

**RUTHERFORD REACH BENEFIT ZONE
ASSESSMENT DISTRICT 2008-01**

**Engineer's Report for
Fiscal Year 2026-2027**

Prepared by:
Napa County Flood Control and Water Conservation District
Napa County, California

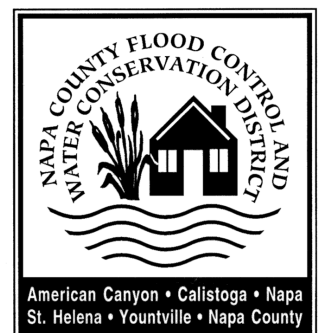


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ASSESSMENT

WHEREAS, on November 18, 2008, the Board of Directors of the Napa County Flood Control and Water Conservation District (District), County of Napa, State of California, under the Napa County Flood Control and Water Conservation District Act, being Section 61-13.5 (“Act”), adopted its Resolution to Establish the Formation of a Benefit Assessment District (“Resolution”) for the fixing of and the collection of certain maintenance charges (“Charges”) to pay for maintenance costs of the District incurred or to be incurred by the District for associated maintenance of the Rutherford Reach Benefit Zone (“Benefit Zone”) of the Napa River in conjunction with the Napa River Rutherford Reach Restoration Project (“Rutherford Restoration Project”); and

WHEREAS, under the Resolution, the Benefit Assessment District is designated as “Rutherford Reach Benefit Zone - Assessment District 2008-01” (“Maintenance District”), the boundaries of which are as shown on the Assessed Properties Map thereof which is made a part of this Report; and

WHEREAS, the Resolution directed the undersigned to cause an annual written report to be prepared in compliance with Section 10 of the Act, reference to the Resolution is hereby made for further particulars; and

WHEREAS, under the Act and Article XIID of the California Constitution, the Charges are deemed to be assessments; and this Report presents such Charges when levied for a given Fiscal Year and denominates them as “Assessments;”

NOW, THEREFORE, the following Assessments outlined in the Engineer’s Cost Estimate and Maintenance Budget below have been made to cover the portion of the estimated cost to perform Maintenance activities for Fiscal Year 2026-2027 and the costs and expenses incidental there to be paid by the Assessment fund:

ENGINEER’S COST ESTIMATE AND MAINTENANCE BUDGET

Maintenance Budget Item		FY 2026-2027
1	Invasive and Pierce host vegetation plant management, replacement planting and irrigation	\$35,100
2	Trash and debris removal and relocation of large woody debris	\$4,250
3	Streambank erosion control and aquatic habitat structure maintenance	\$120,550
4	Annual surveys, development of work plans and reports, assessment management, administration.	\$18,650
5	Monitoring*	\$34,450*
TOTAL		\$213,000

*Includes once every 5-year (*quinquennial*) channel thalweg survey.

The Maintenance District budget was developed jointly by the District, the Rutherford Landowner Advisory Committee (LAC) and the Rutherford Restoration Project design engineer. It was based on professional estimates and historical cost review. Because the Maintenance District will address variable concerns from year to year, the annual levy indicated above in the Engineer's Cost Estimate may vary from year to year but shall only increase above the annual costs presented herein by an inflation factor as presented in the Method of Assessment.

DESCRIPTION OF WORK

The Benefit Zone includes 41 parcels located along both sides of the approximately 4.5-mile reach of the Napa River south of the City of St. Helena, extending from Zinfandel Lane in the north to Oakville Cross Road in the south.

The maintenance program for the Benefit Zone of the Napa River has been developed by the District in consultation with the LAC to support the Rutherford Restoration Project and to guide implementation of routine maintenance and monitoring activities within the Benefit Zone of the Napa River. The program has been developed to proactively address streambank erosion and failure, to protect property in the Benefit Zone and to maintain features constructed as part of the Rutherford Restoration Project that collectively will result in a more stable streambank for the benefit of the property owners.

