

Merquin County Water District



IRRIGATION WATER RATE STUDY FOR MERQUIN COUNTY WATER DISTRICT

PROPOSITION 218 PROCEDURES FOR WATER RATE ASSESSMENTS

November 2023

Prepared for:

Merquin County Water District

Prepared by:

Eric Swenson, PE

District Engineer



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ACRONYMS AND ABBREVIATIONS

AF	acre feet
MCWD	Merquin County Water District
SGMA	Sustainable Groundwater Management Act
SWD	Stevinson Water District

REPORT SUMMARY

Historically, Merquin County Water District (MCWD or District) has imposed volumetric water charges and land-based assessments to recover the District’s Expenses. These charges were levied to recover the District’s ongoing costs as follows:

- **Irrigation Water Charge:** Levied on a volumetric basis to recover costs purchase water from SWD, pumping of supplemental groundwater, purchase pumped groundwater from privately owned wells, and other costs associated with the delivering over 20,000 AF/year of irrigation water. This charge is currently charged at a flat rate with a maximum charge of \$32.50/AF. A new rate structure is being proposed to provide irrigation water in a two-tiered price structure with a fixed price of \$50.00/AF for the first 2 AF/acre of irrigation water and a fee of up to \$94.84/AF (estimated for the 2028 water year) for irrigation water for water purchased from the District above 2 AF/acre.
- **Water Standby Assessment:** Prior to 2023 MCWD charged up to \$9.00/acre for costs associated with the pumping of groundwater. Through a Proposition 218 complaint process, MCWD increased the Water Standby Assessment to a maximum of \$20.00/acre with the actual amount of the Assessment set by the MCWD Board each year. The rate set for the 2024 is \$11.00/acre.

The proposed Irrigation Water Charges are expected to recover the cost of those services. With various changes in regulations and the passage of the Sustainable Groundwater Management Act the District is planning changes to operations and maintenance to comply with coming regulations while minimizing the cost to water users within the District. MCWD has lost money the last 3 years and future costs of operation are expected to increase significantly. The following table identifies the existing water rate, the rate proposed for the 2024 water season and the maximum rate authorized under this 218 which is anticipated for 2028 to balance the District’s budget.

Table 1

Classification	Current Maximum Rate	Proposed 2024 Rate	Proposed Maximum Rate	Proposed 2024 Rate	Proposed Maximum Rate
		0-2 AF/acre	0-2 AF/acre	2+AF/acre	2+AF/acre
Irrigation Water	\$32.50/AF	\$44.95/AF	\$56.89/AF	\$66.13/AF	\$84.82/AF

The maximum rates identified above are based on balancing the budget in the years 2024 – 2028 with the following assumptions:

- Employee salaries will increase 5% per year.
- Increased cost in 2025 due to need to replace District Engineer.
- One additional employee will be required in 2026 due to the California Air Resources ban on agricultural burning and maintenance changes required.
- Additional equipment required in 2026 due to changed maintenance required.

- One new well, well pump, and required electrical hookup is completed each year to replace aging and inefficient wells.
- Annual increase of electrical costs of 10% per year.

The amount charged by the District for irrigation water in any year can be lower than the maximum, but will not exceed the maximum amount unless another rate increase in accordance with Proposition 218 is adopted. The rates charged will be implemented at the discretion of the MCWD Board of Directors up to the maximum rate.

The irrigation water rate increase proposal is being conducted in accordance with provisions of Proposition 218, as reflected in Article XIII D of the California Constitution and Sections 53750 through 53753.5 of the California Government Code. These constitutional and statutory provisions implement Proposition 218, which established mandatory procedures that local agencies must follow in order to increase certain property-related charges, including irrigation water service.

Following the acceptance of this Irrigation Water Rate Study by the Board of Directors, a public hearing will be held in which all landowners affected by the proposed water rate change may participate and are entitled to submit a protest against the new proposed rate increase. At this public hearing, the District will consider and address comments and questions from District landowners affected by the proposed rate increase.

During the public hearing, the District will take into consideration any objections to the proposed rate increase. In November of 2023, the District will assemble the roll of the landowners affected by the proposed rate increase, and mail them notices notifying them of the proposed rate increase, and advising them of their right to protest the increase. If a majority of affected landowners submit valid protests, then the new proposed water rates will not be adopted. If there is no majority protest, the District Board, can adopt the new proposed maximum water rates.

1. PURPOSE OF THE REPORT

1.1. General

This rate study is prepared in accordance with State law to describe and quantify the reasonable cost of service associated with the delivery of irrigation water to growers within MCWD. The MCWD collects revenue in the form of volumetric water charges (the subject of this Engineer's Report) and per acre Water Standby Assessments (established through a separate 218 process).

1.2. Proposition 218 Requirements

In November 1996, the California voters approved Proposition 218, the "Right to Vote on Taxes Act", which added Article XIII D to the California Constitution. Proposition 218 imposes certain requirements relative to the imposition of certain assessments, fees and charges by local agencies.

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

- (1) Identify the parcels upon which a fee or charge is proposed for imposition;
- (2) Calculate the amount of the fee proposed to be imposed on each parcel;
- (3) Provide written notice by mail to the "record owner of each identified parcel;"
- (4) Conduct a public hearing on the proposed fee not less than 45 days after the mailing;
- (5) Consider "all protests against the proposed fee or charge;" and
- (6) If written protests against the fee are presented by a "majority of owners of the identified parcels," the fee cannot be imposed.

1.3 Limitations of the Rate Study

This Irrigation Water Rate Study is limited to the proposed increase for irrigation water during the normal irrigation season, April 1 through September 30, to fully fund the District's costs when combined with funds from the Water Standby Assessment. Although the District is seeking to increase its volumetric rate for irrigation water sales in order to balance future budgets with anticipated increased costs to deliver water.

2. DISTRICT BACKGROUND INFORMATION

2.1. General

The Merquin County Water District is organized under the California Water Code Division 12, Part 2. The District conducted its first Board Meeting on March 7, 1974 as a Drainage District and later started delivering irrigation water in 1984. A five member Board of Directors elected from community members who live within the District's boundary govern the District.

2.2. Location

The District encompasses an assessed area of 9,980 acres with a gross area of approximately 11,400 acres. It is located in the western part of Merced County near the confluence of the Merced and San Joaquin Rivers. District farmland has historically produced a variety of commodities, including alfalfa, sweet potatoes, corn, pasture, winter forage, and almonds. The principal community is the town of Stevinson which is within the District's Boundary. The location of the District is shown in Figure 1.

2.3 Surface Water Supply

Normal surface water supplies to the District are provided through an agreement with Stevenson Water District. In most years MCWD receives 14,211 AF of water during the normal irrigation season from April 1 through September 30 of each year. Additional surface water may be obtained from SWD in March and October when supplies are available and in wet years additional surface water has been purchased between April 1 and September 30.

2.4 Groundwater Supply

Groundwater is supplied to supplement surface water supplies by District wells. In addition to District wells, private wells are sometimes used to supplement irrigation water. The District currently operates 20 wells with 19 of these wells located within the District's boundary. Groundwater supplies during a normal year range up to 7,000 AF/year and up to 9,000 AF/year during a critical dry year. In 2022 groundwater pumping during the normal irrigation season was approximately 4,100 AF. With a stable long term groundwater table, future reductions in pumping of groundwater due to the implementation of SGMA are not anticipated at this time.

3. DISTRICT FINANCIAL INFORMATION

In 2022, the Districts operating costs were \$1,202,652. This total is based upon the costs for water supply, transmission, distribution, maintenance, administrative and general District functions. This amount reflects total operations and includes pre-season, during season, and post-season operations (annual operations). Revenue sources include volumetric water charges, water standby assessments, priority well use agreements, and shared maintenance costs. In 2022 the net District financial position change was a loss of \$205,422 (income – expenses). In the 2021 the net financial position change was a loss of \$265,129.

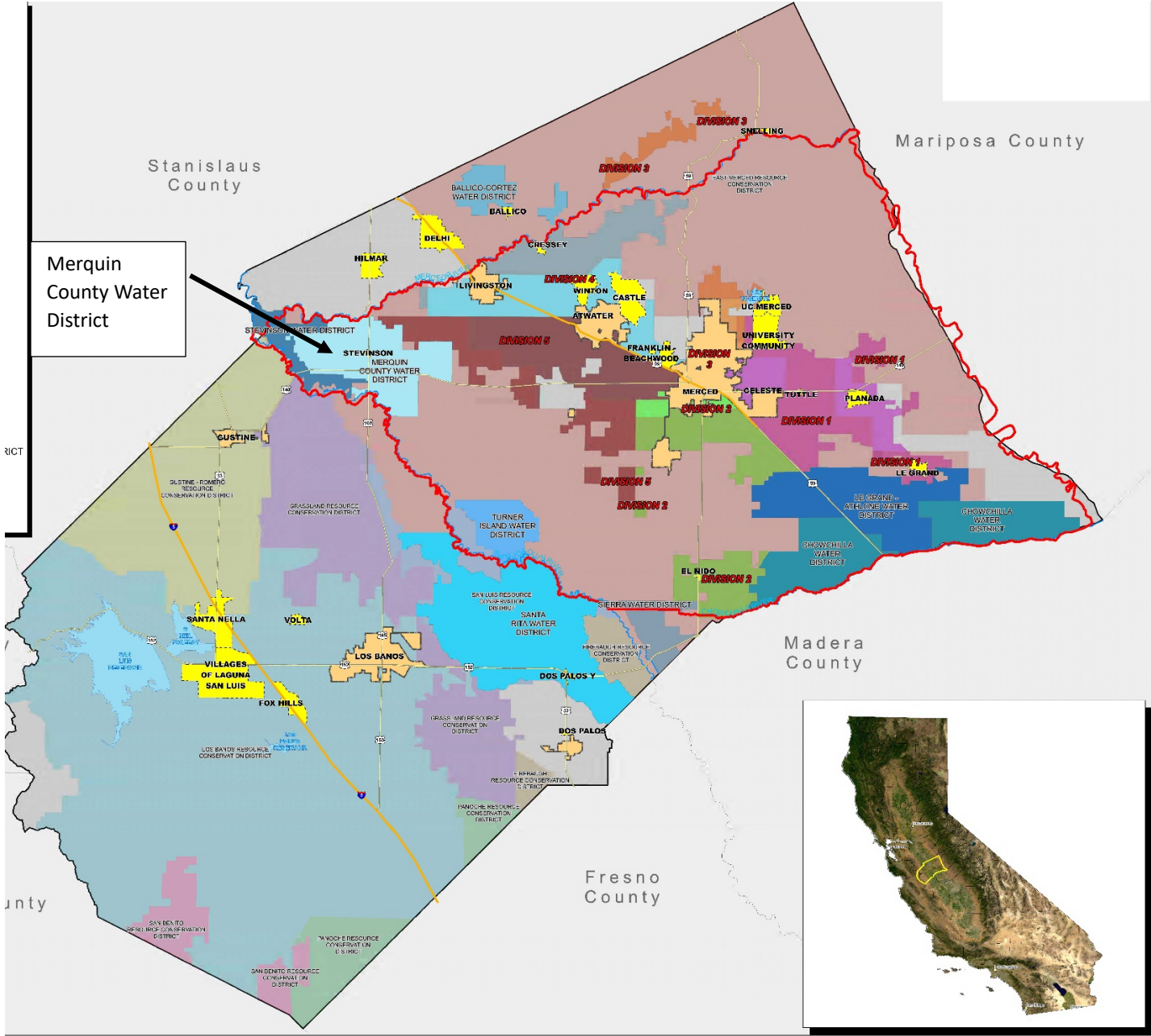


Figure 1, Location Map

3.1 District Expenses

3.1.1 District Expenses July 1, 2022 – June 30, 2023

Table 2

County of Merced				
<u>Budget vs. Actual</u>				
Report Period: 12 - June/2022 - 2023				
Key Rollup (Budget Unit): 89100 - Merquin Co Water				
Department	Organization Key	Object Type	Object and Description	YTD Actuals
				Transaction Detail
89100 - Merquin Co Water	89100 - Merquin Co Water	XP 10110	Salaries AndWages-Perm Emp	129,827.40
		10111	Overtime	34,323.27
		10150	Salaries AndWages-Extra Help	71695
		10210	Retirement	1,100.00
		10220	Fica	14,622.55
		10230	Medicare Tax	3,419.95
		10300	Employee Group Insurance	29,709.28
		10350	Unemployment Insurance	827.57
		10360	Workers Compensation Insurance	14,762.30
		20600	Communications	4,720.96
			General Liability	0
		21200	Maintenance-Equipment	10,733.95
		21300	Maint-Structure, Improv & Gr	76,025.48
		21600	Miscellaneous Expense	0
		21700	Office Expense-General	11,679.84
		21800	Professional & Special Srvcs	98,863.68
		21900	Publications & Legal Notices	0
		22309	Spec Dept Exp-Board Fees	4,600.00
		22325	Spec Dept Exp-Water	261,688.78
		22500	Transportation & Travel	19,042.34
		22600	Utilities	221,597.36
		74000	Appopr For Contingencies	0
		83700	Equipment	0
		XP	Total	1,009,239.71

