

RESOLUTION NO. 2025 - 9095

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF PLUMAS DECLARING RESULTS OF MAJORITY PROTEST
PROCEEDINGS AND RENEWING THE PLUMAS COUNTY TOURISM
MARKETING DISTRICT (PCTMD)**

WHEREAS, the County of Plumas created the Feather River Tourism Marketing District (FRTMD) on October 13, 2020, by Resolution No. 2020-8528; and

WHEREAS, the FRTMD was created for a five (5) year term which ends on December 31, 2025; and

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes the County of Plumas (County) to renew business improvement districts upon petition by a weighted majority of the business owners located within the boundaries of the district; and

WHEREAS, Plumas County Tourism (PCT), lodging business owners, and representatives from the County have met to consider the renewal of the FRTMD under the updated name, the Plumas County Tourism Marketing District (PCTMD); and

WHEREAS, lodging business owners who will pay more than fifty percent (50%) of the proposed assessment, as weighted according to the amount of the assessment to be paid by the petitioner, within the boundaries of the PCTMD have petitioned the Board of Supervisors of the County (Board) to renew the PCTMD; and

WHEREAS, included with the petitions was a Management District Plan (Plan) summary that describes the proposed assessment to be levied on all lodging businesses, existing and in the future, available for public occupancy located within the PCTMD to pay for Sales and Marketing and Micro-Zone Marketing programs, and other improvements and activities set forth in the Plan; and

WHEREAS, the assessed lodging businesses within the PCTMD will receive a specific benefit from the activities and improvements set forth in the Plan; and

WHEREAS, on October 21, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board adopted a Resolution of Intention, Resolution No. 25-9072; and

WHEREAS, the public meeting and public hearing to consider the renewal of the PCTMD have been properly noticed in accordance with Streets and Highways Code §36623; and

WHEREAS, on November 4, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board held a public meeting regarding the

renewal of the PCTMD, and the Board heard and received objections and protests, if any, to the renewal of the PCTMD and the levy of the proposed assessment; and

WHEREAS, on December 23, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board held a public hearing regarding the renewal of the PCTMD, and the Board heard and received all objections and protests, if any, to the renewal of the PCTMD and the levy of the proposed assessment; and

WHEREAS, the Clerk of the Board has determined that there was no majority protest. A majority protest is defined as written protests received from owners of businesses in the renewed PCTMD which would pay fifty percent (50%) or more of the assessments proposed to be levied. Protests are weighted based on the assessment proposed to be levied on each lodging business; and

WHEREAS, the County bears the burden of proving by a preponderance of the evidence that an assessment imposed for a specific benefit or specific government service is not a tax, that the amount is no more than necessary to cover the costs to the County in providing the specific benefit or specific government service, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the specific benefits or specific government services received by the payor.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

1. The recitals set forth herein are adopted by the Board of Supervisors as findings and they are true and correct.
2. The PCTMD is hereby renewed for a five (5) year term, beginning January 1, 2026, or as soon as possible thereafter, and ending five (5) years from its start date, unless renewed pursuant to Streets and Highways Code § 36660.
3. The Plan dated December 23, 2025 is hereby adopted and approved.
4. The activities to be provided to benefit businesses in the PCTMD will be funded by the levy of the assessment. The revenue from the assessment levy shall not be used: to provide activities that directly benefit businesses outside the PCTMD; to provide activities or improvements outside the PCTMD; or for any purpose other than the purposes specified in this Resolution, the Resolution of Intention, and the Plan. Notwithstanding the foregoing, improvements and activities that must be provided outside the PCTMD boundaries to create a specific benefit to the assessed businesses may be provided but shall be limited to marketing or signage pointing to the PCTMD.
5. The Board finds as follows:
 - a) The activities funded by the assessment will provide a specific benefit to assessed businesses within the PCTMD that is not provided to those not paying the assessment.

- b) The assessment is a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- c) The assessment is a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- d) Assessments imposed pursuant to the PCTMD are levied solely upon the assessed business, and the business owner is solely responsible for payment of the assessment when due. If the owner chooses to collect any portion of the assessment from a transient, that portion shall be specifically called out and identified for the transient in any and all communications from the business owner as the “PCTMD Assessment” or “Tourism Assessment” as specified in the Plan.

6. The assessments levied for the PCTMD shall be applied towards Sales and Marketing and Micro-Zone Marketing programs to market western Plumas County lodging businesses as tourist, meeting and event destinations, and other improvements and activities as set forth in the Plan.
7. Assessments levied on lodging businesses pursuant to this Resolution shall be levied on the basis of benefit. Because the services provided are intended to increase awareness and demand for room night sales, an assessment based on gross short-term sleeping room rental revenue is the best measure of benefit.
8. The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty.
9. The assessments for the entire PCTMD will total approximately \$390,000 in year one (1).
10. Bonds shall not be issued to fund the PCTMD.
11. The PCTMD shall include all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of western Plumas County. The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude 120° 34' 36" W from the Plumas County boundary in the north to latitude 39° 50' 19" N and longitude 121° 0' 0" W from latitude 39° 50' 19" N to latitude 39° 46' 50" N, and the southern boundary is latitude 39° 50' 19" N from longitude 120° 34' 36" W to longitude 121° 0' 0" W and latitude 39° 46' 50" N from longitude 121° 0' 0" W to the Plumas County boundary. A boundary map is attached hereto and incorporated herein by reference.

12. The assessments shall be used for the purposes set forth above and any funds remaining at the end of any year may be used in subsequent years in which the PCTMD assessment is levied as long as they are used consistent with the requirements set forth herein.
13. The assessments to fund the activities and improvements for the PCTMD will be collected by the County on a quarterly basis, and in accordance with Streets and Highways Code §36631.
14. The Board, through adoption of this Resolution and the Plan, has the right pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the PCTMD as defined in Streets and Highways Code §36612. The Board has determined that PCT shall be the PCTMD Owners' Association.
15. PCT, pursuant to Streets and Highways Code §36650, shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvement and activities described in the report. The first report shall be due after the first year of operation of the PCTMD. This report shall also include annual reporting on outcome measures related to PCT's stated goals of a)increasing occupancy and b) increasing County tax revenue and must include evidence that changes in outcomes can be directly attributed to investments made from assessment revenue. Both parties understand that this reporting is contingent upon the PCT receiving the necessary Transient Occupancy Tax information from the Treasurer-Tax Collector including zip codes.
16. PCT shall provide an administrative fee to the County general fund of 5% of their annual assessment revenue, which will be withdrawn by the Treasurer-Tax Collector from the distribution of funds occurring each quarter. The revenue from this administrative fee will be capped at \$20,000 per annum.
17. The PCTMD renewed pursuant to this Resolution will be subject to any amendments to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code §36600 et. seq.).
18. The Clerk of the Board, or his or her designee, is directed to take all necessary actions to complete the renewal of the PCTMD and to levy the assessments.
19. This Resolution shall take effect immediately upon its adoption by the Board.

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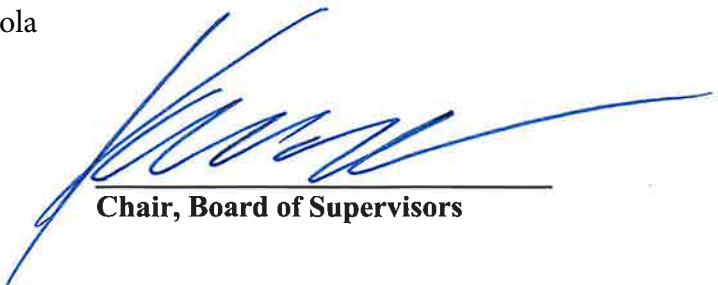
I HEREBY CERTIFY that the foregoing Resolution of Formation was introduced and adopted at a regular meeting of the Board of Supervisors on the 23rd day of December, 2025 by the following vote:

AYES: Goss, Hall, Engel, McGowan, Ceresola

NOES:

ABSENT:

ABSTAIN:



