

LAST FRONTIER HEALTHCARE DISTRICT

SPECIAL TAX APPEAL FORM Tax Year 2025/2026



In accordance with Ballot Measures Q and R voted on and passed on August 31, 2010 by the voters within the boundaries of the **Last Frontier Healthcare District** regarding the \$195.00 special tax per unique landowner unit, please be advised of the following:

The special tax is charged each year, to each unique District landowner, regardless of the number of parcels owned, as long as the method of holding title is the same.

- A “LANDOWNER UNIT” is defined as joint tenants, co-tenants, business entities (unincorporated), corporations, partnerships, trusts, and sole owners.
- A landowner may be subject to more than one special tax if the landowner owns more than one parcel as a title holder of different categories of landowner units.
 - For example, a landowner holding a parcel in **joint tenancy**, a parcel in **partnership**, and a parcel as **sole owner** is subject to three special taxes.
 - However, if there is **ANY** difference in name from one title deed to another, each different name may create an additional District special tax.
 - This includes differences such as initials on one deed and not on another, alternate versions of names (William/Bill etc.), and spaces or periods. **Multiple special taxes resulting from these types of differences can be appealed by returning this fully completed form to the Last Frontier Healthcare District.**
- **Single-parcel property owners do not qualify for an appeal.**

If you believe you have been levied because of the above-described differences, please complete this form, and attach copies of all your tax bills that list the “Last Frontier Healthcare District” special tax for which you are appealing.

**ALL TAXES MUST FIRST BE PAID CURRENT
BEFORE CONSIDERATION WILL BE GIVEN TO YOUR APPEAL.**

Refunds will only be issued for approved appeals.

APPEALS WILL NOT BE ACCEPTED AFTER APRIL 30, 2026.

Fill out form completely. All fields are REQUIRED.

Name(s): _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

Date: _____ Owner's
Signature: _____

Telephone Number: _____

**PLEASE ATTACH COPIES OF ALL YOUR TAX BILLS THAT LIST
THE “LAST FRONTIER HEALTHCARE DISTRICT” SPECIAL TAX!**

Return this completed form, COPIES OF YOUR TAX BILLS, and any other pertinent attachments (titles, deeds of trust, etc.) to:

LAST FRONTIER HEALTHCARE DISTRICT dba MODOC MEDICAL CENTER
ATTN: DISTRICT CLERK
P.O. Box 190
ALTURAS, CA 96101.

For further clarification or information, please call **Denise King, District Clerk at 530-708-8801.**

**The Last Frontier Healthcare District Board of Directors will make all final decisions regarding contested appeal decisions at a public hearing. Notice of the hearing date will be mailed to you 30 days prior.
Approved appeal refunds will be issued after the hearing.**