3.1.2. Future District Expenses and Revenue

MCWD staff analyzed the 2022/2023 expenses, evaluated anticipated changes to District operations, and applied inflationary compensating factors to some line items and created the

attached estimate of future expenses in Table 3 and Table 4 to create balanced budgets. Table 3 and 4 are intended to reflect expenses related to normal water year operations from April 1 through September 30 of any given year. Table 3 lists expenses related to District operations to deliver 0-2 AF/acre of irrigation water. Table 4 lists anticipated total income and anticipated total expenses to deliver all in season irrigation water. As already outlined in *Report Summary* of this *Engineer's Report* the following assumptions were used:

- Employee salaries will increase 5% per year.
- Increased cost in 2025 due to need to replace District Engineer.
- One additional employee will be required in 2026 due to the California Air Resources ban on agricultural burning and maintenance changes required.
- Additional equipment required in 2026 due to changed maintenance required.
- One new well, well pump, and required electrical hookup is completed each year to replace aging and inefficient wells.
- Annual increase of electrical costs of 10% per year.

Table 3
 2024-2028 Estimated Expenses for MCWD for Delivering 0-2 AF/acre

Budget Category	Object	Description	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY27/28	
Salaries & Benefits	10110	Salaries And Wages-Perm Emp	203,789	245,000	317,250	333,113	349,768	
	10111	Overtime	32,895	34,540	36,267	38,080	39,984	
	10150	Salaries And Wages-Extra Help	0	0	0	0	0	
	10210	Retirement	22,680	23,814	30,756	32,294	33,908	
	10220	Fica	16,833	17,675	22,827	23,968	25,167	
	10230	Medicare Tax	3,937	4,134	5,339	5,606	5,886	
	10300	Employee Group Insurance	32,829	34,470	44,518	46,744	49,081	
	10350	Unemployment Insurance	937	984	1,271	1,334	1,401	
	10360	Workers Compensation Insurance	17,780	18,669	24,112	25,317	26,583	
	Salaries & Benefits - Total			331,680	348,264	482,339	506,456	531,779
Services & Supplies	20600	Communications	5,000	5,000	5,000	5,000	5,000	
	21000	Insurance-Other	12,400	13,020	13,671	14,355	15,072	
	21200	Maintenance-Equipment	40,729	41,000	30,000	30,000	35,000	
	21300	Maint-Structure, Improv & Gr	94,000	75,000	75,000	53,000	60,000	
	83290	Well/Pump Installation (2)	0	0	0	0	0	
	83291	Pipeline Installation	0	0	0	0	0	
	21700	Office Expense-General	12,000	12,600	13,230	13,892	14,586	
	21800	Professional & Special Svcs	100,000	90,000	75,000	75,000	70,000	
	22309	Spec Dept Exp-Board Fees	5,000	5,250	5,513	5,788	6,078	
	22325	Spec Dept Exp-Water	187,406	206,147	226,762	249,438	274,382	
	22500	Transportation & Travel	28,000	20,000	20,000	20,000	20,000	
	22600	Utilities	6,015	6,617	7,278	8,006	8,807	
	Services & Supplies - Total			490,550	474,633	471,453	474,478	508,924
	Expenditure - Total			822,230	822,898	953,792	980,934	1,040,703

Table 4

2024 - 2028 Estimated Income and Expenses for MCWD (all in-season water)

Budget Category	Object	Description	FY 23/24 *	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY27/28	
			Requested	Recommended	Proposed	Proposed	Proposed	Proposed	
Taxes	91010	Property-Taxes-Current Secured	158,439	0	178,399	198,359	218,319	238,279	
	91011	Property Taxes-Prior Secured	0	0	0	0	0	0	
	91020	Property-Taxes-Current Unsec	10,082	0	10,082	10,082	10,082	10,082	
	91030	Prop Taxes-Delinquent Secured	33	0	0	0	0	0	
	91040	Property-Taxes-Prior Unsecured	271	0	0	0	0	0	
	91090	Prop Taxes-Timber Yield/Other		0	0	0	0	0	
	91097	Prop Tax-SB813 Supplemental	3,617	0	3,617	3,617	3,617	3,617	
Taxes	- Total		172,443	0	192,098	212,058	232,018	251,978	
Use of Money and Property	94200	Interest	10,000	0	10,000	10,000	10,000	10,000	
Use of Money and Property	- Total		10,000	0	10,000				
Aid From Other Govt Agencies	95460	State Homeow ners Prop Tax Rel	1,080	0	1,080	1,080	1,080	1,080	
Aid From Other Govt Agencies	- Total		1,080	0	1,080	1,080	1,080		
Charges for Current Services	96641	Special Assessments	150,000	0	0	0	0	0	
Charges for Current Services	- Total		150,000	0	0				
Other Revenue	97970	Other Sales	0	0	0			0	
	97971	Other Sales-Water	968,156	0	998,993	1,157,059	1,177,635	1,233,099	
	97990	Other Revenue	129,066	0	129,066	129,066	129,066	129,066	
	97991	Other Revenue-Stale Dated Warr	4,554	0	4,554	4,554	4,554	4,554	
Other Revenue	- Total		1,101,776	0	1,132,613	1,290,679	1,311,255	1,367,799	
		Revenue	- Total	1,435,300	0	1,335,791	1,502,737	1,543,273	1,619,777
Salaries & Benefits	10110	Salaries And Wages-Perm Emp	203,789	0	245,000	317,250	333,113	349,768	
	10111	Overtime	32,895	0	34,540	36,267	38,080	39,984	
	10150	Salaries And Wages-Extra Help	0	0	0	0	0	0	
	10210	Retirement	22,680	0	23,814	30,756	32,294	33,908	
	10220	Fica	16,833	0	17,675	22,827	23,968	25,167	
	10230	Medicare Tax	3,937	0	4,134	5,339	5,606	5,886	
	10300	Employee Group Insurance	32,829	0	34,470	44,518	46,744	49,081	
	10350	Unemployment Insurance	937	0	984	1,271	1,334	1,401	
	10360	Workers Compensation Insurance	17,780	0	18,669	24,112	25,317	26,583	
Salaries & Benefits	- Total		331,680	0	348,264	482,339	506,456	531,779	
Services & Supplies	20600	Communications	5,000	0	5,000	5,000	5,000	5,000	
	21000	Insurance-Other	12,400	0	13,020	13,671	14,355	15,072	
	21200	Maintenance-Equipment	40,729	0	41,000	30,000	30,000	35,000	
	21300	Maint-Structure, Improv & Gr	94,000	0	75,000	75,000	53,000	60,000	
	83290	Well/Pump Installation (2)	300,000		150,000	150,000	150,000	150,000	
	83291	Pipeline Installation	50,000		60,000	65,000	45,000	25,000	
	21700	Office Expense-General	12,000	0	12,600	13,230	13,892	14,586	
	21800	Professional & Special Svcs	100,000	0	90,000	75,000	75,000	70,000	
	22309	Spec Dept Exp-Board Fees	5,000	0	5,250	5,513	5,788	6,078	
	22325	Spec Dept Exp-Water	174,010	0	191,411	210,553	231,608	254,769	
	22500	Transportation & Travel	28,000	0	20,000	20,000	20,000	20,000	
	22600	Utilities	282,480	0	324,246	357,433	393,176	432,493	
Services & Supplies	- Total		1,103,619	0	987,527	1,020,399	1,036,818	1,087,998	
Expenditure	- Total		1,435,299	0	1,335,791	1,502,738	1,543,274	1,619,777	

3.1.3 Proposed Maximum Water Rate Increase

The current maximum in season irrigation water rate for the District is \$32.50/AF. The proposed new irrigation water pricing is a tiered rate with the first tier representing 0-2 AF/acre of irrigation water based upon gross parcel acreage. The second tier would be for any in-season irrigation water above 2 AF/acre. Budgeted income is based upon distribution of irrigation water during the 2022 irrigation season which represented a fairly typical water year. Table 6 below presents the distribution of water during the normal 2022 irrigation season.

Table 5

2022 MCWD In-season Water by AF

Total In-Season	18,297	AF
0-2 AF/acre	11,415	AF
2+ AF/acre	6,882	AF

Based upon the distribution of in-season water usage and the estimated annual District expenses a proposed water rate can be calculated:

Table 6

Proposed Future Water Rates

Water Season Year	Maximum \$/AF	
	0-2 AF/acre	2+ AF/acre
2024	\$44.95	\$66.13
2025	\$44.98	\$70.55
2026	\$52.14	\$81.65
2027	\$53.26	\$82.18
2028	\$56.89	\$84.82

The amount charged by the District in any year can be lower, but will not exceed the amounts listed in Table 7 above unless another rate increase in accordance with Proposition 218 is adopted. The rates charged will be implemented at the discretion of the Board up to the maximum rate listed for any given water year.

4. IMPLEMENTATION PROCEDURES

5.1 Implementation

Based on an examination of procedural options available to the District's Board of Directors, it is the Engineer's opinion that the increased water rates offer an equitable approach to generate needed revenues for District operations.

Upon acceptance of the Engineer's Report, the District will hold a public hearing upon the proposed water rate increases in which the District will disclose its intentions and justifications for pursuing a Proposition 218 election. During the public hearing, the District will take into consideration any objections to the proposed rate increases. In November of 2023, the District will assemble the roll of the landowners affected by the new proposed water rates and mail (i) notices to these landowners informing them of the proposed water rate increases, and (ii) ballots for them to cast in the election. The votes will be tallied in January 2024. Votes will be based upon one vote per parcel. A majority protest votes is required to defeat the proposed water rate increase.

If a majority protest vote is not submitted by the property owners, the District Board may vote to adopt the proposed water rate increase immediately following the public hearing and the completion of vote counting.

