

Assessed valuation for annexations in the unincorporated area effective on and after July 1, 2015 are included in this calculation beginning in the fiscal year that the unincorporated assessed valuation is initially included in the PI739E03 report for the SBCFPD and included in the Assessed Valuation of the SBCFPD.

For purposes of this calculation, the four service zones are currently identified by the Agency Code/Account Codes of UF01 GA01 (Valley Service Area), UF01 GA02 (Mountain Service Area), UF01 GA03 (North Desert Service Area), UD01 GA04 (South Desert Service Area). The UF01 GA05 (SBCFPD Admin) account is NOT used in this calculation because it does not represent unique territory/parcels.
(A) - SBCFPD did not appear on Property Tax reports until fiscal year 2009-10. Amounts for 2007-08 and 2008-09 are estimated using the assessed valuations for those years in Tax Rate Areas that are part of the SBCFPD when added in 2009-10.
B) - Crest Forest Fire does not appear in the PI 163 report in 2016-17, the year its assessed valuation was added to the assessed valuation of the Mountain Service Zone of the SBCFPD. The estimated assessed valuation for 2016-17 equals the amount of the assessed valuation for 2015-16. After 2016-17 the amount grows at the same rate as the assessed valuation in the Mountain Service Zone.

| SBCFPD Assessed Valuation |  | Report ID Fiscal Year Report Date | $\begin{gathered} \text { Pl 163 } \\ \text { 2018-19 } \\ 10 / 31 / 2018 \end{gathered}$ | $\begin{gathered} \hline \text { PI 163 } \\ \text { 2019-20 } \\ 10 / 22 / 2019 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| Agency/ | Regional |  |  |  |
| Account Code | Service Zone |  |  |  |
| UF01-GA01 | Valley |  | 20,653,319,182 | 21,841,669,266 |
| UF01-GA02 | Mountain |  | 6,576,613,128 | 6,866,082,078 |
| UF01-GA03 | North Desert |  | 7,920,991,229 | 10,911,235,660 |
| UF01-GA04 | South Desert |  | 4,145,427,505 | 4,426,861,067 |
|  |  | Total | 39,296,351,044 | 44,045,848,071 |



