



SISKIYOU COUNTY  
TOURISM IMPROVEMENT  
DISTRICT

## MANAGEMENT DISTRICT PLAN

NOVEMBER 13, 2014

*Prepared pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq.*

2015-2020

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## I. OVERVIEW

The Siskiyou County Tourism Improvement District (SCTID) is an assessment district proposed to provide specific benefits to payors, by funding marketing and sales promotion efforts for assessed businesses. This approach has been used successfully in other destination areas throughout the country to improve tourism and drive additional commerce and room night sales.

*Location:* The proposed SCTID includes all lodging and ski resort businesses located within the boundaries of the County of Siskiyou; including the unincorporated areas of the County and all incorporated cities: Yreka, Mt. Shasta, Weed, Dunsmuir, Montague, Etna, Fort Jones, Tulelake and Dorris.

*Services:* The SCTID is designed to provide specific benefits directly to payors by increasing room night sales. Marketing and sales promotions will increase overnight tourism and market payors as tourist, meeting and event destinations, thereby increasing room night sales.

*Budget:* The total SCTID annual budget for the initial year of its five (5) year operation is anticipated to be approximately \$450,000. This budget is expected to fluctuate as room sales do, but is not expected to significantly change over the SCTID's term.

*Lodging:* The annual assessment rate is two percent (2%) of gross short-term (stays less than 31 days) room rental revenue. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days, nor on any officer or employee of a foreign government who is exempt by reason of Federal law or international treaty. Assessments pursuant to the SCTID shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2015.

*Ski Resorts:* The annual assessment rate for ski resort businesses is two percent (2%) of lift ticket revenue.

*Collection:* The County and cities will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from each lodging business in their respective jurisdiction. The County and cities shall take all reasonable efforts to collect the assessments from each lodging business. The County shall forward the assessments collected to the Owners' Association.

*Duration:* The proposed SCTID will have a five (5)-year life. The SCTID assessment will be implemented beginning April 1, 2015 through March 31, 2020. Once per year beginning on the anniversary of the formation of the district there is a 30-day period in which owners paying more than fifty percent (50%) of the assessment may protest and initiate a Board of Supervisors hearing on district termination.

*Management:* The Siskiyou County Economic Development Council (SCEDC) will serve as the SCTID's Owners' Association. After formation of the SCTID, lodging properties paying the assessment will form a TID Management Committee. The committee shall be comprised entirely of business owners paying the SCTID assessment and is responsible for management of the SCTID assessment, funds, and programs.

## **II. IMPETUS**

There are several reasons why now is the right time to form a TID in Siskiyou County; the most compelling reasons are as follows:

### ***1. The Need to Increase Occupancy***

The formation of the SCTID is a proactive effort to provide supplemental funding beyond that provided by the County and cities. The funding will ensure that adequate financing exists for the investment required to increase occupancy in the lodging industry and be competitive in the conference segment of the tourism market. The investment will cover an expanded marketing and promotional budget needed to reach this market segment.

### ***2. An Opportunity for Increasing Tax Revenues***

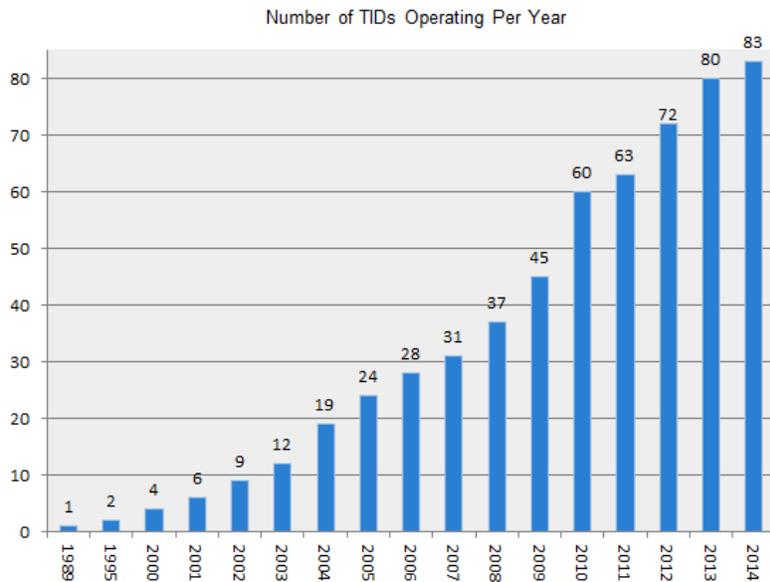
As occupancy rates increase, so too will TOT revenue. With stable public/private funding for tourism marketing efforts, annual occupancy rates should increase significantly as new marketing and sales promotion programs are implemented. Greater occupancy will also produce an increase in sales tax revenues from tourist spending. This represents a substantial return to the County and cities. The formation of the SCTID in partnership with the TIDMC creates a stable funding source tied directly to tourism promotion.