Chair, Board of Supervisors

Attest



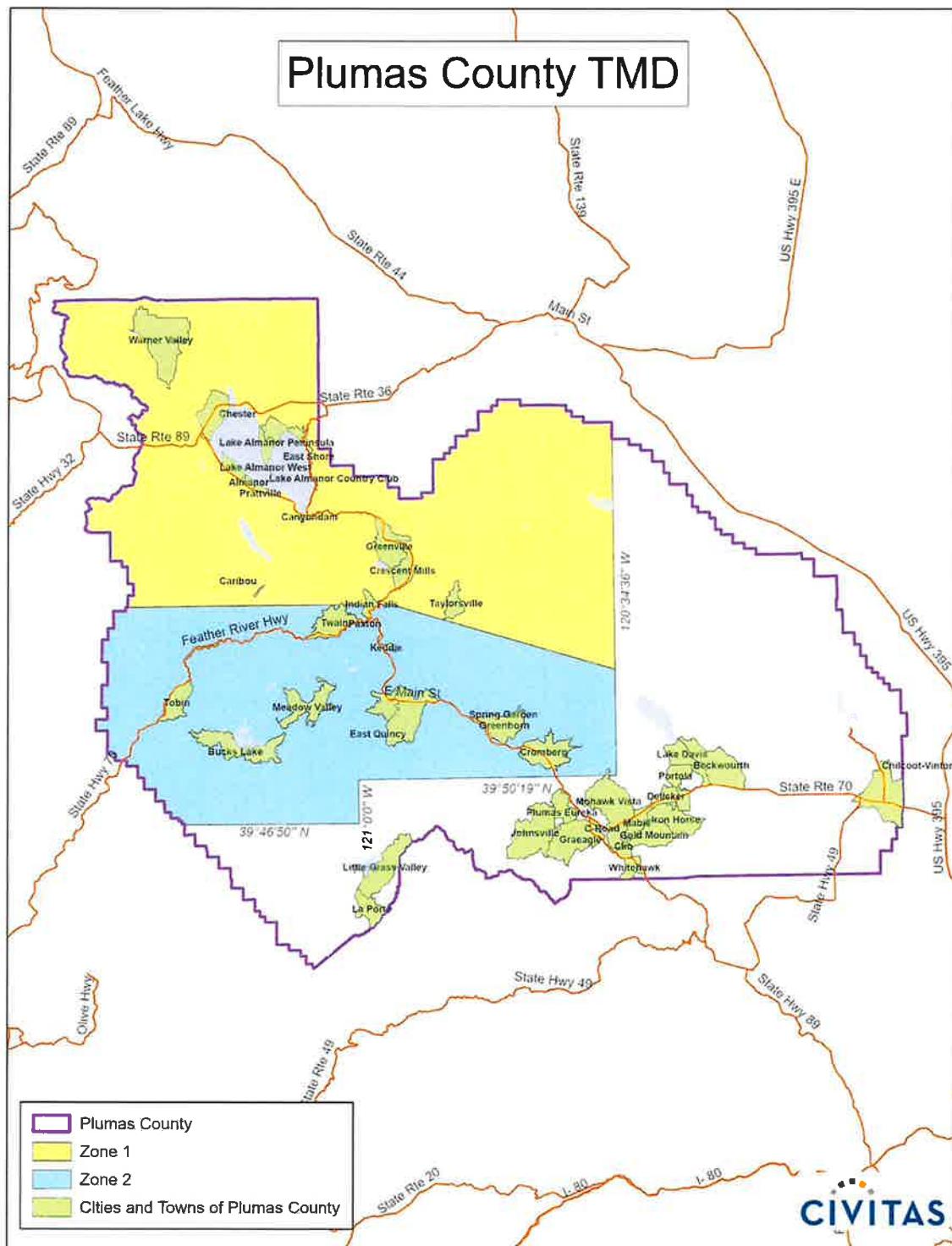
Clerk of the Board

Approved as to form:



Joshua Brechtel, Attorney
County Counsel's Office

Boundary Map



2026-2030



Plumas County
TourismMarketing District
Management District Plan

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Prepared by
Civitas



I. OVERVIEW

Developed by Plumas County lodging businesses and Plumas County Tourism (PCT), (formerly the Feather River Tourism Association), the Plumas County Tourism Marketing District (PCTMD) is an assessment district proposed to continue to provide specific benefits to payors by funding sales & marketing promotion efforts for assessed lodging businesses. This approach has been used successfully in other destination areas throughout the country to provide the benefit of additional room night sales directly to payors. The Feather River Tourism Marketing District was initially created in 2021 for a five (5) year term. Plumas County lodging businesses and PCT now wish to renew the Feather River Tourism Marketing District under the updated name, PCTMD, for an additional five (5) year term.

Location: The renewed PCTMD includes all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of Western Plumas County, as shown on the map in Section IV. The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude 120° 34' 36" W from the Plumas County boundary in the north to latitude 39° 50' 19" N and longitude 121° 0' 0" W from latitude 39° 50' 19" N to latitude 39° 46' 50" N, and the southern boundary is latitude 39° 50' 19" N from longitude 120° 34' 36" W to longitude 121° 0' 0" W and latitude 39° 46' 50" N from longitude 121° 0' 0" W to the Plumas County boundary.

Services: The PCTMD is designed to provide specific benefits directly to payors by increasing awareness and demand for room night sales. PCTMD Sales & Marketing and Micro-Zone Marketing programs will increase demand for overnight tourism and market payors as tourist, meeting and event destinations, thereby increasing demand for room night sales.

Budget: The total PCTMD annual assessment budget for the initial year of its five (5) year operation is anticipated to be approximately \$390,000. A similar assessment budget is expected to apply to subsequent years, but this assessment budget is expected to fluctuate as room sales do, and as businesses open and close.

Cost: The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty. Rooms booked prior to December 31, 2025, have the option to remit the prior term's two percent (2%) assessment rate.

Collection: The County of Plumas (County) will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest, and overdue charges) from each assessed lodging business located in the boundaries of the PCTMD. The County shall take all reasonable efforts to collect the assessments from each assessed lodging business.

Duration: The renewed PCTMD will have a five (5) year life, beginning January 1, 2026 or as soon as possible thereafter, and ending five (5) years from its start date. After five (5)

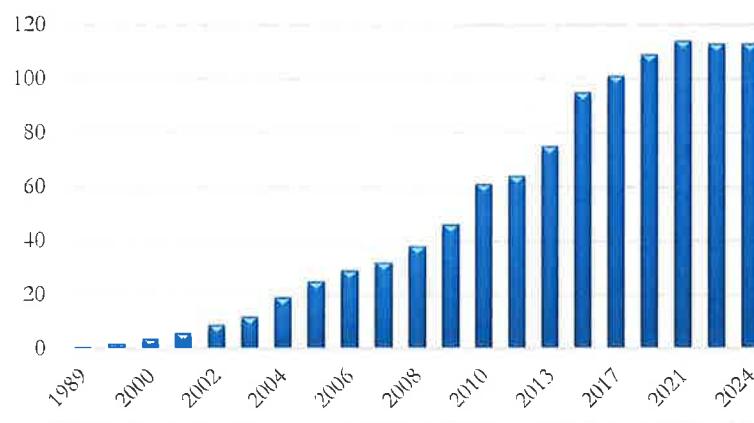
years, the PCTMD may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if assessed lodging business owners support continuing the PCTMD programs.

Management: PCT shall continue to serve as the PCTMD's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Board of Supervisors.

II. BACKGROUND

TMDs are an evolution of the traditional Business Improvement District. The first TMD was formed in West Hollywood, California in 1989. Since then, over 100 California destinations have followed suit. In recent years, other states have begun adopting the California model –Illinois, Minnesota, Massachusetts, Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TMD laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TMD. Additionally, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TMDs without a state law.

Number of Districts Operating in California



California's TMDs collectively raise over \$300 million annually for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Plumas County lodging businesses continue to invest in stable, commerce-specific marketing programs.

TMDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TMDs allow

tourism business owners to organize their efforts to increase commerce. Lodging business owners within the TMD pay an assessment and those funds are used to provide services that increase commerce.

In California, most TMDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TMDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TMDs:

- Funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are **designed, created and governed by those who will pay** the assessment; and
- They provide a stable, long-term funding source for tourism promotion.

III. ACCOMPLISHMENTS

The Feather River Tourism Marketing District was initially created in 2021 for a five (5) year term. PCT shall continue to serve as the PCTMD's Owners' Association. A few highlights from the past five (5) years of the Feather River Tourism Marketing District include:

- Developed the Feather River Tourism Marketing District (FRTMD) with early stakeholder investment of \$37,000. Start-up funds repaid in 2022. Assessments were collected.
- Awarded “Best District” by Civitas in February 2021.
- Contracted with SMG Consulting to conduct county-wide focus groups and develop a Three-Year Strategic Plan in 2021.
- Created branding and logo for Plumas County Tourism with multiple design iterations.
- Established brand identity emphasizing Plumas County’s unique appeal—far from maddening crowds, wide open spaces, and quaint and quirky charm.
- Transitioned from an all-volunteer board to professional staffing, hiring an Executive Director. Contract with public relations firm Sansone Plus.
- Developed organizational structure, policies, and systems for long-term sustainability.
- Worked directly with Airbnb to notify all Airbnb lodging providers of the new requirement to obtain a TOT certificate for each property they operate.
- Instrumental in county policy changes, requiring all Airbnb lodging providers to obtain a Transient Occupancy Tax (TOT) certificate.
- Collaborated with the USDA Forest Service to introduce a new concessionaire in the county, contributing to TOT and FRTMD assessments.
- Strengthened regional partnerships with Visit California, Explore Butte County, Choose Redding, Discover Siskiyou, and Visit El Dorado County.
- Relaunched PlumasCounty.org on July 1, 2022, with a mobile-friendly design showcasing outdoor recreation and local businesses. Local lodging providers, restaurants, retail, golf courses, wedding vendors, and local guides were contacted to include them on the website. Organizations that have local entertainment and festivals were encouraged to submit events.
- Hired Bliss Branding in June 2023 for social media strategy, leading to growth from 4,000 to 6,000 followers on Facebook and from 900 to 13,000 on Instagram.
- Collaborated with other groups in Plumas County to produce three videos countering the “burn scar” image post-Dixie Fire, highlighting recovery efforts.
- Featured on ABC10’s Bartell’s Backroads in 2023, showcasing Christmas tree cutting in Plumas County (aired five times during the holiday season).
- Participated in the Awesome Autumn campaign, securing inclusion in the San Francisco Chronicle, weekly Facebook posts on California Fall Color, and sponsored banner ads.
- Co-sponsored the BAM Pro/Am Bass Tournament at Lake Almanor, gaining national TV coverage.
- Partnered with Weekend Sherpa (an online publication promoting local outdoor activities in California), producing five stories, six videos, dozens of photos, and a podcast.
- Created targeted print and digital ads with Visit California, Nor-Cal, Sierra Rec, Mountain Valley Living, Yosemite National Park Journal, and others.