5. ATTACHMENTS

Attachment A
Assessment Roll for MCWD

Merquin County Water District
 Proposition 218 Engineer's Report

PARCEL No.	OWNER/MAILING ADDRESS	ACREAGE	ASSESSMENT
055-030-005-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR, CA 95324-9306	39.00	780.00
055-030-007-000	FEZETTE THOMAS P & BARBARA A 24715 FIRST AVE STEVINSON CA 95374-9723	15.00	300.00
055-030-008-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	34.00	680.00
055-030-009-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	47.00	940.00
055-030-010-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	28.00	560.00
055-030-011-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	20.00	400.00
055-030-012-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	20.00	400.00
055-030-020-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	29.00	580.00
055-030-022-000	GUEST BETTY J TRUSTEE	10.00	200.00

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	24091 SECOND AVE STEVINSON CA 95374-9736		
055-030-023-000	GUEST BETTY J TRUSTEE 24091 SECOND AVE STEVINSON CA 95374-9736	10.00	200.00
055-030-024-000	VALENCIA NATALIE T 24165 SECOND AVE STEVINSON CA 95374-9769	15.00	300.00
055-030-025-000	BOBBITT DAVID & CHRISTINE 24229 SECOND AVE STEVINSON CA 95374-9769	2.50	50.00
055-030-026-000	COELHO WILLIAM E TRUSTEE 24315 SECOND AVE STEVINSON CA 95374	11.80	236.00
055-030-027-000	JOHNSON KENNETH STEVEN & NANCY RUTH 24397 SECOND AVE STEVINSON CA 95374-9721	10.00	200.00
055-030-028-000	JOHNSON KENNETH STEVEN & NANCY RUTH 24397 SECOND AVE STEVINSON CA 95374-9721	4.90	98.00
055-030-029-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR, CA 95324-9306	38.00	760.00
055-030-032-000	MARTINEZ DEBRA A 24405 SECOND AVE STEVINSON CA 95374-9796	15.00	300.00

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055-030-034-000	COELHO WILLIAM E TRUSTEE 24315 SECOND AVE STEVINSON CA 95374	18.00	360.00
055-030-042-000	HUCKABY JAMES L & REBECCA L 24336 THIRD AVE STEVINSON CA 95374-9741	9.70	194.00
055-030-043-000	CORIA ARTURO & IRMA 24400 SECOND AVE STEVINSON CA 95374	4.80	96.00
055-040-002-000	PEDRO BRISENO 1700 ST CHARLOTTE LN MODESTO CA 95358-7127	19.00	380.00
055-040-003-000	HUCKABY JAMES L & REBECCA 24336 THIRD AVE STEVINSON CA 95374-9741	9.70	194.00
055-040-004-000	WHITSON WADE & CAROL 24300 W THIRD AVE STEVINSON CA 95374	4.80	96.00
055-040-005-000	HUCKABY JAMES LEVENE & REBECCA LYNN 24336 THIRD AVE STEVINSON CA 95374-9741	4.80	96.00
055-040-006-000	MENDOZA JOSE & MARIA PATRICIA 3310 SAN RIVAS DR SAN JOSE CA 95148-2144	9.70	194.00
055-040-008-000	GALVAN ALEJANDRO 5421 CARL AVE RICHMOND CA 94804-4917	9.43	188.60

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055-040-009-000	VIERRA LLOYD J C & MELISSA C TRUSTEE & VIERRA LLOYD C/O WAYNE LEWIS DRAKE LIFE ESTATE 3630 KEATON RD STEVINSON CA 95374-9501	9.44	188.80
055-040-011-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	19.43	388.60
055-040-015-000	BOBBE HENRY C & DEBRA M 6902 E CHAPARRAL RD PARADISE AZ 85253	18.10	362.00
055-040-016-000	RAMIREZ RAUL & VERONICA TRUSTEE PO Box 1253 HILMAR CA 95324	9.70	194.00
055-040-017-000	AGUEDA PAUL G & ROSA M 2991 N CEMETARY ROAD STEVINSON CA 95374-9740	18.80	376.00
055-080-036-000	BRASIL MICHAEL & VERONICA 18246 FIRST AVE STEVINSON CA 95374-9641	163.00	3260.00
055-090-031-000	GALLO VINEYARDS ATTN: CORPORATE TAX DEPARTMENT PO BOX 1130 MODESTO CA 95353-1130	2.24	44.80
055-100-009-000	MODESTO RESERVATION RANCH PO BOX 1120 HUGHSON CA 95326-1120	6.00	120.00

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055-100-010-000	MODESTO RESERVIOR RANCH PO BOX 1120 HUGHSON CA 95326-1120	29.00	580.00
055-110-001-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	10.00	200.00
055-110-005-000	VIERRA LLOYD J C & MELISSA C TRUSTEE 3630 N KEATON RD STEVINSON CA 95374	19.00	380.00
055-110-006-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	19.00	380.00
055-110-008-000	NERVINO DAVID J & VICKIE C TRUSTEES 9828 GOLF LINK RD HILMAR CA 95324-9306	59.00	1180.00
055-110-009-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	49.00	980.00
055-110-010-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	62.00	1240.00
055-110-011-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	20.00	400.00
055-110-012-000	ZERMENO JOSE DE JESUS & MARIA CONCEPCION 23229 FIRST AVE	20.00	400.00

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	STEVINSON CA 95374		
055-110-013-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	10.00	200.00
055-110-014-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	10.00	200.00
055-110-017-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 N LANDER AVE STEVINSON CA 95374	19.70	394.00
055-110-021-000	GOMES WILLIAM LOUIS & CONNIE PO BOX 436 GUSTINE, CA 95322-0436	9.86	197.20
055-110-022-000	PEREZ LAURA G 23981 SECOND AVE STEVINSON CA 95374-9720	10.00	200.00
055-110-024-000	ALVARES LONNIE 19632 JOHNSON AVE HILMAR CA 95324	15.00	300.00
055-110-026-000	LESTER JERRY & SHERRY 23110 SECOND AVE STEVINSON CA 95374-9719	10.00	200.00
055-110-027-000	ROMMEL MICHAEL C/O MANDY LIZAMA 3423 WAINWRIGHT STEVINSON CA 95374	10.00	200.00
055-110-028-000	DRUMONDE OSCAR A & LUISIANA S TRUSTEES	20.00	400.00

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	19758 SOMERS DR HILMAR CA 95324		
055-110-031-000	PEASE WILLIAM M & PATRICIA LEE C/O HEATHER WILLIAMS 1124 OHKI ST LIVINGSTON CA 95334-1906	4.90	98.00
055-110-032-000	COELHO WILLIAM & CHRISTINE 24315 SECOND AVE STEVINSON CA 95374-9721	20.00	400.00
055-110-033-000	MODESTO RESERVIOR RANCH PO BOX 1120 HUGHSON CA 95326-1120	97.00	1940.00
055-110-034-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	5.00	100.00
055-110-035-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	5.00	100.00
055-110-036-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	41.00	820.00
055-110-037-000	MODESTO RESERVIOR RANCH PO BOX 1120 HUGHSON CA 95326-1120	75.00	1500.00
055-110-039-000	RIVER ROCK RANCH L L C PO BOX 1090 HILMAR CA 95324-1090	39.10	782.00

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055-110-041-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	25.00	500.00
055-110-042-000	CABRAL JOSE S 1803 ALDERWOOD CT SAN MATEO CA 94402-3910	10.00	200.00
055-110-050-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	5.00	100.00
055-110-051-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	24.30	486.00
055-110-052-000	DORES FELICIANO VICTOR & FERNANDES ANNETTE VIOLET 23231 SECOND AVE STEVINSON CA 95374-9719	34.00	680.00
055-110-055-000	DRUMONDE OSCAR A TRUSTEE 19758 SOMERS DR HILMAR, CA 95324-9077	46.00	920.00
055-110-059-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-110-060-000	VIERRA LLOYD J C & MELISSA C TRUSTEE 3630 KEATON RD STEVINSON CA 95374-9501	10.00	200.00
055-110-061-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-110-063-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE	39.60	792.00

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	STEVINSON CA 95374-9718		
055-110-064-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	19.80	396.00
055-110-065-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	15.60	312.00
055-110-066-000	MERQUIN COUNTY WATER DISTRICT	EXEMPT (0.12)	
055-110-068-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	59.60	1192.00
055-110-076-000	LEWIS JOE JR & DIANE M TRUSTEES 23600 SECOND AVE STEVINSON CA 95374-9720	24.30	486.00
055-110-077-000	LEWIS JOSEPH L 2540 COLORADO AVE TURLOCK CA 95382-1539	39.40	788.00
055-110-078-000	LEWIS JOE JR & DIANE M TRUSTEES 23600 SECOND AVE STEVINSON CA 95374-9720	8.59	171.80
055-110-079-000	LEWIS JOE JR & DIANE M TRUSTEES 23600 SECOND AVE STEVINSON CA 95374-9720	30.15	603.00
055-110-080-000	MILLER PATRICK R PO BOX 217	17.87	357.40

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	SALIDA CA 95368-0217		
055-110-081-000	LOPEZ RAFAEL ANTHONY JR 23857 RIVER RD STEVINSON CA 95374-9727	5.62	112.40
055-110-082-000	HATCH ERIN & AMY 23833 RIVER RD STEVINSON CA 95374-9727	5.57	111.40
055-110-086-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	15.84	316.80
055-110-087-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (.06)		
055-110-088-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 LANDER AVE STEVINSON CA 95374	58.20	1164.00
055-110-089-000	RIVER ROCK RANCH L L C 2232 BAILEY AVE MERCED CA 95341-9757	10.06	201.20
055-110-090-000	DORES FELICIANO V & FERNANDES ANNETTE V 23231 SECOND AVE STEVINSON CA 95374	19.39	387.80
055-120-007-000	DULCIE DIAS FAMILY LIMITED PARTNERSHIP PO BOX 486 HILMAR, CA 95324	19.00	380.00
055-120-008-000	DULCIE DIAS FAMILY LIMITED PARTNERSHIP PO BOX 486	10.00	200.00

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	HILMAR, CA 95324		
055-120-009-000	DULCIE DIAS FAMILY LIMITED PARTNERSHIP PO BOX 486 HILMAR, CA 95324	10.00	200.00
055-120-010-000	DULCIE DIAS FAMILY LIMITED PARTNERSHIP PO BOX 486 HILMAR, CA 95324	39.00	780.00
055-120-013-000	FERNANDES MICHAEL TRUSTEE 21191 SECOND AVE STEVINSON CA 95374-9748	18.00	360.00
055-120-014-000	HOLMES DENISE & DENNIS 21265 SECOND AVE STEVINSON CA 95374-9748	4.50	90.00
055-120-015-000	RAZON MARCELINO HERRERA 2150 GREENBRIAR DR LOS BANOS CA 93635-5473	4.50	90.00
055-120-016-000	AGUILA MARIO J ROSAS & PEREZ JOSE A 21315 SECOND AVE STEVINSON CA 95374-9748	4.50	90.00
055-120-017-000	SECORD TIMOTHY W 2020 SANDERSON RD CHESAPEAKE VA 23322-1574	9.00	180.00
055-120-024-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 LANDER AVE STEVINSON CA 95374-9621	79.20	1584.00

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055-120-025-000	DULCIE DIAS FAMILY LIMITED PARTNERSHIP PO BOX 486 HILMAR, CA 95324	15.00	300.00
055-120-026-000	MELL SHERRI A TRUSTEE PO BOX 201512 SAN ANTONIO TX 78220-8512	20.00	400.00
055-120-027-000	MELL SHERRI A TRUSTEE PO BOX 201512 SAN ANTONIO TX 78220-8512	45.00	900.00
055-120-028-000	OUSE ROSEMARY TRUSTEES 20415 SAPHIRE CT HILMAR CA 95324-9113	35.40	708.00
055-120-031-000	SINGH BOBBY & SATBEER 2320 LANDER AVE TURLOCK CA 95380-6406	18.00	360.00
055-120-033-000	DOMINGOS MITCHELL ANTHONY & JESSICA CAHILL 8538 PEACOCK WAY HILMAR CA 95324-9779	18.21	364.20
055-120-034-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 LANDER AVE STEVINSON CA 95374	28.33	566.60
055-120-035-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 LANDER AVE STEVINSON CA 95374	13.00	260.00
055-120-036-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 LANDER AVE	17.00	340.00

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STEVINSON CA 95374			
055-120-038-000	TORRES FELIPE JASSO & JASO LUISA C 21087 SECOND AVE STEVINSON CA 95374-9651	9.00	180.00
055-120-039-000	OROZCO ALFONSO ARIAS & DEARIAS RAFAELA RIVERA 21109 SECOND AVE STEVINSON CA 95374	9.00	180.00
055-120-040-000	SANCHEZ RAFAEL 21415 SECOND AVE STEVINSON CA 95374-9718	4.70	94.00
055-120-041-000	PERNSTEINER JESSE & DAWN 9346 TEGNER RD HILMAR CA 95324-9320	9.00	180.00
055-120-043-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 N LANDER AVE STEVINSON CA 95374-9621	39.10	782.00
055-120-044-000	MELL SHERRI A TRUSTEE PO BOX 201512 SAN ANTONIO TX 78220-8512	19.50	390.00
055-120-046-000	SOUZA JOHN S TRUSTEE & SOUZA JOE S & JUDY S TRUSTE C/O SOUZA BROTHERS 3325 MCCULLAUGH RD STEVINSON CA 95374-9704	158.00	3160.00
055-120-047-000	KOCH AGNES 20867 2ND Street STEVINSON CA 95374-9634	17.94	358.80