### ***3. Stable Funding for Tourism Promotion***

The SCTID will provide a stable source of funding for consistent tourism promotion efforts. The SCTID will provide funding for tourism promotion free of the political and economic circumstances that can reduce or eliminate government funding for tourism promotion.

### III. BACKGROUND

TIDs are an evolution of the traditional Business Improvement District. The first TID was formed in West Hollywood, California in 1989. Since then, over eighty California destinations have followed suit. In recent years, other states have begun adopting the California model – Washington, Montana, and Texas have adopted TID laws. Several other states are in the process of adopting their own legislation. And, some cities, like Portland, Oregon, have utilized their charter powers to create TIDs without a state law.



California’s TIDs collectively raise over \$150 million for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Siskiyou lodging businesses invest in stable, lodging-specific marketing programs.

TIDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TIDs allow lodging business owners to organize their efforts to increase room night sales. Lodging business owners within the TID pay an assessment and those funds are used to provide services that increase room night sales.

TIDs allow lodging business owners to

In California, TIDs 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 TIDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

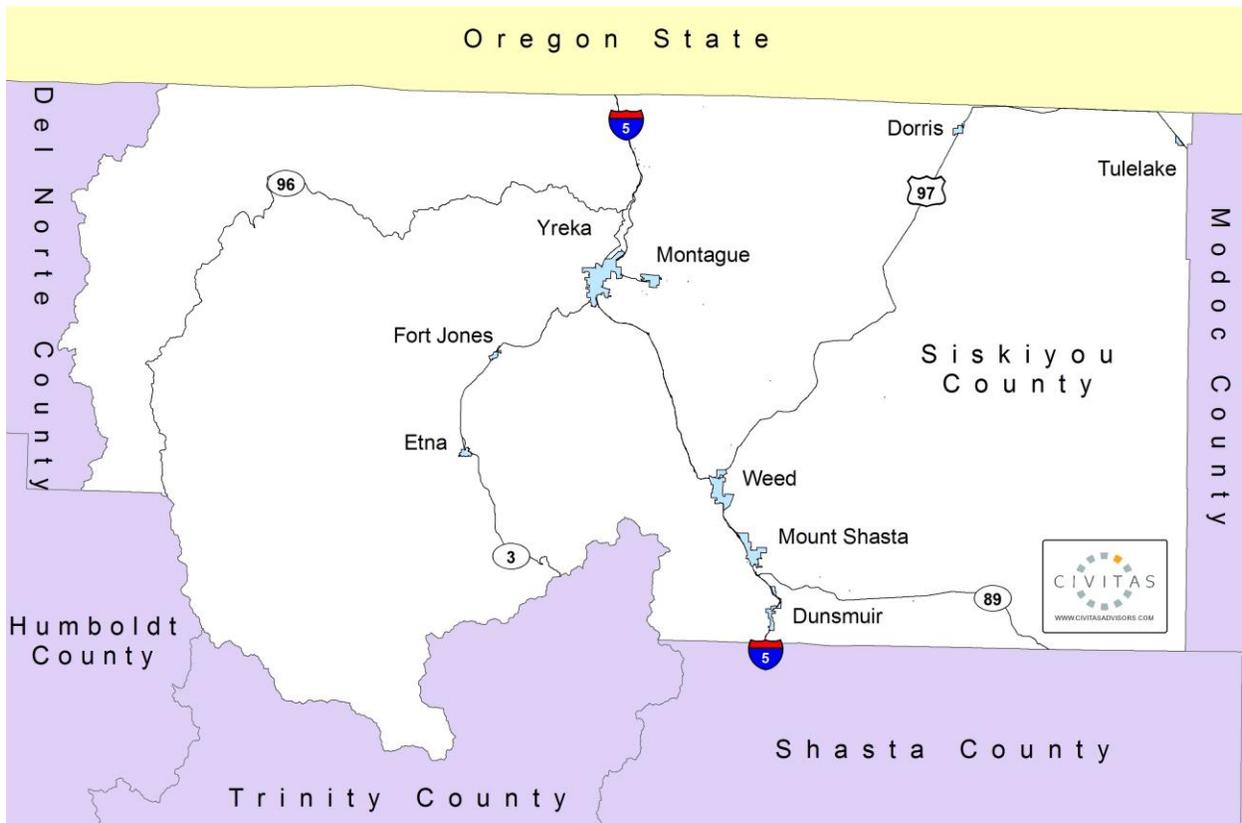
There are many benefits to TIDs:

- 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.

#### IV. BOUNDARY

The SCTID will include all lodging and ski resort businesses, existing and in the future, available for public occupancy within the boundaries of the County of Siskiyou; including the unincorporated areas of the County and all incorporated cities: Yreka, Mt. Shasta, Weed, Dunsmuir, Montague, Etna, Fort Jones, Tulelake and Dorris.

The boundary, as shown in the map below, currently includes 167 lodging businesses and one ski resort. A complete listing of lodging businesses within the proposed SCTID can be found in Appendix 2.



## V. 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 grating the privileges. The privileges and services provided with the SCTID funds are sales and marketing programs available only to assessed businesses.

A service plan budget has been developed to deliver services that benefit businesses throughout the District. A detailed annual budget will be developed and approved by the TID Management Committee. The table below illustrates the initial annual budget allocations.

<b>Category</b>	<b>%</b>	<b>\$</b>
Sales and Marketing	94%	\$423,000
Administration & Collection	3%	\$13,500
Contingency/Renewal	3%	\$13,500
<b>Total Annual Budget</b>	<b>100%</b>	<b>\$450,000</b>

Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the County and the TID Management Committee 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 SCTID, any and all assessment funds may be used for the costs of defending the SCTID.

### Sales and Marketing

A sales and marketing program will promote assessed businesses as tourist, meeting, and event destinations. The sales and marketing program will have a central theme of promoting Siskiyou as a desirable place to visit. The program will have the goal of increasing overnight visitation, room night sales, and lift ticket sales at assessed businesses, and may include the following activities:

- Internet marketing efforts to increase awareness and optimize internet presence;
- Print ads in magazines and newspapers targeted at potential visitors;
- Television ads targeted at potential visitors;
- Radio ads targeted at potential visitors;
- Attendance of trade shows;
- Sales blitzes;
- Familiarization tours;
- Special events highlighting unique aspects of Siskiyou County;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps;
- Attendance of professional industry conferences and affiliation events;
- Lead generation activities designed to attract tourists and group events to Siskiyou County;
- Package deals to promote joint room night and lift ticket sales; and

- Education of lodging and ski resort business management and the TID Management Committee on marketing strategies best suited to meet Siskiyou County's needs.

### **Administration and Collection**

The administration portion of the budget shall be utilized for administrative staffing costs, office costs, other general administrative costs such as insurance, legal, and accounting fees. The collection portion of the budget shall be utilized for paying the County and cities for the costs of collecting the assessment. Each jurisdiction shall be paid a fee equal to one percent (1%) of the amount collected in its respective jurisdiction to cover the costs of collecting the assessment.

### **Contingency/Renewal**

A prudent portion of the budget will be set aside in a contingency fund, to be used for unforeseeable costs in carrying out the sales and marketing programs. If near the expiration of the district there are contingency funds remaining, and business owners wish to renew the district, the remaining contingency funds may be used for renewal costs.

### **B. Determination of Specific Benefit**

State law requires that assessment funds be expended on specific benefits conferred 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. The services in this Management District Plan are designed to provide targeted benefits directly to assessed lodging and ski resort businesses. These services are tailored not to serve the general public, but rather to serve the specific lodging and ski resort businesses within the District, e.g., the proposed activities are specifically targeted to increase room night sales for assessed lodging businesses and lift ticket sales for assessed ski resorts within the boundaries of the District, and are narrowly tailored. SCTID funds will be used exclusively to provide the specific benefit of increased room night and lift ticket sales directly to the assessees. For example, non-assessed businesses will not be featured in SCTID programs and will not receive sales leads from them. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses.