The objectives of the Rutherford Reach Restoration Maintenance Plan ("Maintenance Plan") are to:

- Reduce bank erosion and potential increased flood damage through vegetation management, large woody debris realignment and/or relocation, debris/large trash removal, and biotechnical bank stabilization.
- Monitor and maintain the function of in-stream habitat enhancement structures, which contribute to long-term channel stability.
- Control target non-native invasive plant species, to the extent practicable, within the riparian corridor of the Benefit Zone. Control of non-native species protects the land uses in the Benefit Zone along the Napa River from diseases that damage both native plants and cultivated agriculture in the reach.

The procedures and processes for achieving the stated objects are more fully described in the most recent Maintenance Plan for the Rutherford Restoration Project.

METHOD OF ASSESSMENT

GENERAL

The Maintenance District provides the mechanism to fund the yearly maintenance and monitoring activities of the Rutherford Restoration Project. The maintenance activities provide special benefits to the parcels of land within the Maintenance District.

The Maintenance District is formed under the Act and Article XIID of the California Constitution together with its implementing legislation, (collectively "Proposition 218"), which

requires local agencies levy Assessments according to special benefit. The costs and expenses of the maintenance activities must be apportioned by a formula or method which distributes the costs in direct proportion to the estimated special benefits these parcels receive from the maintenance activities.

Neither the Act nor Proposition 218 specifies the method to apportion the Assessments. This responsibility rests with the Assessment Engineer, who recommends the apportionment of costs based upon an analysis of the special and direct benefit to be received by each parcel in the Maintenance District from maintenance activities. The approval of Assessment rests with the District Board of Directors, who may approve the Assessments after hearing all testimony and evidence presented at a public hearing and tabulating the Assessment ballots submitted by all record owners of property within the Maintenance District. After the hearing, Assessment ballot tabulation will be made, and if the majority of the Assessment ballots submitted, weighted by the Assessment amount, are in opposition to the levying of Assessments, the proceedings must be abandoned. If a majority approves the Assessment, the Board may authorize the levy of the Assessments.

The following section sets forth the methodology used to apportion the costs of the maintenance to each parcel in the Maintenance District.

BENEFIT

Considerations from Proposition 218

In November 1996, the voters of California approved Proposition 218, which added Articles XIIC and XIID to the California State Constitution. Proposition 218 added new procedures and requirements for all Assessments. Particularly, Proposition 218 requires the following:

- The Assessment proceedings must identify all parcels which will have special benefit conferred upon them, including property owned by federal, State or local government agencies.
- “Special benefit” means “particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large.” General enhancement of property value is not considered to be a “special benefit.”
- The Assessment on a parcel may not exceed the reasonable cost of the proportional special benefit conferred on the parcel.

The improvements proposed to be included in the Maintenance District must meet the special benefit test of Proposition 218. Additionally, the Assessment on each parcel must not exceed the cost of the proportional special benefit conferred on the parcel.

General Benefits

The proposed maintenance activities will not provide general benefit to properties outside the district boundaries. It should be clearly noted that the Assessments collected from the Maintenance District are not being used to fund or finance any element of the Rutherford Restoration Project (i.e., constructed features). The constructed features include constructed

floodplain benches, expanded vegetation buffers and revegetation areas, aquatic habitat structures and streambank stability structures. The constructed elements of the Rutherford Restoration Project will provide a certain measure of benefit to areas downstream by restoring the channel to a more natural setting, which reduces the potential for stream bank erosion and flooding. In addition, the constructed elements of the Rutherford Restoration Project will provide general benefits because the environmental enhancement features restore the public trust elements of the river, including providing habitat for species native to the Napa River. The costs of general benefits provided by the constructed features will be covered through a combination of grant funding and Napa County Measure A. The construction funding plan is independent of the Maintenance District.

Unique and Special Benefits Provided by the Rutherford Restoration Project

Per a 2005 Memorandum of Understanding (MOU), the property owners in the Maintenance District are responsible to cover the maintenance and monitoring costs of the Rutherford Restoration Project. This maintenance obligation creates a “special benefit” zone because the maintenance activities result in direct benefit to parcels with streambank frontage that is stabilized by the maintenance activity.