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055-120-048-000	OLIVEIRA JOSE H & DEBRA A TRUSTEES 20691 SECOND AVE STEVINSON CA 95374	8.99	179.80
055-120-050-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 LANDER AVE STEVINSON CA 95374-9621	77.96	1559.20
055-132-004-000	STOUT MARK R & GALLOWAY-STOUT ROSALIND M TRUSTEE 3525 VAN CLIEF RD STEVINSON CA 95374-9700	9.00	180.00
055-132-005-000	MCDONOUGH DANNY & VALORIE PO BOX 175 STEVINSON CA 95374	19.20	384.00
055-132-006-000	MCDONOUGH DANNY & VALORIE PO BOX 175 STEVINSON CA 95374	19.20	384.00
055-141-014-000	XAVIER GEORGE L & CAROLYN M PO BOX 850 HILMAR, CA 95324-0850	19.20	384.00
055-141-031-000	RENOIR PETER & CORINNE TRUSTEE PO BOX 182 STEVINSON CA 95374-0182	10.00	200.00
055-141-032-000	HERNANDEZ JESUS J & YAJAYRA M 18875 FOURTH AVE STEVINSON CA 95374-9768	10.00	200.00
055-141-033-000	MARTINEZ GILDARDO & FLORITA PO BOX 77	10.00	200.00

ATWATER CA 95301-0077

055-150-001-000	STEVINSON PENTECOST ASSN A CORP EXEMPT (1.4) PO BOX 57 STEVINSON CA 95374		
055-160-017-000	STEVINSON WATER DISTRICT	EXEMPT (2.00)	
055-160-028-000	STEVINSON WATER DISTRICT	EXEMPT (.39)	
055-160-043-000	DANIEL BOB M TRUSTEE PO BOX 73 STEVINSON CA 95374-0073	2.70	54.00
055-171-002-000	STEVINSON WATER DISTRICT	EXEMPT (.00083)	
055-171-003-000	SOUZA JOE S & JUDY S TRUSTEES 3325 MCCULLAUGH RD STEVINSON CA 95374-9704	20.00	400.00
055-171-007-000	MERQUIN COUNTY WATER DISTRICT	EXEMPT (0.06)	
055-171-008-000	SOUZA JOE S & JUDY S TRUSTEES 3325 MCCULLAUGH RD STEVINSON CA 95374-9704	8.00	160.00
055-171-009-000	JUAREZ MONICA 21996 THIRD AVE STEVINSON CA 95374	16.40	328.00
055-171-010-000	SOUZA JOE S & JUDY S TRUSTEES 3325 MCCULLAUGH RD STEVINSON CA 95374-9704	16.40	328.00

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055-171-011-000	SOUZA JOE S & JUDY S TRUSTEES 3325 MCCULLAUGH RD STEVINSON CA 95374-9704	4.10	82.00
055-172-002-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374-9745	10.00	200.00
055-172-003-000	LERMA STEVEN J & SALLY A PO BOX 245 STEVINSON CA 95374-0245	10.00	200.00
055-172-004-000	BARDEN JACQUELINE C/O HALLIE PARKER 3900 ATWOOD DR MODESTO CA 95355-1103	19.00	380.00
055-172-005-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	29.00	580.00
055-172-006-000	THOMAS JR JOSEPH TRUSTEE 656 GOETTINGEN ST SAN FRANCISCO CA 94134-1922	39.00	780.00
055-172-007-000	DECHAVEZ CAROLINA MENDOZA 21970 FOURTH AVE STEVINSON CA 95374-9608	8.70	174.00
055-172-008-000	BEJINES VERONICA & BENITES JOSE M SOTO 29080 EDEN SHORES DR HAYWARD CA 94545-1353	1.00	20.00
055-172-009-000	TWO RIVERS RANCHES LLC	38.59	771.80

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	22332 THIRD AVE STEVINSON CA 95374		
055-173-001-000	STEED EMMA TRUSTEE 2200 N NORTHRUP RD STEVINSON CA 95374-9734	10.00	200.00
055-173-002-000	CARDENAS MARCO A 21887 4TH AVE STEVINSON CA 95374-9608	15.00	300.00
055-173-003-000	RIVERA SANTIAGO 21835 FOURTH AVE STEVINSON CA 95374	10.00	200.00
055-173-004-000	OROZCO ALBINO & SABRINA JOYCE 21731 FOURTH AVE STEVINSON CA 95374	10.00	200.00
055-173-005-000	VILLALOBOS JAIME AMESQUITA & ESPINO JOSE LUIS BEDO 21673 FOURTH AVE STEVINSON CA 95374-9608	15.00	300.00
055-173-007-000	HERNANDEZ RUBY 21597 FOURTH AVE STEVINSON CA 95374-9608	10.00	200.00
055-173-008-000	AGUEDA EDUARDO L & ROBYN 6400 S MITCHELL RD TURLOCK CA 95380-8357	10.00	200.00
055-174-001-000	SILVEIRA ROBERT E & SILVEIRA EDWARD R & JENETA M PO BOX 744 LIVINGSTON CA 95334-0744	26.00	520.00

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055-174-002-000	SILVEIRA ROBERT E & SILVEIRA EDWARD R & JENETA M PO Box 744 LIVINGSTON CA 95334-0744	27.00	540.00
055-174-003-000	FARIA TRAVIS 20391 GEER AVE HILMAR, CA 95324-9722	18.00	360.00
055-174-005-000	AMARAL FRANK C & JANICE C TRUSTEE 2848 LANDER AVE STEVINSON CA 95374	30.00	600.00
055-174-006-000	MERQUIN SCHOOL DISTRICT EXEMPT (6.19)		
055-174-008-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-174-009-000	FARIA TRAVIS 20391 GEER AVE HILMAR, CA 95324-9722	72.00	1440.00
055-174-010-000	STEVINSON PENTECOST ASSN A CORP EXEMPT (7.58) PO BOX 57 STEVINSON CA 95374-0057		
055-175-001-000	OLIVEIRA MARIA A & ARTHUR M TRUSTEE 3991 LANDER AVE STEVINSON CA 95374	19.00	380.00
055-175-002-000	OLIVEIRA MARIA A & ARTHUR M TRUSTEE 3991 LANDER AVE STEVINSON CA 95374	4.80	96.00
055-175-003-000	OLIVEIRA MARIA A & ARTHUR M TRUSTEE 3991 LANDER AVE STEVINSON CA 95374	48.00	960.00

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055-175-004-000	DIAS ANTHONY T PO BOX 36 STEVINSON CA 95374-0036	5.40	108.00
055-175-005-000	FABIAN RUBEN RIVERA & RIVERA DORA C 20959 THIRD AVE STEVINSON CA 95374-9703	10.00	200.00
055-175-006-000	PEREIRA MANUEL V JR 20921 THIRD AVE STEVINSON CA 95374-9703	4.80	96.00
055-175-007-000	PIRES ADRIAN D & ELIZABETH M TRUSTEE 20895 THIRD AVE STEVINSON CA 95374-9703	4.80	96.00
055-175-008-000	DETMER LESTER WALTER 20825 3RD ST STEVINSON CA 95374	10.00	200.00
055-175-009-000	PACHECO ELVIRA & JUAN 20733 THIRD AVE STEVINSON CA 95374-9703	10.00	200.00
055-175-010-000	CHAVEZ DIANA EDITH 11703 ARLEE AVE NORWALK CA 90650-1918	14.00	280.00
055-175-011-000	ORNELAS BERNARDO RODRIGUEZ & HARO GUILLERMINA P 20634 4TH AVE STEVINSON CA 95374	4.81	96.20
055-175-012-000	SCHMIDT LINDA & SCHMIDT JULIE L	4.80	96.00

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	20601 THIRD AVE STEVINSON CA 95374-9703		
055-175-013-000	FREITAS LUIS F & LILIANA S PO BOX 117 STEVINSON CA 95374-0117	14.00	280.00
055-175-014-000	IBARRA MAURICIO & ELIZABETH 2191 ROSA RD STEVINSON CA 95374-9801	20.00	400.00
055-175-015-000	ORNELAS BERNARDO RODRIGUEZ & HARO GUILLERMINA P 20634 4TH AVE STEVINSON CA 95374	4.90	98.00
055-175-016-000	FANELLI PHILIP & KRISTINE M PO BOX 28 HILMAR, CA 95324-0028	10.00	200.00
055-175-017-000	MARTINEZ JOSE V & MODESTA TRUSTEE 1215 WHITTON AVE SAN JOSE CA 95116-2354	4.90	98.00
055-175-018-000	MARTINEZ DAVID & DEMARTINEZ MARIA MENDOZA 1133 CARLTON AVE MENLO PARK CA 94025-1601	4.90	98.00
055-175-019-000	ALVAREZ ALBERTO & ESPERANZA 20820 4TH AVE STEVINSON CA 95374-9626	15.00	300.00
055-175-020-000	ALAMO DANIEL & CHARLIE R 20920 FOURTH ST STEVINSON CA 95374-9633	20.00	400.00

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055-175-023-000	GUILLEN FIDELINA 21010 4TH AVE STEVINSON CA 95374-9633	10.00	200.00
055-175-024-000	ANDERSON JONATHAN JAMES 21080 FOURTH AVE STEVINSON CA 95374-9633	15.00	300.00
055-175-025-000	WHALEN IRVIN B & NINA L PO BOX 276 STEVINSON CA 95374-0276	15.00	300.00
055-175-028-000	MENDOZA PAMELA RAVEN & MENDOZA RAYMOND 21330 4TH AVE STEVINSON CA 95374-9609	20.00	400.00
055-175-031-000	STEVENS UTAH CARL TRUSTEE 21408 4TH AVE STEVINSON CA 95374-9609	9.74	194.80
055-175-032-000	WHITE GARY J & DEBBY 2486 MCCULLAUGH RD STEVINSON CA 95374-9701	9.74	194.80
055-176-001-000	BETTENCOURT MANUEL & DIANE R TRUSTEE 3224 N QUINCY RD DENAIR CA 95316-9510	19.00	380.00
055-176-002-000	LESSEL ALVIN & SANDY 21379 FOURTH AVE STEVINSON CA 95374-9609	19.00	380.00
055-176-003-000	DIAS ROBERT T C/O DIAS FAMILY DAIRY PO BOX 486	39.00	780.00

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	HILMAR, CA 95324		
055-176-004-000	COELHO DAVID 20971 4TH AVE STEVINSON CA 95374-9633	10.00	200.00
055-176-005-000	TEIXEIRA JOHN & MARIA 1548 SANDY CREEK DR NEWMAN CA 95360	10.00	200.00
055-176-006-000	FRESNO FARMING LLC ATTN TAX DEPARTMENT PO BOX 457 LIVINGSTON CA 95334-0457	29.00	580.00
055-176-007-000	DIAS ROBERT T C/O DIAS FAMILY DAIRY PO BOX 486 HILMAR CA 95324	29.00	580.00
055-177-004-000	BEBEREA FRANK TRUSTEE 2479 LANDER AVE STEVINSON CA 95374	4.54	90.80
055-177-006-000	ASTURI VINCENT M & DIANNE M PO BOX 217 STEVINSON CA 95374-0217	19.00	380.00
055-177-008-000	ALDAMA FELIPE H 519 GUMWOOD CT LOS BANOS CA 93635-2963	4.80	96.00
055-177-009-000	MCPHERSON CHARLOTTE C/O DORIS C COX 19016 DENIS WAY	10.00	200.00

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TURLOCK CA 95380-9648

055-177-010-000	BECERRA VICTOR & SOLEDAD PO BOX 1449 WINTON CA 95388	20.00	400.00
055-177-011-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-177-012-000	GREEN MARK 2345 LANDER AVE STEVINSON CA 95374-9611	4.52	90.40
055-177-013-000	PIRES ELDRED C & AMANDA S TRUSTEE 1760 S HUNT RD GUSTINE CA 95322-9571	19.20	384.00
055-177-014-000	PIRES ELDRED C & AMANDA S TRUSTEE 1760 S HUNT RD GUSTINE CA 95322-9571	19.30	386.00
055-177-015-000	OLIVEIRA ARTHUR & MARIA A 3991 N LANDER AVE. STEVINSON CA 95371	15.62	312.40
055-177-016-000	BRASIL LUIS P & DEOLINDA 20398 4TH AVE STEVINSON CA 95374-9610	4.85	97.00
055-177-017-000	WALTER LAURIE A & ROBERT A 20320 4th AVE STEVINSON CA 95374	9.68	193.60
055-177-018-000	PETERSON DENISE E & DONALD D 20262 FOURTH AVE	9.66	193.20