- Executed comprehensive marketing campaigns, including blogs, digital/print ads, social media engagement, public relations (press releases), and email newsletters.
- Launched an interactive campaign to grow our email subscriber list, expanding outreach to potential visitors.
- Developed a digital and print press kit for media, offering an in-depth look at Plumas County's attractions.
- Attended Nor-Cal and So-Cal Media Receptions (Visit California), connecting with 180+ editors, freelancers, and travel influencers.
- Secured a PBS feature on Plumas County, airing spring 2025, as a direct result of media networking efforts.
- Funded over \$102,000 in local event grants, ensuring marketing dollars attract out-of-town visitors.
- Implementing Bandwango software in 2025, creating interactive tours and digital itineraries to enhance visitor engagement and boost local business traffic.

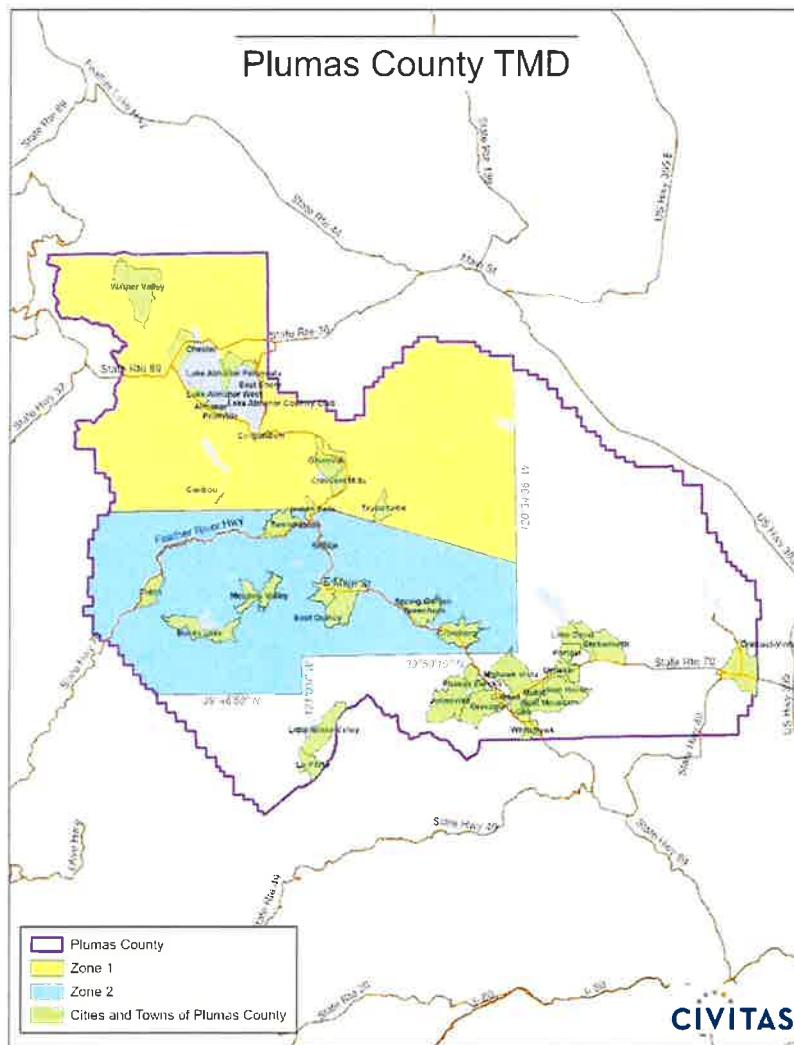
IV. BOUNDARY

The PCTMD will continue to include all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of Western Plumas County, as shown on the map below.

The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude $120^{\circ} 34' 36''$ W from the Plumas County boundary in the north to latitude $39^{\circ} 50' 19''$ N and longitude $121^{\circ} 0' 0''$ W from latitude $39^{\circ} 50' 19''$ N to latitude $39^{\circ} 46' 50''$ N, and the southern boundary is latitude $39^{\circ} 50' 19''$ N from longitude $120^{\circ} 34' 36''$ W to longitude $121^{\circ} 0' 0''$ W and latitude $39^{\circ} 46' 50''$ N from longitude $121^{\circ} 0' 0''$ W to the Plumas County boundary.

Lodging business means: any building, portion of a building, reserved outdoor space, or other premises rented for use by transients for overnight lodging, and shall refer to the following premises, among others but not exclusively: motel, hotel, inn, tourist home, bed and breakfast, rooming house, apartment house, mobile home park, recreational vehicle park, campground, or parking area.

A complete listing of assessed lodging businesses within the renewed PCTMD can be found in Appendix 2.

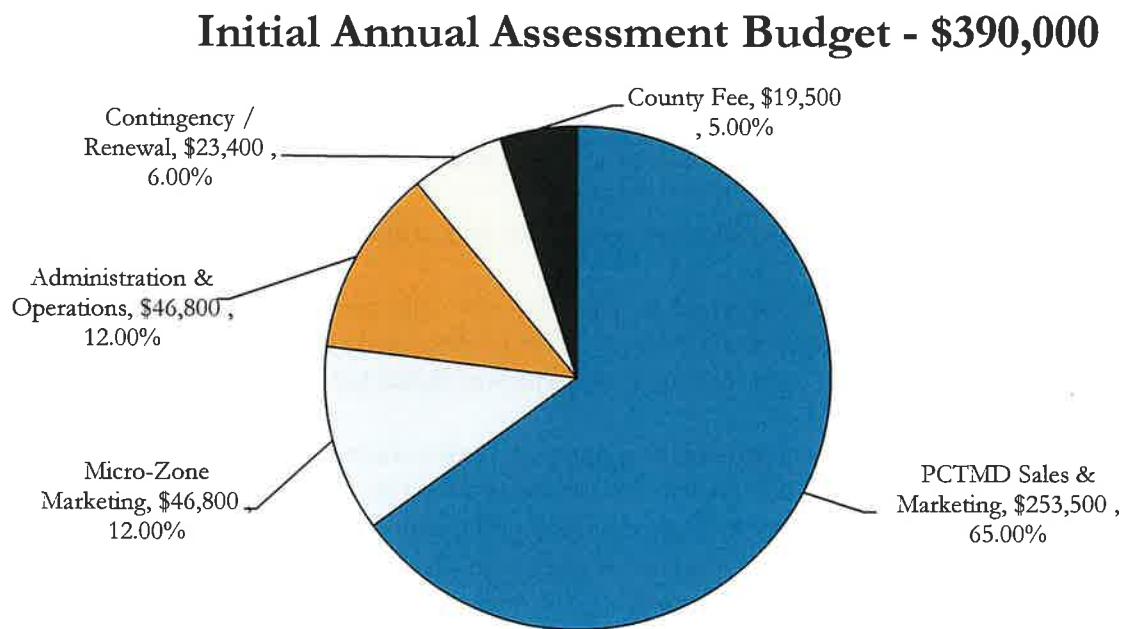


V. ASSESSMENT BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to the County of conferring the benefits or granting the privileges. The privileges and services provided with the PCTMD funds are PCTMD Sales & Marketing and Micro-Zone Marketing programs available only to assessed lodging businesses.

A service plan assessment budget has been developed to deliver services that benefit the assessed lodging businesses. A detailed annual assessment budget will be developed and approved by the PCT Board. The chart below illustrates the initial annual assessment budget allocations. These activities and allocations will also apply in subsequent years. The total initial assessment budget is estimated to be \$390,000.



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the PCT Board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the PCTMD, any and all assessment funds may be used for the costs of defending the PCTMD.

Each budget category includes all costs related to providing that service. For example, the PCTMD Sales & Marketing budget includes the cost of staff time dedicated to overseeing and implementing the PCTMD Sales & Marketing program. Staff time dedicated purely to administrative tasks is allocated to the Administration & Operations portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by PCT on an as-needed basis.

PCTMD Sales & Marketing

The PCTMD Sales & Marketing program will promote assessed lodging businesses as tourist, meeting, and event destinations. The PCTMD Sales & Marketing program will have a central theme of promoting the PCTMD as a desirable place for overnight visits. The program will have the goal of increasing overnight visitation and room night sales at assessed lodging businesses, and may include the following activities:

- Promotion for PCTMD;
- Updating Marketing/Strategic Plan as needed;
- Internet marketing efforts to increase awareness and optimize internet presence to drive overnight visitation and room sales to assessed lodging businesses;
- Print ads in magazines and newspapers targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Television ads targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Radio ads targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Attendance of trade shows to promote assessed lodging businesses;
- Sales blitzes for assessed lodging businesses;
- Familiarization tours of assessed lodging businesses;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps featuring assessed lodging businesses;
- Attendance of professional industry conferences and affiliation events to promote assessed lodging businesses;
- Lead generation activities designed to attract tourists and group events to assessed lodging businesses, including maximizing alliances with professional organizations that target group business, or database services that track group opportunities to develop new leads for assessed businesses;
- Destination product development programs and infrastructure improvements designed to drive overnight visitation and room sales to assessed lodging businesses;
- Subsidizing events that benefit the assessed lodging businesses in the Micro-Zones;
- Director of Sales and General Manager meetings to plan and coordinate tourism promotion efforts for assessed lodging businesses;
- Education of hospitality staff on service and safety (related to alcohol and food) designed to create a visitor experience that will bring repeat visits to assessed lodging businesses; and
- Education of lodging business management and PCT on marketing strategies best suited to meet assessed lodging business's needs;
- Partnerships with both local and state tourism organizations to target key international markets to increase overnight visitation at assessed lodging businesses;
- Development and implementation of public relations and communications strategy inclusive of social media outlets and press release distribution designed to drive overnight visitation at assessed lodging businesses;
- Acquisition and utilization of new technologies for novel marketing initiatives to increase overnight visitation at assessed lodging businesses;
- Development of a marketing plan to ensure PCTMD funds are strategically spent to increase visitation at assessed businesses;
- Development of return on investment (ROI) analysis on PCTMD funds to improve effectiveness and increase demand for overnight visitation at assessed lodging businesses;

- Comprehensive and integrated wayfinding signage system including signage to assessed businesses and/or points of interest to enhance the visitor experience, increasing overnight visitation;
- Develop and implement visitor services enhancements, including:
 - Brand-centric visitor services training program for both public and private staff
 - Community and industry relations
 - Workforce development
 - Business support and advocacy

Micro-Zone Marketing

The Micro-Zone Marketing program will focus on local tourism promotions. Each micro-zone will have funds set aside for local tourism promotions. Each of the two (2) micro-zones will receive an allocation based on that micro-zone's contribution percentage to the overall PCTMD budget. If a micro-zone needs additional funds it may request additional funds from the PCT Board, to be taken from the PCTMD Sales & Marketing portion of the PCTMD budget.