Below is a list of maintenance activities to be conducted on a regular or as-needed basis and financed through the Maintenance District Assessment levy:

- Maintenance of the Rutherford Restoration Project's constructed features which result in more stable banks, reduced erosion and preservation of property adjacent to the Rutherford Reach.
- Debris Removal (e.g., downed trees and limbs, tires, shopping carts, barrels, trash) that has been deposited within the Maintenance District channel that could potentially block or reorient flood flows and cause localized flooding and/or streambank erosion. The removal of debris in the Benefit Zone benefits the property owners along the Rutherford Reach.
- Removal, relocation, and/or stabilization in place of downed trees that would pose a flooding or erosion risk, to property in the Benefit Zone.
- Removal of in-channel vegetation that could block or reorient flood flows and cause localized flooding and/or streambank erosion, to property in the Benefit Zone.
- Removal of invasive non-native vegetation and Pierce's Disease host plants. This provides benefits to the agricultural properties in the Benefit Zone by reducing risks to their crops.
- Minor grading and installation of fabric blankets, coir logs, woody material, and/or native plants, to proactively stabilize eroding banks and prevent streambank failure, for property in the Benefit Zone.

The maintenance activities provide unique and special benefit to the properties within the Maintenance District. These benefits include:

- Compliance with the agreements entered into between the property owners and County at the commencement of the Rutherford Restoration Project.
- Access to a permit for regular maintenance activities in the Napa River Channel, which allows the property owners to perform routine work without the need to secure individual

permits from regulatory agencies including the United States Army Corps of Engineers, the United States Fish and Wildlife Service and the San Francisco Bay Area Regional Water Quality Control Board.

- The benefit of collective maintenance under one authority, the District, which has staff to conduct and oversee such activities;
- Streambank stabilization along the full length of the Benefit Zone, which benefits all properties in the Maintenance District;
- Reduced risk of catastrophic failure of the constructed features in the Maintenance District and resultant stream bank erosion.

METHOD FOR ALLOCATING COSTS

The Maintenance District will finance the costs of the yearly maintenance activities on the Maintenance Plan. It has been determined that costs for the maintenance activities associated with this project would best be apportioned based on the benefiting parcel's land use characteristics and lineal streambank frontage. It is the intent of this report to ensure that Assessments are fairly allocated based on each parcel's "special benefit".

Streambank frontage is an appropriate measure of benefit because the costs and benefits of the maintenance activities are proportional to the streambank frontage on each parcel in the Maintenance District.

Land use is an appropriate measure of benefit because while all land uses will derive some measure of benefit from the maintenance activities, certain parcels will benefit to a higher degree depending on their land use and level of development. Developed land uses with developed property along or near the streambank benefit more than undeveloped land uses as those structures and vineyards on the parcels receive the higher degree of benefit from the maintenance activities as a result of their proximity to the streambank. Undeveloped land uses lessen the need for maintenance activities in relation to developed land uses.

The development of the method for allocating costs and apportioning these costs to benefiting properties included a detailed examination and review of the existing land use patterns and their proximity to the river in order to fairly allocate costs to the existing parcel configurations and development contained upon them.

Benefit Factors

The determination was made by District staff, the LAC and the Assessment Engineer that the benefits of the yearly maintenance activities may disproportionately benefit some of the above land uses designations over other land uses designations in the Maintenance District. To compensate for this disparity in benefit and to satisfy the proportional benefit requirements of Proposition 218, a benefit factor was determined for each land use designation.

The benefit factor has been developed by quantifying in a mathematical approximation the benefit that a specific land use may receive in relation to the other land uses in the Maintenance District. To do this, a matrix of land uses and maintenance activities was created. This allowed an evaluation of how that particular land use benefits from each of the maintenance activities. The Assessments of benefit were made by the District staff and reviewed by members of the LAC and the Assessment Engineer. This enabled a calculation of an average benefit for each

land use. This average benefit per land use was then converted into a benefit factor for use in the allocation formula.