Further, the assessment may be utilized to provide specific government services directly to the payors that are not provided to those not charged, and which do not exceed the reasonable costs to the County of providing the services. The legislature has recognized that marketing and promotions services like those to be provided by the SCTID are, in the context of assessment districts, government services. Further, the amount of the assessment is no more than necessary to cover the reasonable costs of the proposed activities, and the manner in which the costs are allocated to a business owner bear a fair share or reasonable relationship to the businesses' benefits received from the proposed activities.

District services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. Funds will be managed by the TID Management Committee, and reports submitted on an annual basis to the County. Only assessed businesses will be featured in marketing materials, receive sales leads generated from district-funded activities, be featured in advertising campaigns, and benefit from other district-funded services. Non-assessed businesses will not receive these, nor any other, district-funded services and benefits.

### **C. Assessment**

*Lodging:* The annual assessment rate is two percent (2%) of gross short term (stays less than 31 days) room rental revenue. Based on the benefit received, assessments will not be

collected on stays of more than thirty (30) consecutive days, nor on any officer or employee of a foreign government who is exempt by reason of Federal law or international treaty. Assessments pursuant to the SCTID shall not include room rental revenue resulting from stays pursuant to contracts executed prior to April 1, 2015.

*Ski Resorts:* The annual assessment rate for ski resort businesses is two percent (2%) of lift ticket revenue.

The term “gross room rental revenue” as used herein means: the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes.

The amount of the assessment, if passed on to each lodging customer, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each customer shall receive a receipt for payment from the lodging business. The assessment shall be disclosed as the “SCTID Assessment.” The assessment shall not be considered revenue for any purposes, including calculation of transient occupancy taxes.

The term “lift ticket revenue” as used herein means: the consideration charged, whether or not received, for a lift ticket at a ski resort valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever. Lift ticket revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes.

The amount of the assessment, if passed on to each ski resort customer, shall be included in the lift ticket price. The assessment shall not be considered revenue for any purposes, including the calculation of transient occupancy taxes.

Bonds will not be issued.

#### **D. Penalties and Interest**

1. Any business which fails to remit any assessment within the time required shall pay a penalty of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment.
2. Any business which fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment and the ten percent (10%) penalty first imposed.
3. If the collecting agency determines that the nonpayment of any remittance is due to fraud, a penalty of twenty-five percent (25%) of the amount of the assessment shall be added thereto in addition to the penalties state in subsections 1 and 2 of this section.
4. In addition to the penalties imposed, any business which fails to remit any assessment imposed by this chapter shall pay interest at the rate of one-half of one percent (0.5%) per month or fraction thereof on the amount of the assessment, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

5. Every penalty imposed and such interest as accrues under the provisions of this section shall become part of the assessment required to be paid.

**E. Time and Manner for Collecting Assessments**

The SCTID assessment will be implemented beginning April 1, 2015 and will continue for five (5) years through March 31, 2020. The County and each city will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from each lodging business located in their respective jurisdiction. The County and each city shall take all reasonable efforts to collect the assessments from each lodging business. The County and each city shall forward the assessments collected to the Owners' Association.

**F. Annual Budget**

The total five year improvement and service plan budget is projected at approximately \$450,000 annually, or \$2,250,000 through 2020. This amount may fluctuate as sales and revenue increase at assessed businesses, but is not expected to change significantly over the term.

## **VI. GOVERNANCE**

### **A. Owners' Association**

The Board of Supervisors, through adoption of this Management District 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 District. The Board of Supervisors has identified the Siskiyou County Economic Development Council (SCEDC) as the nonprofit that will serve as the Owners' Association, with oversight from the Board of Supervisors. After formation of the SCTID, lodging properties paying the assessment will form a TID Management Committee. The committee shall be comprised entirely of business owners paying the SCTID assessment and is responsible for management of the SCTID assessment, funds, and programs.

### **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 is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the TID Management Committee must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act pertaining to the SCTID.

### **C. Annual Report**

The TID Management Committee 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 will include:

- Any proposed changes in the boundaries of the tourism 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 amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The amount of any contributions to be made from sources other than assessments levied pursuant to this part.