Any funds that are not used in a calendar year can be reserved for the next calendar year with an explanation of retention from the micro-zone's PCT Director to the PCT Board. If a micro-zone has unused funds from the current year's allocation and cannot submit plans for use of the funds in the subsequent calendar year, those funds will be returned to the Micro-Zone Marketing fund for distribution among all micro-zones, by percentage, in the next calendar year.

The Micro-Zone Marketing program will have a central theme of promoting each micro-zone as a desirable place for overnight visits. PCT Directors from each micro-zone will make decisions regarding use of funds dedicated to that micro-zone. The programs will have the goal of increasing overnight visitation and room night sales at assessed lodging businesses, and may include the same or similar activities as PCTMD Sales & Marketing programs, listed above.

The micro-zones in the PCTMD are described below and shown in detail on the map in Section IV:

1. Quincy, Bucks Lake, Keddie, Twain and Belden; and
2. Lake Almanor, Chester, Canyondam, Greenville, Crescent Mills and Taylorsville.

Administration & Operations

The Administration & Operations portion of the budget shall be utilized for administrative staffing costs, office costs, advocacy and other general administrative costs such as insurance, legal, and accounting fees.

County Fee

The County shall retain a fee equal to two percent (2 %) of the amount of assessment collected to cover its costs of collection and administration. The fee retained by the County to cover its cost of collection and administration shall not exceed \$12,000 per year.

Contingency/Renewal

The assessment budget includes a contingency line item to account for lower than anticipated collections or higher than anticipated program costs, if any. Up to six percent (6%) of the assessment budget may be allocated to the contingency/reserve in any given year. If there are contingency funds collected, they may be held in a reserve fund or utilized for other programs, administration or renewal costs at the discretion of the PCT Board. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the PCT Board. Contingency/renewal funds may be spent on PCTMD activities or administrative and renewal costs in such proportions as determined by the PCT Board. The reserve fund may be used for the costs of renewing the PCTMD.

B. Annual Budget

The total five (5) year assessment budget is projected at approximately \$390,000 annually, or \$1,950,000 through the five (5) year term of the PCTMD. A similar assessment budget is expected to apply to subsequent years, but this budget is expected to fluctuate as room sales do, and as businesses open and close.

C. California Constitutional Compliance

The PCTMD assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term ‘assessments’ to levies on real property.¹ Rather, the PCTMD assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the PCTMD, a “specific benefit” and a “specific government service.” Both require that the costs of benefits or services do not exceed the reasonable costs to the County of conferring the benefits or providing the services.

1. Specific Benefit

Proposition 26 requires that assessment funds be expended on, “a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.”² The services in this Plan are designed to provide targeted benefits directly to assessed lodging businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within the PCTMD. The activities described in this Plan are specifically targeted to increase demand for room night sales for assessed lodging businesses within the boundaries of the PCTMD, and are narrowly tailored. PCTMD funds will be used exclusively to provide the specific benefit of increased demand for room night sales directly to the assessee. Assessment funds shall not be used to feature non-assessed lodging businesses in PCTMD programs, or to directly generate sales for non-assessed lodging businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed lodging businesses. Nothing in this Plan limits the ability of the Owners’ Association to enter into private contracts with non-assessed lodging businesses for the provision of services to those businesses.

¹ *Jarvis v. the City of San Diego* 72 Cal App. 4th 230

² Cal. Const. art XIII C § 1(e)(1)

The assessment imposed by this PCTMD is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in demand for room night sales. The specific benefit of an increase in demand for room night sales for assessed lodging businesses will be provided only to lodging businesses paying the district assessment, with PCTMD Sales & Marketing and Micro-Zone Marketing programs promoting lodging businesses paying the PCTMD assessment. The PCTMD Sales & Marketing and Micro-Zone Marketing programs will be designed to increase room night sales at each assessed lodging business. Because they are necessary to provide the PCTMD Sales & Marketing and Micro-Zone Marketing programs that specifically benefit the assessed lodging businesses, the Administration & Operations services and Contingency/Renewal budget also provide the specific benefit of increased demand for room night sales to the assessed lodging businesses.

Although the PCTMD, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, “A specific benefit is not excluded from classification as a ‘specific benefit’ merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor.”³

2. Specific Government Service

The assessment may also be utilized to provide, “a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.”⁴ The legislature has recognized that marketing and promotions services like those to be provided by the PCTMD are government services within the meaning of Proposition 26⁵. Further, the legislature has determined that “a specific government service is not excluded from classification as a ‘specific government service’ merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor.”⁶

3. Reasonable Cost

PCTMD services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by PCT, and reports submitted on an annual basis to the County. Only assessed lodging businesses will be featured in marketing materials, receive sales leads generated from PCTMD-funded activities, be featured in advertising campaigns, and benefit from other PCTMD-funded services. The assessed lodging business list was compiled from records provided by the jurisdiction and complies with the requirements of the 94 Law. Pursuant to Streets and Highways Code Section 36615, the Board of Supervisors’ determination of ownership is final and conclusive, with no obligation to obtain other information. Non-assessed lodging businesses will not receive these, nor any other, PCTMD-funded services and benefits.

The PCTMD-funded programs are targeted directly to benefit assessed lodging businesses. PCTMD funds shall only be spent to benefit the assessed lodging businesses, and shall not be spent on that portion of any program which directly generates incidental room nights for non-assessed lodging businesses.

³ Government Code § 53758(a)

⁴ Cal. Const. art XIII C § 1(e)(2)

⁵ Government Code § 53758(b)

⁶ Government Code § 53758(b)

D. Assessment

The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty.

The assessment was calculated based on the total cost of the activities to be provided for the benefit of the lodging businesses within the PCTMD, with costs allocated based on the proportional benefit conferred to each lodging business. Activities funded by the PCTMD, are specifically targeted to increase room nights at assessed lodging businesses. All room night sales do not represent the same benefit to the payors. For example, a higher priced room night is of greater benefit than a lower priced room night because the assessee derives greater revenue. To account for this benefit differential and to make sure the benefits are proportional, an assessment formula based on a percentage of revenue has been selected. The proposed formula accurately reflects greater benefit to assessed lodging businesses with higher priced room nights.

The term “gross short-term (stays less than 31 days) sleeping room rental revenue” as used herein means: the fee or charge received by an operator as gross proceeds paid by a transient for lodging; also, “gross short-term (stays less than 31 days) sleeping room rental revenue” shall refer to such receipts in the form of money.

Gross short-term (stays less than 31 days) sleeping room rental revenue shall not include, and therefore the assessment shall not be charged upon, any federal, state or local taxes collected, including but not limited to transient occupancy taxes.

The assessment is levied upon and a direct obligation of the assessed lodging business. However, the assessed lodging business may, at its discretion, pass the assessment on to transients. The amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business. If the PCTMD assessment is identified separately it shall be disclosed as the “PCTMD Assessment.” As an alternative, the disclosure may include the amount of the PCTMD assessment and the amount of the assessment imposed pursuant to the California Tourism Marketing Act, Government Code §13995 et seq. and shall be disclosed as the “Tourism Assessment.” The assessment is imposed solely upon, and is the sole obligation of the assessed lodging business even if it is passed on to transients. The assessment shall not be considered revenue for calculation of transient occupancy taxes.

Bonds shall not be issued.

E. Interest and Overdue Charges

The PCTMD shall reimburse the County for any costs associated with collecting unpaid assessments. If sums in excess of the delinquent PCTMD assessment are sought to be recovered in the same collection action by the County, the PCTMD shall bear its pro rata share of such collection costs. Assessed lodging businesses which are delinquent in paying the assessment shall be responsible for paying:

1. *Original Delinquencies:* Any lodging business which shall fail to remit any assessment imposed within the time required shall pay an overdue charge in the amount of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment.
2. *Continued Delinquencies:* Any lodging business which shall fail to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency overdue charge in the amount of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment and the ten percent (10%) overdue charge first imposed.
3. *Fraud:* If determined that the nonpayment of any remittance due is due to fraud, an overdue charge in the amount of twenty-five percent (25%) of the amount of the assessment shall be added thereto, in addition to the overdue charges set forth in subsections 1 and 2 of this section.
4. *Interest:* In addition to the overdue charges imposed, any lodging business which shall fail to remit any assessment imposed shall pay interest at the rate of one percent (1%) per month, on the amount of the assessment, exclusive of overdue charges, attaching on the first day of the month in which the assessment became delinquent and on the first day of each month thereafter to the time of payment. If the last day of a month falls on a Saturday, Sunday, or legal holiday, the additional one percent (1%) shall attach after 5:00 PM on the next business day.
5. *Overdue charges and Interest Merged with Assessment:* Every overdue charge imposed, and such interest as accrues, shall become part of the assessment required to be paid.