The table below summarizes the benefit factor developed for each land use designation in the Maintenance District.

Land Use Benefit Factors

Land Use Designation	Abbreviation	Benefit Factor
Residential	RES	0.950
Undeveloped Residential	URES	0.500
Industrial	IND	1.000
Undeveloped Industrial	UIND	0.500
Agricultural	AGR	1.000
Undeveloped Agricultural	UAGR	0.500
Government	GOV	1.000
Undeveloped Government	UGOV	0.500

The properties within the proposed Maintenance District are currently mostly developed. If the development conditions of any parcel changes, the appropriate land use designation and benefit factor shall be applied to determine the parcel's updated number of Benefit Assessment Units (BAUs).

Calculation of BAUs

The method of apportionment equates (spread) all parcels within the Maintenance District to several BAUs, or portion thereof. A two-part formula using each parcel's land use designation and stream bank frontage. Each parcel's Lineal Streambank Frontage is multiplied by the appropriate benefit factor, described in detail later in this section, to arrive at the number of BAUs on each parcel. This provides that each parcel's "special benefit" has been determined based on its lineal frontage and specific land use characteristics.

Determination of Streambank frontage

Napa County Assessor's Parcel Maps and GIS data were used to determine the lineal streambank frontage for each parcel in the Maintenance District.

Determination of Land Use Characteristics

The following is a list of land use designations developed specifically for this Maintenance District. The land use designations were developed using the Napa County Assessor's parcel records and maps, FEMA floodplain data and aerial or satellite photography. The following is the list of land use designations that currently exist or may exist in the Maintenance District boundaries:

Residential (RES) - Parcel has been designated as a residential land use according to the Napa County Assessor's records. Residential land uses do not benefit from the activities involving eradication of certain host plants whose existence may benefit crop production on commercial land uses

Undeveloped Residential (URES) - Parcel has been designated as a residential land use according to the Napa County Assessor's records and does not contain any permanent structures, berms, facilities, agriculture or developed roadways present within the parcel's FEMA designated 100-year floodplain. Because the portion of the land use along the streambank and within the parcel's 100-year floodplain is undeveloped, there is a reduced need for maintenance activities and a reduction in benefit from any protective elements derived from the maintenance activities.

Industrial (IND) - Parcel has been designated as an industrial land use according to the Napa County Assessor's records.

Undeveloped Industrial (IND) - Parcel has been designated as a residential land use according to the Napa County Assessor's records and does not contain any permanent structures, berms, facilities, agriculture or developed roadways present within the parcel's FEMA designated 100-year floodplain. Because the portion of the land use along the streambank and within the parcel's 100-year floodplain is undeveloped, there is a reduced need for maintenance activities and a reduction in benefit from any protective elements derived from the activities.

Agricultural (AGR) - Parcel has been designated as an agricultural land use according to the Napa County Assessor's records.

Undeveloped Agricultural (UAGR) - Parcel has been designated as an agricultural land use according to the Napa County Assessor's records and does not contain any permanent structures, berms, facilities, agriculture or developed roadways present within the parcel's FEMA designated 100-year floodplain. Because the portion of the land use along the streambank and within the parcel's 100-year floodplain is undeveloped, there is a reduced need for maintenance activities and a reduction in benefit from any protective elements derived from the activities.

Government (GOV) - Parcel has been designated as a government land use according to the Napa County Assessor's records.

Undeveloped Government (UGOV) - Parcel has been designated as a government land use according to the Napa County Assessor's records and does not contain any permanent structures, berms, facilities, agriculture or developed roadways present within the parcel's FEMA designated 100-year floodplain. Because the portion of the land use along the streambank and within the parcel's 100-year floodplain is undeveloped, there is a reduced need for maintenance activities and a reduction in benefit from any protective elements derived from the activities.

