.42	96.80	137.10	
042010018000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	07	22	19	318.05	1,122.72	1,590.26	
042010017000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	08	22	19	637.04	2,248.76	3,185.20	
042010015000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	09	22	19	100.67	355.38	503.36	
042010011000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	22	19	333.20	1,176.20	1,666.00	
042010010000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	04	22	19	299.00	1,055.48	1,495.00	
042010009000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	05	22	19	624.36	2,204.00	3,121.80	
038240089000	HEWITSON LIMITED PARTNERSHIP	39482 HWY 33	AVENAL CA 93204	24	22	18	231.28	816.42	1,156.40	
038240061000	CHOE, SOO SANG & CHA NAM H/W	P O BOX 52080	IRVINE CA 92619	24	22	18	71.91	253.84	359.56	
036220009000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	35	21	19	632.75	2,233.62	3,163.76	
036220008000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	34	21	19	640.00	2,259.20	3,200.00	
036220005000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	36	21	19	320.00	1,129.60	1,600.00	
036220004000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	36	21	19	264.44	933.48	1,322.20	
036220003000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	25	21	19	610.13	2,153.76	3,050.66	
036220002000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	26	21	19	632.73	2,233.54	3,163.66	
036220001000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	27	21	19	640.00	2,259.20	3,200.00	
036210032000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	28	21	19	627.28	2,214.30	3,136.40	
036210031000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	33	21	19	640.00	2,259.20	3,200.00	
036210030000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	21	19	443.55	1,565.74	2,217.76	
036210027000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	29	21	19	301.04	1,062.68	1,505.20	
036210025000	HOWE FAMILY LP	23311 NEWTON AVE	STRATFORD CA 93266	31	21	19	75.26	265.68	376.30	
036210013000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	32	21	19	160.00	564.80	800.00	
036120044000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	21	21	19	459.92	1,623.52	2,299.60	
036120039000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	16	21	19	133.78	472.24	668.90	
036110021000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	22	21	19	633.44	2,236.04	3,167.20	
036110020000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	21	19	390.62	1,378.90	1,953.10	
036110019000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	14	21	19	594.46	2,098.44	2,972.30	
036110018000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	15	21	19	238.17	840.74	1,190.86	
036110011000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	23	21	19	47.40	167.32	237.00	
036110010000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	23	21	19	589.22	2,079.96	2,946.10	
036110009000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	24	21	19	601.82	2,124.42	3,009.10	
036110008000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	13	21	19	575.33	2,030.92	2,876.66	
036110006000	WESTLAKE FARMS INC LESSEE	1955 WORKMAN MILL RD	WHITTIER CA 90601	14	21	19	34.50	121.79	172.50	
036070017000	NEWTON, PATRICK W 29.16%	P O BOX 117	STRATFORD CA 93266	07	21	20	320.00	1,129.60	1,600.00	
036070014000	PRIEST VALLEY CATTLE CO	23311 NEWTON AVE	STRATFORD CA 93266	07	21	20	320.00	1,129.60	1,600.00	
036070013000	PRIEST VALLEY CATTLE CO	23311 NEWTON AVE	STRATFORD CA 93266	08	21	20	320.00	1,129.60	1,600.00	
036070012000	NEWTON, PATRICK W LIVING TRUST 25%	P O BOX 117	STRATFORD CA 93266	08	21	20	281.21	992.68	1,406.06	
036070007000	PRIEST VALLEY CATTLE CO	23311 NEWTON AVE	STRATFORD CA 93266	05	21	20	20.00	70.60	100.00	
036070006000	NEWTON, PATRICK W LIVING TRUST 25%	P O BOX 117	STRATFORD CA 93266	05	21	20	244.67	863.70	1,223.36	
036070005000	NEWTON, PATRICK W 29.16%	P O BOX 117	STRATFORD CA 93266	05	21	20	299.99	1,058.96	1,499.96	
036070004000	PRIEST VALLEY CATTLE CO	23311 NEWTON AVE	STRATFORD CA 93266	06	21	20	302.88	1,069.18	1,514.40	
036070003000	NEWTON, DANNY & DARLENE LIVING TRUST 50%	P O BOX 117	STRATFORD CA 93266	06	21	20	99.73	352.06	498.66	
036070002000	CEREGHINO, ALAN A & ELANA V TRUST	1960 SAGE CT	MERCED CA 95340	06	21	20	133.32	470.62	666.60	
036070001000	NEWTON, DANIELA LIVING TRUST 50%	P O BOX 117	STRATFORD CA 93266	06	21	20	108.97	384.66	544.86	
036060042000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	11	21	19	517.80	1,827.84	2,589.00	
036060041000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	11	21	19	78.24	276.20	391.20	
036060040000	HOWE, CEIL W JR & GERALDINE M H/W 97.05%	23311 NEWTON AVE	STRATFORD CA 93266	11	21	19	10.00	35.30	50.00	
036060037000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	02	21	19	220.01	776.64	1,100.06	
036060036000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	02	21	19	22.74	80.28	113.70	
036060035000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	02	21	19	256.80	906.50	1,284.00	
036060033000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	03	21	19	109.40	386.18	547.00	
036060031000	HOWE FAMILY LP	23311 NEWTON AVE	STRATFORD CA 93266	10	21	19	382.81	1,351.32	1,914.06	
036060020000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	10	21	19	45.00	158.86	225.00	
036060019000	SANDRIDGE PARTNERS LP 80%	960 N SAN ANTONIO RD STE 114	LOS ALTOS CA 94022	11	21	19	30.50	107.67	152.50	
036060013000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	12	21	19	311.01	1,097.88	1,555.06	
036060012000	NEWTON, DANNY & DARLENE LIVING TRUST 25%	P O BOX 117	STRATFORD CA 93266	12	21	19	320.00	1,129.60	1,600.00	
036060011000	NEWTON, DANIELA LIVING TRUST 50%	P O BOX 117	STRATFORD CA 93266	01	21	19	97.44	343.96	487.20	
036060010000	NEWTON, DANNY & DARLENE LIVING TRUST 50%	P O BOX 117	STRATFORD CA 93266	01	21	19	22.00	77.66	110.00	
036060009000	NEWTON, JOHN & REBECCA LIVING TRUST 50%	P O BOX 117	STRATFORD CA 93266	01	21	19	149.94	529.30	749.70	
036060008000	NEWTON, DANNY & DARLENE LIVING TRUST 25%	P O BOX 117	STRATFORD CA 93266	01	21	19	52.50	185.33	262.50	
036060007000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	01	21	19	320.00	1,129.60	1,600.00	
036060004000	WESTLAKE FARMS INC	23311 NEWTON AVE	STRATFORD CA 93266	02	21	19	94.28	332.82	471.40	
							Total	91,181.26	321,871.40	455,907.46