F. Time and Manner for Collecting Assessments

The PCTMD assessment will be implemented beginning January 1, 2026 or as soon as possible thereafter, and ending ten (10) years from its start date. The County will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest and overdue charges) from each assessed lodging business. The County shall take all reasonable efforts to collect the assessments from each assessed lodging business. The County shall forward the assessments collected to the Owners' Association.

VI. GOVERNANCE

A. Owners' Association

The Board of Supervisors, through adoption of this Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the PCTMD as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that PCT will continue to serve as the Owners' Association for the PCTMD.

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the PCT Board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

PCT shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

CURRENT THROUGH ALL LEGISLATION OF THE 2024 REGULAR AND SPECIAL SESSIONS

**STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994**

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
 - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
 - (2) Job creation.
 - (3) Business attraction.
 - (4) Business retention.
 - (5) Economic growth.
 - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
 - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
 - (2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those

special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. “Activities”

“Activities” means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. “Assessment”

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. “Business”

“Business” means all types of businesses and includes financial institutions and professions.

36608. “City”

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. “City council”

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

36610. “Improvement”

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. “Property”

“Property” means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit”

- (a) “Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.
- (b) “Special benefit” also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3. Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

- (1) A map showing the boundaries of the district.
- (2) Information specifying where the complete management district plan can be obtained.
- (3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
- (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities

and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(m) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be

mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.
- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
- (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
- (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the

district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
- (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

- (a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:
 - (1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
 - (2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
- (b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government imposed fee on Civ C § 1770 transaction [Operative July 1, 2024]

(a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.

(b) This section shall become operative on July 1, 2024.

CHAPTER 3.5. Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
- (2) The improvements, maintenance, and activities to be provided for that fiscal year.
- (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
- (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
- (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of

assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

- (a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
- (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
- (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

- (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
 - (1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
 - (2) During the operation of the district, there shall be a 30-day period each year in which assessee may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
- (b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES

(Plumas County list as of October 14, 2025)

Property Name	Site Address	City, State, Zip Code
1004 PENINSULA DR LAKE ALMANOR CA 96137	1004 PENINSULA DR	LAKE ALMANOR CA 96137
101 TOP OF THE WEST DR LAKE ALMANOR WEST CA 96137	101 TOP OF THE WEST DR	LAKE ALMANOR WEST CA 96137
1010 PENINSULA TRL LAKE ALMANOR COUNTRY CLUB CA 96137	1010 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
1012 PENINSULA TRL LAKE ALMANOR COUNTRY CLUB CA 96137	1012 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
10157 BUCKS LAKE RD MEADOW VALLEY CA 95971	10157 BUCKS LAKE RD	MEADOW VALLEY CA 95971
1020 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1020 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1021 TIMBER RIDGE WESTWOOD CA 96137	1021 TIMBER RIDGE	WESTWOOD CA 96137
1032 PENINSULA DR WESTWOOD CA 96137	1032 PENINSULA DR	WESTWOOD CA 96137
106 FOXGLOVE LANE CHESTER CA 96020	106 FOXGLOVE LANE	CHESTER CA 96020
107 LAKE ALMANOR WEST DRIVE CHESTER CA 95971	107 LAKE ALMANOR WEST DRIVE	CHESTER CA 95971
110 LAKE ALMANOR W DRIVE CHESTER CA 96020	110 LAKE ALMANOR W DRIVE	CHESTER CA 96020
1102 PENINSULA DRIVE WESTWOOD CA 96137	1102 PENINSULA DRIVE	WESTWOOD CA 96137
1104 PENINSULA DR LAKE ALMANOR CA 96137	1104 PENINSULA DR	LAKE ALMANOR CA 96137
1109 GOLF CLUB ROAD LAKE ALMANOR CA 96137	1109 GOLF CLUB ROAD	LAKE ALMANOR CA 96137
1114 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA 96137	1114 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1120 FAIRWAY PINES LAKE ALMANOR CA 96137	1120 FAIRWAY PINES	LAKE ALMANOR CA 96137
1123 FAIRWAY PINES RD LAKE ALMANOR COUNTRY CLUB CA 96137	1123 FAIRWAY PINES RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1128 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1128 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
113 KOKANEE TRL LAKE ALMANOR WEST CA 96020	113 KOKANEE TRL	LAKE ALMANOR WEST CA 96020
1130 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96020	1130 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
1157 LAKE RIDGE RD WESTWOOD CA 96137	1157 LAKE RIDGE RD	WESTWOOD CA 96137
1159 LAKE RIDGE RD LAKE ALMANOR CA 96137	1159 LAKE RIDGE RD	LAKE ALMANOR CA 96137
1205 DRIFTWOOD COVE RD. LAKE ALMANOR CA 96137	1205 DRIFTWOOD COVE RD.	LAKE ALMANOR CA 96137
1208 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1208 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1209 DRIFTWOOD COVE RD WESTWOOD CA 96137	1209 DRIFTWOOD COVE RD	WESTWOOD CA 96137

1214 HIDDEN BEACH RD WESTWOOD CA 96137	1214 HIDDEN BEACH RD	WESTWOOD CA 96137
1227 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA	1227 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA
1234 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1234 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1238 PENINSULA DR CHESTER CA 96137	1238 PENINSULA DR	CHESTER CA 96137
1238 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1238 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
124 TOP OF THE WEST DRIVE CHESTER CA 96020	124 TOP OF THE WEST DRIVE	CHESTER CA 96020
1250 LASSEN VIEW DR LAKE ALMANOR CA 96137	1250 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1262 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1262 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1272 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96020	1272 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
128 BUCHANAN STREET QUINCY CA 95971	128 BUCHANAN STREET	QUINCY CA 95971
130 TWAIN STORE RD TWAIN CA 95984	130 TWAIN STORE RD	TWAIN CA 95984
1315 LASSEN VIEW DR LAKE ALMANOR CA 96137	1315 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1318 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1318 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
133 KOKANEE TRAIL CHESTER CA 96020	133 KOKANEE TRAIL	CHESTER CA 96020
1331 PENINSULA DRIVE LAKE ALMANOR CA 96137	1331 PENINSULA DRIVE	LAKE ALMANOR CA 96137
140 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	140 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1405 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA 96137	1405 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1406 LASSEN VIEW DR LAKE ALMANOR CA 96137	1406 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1412 PENINSULA DR WESTWOOD CA 96137	1412 PENINSULA DR	WESTWOOD CA 96137
1428 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1428 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
15 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	15 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
15792 HWY 89 CRESCENT MILLS CA 95934	15792 HWY 89	CRESCENT MILLS CA 95934
159 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 95923	159 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 95923
159 SLIM DRIVE CHESTER CA 96020	159 SLIM DRIVE	CHESTER CA 96020
161 SLIM DRIVE CHESTER CA 96020	161 SLIM DRIVE	CHESTER CA 96020

167 STOVER RD CHESTER CA 96020	167 STOVER RD	CHESTER CA 96020
175 NANCY AVE CHESTER CA 96020	175 NANCY AVE	CHESTER CA 96020
176 2ND ST QUINCY CA 95971	176 2ND ST	QUINCY CA 95971
1784 PINEBROOK WAY GREENVILLE CA 95957	1784 PINEBROOK WAY	GREENVILLE CA 95957
181 LAKE ALMNAOR WEST DR LAKE ALMANOR CA 96137	181 LAKE ALMNAOR WEST DR	LAKE ALMANOR CA 96137
182 PENINSULA DRIVE LAKE ALMANOR CA 96137	182 PENINSULA DRIVE	LAKE ALMANOR CA 96137
184 SLIM DR CHESTER CA 96020	184 SLIM DR	CHESTER CA 96020
208 JACKSON ST QUINCY CA 95971	208 JACKSON ST	QUINCY CA 95971
211 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96137	211 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
220 FIRST ST CHESTER CA 96020	220 FIRST ST	CHESTER CA 96020
227 LAKE ALMANOR WEST DR CHESTER CA 96020	227 LAKE ALMANOR WEST DR	CHESTER CA 96020
2370 E MAIN ST EAST QUINCY CA 95971	2370 E MAIN ST	EAST QUINCY CA 95971
2412 ALMANOR DR W PRATTVILLE CA 96020	2412 ALMANOR DR W	PRATTVILLE CA 96020
2448 NORTH VALLEY RD GREENVILLE CA 95947	2448 NORTH VALLEY RD	GREENVILLE CA 95947
2544 BIG SPRINGS RD WESTWOOD CT 96137	2544 BIG SPRINGS RD	WESTWOOD CT 96137
258 LAKE ALMANOR WEST DR CHESTER CA 96020	258 LAKE ALMANOR WEST DR	CHESTER CA 96020
2601 NORTH VALLEY RD GREENVILLE CA 95947	2601 NORTH VALLEY RD	GREENVILLE CA 95947
271 VILLAGE DRIVE WESTWOOD CA 96137	271 VILLAGE DRIVE	WESTWOOD CA 96137
2774 BIG SPRINGS RD HAMILTON BRANCH CA 96137	2774 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2775 BIG SPRINGS ROAD WESTWOOD CA 96137	2775 BIG SPRINGS ROAD	WESTWOOD CA 96137
2792 BIG SRINGS RD WESTWOOD CA 96137	2792 BIG SRINGS RD	WESTWOOD CA 96137
2804 BIG SPRINGS RD HAMILTON BRANCH CA 96137	2804 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2833 SCOTT DR PRATTVILLE CA 95923	2833 SCOTT DR	PRATTVILLE CA 95923
2885 HIGHWAY 147 WESTWOOD CA 96137	2885 HIGHWAY 147	WESTWOOD CA 96137
29 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	29 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2911 HIGHWAY 147 EAST SHORE CA 96020	2911 HIGHWAY 147	EAST SHORE CA 96020
2969 ALMANOR DRIVE WEST CANYONDAM CA 95923	2969 ALMANOR DRIVE WEST	CANYONDAM CA 95923
308 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137