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	STEVINSON CA 95374-0088		
055-177-019-000	MUNOZ FELIX & MARTHA C 20220 4TH AVE STEVINSON CA 95374-9610	9.65	193.00
055-178-002-000	SOUZA RONALD 20207 FOURTH AVE STEVINSON CA 95374-9610	19.00	380.00
055-178-003-000	BERT THOMAS R & KARLENE H TRUSTEE 3055 LADD RD MODESTO CA 95356-9148	28.70	574.00
055-178-005-000	CORDEIRO MICHELLE TRUSTEE 1315 N TINA AVE MERCED CA 95341-8851	9.60	192.00
055-178-006-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.08)		
055-178-007-000	CORDEIRO MICHELLE TRUSTEE 1315 N TINA AVE MERCED CA 95341-8851	19.10	382.00
055-180-002-000	HILMAR UNIFIED SCHOOL DISTRICT EXEMPT (1.1)		
055-180-010-000	VIERRA JAMES & ADAMS BARBARA PO BOX 104 STEVINSON CA 95374	17.20	344.00
055-190-001-000	VIERRA JIMMY MICHEAL TRUSTEE PO BOX 104 STEVINSON CA 95374-0104	1.70	34.00

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055-201-001-000	CEMETERY CORP SUNNYSIDE	EXEMPT (9.62)		
055-201-002-000	KANDOLA AMARJIT SINGH & KULVIR KAUR TRUSTEE 12225 MAGNOLIA AVE LIVINGSTON CA 95334-9604		14.44	288.80
055-201-003-000	LOPEZ ENRIQUE & BEATRIZ TRUSTEE 1857 MADDUX DR REDWOOD CITY CA 94061-3201		14.44	288.80
055-201-004-000	KOCH HENNING J & SUZANNE M 20868 SECOND AVE STEVINSON CA 95374-9634		19.20	384.00
055-201-005-000	DORES CHRISTINE NUNES & STEVEN CARLOS 2829 KEATON RD STEVINSON CA 95374-9718		19.20	384.00
055-202-002-000	VALENCIA GLAFIRA 3645 FLORENCE ST REDWOOD CITY CA 94063		28.90	578.00
055-202-003-000	RHODES GARY NEAL 23659 THIRD AVE STEVINSON CA 95374-9742		9.60	192.00
055-202-004-000	ZHAO LIAN SHE & LINDA LINXING 36707 MATIZ CMN FREMONT CA 94536-5631		19.20	384.00
055-202-005-000	SILVEIRA GENUINO JR PO BOX 365 HILMAR CA 95324-0365		5.80	116.00

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055-202-006-000	CRUZ VALDOMERO 2696 CEMETERY RD STEVINSON CA 95374-9739	12.90	258.00
055-203-003-000	HILL SCOTT & WENDI 451 LOS VIBORAS RD HOLLISTER CA 95023-9466	19.20	384.00
055-203-004-000	HILL SCOTT & WENDI 451 LOS VIBORAS RD HOLLISTOER CA 95023-9466	19.20	384.00
055-203-005-000	HOMEN JOE S JR & MARGARET K PO BOX 382 SNELLING CA 95369-0382	19.20	384.00
055-203-006-000	HOMEN JOE S JR & MARGARET K TRUSTEE PO BOX 382 SNELLING CA 95369-0382	19.20	384.00
055-204-001-000	SAMUEL MICHAEL & NIRONA 1220 RENO AVE STE C MODESTO CA 95351-1197	43.30	866.00
055-204-003-000	GONZALEZ REYES & MARIA S PO BOX 2618 TURLOCK CA 95381-2618	19.20	384.00
055-204-004-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 W SECOND AVE STEVINSON CA 95374	9.60	192.00
055-204-006-000	GOMEZ JOSE 23205 THIRD AVE STEVINSON CA 95374-9743	4.50	90.00

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055-210-002-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	25.00	500.00
055-210-003-000	PEDREIRO ANTONIO & JULIE 535 CHERRY WAY CHOWCHILLA CA 93610-2056	14.20	284.00
055-210-004-000	GARCIA JOSE ALVARO & NORMA 23388 W STATE HIGHWAY 140 STEVINSON CA 95374-9731	4.70	94.00
055-210-009-000	BRASIL MICHAEL & VERONICA 18246 FIRST AVE STEVINSON CA 95374-9641	19.00	380.00
055-210-010-000	HRITZ KELIN 23285 STATE HIGHWAY 140 STEVINSON CA 95374-9731	4.80	96.00
055-210-011-000	FLORES GAUDENCIO R & NELLY YOLANDA 23295 STATE HIGHWAY 140 STEVINSON CA 95374-9731	4.80	96.00
055-210-012-000	IZAZAGA JESUS & RAQUEL 23341 STATE HIGHWAY 140 STEVINSON CA 95374-9731	10.00	200.00
055-210-013-000	SOARIAN PROPERTIES INC C/O PIONEER CORP SERVICES 27382 ANGUILA LN SUMMERLAND KEY FL 33042-5441	9.60	192.00

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055-210-014-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	9.30	186.00
055-210-017-000	SILVA ANTONIO M & MARIA TERESA 22670 STATE HIGHWAY 140 STEVINSON CA 95374-9732	4.80	96.00
055-210-018-000	CROFT JOANN 3097 W 6300 S REXBURG ID 83440	4.80	96.00
055-210-019-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.10	382.00
055-210-020-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.40	388.00
055-210-021-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.00	380.00
055-210-022-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360	19.00	380.00
055-210-024-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.10	382.00
055-210-025-000	B - E RANCH LTD A PARTNERSHIP PO BOX 404	10.00	200.00

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	DENAIR CA 95316-0404		
055-210-026-000	B - E RANCH LTD A PARTNERSHIP PO BOX 404 DENAIR CA 95316-0404	30.00	600.00
055-210-027-000	BERUMEN ENGELBERTO G & MARIA G AVILA 22070 STATE HIGHWAY 140 STEVINSON CA 95374-9733	10.00	200.00
055-210-028-000	PARMA MEDARD H III 1775 NORTHRUP RD STEVINSON CA 95374-9734	10.00	200.00
055-210-029-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.00	380.00
055-210-030-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.00	380.00
055-210-032-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	9.70	194.00
055-210-033-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	9.70	194.00
055-210-035-000	BRASIL MICHAEL & VERONICA 18246 FIRST AVE STEVINSON CA 95374-9641	19.00	380.00
055-210-036-000	BRASIL MICHAEL & VERONICA	57.00	1140.00

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	18246 FIRST AVE STEVINSON CA 95374-9641		
055-210-039-000	STEVINSON J J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	21.00	420.00
055-210-047-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	19.40	388.00
055-210-051-000	GAMEL IRVIN A 1990 WAINWRIGHT RD STEVINSON CA 95374-9714	20.73	414.60
055-210-052-000	CRANDALL TIM J & MARIA L 22804 STATE HIGHWAY 140 STEVINSON CA 95374-9638	19.10	382.00
055-210-053-000	RIOS MELISSA M BACIGALUPI 22736 STATE HIGHWAY 140 STEVINSON CA 95374-9789	9.55	191.00
055-221-001-000	AGUAYO ALBERTO R & MARIA DELREFUGIO TRUSTEE 2413 KEATON RD STEVINSON CA 95374	24.00	480.00
055-221-002-000	SAENZ GARY M 178 HENNESSEY WAY GILROY CA 95020-7228	4.80	96.00
055-221-003-000	LARA JOSE D GONZALEZ 4235 WINDROSE DR TURLOCK CA 95382-7443	4.80	96.00

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055-221-004-000	DENHAM CHRIS & JEANNINE 21766 STATE HIGHWAY 140 STEVINSON CA 95374-9607	4.80	96.00
055-221-005-000	MEJIA JUAN CARLOS SANCHEZ 21720 STATE HIGHWAY 140 STEVINSON CA 95374-9607	10.00	200.00
055-221-008-000	PENA CIRILO B & ESPERANZA V 1795 MCCULLAUGH RD STEVINSON CA 95374	10.00	200.00
055-221-009-000	SANCHEZ-MEJIA JUAN CARLOS 21650 STATE HIGHWAY 140 STEVINSON CA 95374-9607	9.60	192.00
055-221-010-000	SOBEK SALLY ZHANG 1506 AUGUSTA CT MILPITAS CA 95035-7601	9.60	192.00
055-222-001-000	XAVIER ANTHONY J PO BOX 126 STEVINSON CA 95374-0126	19.00	380.00
055-222-002-000	DIAS BARRY JOHN 21360 WEST HIGHWAY 140 STEVINSON CA 95374	4.80	96.00
055-222-003-000	LOPEZ JOSE 9120 E MELTON RD MANTECA CA 95337	10.00	200.00
055-222-004-000	HINDS MURIEL & HINDS JIMMY 19075 THIRD AVE	4.80	96.00

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	STEVINSON CA 95374-9605		
055-222-005-000	YANCEY KIMERY L & MADELINE R 21202 STATE HIGHWAY 140 STEVINSON CA 95374-9605	10.00	200.00
055-222-006-000	VIRAMONTES MARGARITA 21188 STATE HIGHWAY 140 STEVINSON CA 95374-9605	4.80	96.00
055-222-009-000	WILLIAMS GISTAND JR 20970 STATE HIGHWAY 140 STEVINSON CA 95374	19.00	380.00
055-222-010-000	DEMATOS MARIA B 20848 HWY 140 STEVINSON CA 95374	10.00	200.00
055-222-011-000	WHITE MAURICE J & BARBARA J 20726 STATE HIGHWAY 140 STEVINSON CA 95374-9605	14.50	290.00
055-222-012-000	TORRES JORGE & AYALA MARIA 20636 STATE HIGHWAY 140 STEVINSON CA 95374-9630	14.50	290.00
055-222-014-000	WILLOUGHBY CLYDE D LIFE ESTATE 20600 STATE HIGHWAY 140 STEVINSON CA 95374-9630	15.00	300.00
055-222-015-000	CORDEIRO MICHELLE TRUSTEE 1315 N TINA AVE MERCED CA 95341-8851	4.80	96.00

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055-222-016-000	VILLARREAL NICANOR & VALERIE 21134 STATE HIGHWAY 140 STEVINSON CA 95374-9605	5.07	101.40
055-222-017-000	GREENFIELD GARY 21068 STATE HIGHWAY 14 STEVINSON CA 95374	19.39	387.80
055-223-001-000	CORDEIRO MICHELLE TRUSTEE 1315 N TINA AVE MERCED CA 95341-8851	18.90	378.00
055-223-002-000	DRUMONDE OSCAR A & LUISIANA S TRUSTEES 19758 SOMERS DR HILMAR CA 95324	18.90	378.00
055-223-003-000	BETTENCOURT ISIDORO & GERTRUDES 20236 STATE HIGHWAY 140 STEVINSON CA 95374-9604	18.90	378.00
055-223-004-000	MCGUIRE ROCKY E & PAMELA J 20112 STATE HIGHWAY 140 STEVINSON CA 95374-9624	4.70	94.00
055-223-005-000	BERT THOMAS R & KARLENE H TRUSTEE 3055 LADD RD MODESTO CA 95356-9148	4.70	94.00
055-223-007-000	BERT THOMAS R & KARLENE H TRUSTEE 3055 LADD RD MODESTO CA 95356-9148	8.87	177.40
055-224-003-000	PARMA MEDARD H III & CASEY JANE L 1775 NORTHRUP RD	19.00	380.00