## APPENDIX 1 – LAW

### Property And Business Improvement District Law of 1994

*Cal Sts & Hy Code § 36600 (2013)*

\*\*\* This document is current through the 2014 Supplement \*\*\*  
(All 2013 legislation)

#### **§ 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**

The Legislature finds and declares all of the following:

(a) Businesses located and operating within the business districts 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 the business districts of its cities 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 cities to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that benefits from those improvements.

(d) Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.

#### **§ 36602. Purpose of part**

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within a business improvement area. 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 in this part that conflicts with any other provision of law shall prevail over the other provision of law.

**§ 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.

**§ 36605. [Section repealed 2001.]**

**§ 36606. "Assessment"**

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and promoting activities which will benefit the 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.

**§ 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 area.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

**§ 36611. "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.

**§ 36612. "Property"**

"Property" means real property situated within a district.

**§ 36613. "Activities"**

"Activities" means, but is not limited to, all of the following:

- (a) Promotion of public events which benefit businesses or real property in the district.
- (b) Furnishing of music in any public place within the district.
- (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) Activities which benefit businesses and real property located in the district.

**§ 36614. "Management district plan"; "Plan"**

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

**§ 36614.5. "Owners' association"**

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements 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 (Chapter 3.5 (commencing with *Section 6250*) of *Division 7 of Title 1 of the Government Code*), for all documents relating to activities of the district.

**§ 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.

**§ 36616. "Tenant"**

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

### **§ 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.

### **§ 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 activities and improvements, 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. 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 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 contain 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 lands and businesses included. 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 and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements and activities proposed for each year of operation are the same, a description of the first year's proposed improvements and activities and a statement that the same improvements 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 and operations, 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 his or her 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) 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, including operation and maintenance.

(l) 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 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 or 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 the proposed property and business improvement district, the city council shall adopt a resolution of formation that shall contain all of the following:

(1) A brief description of the proposed activities and improvements, 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 about whether bonds will be issued, and a description of the exterior boundaries of the proposed district. 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 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 and activities to be provided 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 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.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements and activities funded by the assessments proposed to be levied.

(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.

**§ 36626. Resolution establishing district**

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in paragraphs (1) to (8), inclusive, of subdivision (b) of Section 36625, but need not contain information about the preliminary resolution if none has been adopted.

**§ 36626.5. [Section repealed 1999.]**

**§ 36626.6. [Section repealed 1999.]**

**§ 36626.7. [Section repealed 1999.]**

**§ 36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk of the city 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 and activities.

**§ 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 a new district established pursuant to this part.

**§ 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 shall 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 any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any 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; Modification of improvements and activities by adoption of resolution after public hearing**

(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 meetings and 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 meeting.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public meeting, 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.

**§ 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.

**§ 36641. [Section repealed 2001.]**

**§ 36642. [Section repealed 2001.]**

**§ 36643. [Section repealed 2001.]**

**§ 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 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 and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements and the 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 amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

(6) The 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 and activities**

The management district plan may, but is not required to, state that an owners' association will provide the improvements or 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.

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

(a) Any district previously established whose term has expired, 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.

#### **§ 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 assesseses 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 area 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 (MAILING ADDRESSES)