308 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
308 PENINSULA DRIVE, #4 LAKE ALMANOR PENINSULA CA 96137	"308 PENINSULA DRIVE	#4 "
310 PENINSULA DRIVE #2 WESTWOOD CA 96137	310 PENINSULA DRIVE #2	WESTWOOD CA 96137
311 OSPREY LOOP CHESTER CA 96020	311 OSPREY LOOP	CHESTER CA 96020
3144 BIG SPRINGS RD HAMILTON BRANCH CA 96137	3144 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
317 MELISSA AVE CHESTER CA 96020	317 MELISSA AVE	CHESTER CA 96020
3200 NORTH VALLEY RD GREENVILLE CA 95947	3200 NORTH VALLEY RD	GREENVILLE CA 95947
3224 BIG SPRINGS ROAD WESTWOOD CA 96137	3224 BIG SPRINGS ROAD	WESTWOOD CA 96137
323 GENESEE RD TAYLORSVILLE CA 95983	323 GENESEE RD	TAYLORSVILLE CA 95983
3238 BIG SPRINGS RD HAMILTON BRANCH CA 96137	3238 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
325 MELISSA AVE CHESTER CA 96020	325 MELISSA AVE	CHESTER CA 96020
325 OSPREY LOOP LAKE ALMANOR WEST CA 96137	325 OSPREY LOOP	LAKE ALMANOR WEST CA 96137
3300 OSPREY LOOP CHESTER CA 96020	3300 OSPREY LOOP	CHESTER CA 96020
3324 HILL CREST DR WESTWOOD CA 96137	3324 HILL CREST DR	WESTWOOD CA 96137
334 PENINSULA DR LAKE ALMANOR PENINSULA CA	334 PENINSULA DR	LAKE ALMANOR PENINSULA CA
335 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96020	335 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
340 OSPREY LOOP LAKE ALMANOR CA 96020	340 OSPREY LOOP	LAKE ALMANOR CA 96020
343 FLINT WAY LAKE ALMANOR CA 96137	343 FLINT WAY	LAKE ALMANOR CA 96137
3498 HWY 147 WESTWOOD	3498 HWY 147	WESTWOOD CA 96137
351 OSPREY LOOP LAKE ALMANOR WEST CA 96020	351 OSPREY LOOP	LAKE ALMANOR WEST CA 96020
3527 HIGHWAY 147 EAST SHORE CA 96137	3527 HIGHWAY 147	EAST SHORE CA 96137
3550 WOODLAKE DRIVE WESTWOOD CA 96137	3550 WOODLAKE DRIVE	WESTWOOD CA 96137
357 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA	357 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA
3611 PARK HILL WESTWOOD CA 96137	3611 PARK HILL	WESTWOOD CA 96137
36231 HIGHWAY 70 QUINCY CA 95971	36231 HIGHWAY 70	QUINCY CA 95971
3668 LAKE ALMANOR DRIVE LAKE ALMANOR	3668 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
367 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96137	367 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
3672 LAKE ALMANOR DR HAMILTON BRANCH CA 96137	3672 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137

3704 LAKE ALMANOR DR HAMILTON BRANCH CA 96137	3704 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137
3721 HIGHWAY 147 WESTWOOD CA 96137	3721 HIGHWAY 147	WESTWOOD CA 96137
3748 LAKE ALMANOR DRIVE LAKE ALMANOR CA 96137	3748 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
375 THIRD STREET QUINCY CA 95971	375 THIRD STREET	QUINCY CA 95971
3806 MARY ANN LN HAMILTON BRANCH CA 96137	3806 MARY ANN LN	HAMILTON BRANCH CA 96137
381 LAWRENCE ST QUINCY CA 95971	381 LAWRENCE ST	QUINCY CA 95971
3818 MARY ANN LANE WESTWOOD CA 96137	3818 MARY ANN LANE	WESTWOOD CA 96137
3830 MARY ANN LN HAMILTON BRANCH CA 96137	3830 MARY ANN LN	HAMILTON BRANCH CA 96137
3927 HIGHWAY 147 EAST SHORE CA 96137	3927 HIGHWAY 147	EAST SHORE CA 96137
3992 HIGHWAY 147 EAST SHORE CA 96137	3992 HIGHWAY 147	EAST SHORE CA 96137
401 MAIN ST CHESTER CA 96020	401 MAIN ST	CHESTER CA 96020
4096 CA-HIGHWAY 147 WESTWOOD CA 96137	4096 CA-HIGHWAY 147	WESTWOOD CA 96137
41 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	41 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
412 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	412 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
417 PENINSULA DRIVE LAKE ALMANOR CA 96137	417 PENINSULA DRIVE	LAKE ALMANOR CA 96137
445 CEDAR CIRCLE WESTWOOD CA 96137	445 CEDAR CIRCLE	WESTWOOD CA 96137
467 PONDEROSA DR	467 PONDEROSA DR	WESTWOOD CA 96137
470 CAROL LANE WEST QUINCY CA 95971	470 CAROL LANE WEST	QUINCY CA 95971
4843 STATE HIGHWAY 147 LAKE ALMANOR CA 96137	4843 STATE HIGHWAY 147	LAKE ALMANOR CA 96137
4861 HWY 147 LAKE ALMANOR CA 96137	4861 HWY 147	LAKE ALMANOR CA 96137
504 MONTE VISTA AVE QUINCY CA 95971	504 MONTE VISTA AVE	QUINCY CA 95971
505 MANZANITA WAY LAKE ALMANOR CA 96137	505 MANZANITA WAY	LAKE ALMANOR CA 96137
508 PINE CIR LAKE ALMANOR PENINSULA CA 96137	508 PINE CIR	LAKE ALMANOR PENINSULA CA 96137
510 PINE CIRCLE WESTWOOD CA 96137	510 PINE CIRCLE	WESTWOOD CA 96137
5169 HIGHWAY 147 EAST SHORE CA 96137	5169 HIGHWAY 147	EAST SHORE CA 96137
5179 HIGHWAY 147 EAST SHORE CA 96137	5179 HIGHWAY 147	EAST SHORE CA 96137
5351 HIGHWAY 147 WESTWOOD CA 96137	5351 HIGHWAY 147	WESTWOOD CA 96137
536 MANZANITA WAY LAKE ALMANOR PENINSULA CA 96137	536 MANZANITA WAY	LAKE ALMANOR PENINSULA CA 96137

5423 HIGHWAY 147 EAST SHORE CA 96137	5423 HIGHWAY 147	EAST SHORE CA 96137
544 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	544 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
546 PENINSULA DRIVE WESTWOOD CA 96137	546 PENINSULA DRIVE	WESTWOOD CA 96137
547 PONDEROSA DRIVE WESTWOOD CA 96137	547 PONDEROSA DRIVE	WESTWOOD CA 96137
5516 HIGHWAY 147 WESTWOOD CA 96137	5516 HIGHWAY 147	WESTWOOD CA 96137
568 FEATHER RIVER DRIVE CHESTER CA 96020	568 FEATHER RIVER DRIVE	CHESTER CA 96020
5809 HIGHWAY 147 EAST SHORE CA 96137	5809 HIGHWAY 147	EAST SHORE CA 96137
5810 HIGHWAY 147 LAKE ALMANOR CA 96137	5810 HIGHWAY 147	LAKE ALMANOR CA 96137
590 FIRST AVE CHESTER CA 96020	590 FIRST AVE	CHESTER CA 96020
6 APPLE COTTAGE	133 PENINSULA DRIVE	WESTWOOD CA 96137
600 PENINSULA DRIVE WESTWOOD CA 96137	600 PENINSULA DRIVE	WESTWOOD CA 96137
602 PENINSULA DRIVE LAKE ALMANOR CA 96137	602 PENINSULA DRIVE	LAKE ALMANOR CA 96137
606 CEDAR CANYON RD LAKE ALMANOR COUNTRY CLUB CA 96137	606 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
608 W BURNT CEDAR RD WESTWOOD CA 96137	608 W BURNT CEDAR RD	WESTWOOD CA 96137
611 W MT RIDGE ROAD LAKE ALMANOR CA 96137	611 W MT RIDGE ROAD	LAKE ALMANOR CA 96137
613 LAKE RIDGE RD WESTWOOD CA 96137	613 LAKE RIDGE RD	WESTWOOD CA 96137
614 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	614 W MOUNTAIN RIDGE RD	WESTWOOD CA 96137
616 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	616 W MOUNTAIN RIDGE RD	WESTWOOD CA 96137
6162 HIGHWAY 70 TOBIN CA 95980	6162 HIGHWAY 70	TOBIN CA 95980
617 W HIGH STREET QUINCY CA 95971	617 W HIGH STREET	QUINCY CA 95971
628 W HIGH ST QUINCY CA 95971	628 W HIGH ST	QUINCY CA 95971
6283 HIGHWAY 147 WESTWOOD CA 96137	6283 HIGHWAY 147	WESTWOOD CA 96137
631 PINE CANYON RD LAKE ALMANOR COUNTRY CLUB CA 96137	631 PINE CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
644 CEDAR CANYON ROAD WESTWOOD CA 96137	644 CEDAR CANYON ROAD	WESTWOOD CA 96137
648 W BURNT CEDAR RD CHESTER CA 96137	648 W BURNT CEDAR RD	CHESTER CA 96137
65 HIGHWAY CIRCLE LAKE ALMANOR CA 96137	65 HIGHWAY CIRCLE	LAKE ALMANOR CA 96137
662 MONTE VISTA DRIVE QUINCY CA 95971	662 MONTE VISTA DRIVE	QUINCY CA 95971
6799 HIGHWAY 147 EAST SHORE CA 96137	6799 HIGHWAY 147	EAST SHORE CA 96137
6941 HIGHWAY 147 WESTWOOD CA 96137	6941 HIGHWAY 147	WESTWOOD CA 96137