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	STEVINSON CA 95374-9734		
055-224-004-000	AVALOS SYLVIA F PO BOX 115 STEVINSON CA 95374	10.00	200.00
055-224-005-000	MARTINEZ APOLINAR & GLORIA M 730 BARRINGTON AVE NEWMAN CA 95360-9540	10.00	200.00
055-224-006-000	THOMAS ALBERT SR 21345 STATE HIGHWAY 140 STEVINSON CA 95374-9625	10.00	200.00
055-224-008-000	LEDEZMA LIBIER G & SALDIVAR ALFREDO 1060 KEATS LN HAYWARD CA 94544	10.00	200.00
055-224-010-000	EBELL LINDA J 208 W MONTE VISTA CIR WOODLAND CA 95695-5248	19.00	380.00
055-224-011-000	GUILLEN ENCARNACION & BERTHA 21045 STATE HIGHWAY 140 STEVINSON CA 95374	4.80	96.00
055-224-012-000	MARCOS FLORICELI 20991 STATE HIGHWAY 140 STEVINSON CA 95374	19.00	380.00
055-224-013-000	DINIS NEDIA 20873 STATE HIGHWAY 140 STEVINSON CA 95374	4.85	97.00

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055-224-014-000	GUEVARA SALVADOR S TRUSTEE PO BOX 31 STEVINSON CA 95374	14.50	290.00
055-224-015-000	RAZO VICTOR M 20765 STATE HIGHWAY 140 STEVINSON CA 95374-9605	4.80	96.00
055-224-016-000	MCCORMICK LARRY & CANDICE 20721 STATE HIGHWAY 140 STEVINSON CA 95374	9.70	194.00
055-224-017-000	POMPA WALTER & RODRIGUEZ ARACELI 20631 W HIGHWAY 140 STEVINSON CA 95374-9630	4.80	96.00
055-224-018-000	FARRIS FRED R PO BOX 186 STEVINSON CA 95374-0186	24.00	480.00
055-224-019-000	PLASCENCIA RAMIRO L & PLASCENCIA ALEJANDRO 20471 STATE HIGHWAY 140 STEVINSON CA 95374-9648	15.00	300.00
055-224-020-000	CARILLO IGNACIO 20397 STATE HWY 140 STEVINSON CA 95374	5.00	100.00
055-224-021-000	PALAFOX JOSE & RITA 20365 STATE HIGHWAY 140 STEVINSON CA 95374-9604	5.00	100.00
055-224-022-000	BISBY CAROL & ROBERT 20325 STATE HIGHWAY 140	14.00	280.00

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	STEVINSON CA 95374-9604		
055-224-023-000	PACHECO MITCHELL J & LETTIE E 20251 STATE HIGHWAY 140 STEVINSON CA 95374-9604	4.80	96.00
055-224-024-000	MARSHALL GARY E & DEBBIE 8075 PLANE VIEW PL PASO ROBLES CA 93446	4.00	80.00
055-224-026-000	MENA ESTHER AGUILAR PO BOX 142 STEVINSON CA 95374	28.70	574.00
055-224-027-000	CARDOSO ARLINDO & SAMANTHA PO BOX 60 HILMAR CA 95324-0060	19.00	380.00
055-224-028-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	48.00	960.00
055-224-029-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-224-030-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-224-031-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR	10.00	200.00

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	PO BOX 818 NEWMAN CA 95360-0818		
055-224-032-000	GOWAN SCOTT M & REA A 20707 STATE HIGHWAY 140 STEVINSON CA 95374-9605	4.90	98.00
055-224-033-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	9.69	193.80
055-224-034-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-224-035-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	9.70	194.00
055-224-036-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-224-037-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360	4.90	98.00
055-224-038-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	5.50	110.00

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055-224-039-000	STEVINSON CORP JAMES J PO BOX 818 NEWMAN CA 95360	10.00	200.00
055-224-041-000	STEVINSON CORP JAMES J PO BOX 818 NEWMAN CA 95360	15.00	300.00
055-224-042-000	STEVINSON CORP JAMES J PO BOX 818 NEWMAN CA 95360	24.00	480.00
055-224-055-000	ROMO JOSE D & LISA MARIA 21261 STATE HWY 140 STEVINSON CA 95374-9605	4.80	96.00
055-224-056-000	ESCAMILLA NELDA 283 WILLOW DR HOLLISTER CA 95023-3244	4.80	96.00
055-224-057-000	ALVARADO JUAN C & MARIA E G TRUSTEES 1242 GANNET LN PATTERSON CA 95363	19.00	380.00
055-224-058-000	CHEW RHODA L 21641 STATE HIGHWAY 140 STEVINSON CA 95374-9607	10.00	200.00
055-224-059-000	STEVINSON CORP JAMES J PO BOX 818 NEWMAN CA 95360-0818	29.50	590.00
055-224-062-000	GOOD DAVID 979 GOLF COURSE DR	19.70	394.00

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	ROHNERT PARK CA 94928		
055-224-063-000	GOOD DAVID 979 GOLF COURSE DR ROHNERT PARK CA 94928	9.60	192.00
055-231-001-000	FORTICH JESUSA DEIPARINE LIVING TRUST 2396 TEA ROSE ST TURLOCK CA 95382	4.57	91.40
055-231-002-000	MENA ESTHER AGUILAR PO BOX 142 STEVINSON CA 95374	13.36	267.20
055-231-005-000	NABORS KENNETH D & GLORIA A 19640 STATE HIGHWAY 140 STEVINSON CA 95374-9759	37.90	758.00
055-231-006-000	BETTENCOURT MANNY A 19600 STATE HIGHWAY 140 STEVINSON CA 95374-9759	10.00	200.00
055-231-007-000	EASTMAN LEE E & GERALDINE M TRUSTEES PO BOX 86 STEVINSON CA 95374-0086	10.00	200.00
055-232-001-000	KIM CHANG DAE & WON SOON TRUSTEES 2353 ROSEBOROUGH CT TURLOCK CA 95382	17.90	358.00
055-232-002-000	GONZALEZ ELADIO MADRIGAL 19861 STATE HIGHWAY 140 STEVINSON CA 95374-9759	19.00	380.00

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055-232-003-000	VILLAGRANA RODRIGO 1414 TURRETT DR SAN JOSE CA 95131-2861	4.80	96.00
055-232-004-000	CORDERO FREDI MERCADO & RODRIGUEZ GEOVVANA VILLARR 2238 BERKELEY WAY SAN JOSE CA 95116-3401	10.00	200.00
055-232-007-000	MORENO LISA V & JESUS S 1279 NELANDER RD STEVINSON CA 95374-9757	10.00	200.00
055-232-008-000	GONZALEZ MARIA 19590 6TH AVE STEVINSON CA 95374-9767	10.00	200.00
055-232-009-000	ALFORD RAY & JACKIE LYNN 19700 SIXTH AVE STEVINSON CA 95374-9767	29.00	580.00
055-232-010-000	DESALLES GEORGE & JEAN 19836 SIXTH AVE STEVINSON CA 95374	10.00	200.00
055-232-011-000	GARCIA CORBETTE & GARCIA CORBETTE 19892 6TH AVE STEVINSON CA 95374-9767	1.80	36.00
055-232-012-000	HIPOLITO WILLIAM LLOYD & PAULA CONCEPTION 19823 PATRICIA LN HILMAR CA 95324-8329	7.18	143.60
055-232-013-000	MERCED COUNTY DUMP	EXEMPT (10.00)	

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055-232-018-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374	19.20	384.00
055-232-020-000	FONSECA EMERIO 19639 STATE HIGHWAY 140 STEVINSON CA 95374-9759	2.40	48.00
055-232-021-000	MCDONALD BARBARA A 19605 STATE HIGHWAY 140 STEVINSON CA 95374-9759	2.40	48.00
055-233-001-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	18.00	360.00
055-233-002-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.80	96.00
055-233-003-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-233-004-000	RAINSFORD FAMILY LLC C/O KATHY M RAINSFORD TRUSTEE 1027 TIMOTHY LN LAFAYETTE CA 94549	10.00	200.00
055-233-005-000	RIVER X 19677 SIXTH AVE STEVINSON CA 95374	14.00	280.00

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055-233-006-000	JONES FARMS 19133 6TH AVE STEVINSON CA 95374-9766	19.00	380.00
055-234-001-000	CORTES JESUS TORRES & ANA B 1980 NELANDER RD STEVINSON CA 95374-9758	9.89	197.80
055-234-003-000	SILVEIRA DONALD R 19316 STATE HIGHWAY 140 STEVINSON CA 95374-9760	1.60	32.00
055-234-005-000	AVILLA LULA FAYE TRUSTEE 19236 STATE HIGHWAY 140 STEVINSON CA 95374-9760	23.60	472.00
055-234-007-000	REYES ROBERTO & MARTHA R 36154 DALEWOOD DR NEWARK CA 94560-1810	8.90	178.00
055-234-008-000	DAVIS BETTY J TRUSTEE 1345 S STREET NEWMAN CA 95360-1616	6.80	136.00
055-234-009-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-234-010-000	BORGMAN JAMES W & DIANE M TRUSTEES 19100 STATE HIGHWAY 140 STEVINSON CA 95374-9760	24.80	496.00
055-235-002-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	52.00	1040.00

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055-235-003-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.00	380.00
055-235-004-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.00	380.00
055-235-005-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.00	380.00
055-235-006-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.00	380.00
055-235-009-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	25.00	500.00
055-236-001-000	SHINE ASHLEY MIYOKO 19453 6TH AVE STEVINSON CA 95374-9766	10.00	200.00
055-236-002-000	SHARP JOHN L & RHONDA L 19451 SIXTH AVE STEVINSON CA 95374-9766	10.00	200.00
055-236-012-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.20	384.00
055-236-013-000	JONES FARMS 19133 SIXTH AVE	19.20	384.00

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	STEVINSON CA 95374-9766		
055-236-014-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	19.20	384.00
055-237-001-000	BIRKS GEORGE & JOSEPHINE C/O LINDA D. BIRKS WHEELER 18819 STATE HIGHWAY 140 STEVINSON CA 95374-9761	4.80	96.00
055-237-002-000	BIRKS GEORGE & JOSEPHINE C/O LINDA D. BIRKS WHEELER 18819 STATE HIGHWAY 140 STEVINSON CA 95374-9761	14.00	280.00
055-237-003-000	LEON ENRIQUE & PHILLIP IRAN 18862 STATE HIGHWAY 140 STEVINSON CA 95374-9761	10.00	200.00
055-237-004-000	GONZALEZ ISELA 13125 ADENMOOR AVE DOWNEY CA 90242	10.00	200.00
055-237-022-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-237-026-000	STEVINSON RANCH-SAVANNAH GP PO BOX 818 NEWMAN CA 95360-0818	29.00	580.00
055-238-005-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	9.50	190.00

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055-238-006-000	RODRIGUEZ JOSE M & INEZ TRUSTEES 7802 ADOREE ST DOWNEY CA 90242	23.80	476.00
055-238-008-000	STEVINSON JAMES J CORP PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-238-010-000	FOSTER FARMS LLC ATTN TAX DEPARTMENT PO BOX 457 LIVINGSTON CA 95334-0457	39.60	792.00
055-238-025-000	BIRKS GEORGE & JOSEPHINE C/O LINDA D. BIRKS WHEELER 18819 STATE HIGHWAY 140 STEVINSON CA 95374-9761	19.00	380.00
055-238-026-000	GONZALES MARY L & DONALD P TRUSTEE PO BOX 61 STEVINSON CA 95374-0061	4.10	82.00
055-238-027-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	15.00	300.00
055-238-028-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-238-029-000	VILLALOBOS JORGE 18263 HWY 140 STEVINSON CA 95374	10.00	200.00
055-238-030-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-238-034-000	JONES GERALDINE TRUSTEE	19.32	386.40

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	19238 6TH AVE STEVINSON CA 95374-9766		
055-238-037-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	9.81	196.20
055-238-038-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	9.81	196.20
055-238-039-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	9.81	196.20
055-238-040-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	4.91	98.20
055-238-041-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	14.72	294.40
055-238-042-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	39.19	783.80
055-238-043-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	40.77	815.40
055-238-044-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	40.67	813.40

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055-238-045-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	39.24	784.80
055-238-046-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-238-047-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-238-048-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-238-049-000	GBRK LLC C/O ROBERT D KELLEY PO BOX 818 NEWMAN CA 95360	63.77	1275.40
055-238-051-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	9.14	182.80
055-238-052-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	9.49	189.80
055-238-053-000	FLYING H PARTNERS LLC PO BOX 818 NEWMAN CA 95360-0818	4.75	95.00