BUSINESS	ADDRESS	CITY	STATE	ZIP
303 Modoc House	PO Box 1676	Battle Ground	WA	98604
A-1 Choice Inn	1340 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Abrams Lake Mobile Estates	2110 S Bascom Avenue, Ste 201	Campbell	CA	95008
Accor Hotels Motel 6	466 N. Weed Blvd	Weed	CA	96094
Alderbrook Manor	836 Sawyers Bar Rd	Etna	CA	96027
Alpine Lodge	908 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Angel House	524 Spruce Street	Mt. Shasta	CA	96067
Annette Knox DbA The Mountain House	1393 Camino Peral	Moraga	CA	94556
Antelope Creek Ranch	4140 Churn Creek Rd	Redding	CA	96002
Barbara Kauffman - Vacation Rental	700 Oakway Road	Mt Shasta	CA	96067
Baymont Inn And Suites	148 Moonlit Oaks Avenue	Yreka	CA	96097
Bear Junction	422 Chestnut St	Mt Shasta	CA	96067
Best Western Miners Inn	122 E. Miner Street	Yreka	CA	96097
Best Western Tree House Motor Inn	111 Morgan Way	Mt. Shasta	CA	96067
Blue Heron Rv Park	6930 Copco Rd	Hornbrook	CA	96044
Bodhana	598 Wisconsin	San Francisco	CA	94107
Bomb's Away	5859 Sacramento Ave	Dunsmuir	CA	96025
Broadhead Trout Ranch	5350 Hollister Ave #D	Santa Barbara	CA	93111
Budget Inn	306 N. Main Street	Yreka	CA	96097
Cannar Condo On Caroline	814-A Caroline	Mt. Shasta	CA	96067
Casa De Condor	422 Chestnut St	Mt Shasta	CA	96067
Casa Montana	618 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Castle View Cabin DbA Dunsmuir House Partners	37 First St	Rodeo	CA	94572
Cattuzzo House	111 Patterson Blvd	Pleasant Hill	CA	94523
Cave Springs	4727 Dunsmuir Ave.	Dunsmuir	CA	96025
Cave Springs Resort/Caddis Shack	4727 Dunsmuir Ave	Dunsmuir	CA	96025
Cedar Lodge	4201 Dunsmuir Ave	Dunsmuir	CA	96025
Charming Victorian Cottages - 429 Grove St	PO Box 124	Mccloud	CA	96057
Charming Victorian Cottages - 521 & 433 Grove St	PO Box 124	Mccloud	CA	96057
Chateau On The River	4727 Dunsmuir Ave	Dunsmuir	CA	96025
Chateau Shasta	704 S. Old Stage Rd.	Mt. Shasta	CA	96067
Chestnut Hollow	312 Chestnut Street	Mt. Shasta	CA	96067
Circle 7 Enterprises, Llc DbA The Eagle's Rest Family Hideaway	422 Chestnut St	Mt Shasta	CA	96067
Cloud Nine	422 Chestnut St	Mt Shasta	CA	96067

Cold Creek Cabin	209 Water Street	Mt. Shasta	CA	96067
Cold Creek Farm	345 S Old Stage Rd	Mt Shasta	CA	96067
Cold Creek Inn	724 N. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Collier Hotel	143 Collier Way	Etna	CA	96027
Comfort Inn	1844 Shastina Dr.	Weed	CA	96094
Comfort Inn Yreka	1804 B Fort Jones Rd	Yreka	CA	96097
Cozy Cabin				
Cr Properties	PO Box 309	Weed	CA	96094
Dale And Linda Simpson	29751 Simpson Lane	Fort Bragg	CA	95437
Dream Inn	326 Chestnut Street	Mt. Shasta	CA	96067
Dunsmuir Inn & Suites	5400 Dunsmuir Ave	Dunsmuir	CA	96025
Dunsmuir Lodge	6604 Dunsmuir Ave.	Dunsmuir	CA	96025
Dunsmuir Lodge & Bjp Hospitality, Llc	6604 Dunsmuir Avenue	Dunsmuir	CA	96025
Dunsmuir Log Cabin		Dunsmuir	CA	96025
Dunsmuir Tin Roof Cottage	5330 Shasta Ave	Dunsmuir	CA	96025
Econo Lodge Inn & Suites	526 S. Main Street	Yreka	CA	96097
Elk Creek Campground & R.V. Park	PO Box 318	Happy Camp	CA	96039
Ellis Motel	PO Box 605	Tulelake	CA	96134
Evergreen Lodge	1312 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Fihn Inn	422 Chestnut St	Mt Shasta	CA	96067
Finlandia Motel	1612 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Flowing Waters Retreat - 4417 Stewart Springs	PO Box 800	Mt Shasta	CA	96067
Flowing Waters Retreat (4317 Stewart Springs)	PO Box 800	Mt Shasta	CA	96067
Forest Lodge Motel, Llc	13305 Meamber Cr Road	Ft Jones	CA	96032
Foxwood	1720 Humphrey Drive	Concord	CA	94519
George & Virginia Ondricek	PO Box 1890	Mccloud	CA	96057
Golden Eagle Motel	100 W. 1St Street	Dorris	CA	96023
Harry & Sheryl Johnson's Vacation Home	422 Chestnut St	Mt Shasta	CA	96067
Heart Of Shasta Retreat	311 W. Alma Street	Mt. Shasta	CA	96067
Holiday Inn Express	707 Montague Road	Yreka	CA	96097
House Of Bass & Lilies	8820 Azul Circle	West Hills	CA	91304
Jade Springs Development	63709 Crumpton Street	Happy Camp	CA	96039
Joanie's Bed & Breakfast	3500 Lower Lock Ave	Belmont	CA	94002
John & Caren Gleave	2850 Romero Dr	Minden	NV	89423
John & Glenda Eachus	PO Box 18	Wheatland	CA	95692
Klamath Motor Lodge	1111 S. Main Street	Yreka	CA	96097
Klamath River Resort Inn And Anglers Motel	PO Box 485	Happy Camp	CA	96039
Klamath River Trailer Park	16730 Hwy 96	Klamath River	CA	96050
Klamath Rv Park & Motel	PO Box 1016	Happy Camp	CA	96039
Lake Shastina Golf Llc	5925 Country Club Dr	Weed	CA	96094