7007 HIGHWAY 147 WESTWOOD CA 96137	7007 HIGHWAY 147	WESTWOOD CA 96137
702 LAKE RIDGE RD WESTWOOD CA 96137	702 LAKE RIDGE RD	WESTWOOD CA 96137
706 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	706 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
712 PENINSULA DRIVE WESTWOOD CA 96137	712 PENINSULA DRIVE	WESTWOOD CA 96137
713 LAKE RIDGE ROAD WESTWOOD CA 96137	713 LAKE RIDGE ROAD	WESTWOOD CA 96137
713 PENINSULA DRIVE WESTWOOD CA 96137	713 PENINSULA DRIVE	WESTWOOD CA 96137
718 LAKE RIDGE RD LAKE ALMANOR COUNTRY CLUB CA 96137	718 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
724 TIMBER RIDGE RD LAKE ALMANOR CA 96137	724 TIMBER RIDGE RD	LAKE ALMANOR CA 96137
730 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	730 W MOUNTAIN RIDGE RD	WESTWOOD CA 96137
735 CONIFER TRL WESTWOOD CA 96137	735 CONIFER TRL	WESTWOOD CA 96137
735 JACKSON ST QUINCY CA 95971	735 JACKSON ST	QUINCY CA 95971
742 RED RIVER DR LAKE ALMANOR PENINSULA CA 96137	742 RED RIVER DR	LAKE ALMANOR PENINSULA CA 96137
7541 HIGHWAY 147 EAST SHORE CA 96137	7541 HIGHWAY 147	EAST SHORE CA 96137
801 CLIFFORD DR LAKE ALMANOR COUNTRY CLUB CA 96137	801 CLIFFORD DR	LAKE ALMANOR COUNTRY CLUB CA 96137
818 GOLF CLUB RD LAKE ALMANOR COUNTRY CLUB CA 96137	818 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
877 GOLF CLUB RD LAKE ALMANOR COUNTRY CLUB CA 96137	877 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
90 CHINKAPIN LN MEADOW VALLEY CA 95956	90 CHINKAPIN LN	MEADOW VALLEY CA 95956
900 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA	900 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA
909 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	909 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
914 PENINSULA DR LAKE ALMANOR CA 96137	914 PENINSULA DR	LAKE ALMANOR CA 96137
95 RIVERBEND WAY WESTWOOD CA 96137	95 RIVERBEND WAY	WESTWOOD CA 96137
959 LONG IRON DR CHESTER CA 96020	959 LONG IRON DR	CHESTER CA 96020
960 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	960 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
964 PENINSULA DR LAKE ALMANOR CA 96137	964 PENINSULA DR	LAKE ALMANOR CA 96137
ADA'S PLACE	562 JACKSON ST	QUINCY CA 95971
ALMANOR A FRAME	624 PINE CANYON ROAD	WESTWOOD CA 96137
ALMANOR DREAM, LLC	7322 HWY 147	LAKE ALMANOR CA 96137
ALMANOR LAKEVIEW LANDING	715 LAKE RIDGE RD	LAKE ALMANOR CA 96137
ANTLERS INN	268 MAIN STREET	CHESTER CA 96025

BACHANAS, ABBY	1207 LASSEN VIEW DR	LAKE ALMANOR CA 96137
BAILEY CREEK COTTAGES	107 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
BELDEN TOWN RESORT & LODGE	14795 BELDEN TOWN RD	BELDEN CA 95915
BERRY'S TERRA COTTA GUEST HOUSE	48792 HIGHWAY 70	EAST QUINCY CA 95971
BIG COVE RESORT	446 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
BOTT'S BUNKHOUSE	1212 LASSEN VIEW DR	WESTWOOD CA 96137
BOULDER CREEK CAMPGROUND	INDIAN CREEK ROAD	GREENVILLE CA 95947
BROOKSIDE R.V. PARK	286 MAIN ST	CHESTER CA 96020
BUCKS LAKE CAMP AND RV	280 BUCKLIN	BUCKS LAKE CA 95971
BUCKS LAKE MARINA & CAMPGROUND	16469 BUCKS LAKE RD	BUCKS LAKE CA 95971
BUCKS LAKESHORE RESORT	16001 BUCKS LAKE ROAD	BUCKS LAKE CA 95971
CA SISTER AT FEATHER RIVER HOT SPRINGS	29186 HIGHWAY 70	TWAIN CA 95984
CABIN #2 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 10 & 12 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 3 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 5 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CAMP ALMANOR, LLC	2655 BIG SPRINGS RD	LAKE ALMANOR CA 96137
CAMP CONERY GROUP CAMPGROUND	LAKE ALMANOR	CANYON DAM CA 95923
CANYON DAM R.V. PARK	29535 HIGHWAY 89	CANYON DAM CA 95923
CARIBOU CROSSING CAFE & R.V. PARK	16242 HIGHWAY 70	CARIBOU CA 95915
CEADAR RETREAT	3678 GREENVILLE RESERVATION ROAD	GREENVILLE CA 95947
CEDAR RIDGE RETREAT	729 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
CHARLES AND LAURA CALE	3898 HWY 147	LAKE ALMANOR CA 96137
CHESTER LODGE, INC. 306 MAIN STREET, CHESTER CA 96020	306 MAIN ST	CHESTER CA 96020
CHESTER TINY HOUSE	225 FARRAR DR	CHESTER CA 96020
COLDWELL BANKER PROPERTY MANAGEMENT	508 PINE CIRCLE	WESTWOOD CA 96137
COLDWELL BANKER PROPERTY MANAGEMENT	189 MANOR DRIVE	WESTWOOD CA 96137
CONIFER CABIN	714 CONIFER TRAIL	WESTWOOD CA 96137
COOL SPRINGS CAMPGROUND	201 PRATTVILLE BUTT RESERVOIR RD	SENECA CA 96020
COTTAGE ON BAKER WAY	321 JACKSON ST	QUINCY CA 95971

CREEKSIDERETREAT	48908 HIGHWAY 70	EAST QUINCY CA 95971
DDMLTD	3828 MARY ANN LN	LAKE ALMANOR CA 95137
DORADO INN	4311 HIGHWAY 147	EAST SHORE CA 96020
ELEGANT MOUNTAIN RETREAT	492 BAILEY CREEK DR	WESTWOOD CA 96137
ELERICK RENTAL	3357 HILLCREST DR	WESTWOOD CA 96137
ELOISA LEE	6681 DYER DR	LAKE ALMANOR CA 96137
ENGLISH OAKS	36543 SPANISH OAKS LN	KEDDIE CA 95971
FEATHER RIVER COTTAGE	28580 HWY 70	TWAIN CA 95984
FOR THE FUNK OF IT PRODUCTIONS	14795 BELDEN TOWN RD	BELDEN CA 95971
FRANCIS F. SMITH	1110 CLIFFORD DR	LAKE ALMANOR CA 96137
GANSNER BAR CAMP	HIGHWAY 70	TWAIN CA 95984
GOLD PAN /SPANISH CREEK MOTEL	200 CRESCENT ST	QUINCY CA 95971
GORDONS GETAWAY	1124 CLIFFORD DR	WESTWOOD CA 96137
GREEN PHOENIX LLC	1366 GREENVILLE WOLF CREEK RD	GREENVILLE CA 95947
GREENHORN RANCH, LLC	2116 GREENHORN RD	GREENHORN RANCH CA 95971
HALLSTEAD CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948
HASKINS VALLEY CAMPGROUND	BUCKS LAKE ROAD	BUCKS LAKE CA 95956
HASKINS VALLEY INN	16788 BUCKS LAKE RD	BUCKS LAKE CA 95971-4217
HIGH SIERRA MUSIC, INC.	1097 LEE RD	EAST QUINCY CA 95971
HUTCHINS GROUP CAMP	BUCKLIN ROAD	BUCKS LAKE CA 95971
INFINITY PROPERTIES	2861 HIGHWAY 147	EAST SHORE CA 96137
JASON AND SHERI WHITE	580 WAGON ROAD	CHESTER CA 96020
KENNEDY HOME	12 DINSMORE DRIVE	WESTWOOD CA 96137
KEVIN AND LESLIE BROWN	1275 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
KIMBERLY BRADY SHOCKLEY	1201 RED FOX RD	C-ROAD CA 96106
KNOTTY PINE RESORT & MARINA	430 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
KURTIS BROCK	3748 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
LACC CABIN	620 CLIFFORD DRIVE	WESTWOOD CA 96137
LAKE ALMANOR LODGE	545 MARTIN WAY	CHESTER CA 96020
LAKE ALMANOR RENTAL PROPERTY	189 MANOR DR	LAKE ALMANOR PENINSULA CA 96137
LAKE COVE RESORT & MARINA	4256 HIGHWAY 147	EAST SHORE CA 96137
LAKEFRONT VICTORIAN	340 PENINSULA DRIVE	WESTWOOD CA 96137
LAKESIDE LONGSHOT LODGE	737 LASSEN VIEW DRIVE	LAKE ALMANOR CA 96137