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055-238-054-000	JONES FARMS 19133 SIXTH AVE STEVINSON CA 95374-9766	10.48	209.60
055-240-002-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	20.00	400.00
055-240-004-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-240-005-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.80	96.00
055-240-006-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	14.00	280.00
055-240-007-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-240-009-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00

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055-240-011-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-240-012-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-240-014-000	SANDHU BHUPINDER & RANDHAWA MANPREET 1105 W SPRINGER DR TURLOCK CA 95382-0275	20.00	400.00
055-240-015-000	PAUL KEVIN D & LEATHA A 628 N VAN CLIEF RD STEVINSON CA 95374-9765	9.59	191.80
055-240-016-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	161.88	3237.60
055-240-017-000	GBRK LLC C/O ROBERT D KELLEY PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-240-018-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY PO BOX 818 NEWMAN CA 95360-0818	14.00	280.00
055-240-019-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY PO BOX 818	4.80	96.00

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NEWMAN CA 95360-0818

055-240-021-000	SANDHU BROS GROWERS 301 W FULKERTH RD CROWS LANDING CA 95313	48.00	960.00
055-240-022-000	TEXEIRA ANDRE M & TEIXEIRA ESMERALDA M 18665 W BOSE RD STEVINSON CA 95374	10.00	200.00
055-240-023-000	TEXEIRA ANDRE M & TEIXEIRA ESMERALDA M 18665 W BOSE RD STEVINSON CA 95374	19.00	380.00
055-240-024-000	MACHADO MARIA IRENE 18776 W BOSE RD STEVINSON CA 95374-9764	10.00	200.00
055-240-025-000	VIRGO KEITH 7839 KENT CT HILMAR CA 95324-9437	10.00	200.00
055-240-026-000	VIRGO KEITH 7839 KENT CT HILMAR CA 95324-9437	19.00	380.00
055-240-027-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	9.60	192.00
055-240-029-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	9.60	192.00

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055-240-030-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	113.80	2276.00
055-240-031-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-240-033-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	19.00	380.00
055-240-034-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	4.90	98.00
055-240-035-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-240-036-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	10.00	200.00
055-240-037-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	9.59	191.80

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055-240-038-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	28.80	576.00
055-240-039-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	40.75	815.00
055-240-040-000	WELLS DOUGLAS LEE & JOANN TRUSTEES 16508 RIVER RD LIVINGSTON CA 95334-9508	31.20	624.00
055-240-041-000	FLYING H PARTNERS LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	28.80	576.00
055-240-043-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 LANDER AVE STEVINSON CA 95374-9621	37.30	746.00
055-240-044-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 LANDER AVE STEVINSON CA 95374-9621	80.00	1600.00
055-240-045-000	OLIVEIRA ARTHUR M & MARIA A TRUSTEES 3991 LANDER AVE STEVINSON CA 95374-9621	39.50	790.00
055-290-001-000	SOTO JOSE MIGUEL & BEJINES VERONICA TRUSTEE 29080 EDEN SHORES DR HAYWARD CA 94545-9454	18.87	377.40
055-290-002-000	BARROS MICHAEL DOUGLAS	9.44	188.80

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	7691 TOWE CT HILMAR CA 95324-8344		
055-290-003-000	BARROS JOHN EDWARD JR & EILEEN MICHELLE 23800 4TH AVE STEVINSON CA 95374	9.44	188.80
055-290-004-000	CAMBEROS MAXIMILIANO & MANUELA PO BOX 291 WESTLEY CA 95387-0291	9.70	194.00
055-290-005-000	STEVENS JOSHUA C PO BOX 124 STEVINSON CA 95374	4.90	98.00
055-290-006-000	STEVENS CURTIS MATTHEW 23684 FOURTH AVE STEVINSON CA 95374	4.90	98.00
055-290-009-000	KANCHARLA KRANTHI KIRAN REDDY 989 DUTTON DR MOUNTAIN HOUSE CA 95391	19.40	388.00
055-290-010-000	SILVA MANUEL B & DENISE SANCHEZ TRUSTEE 23691 FOURTH AVE STEVINSON CA 95374-9790	19.40	388.00
055-290-011-000	STEVINSON JAMES J A CORPORATION PO BOX 818 NEWMAN CA 95360-0818	6.00	120.00
055-290-013-000	CORONA JOSE GOMEZ & RUIZ SUSANA PLASENCIA 23205 THIRD AVE STEVINSON CA 95374-9743	5.00	100.00

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055-290-014-000	CRUZ ROSA MARIA & PARTIDA DAVID 779 RAVENSWOOD DR LIVINGSTON CA 95334-9562	4.57	91.40
055-290-020-000	FREEMAN VANESSA TRUSTEE 23039 FOURTH AVE STEVINSON CA 95374-9737	9.70	194.00
055-290-022-000	RHODES RAYMOND & SARA 23345 4TH AVE STEVINSON CA 95374-9737	8.20	164.00
055-290-023-000	GAMEL IRVIN A 1990 WAINWRIGHT ROAD STEVINSON CA 95374	6.40	128.00
055-290-024-000	RHODES RAYMOND LESLIE & SARA JANETTE 23345 4TH AVE STEVINSON CA 95374-9737	9.70	194.00
055-290-028-000	GUTIERREZ ORFIL & AVILA FILIBERTO OLIVO 2226 KEATON RD STEVINSON CA 95374-9730	9.70	194.00
055-290-029-000	AZEVEDO MARIA 23401 4TH AVE STEVINSON CA 95374-9737	9.70	194.00
055-290-031-000	FREEMAN VANESSA TRUSTEE 23039 FOURTH AVE STEVINSON CA 95374-9737	24.00	480.00
055-290-032-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		

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055-290-033-000	PEREZ VIRGINIA FRANCINE 4447 DESTINY DR TURLOCK CA 95382-8322	9.69	193.80
055-290-034-000	AGUAYO ALBERTO R & MARIA DELREFUGIO TRUSTEE 2413 KEATON RD STEVINSON CA 95374	8.60	172.00
055-290-035-000	SILVEIRA JOE I 23558 W 4TH AVE STEVINSON CA 95374	1.10	22.00
055-290-036-000	SANTOS DAVID TRUSTEE PO BOX 160 STEVINSON CA 95374	72.70	1454.00
055-300-001-000	CAREY HELEN J TRUSTEE C/O THOMAS J CAREY TTE 1580 LAUREL ST STE C SAN CARLOS CA 94070	20.90	418.00
055-300-002-000	DRUMONDE THERESA OLIVEIRA 22847 W SECOND AVE STEVINSON CA 95374	4.80	96.00
055-300-003-000	ANTCZAK JULIA & WOOD RYAN 22782 THIRD AVE STEVINSON CA 95374-9744	9.60	192.00
055-300-004-000	CABRAL JOSE S 1803 ALDERWOOD CT SAN MATEO CA 94402-3910	14.40	288.00
055-300-005-000	AZEVEDO TONY T & CAROL TRUSTEE	19.20	384.00

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	22368 SECOND AVE STEVINSON CA 95374-9718		
055-300-006-000	AZEVEDO ADAM & KRISTY 22522 THIRD AVE STEVINSON CA 95374-9744	9.60	192.00
055-300-007-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	19.30	386.00
055-300-008-000	AZEVEDO TONY T & CAROL TRUSTEE 22368 SECOND AVE STEVINSON CA 95374-9718	59.20	1184.00
055-300-010-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	14.40	288.00
055-300-011-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	23.90	478.00
055-300-013-000	OCHOA RAYMUNDO MENDOZA 1657 LONGVIEW ST SAN JOSE CA 95122-2127	14.40	288.00
055-300-014-000	LEE DONNIE D & TAMMIE A 22148 THIRD AVE STEVINSON CA 95374-9745	4.50	90.00
055-300-017-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	28.90	578.00

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055-300-020-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	19.20	384.00
055-300-021-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-300-022-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	19.30	386.00
055-300-023-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	18.82	376.40
055-300-024-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-300-025-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	10.21	204.20
055-310-003-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	9.70	194.00
055-310-004-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD STEVINSON CA 95374	9.70	194.00
055-310-005-000	BALLEW NOBLE L & BALLEW RONALD C & KAROL L 22655 4TH AVE STEVINSON CA 95374-9735	19.00	380.00
055-310-006-000	SILVA MANUEL B TRUSTEE 1499 EDMINSTER RD	19.40	388.00

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	STEVINSON CA 95374		
055-310-007-000	BAEZA EDWARD DAVID SR PO BOX 156 STEVINSON CA 95374	10.50	210.00
055-310-008-000	GREEN ROBERT M & SUSAN D 2034 WAINWRIGHT RD STEVINSON CA 95374-9714	10.50	210.00
055-310-016-000	AMARAL DAVID M & FATIMA M TRUSTEE 2049 NORTHRUP RD STEVINSON CA 95374	9.70	194.00
055-310-017-000	B-E RANCH LTD A PARTNERSHIP PO BOX 404 DENAIR CA 95316-0404	19.40	388.00
055-310-018-000	B-E RANCH LTD A PARTNERSHIP PO BOX 404 DENAIR CA 95316-0404	9.70	194.00
055-310-021-000	MARTIN JOE & IRIA PACHECO 20323 1ST ST HILMAR CA 95324-9356	79.30	1586.00
055-310-023-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-310-025-000	B-E RANCH LTD A PARTNERSHIP PO BOX 404 DENAIR CA 95316-0404	38.79	775.80
055-310-026-000	OSMANI MOHAMMED NASIM 22444 FOURTH AVE	19.40	388.00

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STEVINSON CA 95374-9735			
055-310-028-000	VAN LOM JOHN & LAW ANNE 3006 YUMA WAY PLEASANTON CA 94588-4030	19.40	388.00
055-310-030-000	FARIA IRENE CHRISTINE PO BOX 278 STEVINSON CA 95374-0278	19.30	386.00
055-310-032-000	TWO RIVERS RANCHES LLC 22332 THIRD AVE STEVINSON CA 95374	13.24	264.80
055-310-033-000	GRANADOS JUAN ANTONIO 22082 W 4TH AVE STEVINSON CA 95374	6.17	123.40
055-320-001-000	FRESNO FARMING LLC C/O TAX DEPT PO BOX 457 LIVINGSTON CA 95334-0457	18.42	368.40
055-320-002-000	GALLO VINEYARDS INC ATTN: CORPORATE TAX DEPARTMENT PO BOX 1130 MODESTO CA 95353-1130	38.30	766.00
055-320-003-000	GALLO VINEYARDS INC ATTN: CORPORATE TAX DEPARTMENT PO BOX 1130 MODESTO CA 95353-1130	9.60	192.00
055-320-004-000	GALLO VINEYARDS INC ATTN: CORPORATE TAX DEPARTMENT	4.80	96.00

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	PO BOX 1130 MODESTO CA 95353-1130		
055-320-005-000	GALLO VINEYARDS INC ATTN: CORPORATE TAX DEPARTMENT PO BOX 1130 MODESTO CA 95353-1130	24.00	480.00
055-320-006-000	FERNANDEZ EULALIA V 19366 FIRST AVE STEVINSON CA 95374	17.40	348.00
055-320-011-000	OFERRALL WILBUR CLARENCE LOUIS TRUSTEE PO BOX 222 STEVINSON CA 95374-0222	18.00	360.00
055-320-012-000	ROCHE TYLER B TRUSTEE 19191 W FIRST AVE STEVINSON CA 95374-9627	19.20	384.00
055-320-013-000	GARDEN ERIK TRUSTEE 19285 FIRST AVE STEVINSON CA 95374	9.60	192.00
055-320-014-000	ANGEL JESSE DANIEL & KRYSTAL 19331 W FIRST AVE STEVINSON CA 95374	4.60	92.00
055-320-017-000	BRAY JOHNNIE B & JEANETTE 19435 FIRST AVE STEVINSON CA 95374-9614	4.80	96.00
055-320-018-000	HERNANDEZ JIM A 16347 BREUNIG RD LOS BANOS CA 93635	9.60	192.00