Lake Shastina Reyes Vacation Rental	556 S Helberta Ave	Redondo Beach	CA	90277
Lake Siskiyou Camp-Resort	32392 S Coast Hwy Ste 170	Laguna Beach	CA	92651
Lakeside Lodge	422 Chestnut St	Mt Shasta	CA	96067
Lodging Enterprises	4000 Siskiyou Ave	Dunsmuir	CA	96025
Marble Mountain Guest Ranch	92520 Hwy 96	Somes Bar	CA	95568
Marshall Log Home	6216 Scherrer Ave.	Dunsmuir	CA	96025
Mc Cloud Cabin	PO Box 609	Mc Cloud	CA	96057
Mc Cloud Dance Country Rv Resort	1800 Black Butte Dr	Weed	CA	96094
Mc Cloud Hotel	PO Box 730	Mccloud	CA	96057
Mc Cloud House	422 Chestnut St	Mt Shasta	CA	96067
Mc Cloud River Inn	PO Box 1560	Mccloud	CA	96057
Mc Cloud River Mercantile Hotel	PO Box 658	Mccloud	CA	96057
Mc Cloud Timber Inn	PO Box 271	Mccloud	CA	96057
Mc Cloud Vacation Home	6030 N Sheridan Road #1004	Chicago	IL	60660
Michael's Mystic Mountain Retreat	40 Erin Lane	Half Moon Bay	CA	94019
Motel 6	1785 S. Main Street	Yreka	CA	96097
Motel Etna	137 Collier Way	Etna	CA	96027
Mount Shasta Hotel And Lodge	1142 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Mount Shasta Hotel And Lodge	1121 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Mount Shasta Ski Park	104 Siskiyou Ave.	Mt. Shasta	CA	96067
Mountain Meadow Lake House	8924 Airport Rd	Redding	CA	96002
Mountain View Inn	801 N. Main Street	Yreka	CA	96097
Mountain Village Park	30 Commercial St	Etna	CA	96027
Mountown	812 Carmen, #C	Mt. Shasta	CA	96067
Mt. Shasta Clubhouse	422-A Chestnut	Mt. Shasta	CA	96067
Mt. Shasta Country Home	1119 Dale Ct	Santa Rosa	CA	95401
Mt. Shasta House	623 Pine Street	Mt. Shasta	CA	96067
Mt. Shasta Inn & Suites	710 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Mt. Shasta Ranch Bed & Breakfast	1008 W A Barr Road	Mt. Shasta	CA	96067
Muse Enterprises	8599 Commercial Way	Redding	CA	96002
Oak Tree Inn	4000 Siskiyou Ave.	Dunsmuir	CA	96025
Otter Bar Lodge Inc.	14023 Salmon River Rd	Forks Of Salmon	CA	96031
Park Motel	17100-B Bear Valley Rd	Victorville	CA	92395
Quality Inn Express	1830 Black Butte Dr	Weed	CA	96094
Quigley's General Store & Trailer Park	17736 Hwy 96	Klamath River	CA	96050
Quincy House	PO Box 262	Mc Cloud	CA	96057
Quincy Street Lodge	PO Box 662	Mccloud	CA	95057
Railroad Park Resort	100 Railroad Park Road	Dunsmuir	CA	96025
Railroad Park Resort & Restaurant	100 Railroad Park Rd.	Dunsmuir	CA	96025
Rainbow House	PO Box 23811	Eugene	OR	97402