Apportionment Formula

The Maintenance District Assessments will only finance maintenance activities. All property in the District will benefit from these activities. The apportionment formula for the Maintenance District can be expressed as follows:

$$\text{BAUs per Parcel} = \text{Lineal Streambank Frontage on Parcel} \times \text{Land Use Benefit Factor}$$

Assessment per Parcel = Cost per BAU Unit x Number of BAUs on Parcel

Cost per BAU = Estimated Yearly Budget/Total Number of BAUs in Maintenance District

Method for Calculating Cost Escalation

It is reasonably expected that the costs for the maintenance activities, including labor, power and materials, will increase over time. Assessment may therefore be escalated by the Engineer's News Record Consumer Price Index for the San Francisco Bay Area.

The Assessment shall be subject to escalation in each Fiscal Year after the initial year but not in excess of such rates and amounts. The actual amount of escalation shall be determined by the Board at the time it establishes the Assessments for the particular Fiscal Year.

Method for Allocating Surplus Funds

As noted above, the yearly costs of maintenance are supported by the Assessments. Charges for the maintenance activities are levied annually as Assessments and collected on the County property tax roll. The budget presented in this Engineer's Report represents an estimated annual average of maintenance costs. Costs are directly associated with the amount of work necessary to maintaining the level of service specified in the Maintenance Plan. Thus, annual costs of maintenance activities will likely vary from year to year depending on rainfall totals and winter flow volumes in the river as these factors will directly affect the amount of maintenance necessary in the Maintenance District. As maintenance needs may vary from year to year it is expected that on occasion a surplus may result. For subsequent Engineer's Reports after the initial Fiscal Year report the Maintenance District's account should be checked, and if the surplus in the account is greater than one million dollars, the Assessment shall not be levied for that fiscal year.

ASSESSMENT ROLL AND NAMES & ADDRESSES OF PROPERTY OWNERS

Appendix 1 contains a list of the names and addresses of all property owners within the Maintenance Assessment District. The list is indexed to the Assessor's Parcel Numbers of the County of Napa.

Reference is made to the records of the Assessor of Napa County for a complete description of the boundaries of each property. Each subdivision of land assessed is described in the Assessment Roll by reference to its parcel number as shown on the Secured Tax Roll for the County of Napa, March 2026. Each subdivision of land when assessed is also illustrated on the Assessed Properties Map included in Appendix 2. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Napa.

CONCLUSION

In conclusion, the Maintenance District will continue to fund the costs of annual maintenance and monitoring activities as outlined in the Maintenance Plan in order to provide unique and special benefits to the properties within the Maintenance District. Following review of the current Maintenance District fund balance it has been determined that a sufficient balance exists to complete annual maintenance and activities for a period of several years and warrants not levying the Assessment for Fiscal Year 2026-2027.

CERTIFICATES

1. I, the District Engineer of the Napa County Flood Control and Water Conservation District, State of California, have prepared this Engineer's Report and do hereby certify that the amounts set forth under Summary Cost Estimate and Maintenance Budget on Page 1 hereof entitled "Engineers Cost Estimate and Maintenance Budget for Year 2026-2027", have been computed under my direction in accordance with the order of the Board of Directors of the Napa County Flood Control and Water Conservation District, State of California, first adopted on November 18, 2008. Furthermore, it is stated here that assessments will not be levied for Fiscal Year 2026-2027 for the properties within the Rutherford Reach Benefit Zone Assessment District as a sufficient fund balance exists to carry out required annual maintenance and monitoring activities pursuant to the Engineers Cost Estimate and Maintenance Budget for Fiscal Year 2026-2027.

Andrew Butler, PE
District Engineer, Napa County Flood Control and
Water Conservation District

 Date: 03/04/2026

2. I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment, was filed with me on the 13th day of March, 2026.

NEHA HOSKINS, Secretary of the District Board
Napa County, California

By Neha Hoskins

3. I HEREBY CERTIFY that the Assessment was approved and confirmed by the Board of Directors of the Napa County Flood Control and Water Conservation District, on the day of _____, 2026.