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055-320-019-000	PIERRE DENNIS & LEONOR PO BOX 988 HILMAR CA 95324-0988	9.60	192.00
055-320-020-000	BARRAGAN MARIA G 6945 MONTEREY RD STE B GILROY CA 95020	9.60	192.00
055-320-021-000	EMART CYNTHIA A & WILLIAM G 19721 FIRST AVE STEVINSON CA 95374	19.20	384.00
055-320-022-000	GAEDE SAMUEL D 19709 FIRST AVE STEVINSON CA 95374 -9614	9.60	192.00
055-320-023-000	SILVA MANUEL F & MARIA C TRUSTEE 19851 FIRST AVE STEVINSON CA 95374	9.60	192.00
055-320-024-000	HUANG ANTON 3666 LANDER AVE STEVINSON CA 95374-9613	18.43	368.60
055-320-033-000	CENTRAL VALLEY EQUINE CENTER PO BOX 818 NEWMAN CA 95360-0818	18.80	376.00
055-320-035-000	VASQUEZ MAUREEN E TRUSTEE 4254 ATLAS AVE OAKLAND CA 94619-1633	4.80	96.00
055-320-036-000	VASQUEZ MAUREEN E TRUSTEE	4.80	96.00

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	4254 ATLAS AVE OAKLAND CA 94619-1633		
055-320-037-000	BABALLE NICHOLAS E & MICHELLE M 19214 FIRST AVE STEVINSON CA 95374-9627	8.40	168.00
055-330-002-000	RAMIREZ MANUEL & CONTRERAS MARIA ALEJANDRA GONZALE 19974 SECOND AVE STEVINSON CA 95374-9749	17.55	351.00
055-330-004-000	JONES GERALDINE TRUSTEE 19133 6TH AVE STEVINSON CA 95374-9766	9.60	192.00
055-330-005-000	JONES WILLIAM RICHARD & JULIE E TRUSTEE 19133 6TH AVE STEVINSON CA 95374-9766	4.80	96.00
055-330-006-000	JONES WILLIAM RICHARD & JULIE E TRUSTEE 19133 6TH AVE STEVINSON CA 95374-9766	4.80	96.00
055-330-008-000	KRB PROPERTIES LLC PO BOX 189 CRESSEY CA 95312-0189	9.44	188.80
055-330-009-000	STEVINSON PROPERTIES LLC 1244 BARRINGTON AVE NEWMAN CA 95360	15.54	310.80
055-330-010-000	ALVES LUCIANO D 19434 SECOND AVE STEVINSON CA 95374-9751	14.40	288.00

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055-330-011-000	LINDEMAN SHELLY 19320 SECOND AVE STEVINSON CA 95374-9751	9.60	192.00
055-330-012-000	AVILLA ROBERTA Y 19170 SECOND AVE STEVINSON CA 95374-9751	14.40	288.00
055-330-013-000	AVILLA ROBERTA Y 19170 SECOND AVE STEVINSON CA 95374-9751	14.40	288.00
055-330-014-000	RUSSELL LLOYD G JR & MAMAH SUE 19078 SECOND AVE STEVINSON CA 95374-9751	9.60	192.00
055-330-017-000	MCDONOUGH DANNY L & VALERIE E PO BOX 175 STEVINSON CA 95374	19.00	380.00
055-330-018-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-330-020-000	KANDOLA AMARJIT & KULVIR 5381 DWIGHT WAY LIVINGSTON CA 95334-9604	22.40	448.00
055-330-021-000	TAVARES CALVIN G & PATRICIA N TRUSTEE 19381 SECOND AVE STEVINSON CA 95374-9751	4.00	80.00
055-330-022-000	CODER DANNY L & DEBBY TRUSTEES 3002 N NELANDER AVE STEVINSON CA 95374	19.70	394.00

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055-330-023-000	ADAMS PATRICIA K PO BOX 27 STEVINSON CA 95374-0027	5.50	110.00
055-330-024-000	JONES WILLIAM R & JULIE E TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374	36.40	728.00
055-330-025-000	JONES GERALDINE TRUSTEE 19238 6TH AVE STEVINSON CA 95374-9766	16.80	336.00
055-330-026-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-330-028-000	BOJORQUEZ MANUEL ALBERT & REBECCA M 19885 SECOND AVE STEVINSON CA 95374-9749	1.00	20.00
055-330-029-000	MENA ESTHER AGUILAR PO BOX 142 STEVINSON CA 95374-0142	15.00	300.00
055-330-030-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (1.0)		
055-330-031-000	JONES GERALDINE TRUSTEE 19133 SIXTH AVE STEVINSON CA 95374-9766	8.60	172.00
055-330-033-000	SOTO ANDRES B & MONTANO-SOTO SOCORRO 2910 ARCHWOOD CIR SAN JOSE CA 95148-2614	9.00	180.00
055-330-034-000	TAPIA GERARDO 19050 SECOND AVE	9.34	186.80

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	STEVINSON CA 95374-9751		
055-330-037-000	BRYANT MARK 19221 SECOND AVE STEVINSON CA 95374-9751	6.06	121.20
055-330-038-000	CABRAL JOHN LOUIS III & THOMASON-CABRAL JENNIFER L 19135 SECOND AVE STEVINSON CA 95374-99751	14.14	282.80
055-340-001-000	QUAID JON MAURICE & SOLORZANO GILDA SORAIDA QUEVED 2990 CENTER ST STEVINSON CA 95374-9795	2.40	48.00
055-340-003-000	XAVIER LAUREN PO BOX 62 STEVINSON CA 95374	3.00	60.00
055-340-006-000	ALVAREZ JORGE JR PO BOX 580963 MODESTO CA 95358-0017	16.00	320.00
055-340-007-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.03)		
055-340-008-000	VIERRA DAVID L & ROSEMARY 20381 AMETHYST DR HILMAR CA 95324	9.00	180.00
055-340-009-000	EASTMAN LEE E & GERALDINE M TRUSTEES PO BOX 86 STEVINSON CA 95374-0086	4.00	80.00
055-340-010-000	SANDHU BROS GROWERS 1105 W SPRINGER DR	1.90	38.00

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	TURLOCK CA 95382-0275		
055-340-011-000	SANDHU BROS GROWERS 1105 W SPRINGER DR TURLOCK CA 95382-0275	11.00	220.00
055-340-012-000	SANDHU BROS GROWERS 301 W FULKERTH RD CROWS LANDING CA 95313	14.00	280.00
055-340-013-000	SOTO ANDRES B & MONTANO-SOTO SOCORRO TRUSTEE 2910 ARCHWOOD CIR SAN JOSE CA 95148	16.00	320.00
055-340-014-000	GARCIA MARIA D TRUSTEE 2941 VAN CLIEF RD STEVINSON CA 95374	17.00	340.00
055-340-015-000	LOGAN BETTY PO BOX 235 STEVINSON CA 95374	5.00	100.00
055-340-016-000	HINDS MURIEL D 19075 W THIRD AVE STEVINSON CA 95374-9753	5.00	100.00
055-340-017-000	RAMOS SERGIO 19131 THIRD AVE STEVINSON CA 95374	5.00	100.00
055-340-018-000	OTAYDE LYDIA ONG TRUSTEE 969 NAPLES ST SAN FRANCISCO CA 94112-3829	9.00	180.00

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055-340-019-000	ALVES CARLOS S 19247 THIRD AVE STEVINSON CA 95374-9753	14.00	280.00
055-340-020-000	KANDOLA BHUPINDER S & AMANDEEP K & KANDOLA AMARJIT 5381 DWIGHT WAY LIVINGSTON CA 95334-9604	19.10	382.00
055-340-021-000	MERQUIN COUNTY WATER DISTRICT EXEMPT (0.06)		
055-340-022-000	LONG MARION EUGENE & VELMA L 8020 LIVORNA WAY FAIR OAKS, CA 95628-5913	19.00	380.00
055-340-023-000	BREES JOHN & BREES DAVID 2713 NELANDER RD STEVINSON CA 95374-9775	10.00	200.00
055-340-024-000	BUCHOLTZ RODNEY W & MARY E PO BOX 155 STEVINSON CA 95374-0155	10.00	200.00
055-340-025-000	SANDOVAL JUAN TOMAS & DEPEREZ JOSEFINA SANDOVAL 4993 LYNG DR SAN JOSE CA 95111	16.00	320.00
055-340-026-000	MERCADO BEATRICE I & MANUEL M TRUSTEES 15861 OAK ST DELHI CA 95315-9656	2.50	50.00
055-340-029-000	BROWN MICHAEL & FERNANDA 19765 THIRD AVE STEVINSON CA 95374	10.00	200.00

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055-340-030-000	SOUTO FLAMINIO A & LUCY TRUSTEE PO BOX 266 STEVINSON CA 95374-0266	9.70	194.00
055-340-032-000	SOTO ANDRES B & MONTANO-SOTO SOCORRO TRUSTEE 2910 ARCHWOOD CIR SAN JOSE CA 95148	13.96	279.20
055-340-033-000	VIEIRA KEVIN ANTHONY & KAILA 19860 THIRD AVE STEVINSON CA 95374	2.35	47.00
055-340-034-000	DELGADO INES & MARIA PAULA PO BOX 215 STEVINSON CA 95374-0215	6.15	123.00
055-350-001-000	GBRK LLC C/O ROBERT D KELLEY JR PO BOX 818 NEWMAN CA 95360-0818	122.52	2450.40
055-350-002-000	TEJEDA TAURINO & CARMEN 2481 NELANDER RD STEVINSON CA 95374-9754	32.30	646.00
055-350-003-000	KANG GURJIT SINGH & KANG RANVIR KAUR RANVIR RANVIR 1592 FIELDCREST DR ATWATER CA 95301-4080	19.17	383.40
055-350-004-000	BRAVO GABRIEL 35 S 23RD ST SAN JOSE CA 95116-2225	19.17	383.40
055-350-005-000	HELLER WESLEY A TRUSTEE	1.00	20.00

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	1624 WAVERLY DR MODESTO CA 95358-2360		
055-350-006-000	MCKENZIE ROBIN B TRUSTEE 19170 W 4TH AVE STEVINSON CA 95374-9755	13.40	268.00
055-350-007-000	FRANCO ANTONIO M & ANA R 718 CROCUS DR SAN LEANDRO CA 94578	4.80	96.00
055-350-008-000	BAYER CHARLES FREDRICK & JULIEANN 19090 4TH ST STEVINSON CA 95374	9.60	192.00
055-350-009-000	MENDOZA JOEL & SILVIA 2375 VAN CLIEF RD STEVINSON CA 95374-9756	9.60	192.00
055-350-011-000	SEGERSTROM STANLEY J & DEBORAH J CO-TRUSTEES 6317 DESERT FLAME DR SAN JOSE CA 95120-3919	4.80	96.00
055-350-013-000	FAUGHT EUGENE LOUIS & WILMA LAVONNE TRUSTEES 1339 ROSALIA AVE SUNNYVALE CA 94087-3764	19.17	383.40
055-350-014-000	CRUZ CABADAS ENRIQUE VICENTE 2050 NELANDER RD STEVINSON CA 95374	4.60	92.00
055-350-015-000	MARTINEZ MERCEDES 2090 NELANDER RD STEVINSON CA 95374-9758	4.60	92.00

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055-350-016-000	REYES KATHRYN & GILBERT 2140 NELANDER RD STEVINSON CA 95374-9782	4.60	92.00
055-350-017-000	CARDOZO MELVIN 2190 NELANDER RD STEVINSON CA 95374-9782	4.50	90.00
055-350-018-000	ROBINSON DEAN A 2228 NELANDER RD STEVINSON CA 95374-9782	1.00	20.00
055-350-019-000	PAHA SAPA FOUNDATION THE 19247 4TH AVE STEVINSON CA 95374-9755	19.17	383.40
055-350-020-000	PAHA SAPA FOUNDATION THE 19247 4TH AVE STEVINSON CA 95374-9755	14.38	287.60
055-360-001-000	STEVINSON RANCH SAVANNAH G P PO BOX 818 NEWMAN CA 95360	4.01	80.20
055-360-008-000	DECOSTA ROBERT W & GLORIA M 18550 ESTATES DR STEVINSON CA 95374	4.88	97.60
	GRAND TOTAL	9739.53	194790.60