LASSEN MEADOWS RANCH	370 29N38	WARNER VALLEY CA 96020
LAST CHANCE CREEK CAMPGROUND	LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
LAST CHANCE GROUP CAMPGROUND	LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
LATITUDE 40	656 ANDREWS ROAD	CHESTER CA 96020
LEISURE R.V. PARK	124 FEATHER RIVER DR	CHESTER CA 96020-1282
LONE ROCK CAMP	INDIAN CREEK ROAD	GREENVILLE CA 95948
LONG POINT CAMP	INDIAN CREEK ROAD	GREENVILLE CA 95948
LOWER BUCKS CAMPGROUNDS	24N24	BUCKS LAKE CA 95971
MARK VASQUEZ	163 LAKE ALMANOR WEST	LAKE ALMANOR CA 96020
MARTIN'S R.V. PARK	443 MARTIN WAY	CHESTER CA 96020
MILLCREEK CAMPGROUND	BUCKLIN ROAD	BUCKS LAKE CA 95971
MISTLETOE MANOR	181 OLSEN ST	CHESTER CA 96020
MONTE VISTA COTTAGE	555 MONTE VISTA AVE	QUINCY CA 95971
MT. HOUGH GOLF COURSE & R.V. PARK	15301 HIGHWAY 89	CRESCENT MILLS CA 95934
NORTH FORK CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948
NORTHSHORE CAMPGROUND	541 CATFISH BEACH RD	CHESTER CA 96020
ONE SNOW MOUTAIN	14423 CHESTER WARNER VALLEY ROAD	WARNER VALLEY ROAD CA 96020
ONE SUITE SWEET LODGE	317 MAIN ST	CHESTER CA 96020
PACIFIC PREMIER TRUST FBO SETH FIACK	185 SLIM DR	CHESTER CA 96020
PAUL BUNYAN RESORT	443 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
PAUL BUNYAN RESORT	441 PENINSULA DRIVE	LAKE ALMANOR CA 96137
PENINSULA PINES PLACE	421 ARBUTUS DR	WESTWOOD CA 96137
PFAUHAUS	524 FEATHER RIVER DRIVE	CHESTER CA 96020
PINE AIRE MOTEL	26110 HIGHWAY 70	TWAIN CA 95984
PINE HILL MOTEL	42075 HIGHWAY 70	QUINCY CA 95971
PIONEER R.V. PARK	1326 PIONEER RD	EAST QUINCY CA 95971
PLUMAS PINES RESORT	3000 ALMANOR DR W	PRATTVILLE CA 95923
PONDEROSA FLAT CAMPGROUND	201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
PONDEROSA GROUP CAMPGROUND	201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
QUEEN LILY CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948

QUINCY BUCKS LK RD CABIN	2133 BUCKS LAKE ROAD	QUINCY CA 95971
QUINCY COURTYARD SUITES	436 MAIN ST	QUINCY CA 95971
QUINCY FEATHER BED INN	542 JACKSON ST	QUINCY CA 95971
RAINDANCE PRESENTS	14795 BELDEN TOWN RD	BELDEN CA 95915
RANCHITO MOTEL	2020 E MAIN ST	EAST QUINCY CA 95971
RIVER RANCH RV PARK	42331 HIGHWAY 70	QUINCY CA 95971
ROCKY POINT CAMPGROUND	HIGHWAY 89	PRATTVILLE CA 95923
ROCKY POINT NORTH GROUP CAMP	HWY 89	LAKE ALMANOR CA 96137
ROCKY POINT SOUTH GROUP CAMPGROUND	ROCKY POINT CAMPGROUND ROAD	LAKE ALMANOR CA 95923
RURAL CABIN WITH A VIEW	8013 N. VALLEY RD	GREENVILLE CA 95947
SANDY PIACK	185 SLIM DR	LAKE ALMANOR CA 96137
SELKEN VACATION HOME	1287 LASSEN VIEW DR	LAKE ALMANOR CA 96137
SNOW MOUNTAIN, LLC	229 MAIN ST	CHESTER CA 96020
SPANISH CREEK CAMP	HIGHWAY 70	CANYON AREA CA 95948
ST. PETERS	126 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
STILL DREAM LLC	14795 BELDEN TOWN RD	BELDEN CA 95971
SUNDEW CAMPGROUND	BUCKLIN ROAD	BUCKS LAKE CA 95971
TECO ALMANOR LLC	1249 LASSEN VIEW DR	LAKE ALMANOR CA 96137
THE BIDWELL HOUSE	112 MAIN ST	CHESTER CA
THE CABIN	2693 ALMANOR DRIVE WEST	CANYON DAM CA 95923
THE LAKE HOUSE	915 GOLF CLUB RD	WESTWOOD CA 96137
THE PINES R.V. PARK	409 PONDEROSA DRIVE	LAKE ALMANOR CA 96137
THE VILLAGE	408 PONDEROSA DRIVE	WESTWOOD CA 96137
TIMBER HOUSE INN	501 MAIN STREET	CHESTER CA 96020
TOM'S CABIN	165 HASKINS CIR	BUCKS LAKE CA 95956
TOP OF THE LINE LAKE RETREAT	6000 WOODHOME LANE	WESTWOOD CA 96137
UNCLE JOHN'S FISHING CABIN	3907 HIGHWAY 147	EAST SHORE CA 96137
UNIT 6	300 PENINSULA DR #6	WESTWOOD CA 96137
UNIT 7	300 PENINSULA DR	WESTWOOD CA 96137
UNIT 11	300 PENINSULA DR	WESTWOOD CA 96137
VAGABOND RESORT	7371 HIGHWAY 147	EAST SHORE CA 96137
VINCENT LAKE HOUSE	124 KOKANEE TRAIL	CHESTER CA 96020
WILD PLUMAS CAMPGROUND	1323 GREENVILLE WOLF CREEK RD	GREENVILLE CA 95947

WILSON'S CAMP PRATTVILLE	2932 ALMANOR DR W	PRATTVILLE CA 95923
YELLOW CREEK CAMPGROUND	HUMBUG ROAD	CHESTER CA 96020



To: Plumas County Board of Supervisors

From: Board of Directors, Plumas County Tourism

Date: December 18, 2025

Subject: Revised ROI Analysis and Collection Fee Recommendation for TBID Agreement

Plumas County is on the brink of finalizing the renewal of the Tourism Business Improvement District (TBID), a long-awaited decision to strengthen our tourism economy, increase Transient Occupancy Tax (TOT) revenue, and support the long-term vitality of our lodging sector. The final unresolved issue is the County's collection fee. While the Board has expressed interest in a 10% fee, we respectfully urge adoption of a 5% fee with a \$20,000 annual cap—an approach that is fair, industry-aligned, and financially advantageous for the County.

A Higher Collection Fee Reduces County Revenue

The purpose of the TBID is to generate new lodging demand through dedicated, professional destination marketing. Industry benchmarks consistently show that **every \$1 invested in tourism marketing returns more than \$30 in lodging revenue**. Even using a conservative multiplier of 10:1, the impact is clear:

- **\$19,000 retained by the County in collection fees = \$190,000 in lost lodging revenue potential**
- **At a 9% TOT rate, that is \$17,300 in lost County tax revenue**

In other words, a higher collection fee diminishes the very revenue streams the TBID is designed to grow. A lower, capped fee ensures more dollars flow directly into marketing—where they generate the greatest return for the County, lodging providers, and the broader economy.

A 10% Fee Is Out of Step with Industry Norms

Across California, TBID assessment rates typically fall between **1% and 3%**, collected alongside TOT. Counties rarely retain a fixed percentage for administrative costs, and when they do, the rate is far below 10%. Early drafts in other rural counties, such as Trinity, have proposed **2–4%**, not 10%.

A 10% retention rate would be **exceptionally high and uncommon**, raising concerns about fairness and eroding confidence among lodging providers—whose support is essential for TBID success.

Equity and Lodging-Provider Support Matter

Lodging operators already absorb significant costs to collect TOT and TBID assessments, including credit-card fees of 3% or more on every transaction. They are not reimbursed for these expenses. Adding a 10% County retention on TBID funds risks creating the perception that a substantial portion of their assessment is not being used to drive visitation, but instead diverted away from marketing.

This perception threatens long-term buy-in, compliance, and the collaborative spirit required for a successful TBID.

A Practical, Fair, and Revenue-Positive Solution

A 5% collection fee capped at \$20,000 annually strikes the right balance. It:

- Maximizes TOT growth
- Protects the marketing engine that drives visitation
- Aligns with statewide norms
- Maintains strong lodging-provider support
- Ensures the County is compensated for incremental administrative costs

This structure keeps the focus where it belongs: on growing Plumas County's tourism economy, strengthening local businesses, and expanding the tax base.

We urge the Board to adopt the 5% capped fee to ensure a strong, sustainable, and collaborative TBID that benefits the entire County.