NEHA HOSKINS, Secretary of the District Board
Napa County, California

By _____

APPENDIX 1
PROPERTIES WITHIN ASSESSMENT DISTRICT

Napa County Flood Control And Water Conservation District
Rutherford Reach Benefit Assessment District
PROPERTIES WITHIN ASSESSMENT DISTRICT

ENGINEER'S COST ESTIMATE AND MAINTENANCE BUDGET: \$213,000

Assmt. No.	APN	Owner	Mailing Street Address	Mailing City, State and Zip	Land Use	BF	Lineal Frontage	BA Units	Assessment FY 2026-2027
1	030-060-021-000	FROGS LEAP WINERY	PO BOX 189	RUTHERFORD CA 94573-0189	AGR	1.000	2,770	2,770	\$0.00
2	030-060-025-000	E & J GALLO WINERY	105 ZINFANDEL LN	SAINT HELENA, CA 94574	IND	1.000	1,415	1,415	\$0.00
3	030-060-049-000	ANGASTON LIMITED LIABILITY COMPANY	PO BOX 505	RUTHERFORD CA 94573-0505	AGR	1.000	2,785	2,785	\$0.00
4	030-060-059-000	CLAREVALE LIMITED LIABILITY COMPANY	PO BOX 505	RUTHERFORD CA 94573-0505	AGR	1.000	1,106	1,106	\$0.00
5	030-090-002-000	CARPY-CONOLLY I LLC	1241 ADAMS ST #1104	ST HELENA CA 94574	AGR	1.000	4,753	4,753	\$0.00
6	030-090-003-000	HONIG VINEYARD AND WINERY LLC	PO BOX 406	RUTHERFORD CA 94573-0406	IND	1.000	1,145	1,145	\$0.00
7	030-090-042-000	ROUND POND	PO BOX 556	RUTHERFORD CA 94573	AGR	1.000	671	671	\$0.00
8	030-140-004-000	ROUND POND	PO BOX 556	RUTHERFORD CA 94573	AGR	1.000	2,367	2,367	\$0.00
9	030-140-014-000	WILSEY DIANE B	2352 PINE ST	SAN FRANCISCO CA 94115	AGR	1.000	1,640	1,640	\$0.00
10	030-140-019-000	WILSEY DIANE B	2352 PINE ST	SAN FRANCISCO CA 94115	AGR	1.000	1,654	1,654	\$0.00
11	030-150-010-000	PRESTON RICHARD R SUC TR ETAL	3436 LOCHINVAR AVE	SANTA CLARA CA 95051-5163	AGR	1.000	453	453	\$0.00
12	030-150-011-000	PEJU PROVINCE WINERY	8466 ST HELENA HWY	NAPA CA 94558-9732	IND	1.000	451	451	\$0.00
13	030-150-014-000	WILSEY DIANE B	2352 PINE ST	SAN FRANCISCO CA 94115	AGR	1.000	1,647	1,647	\$0.00
14	030-150-015-000	MINOTT WESSINGER J	575 MARINA BLVD	SAN FRANCISCO CA 94123	RES	0.950	849	807	\$0.00
15	030-150-017-000	STAR VINEYARDS	BOX 306	ST HELENA CA 94574-0306	AGR	1.000	713	713	\$0.00
16	030-190-004-000	FOLEY FAMILY FARMS LLC	1701 VILLAGE CENTER CIR	LAS VEGAS NV 89134	AGR	1.000	596	596	\$0.00
17	030-190-005-000	SEQUOIA GROVE VINEYARDS	8338 ST HELENA HWY	NAPA CA 94558-9729	AGR	1.000	626	626	\$0.00
18	030-190-019-000	ST SUPERY WINERY	PO BOX 38	RUTHERFORD CA 94573-0038	IND	1.000	1,399	1,399	\$0.00
19	030-190-028-000	FROSTFIRE VINEYARDS LLC	4060 SILVERADO TRAIL	CALISTOGA CA 94515	AGR	1.000	608	608	\$0.00