Rainbow Ranch Vacation Rental	725 Pine Street	Mt Shasta	CA	96067
Randhawa Hotels				
Relax Inn Of Yreka	1210 S. Main Street	Yreka	CA	96097
Rivendell	4727 Dunsmuir Ave	Dunsmuir	CA	96025
River Song				
Rodeway Inn	1325 S. Main Street	Yreka	CA	96097
Rodney's Mobile Park	817 Sutter St	Yreka	CA	96097
R-Ranch Property Owners Association	PO Box 71	Hornbrook	CA	96044
Scott River Lodge	402 Office Park Dr, Suite 310	Birmingham	AL	35223
Shasta International, Llc Dba Stoney Brook Inn	PO Box 1860	Mccloud	CA	96057
Shasta K O A	900 N. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Shasta Mccloud Vacation Rental	3400 Chinquapin Dr	Willits	CA	95490
Shasta Mountinn Retreat & Spa	203 Birch St. #A	Mt. Shasta	CA	96067
Shasta Song				
Shastina Golf Lodge	55 N W Blvd Ste A	Weed	CA	96094
Sis Q Inn	1825 Shastina Dr.	Weed	CA	96094
Sis Q Ranch Camp	16216 Quartz Valley Road	Fort Jones	CA	96032
Siskiyou Lake Golf Resort Inc.	1000 Siskiyou Lake Blvd.	Mt. Shasta	CA	96067
Stateline R.V. Park	8346 Woodborough Way	Fair Oaks	CA	95628
Steelhead Resort & R V Park	36309 Hwy 96 Via Horse Cr	Hamburg	CA	96050
Stewart Mineral Springs	333 Valencia Street, Suite 333	San Francisco	CA	94103
Summit Inn	90 N Weed Blvd	Weed	CA	96094
Sunrise Lodge	422 Chestnut St	Mt Shasta	CA	96067
Super 8 Motel	136 Montague Road	Yreka	CA	96097
Susan Wilson	436 Monroe Way	Mt Shasta	CA	96067
Sweet Pea Palace	PO Box 1141	Mc Cloud	CA	96057
Swiss Holiday Lodge	2400 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Tc Ranch	PO Box 153	Macdoel	CA	96058
The Chalet At Mount Shasta	121 Fiesta Circle	Orinda	CA	94563
The Dacha	1029 Summit Ave E, Apt 15	Seattle	WA	98102
The Getaway	112 Sheldon Street	Mt. Shasta	CA	96067
The Mccloud Guest House	PO Box 1510	Mccloud	CA	96057
The Oaks Mobile Home-Rv Park-Campground & Apt	2226A Horse Creek Rd	Klamath River	CA	96050
The Old Mill House	3971 Teton Dr	Redding	CA	96001
The Refuge	133 Madison Drive	Mt Shasta	CA	96067
The Rockhouse	505 S. Mt. Shasta Blvd., #1	Mt. Shasta	CA	96067
The Secret Garden	219 N. Mt. Shasta	Mt. Shasta	CA	96067
Thompson Creek Lodge	52431 Hwy 96	Seiad Valley	CA	96086
Three Wives Inn	2221 Center Rd	Novato	CA	94947
Tiura & Dutton				
Toad Hollow	270 Livorna Heights	Alamo	CA	94507
Toland				

Townhouse Motel	157 South Weed Blvd.	Weed	CA	96094
Trailer Lane Rv Park	PO Box 309	Weed	CA	96094
Travel Inn	504 S. Mt. Shasta Blvd.	Mt. Shasta	CA	96067
Trinity Mountain Meadow Resort, Inc.	Star Rt 2 Box 5700	Trinity Center	CA	96091
Trout House	4511 Hart Ave	Dunsmuir	CA	96025
Uptown/Downtown	426 Chestnut	Mt. Shasta	CA	96067
Whitney Cottage	500 S. Mt. Shasta Blvd	Mt. Shasta	CA	96067
Winema Lodge	5215 Hill Rd	Tulelake	CA	96134
Yak's Vacation Rental	416 Chestnut Street	Mt. Shasta	CA	96067
Yak's Vacation Rental	418-A Chestnut Street	Mt. Shasta	CA	96067
Young's River Cabin	6201 Scherrer Ave.	Dunsmuir	CA	96025
Zen View	PO Box 928	Mt Shasta	CA	96067