20	030-190-029-000	FROSTFIRE VINEYARDS LLC	4060 SILVERADO TRAIL	CALISTOGA CA 94515	RES	0.950	325	309	\$0.00
21	030-230-004-000	CJW ESTATE VINEYARDS LLC	PO BOX 268	RUTHERFORD CA 94573	AGR	1.000	835	835	\$0.00
22	030-230-021-000	ROUND POND	PO BOX 556	RUTHERFORD CA 94573	AGR	1.000	1,272	1,272	\$0.00
23	030-230-031-000	CJW ESTATE VINEYARDS LLC	PO BOX 35	RUTHERFORD CA 94573	AGR	1.000	778	778	\$0.00
24	030-230-032-000	CJW ESTATE VINEYARDS LLC	PO BOX 35	RUTHERFORD CA 94573	AGR	1.000	1,122	1,122	\$0.00
25	030-230-033-000	EMMOLO VINEYARDS	1085 GALLERON RD	ST HELENA CA 94574-9790	AGR	1.000	2,327	2,327	\$0.00
26	030-250-015-000	ZANINOVICH MARKO B & THEO SCOTT	RT 1 BOX 910	DELANO CA 93215-9614	AGR	1.000	365	365	\$0.00
27	030-250-016-000	2ND BASE LLC	32 HUTTON LN	COLORADO SPRINGS CO 80906	URES	0.500	2,140	1,070	\$0.00
28	030-250-017-000	2ND BASE LLC	32 HUTTON LN	COLORADO SPRINGS CO 80906	URES	0.500	1,932	966	\$0.00
29	031-010-003-000	FN LAND (NICKLE & NICKLE)	PO BOX 327	OAKVILLE CA 94562-0327	AGR	1.000	671	671	\$0.00
30	031-010-005-000	HURT WILLIAM LON & HOLLY JOY	PO BOX 672	VICTOR IDAHO 83455	AGR	1.000	593	593	\$0.00
31	031-010-006-000	GLOS ROBERT L	1416 46TH ST	SACRAMENTO CA 95819-4141	RES	0.950	117	111	\$0.00
32	031-010-009-000	CAKEBREAD JOHN E & DOLORES E TR ETAL	PO BOX 216	RUTHERFORD CA 94573-0216	AGR	1.000	1,139	1,139	\$0.00
33	031-020-007-000	OPUS ONE	PO BOX 6	OAKVILLE CA 94562	IND	1.000	2,099	2,099	\$0.00
34	031-020-011-000	FERRIER MICHAEL & FLORES E NAIR TR	25 CREST RD	PIEDOMONT CA 94611	AGR	1.000	265	265	\$0.00
35	031-020-013-000	FN LAND (NICKLE & NICKLE)	PO BOX 327	OAKVILLE CA 94562-0327	AGR	1.000	226	226	\$0.00
36	031-030-014-000	EL ENCINO LLC	PO BOX 107	OAKVILLE CA 94562	RES	0.950	317	301	\$0.00
37	031-030-017-000	LAIRD KENNETH E & GAIL S TR	5135 SOLANO AVE	NAPA CA 94558	AGR	1.000	2,002	2,002	\$0.00
38	031-030-018-000	LAIRD KENNETH E & GAIL S TR	5135 SOLANO AVE	NAPA CA 94558	AGR	1.000	426	426	\$0.00
39	031-040-027-000	LEVY JILL M & REY BRADLEY L	7761 MONEY RD	NAPA CA 94558	AGR	1.000	1,324	1,324	\$0.00
40	031-040-032-000	CLARKE SWANSON W JR	PO BOX 148	OAKVILLE CA 94562-0148	AGR	1.000	624	624	\$0.00
41	031-040-033-000	1000 OAKVILLE CROSS ROAD LLC	1040 MAIN ST STE 204	NAPA CA 94559	AGR	1.000	699	699	\$0.00
							49,246	47,130	\$0.00

Notes:
Parcel data obtained from Napa County GIS Database, March 2026

APPENDIX 2
MAP OF PROPERTIES IN ASSESSMENT DISTRICT

