LAST FRONTIER HEALTHCARE DISTRICT

SPECIAL TAX APPEAL FORM
Tax Year 2026/2027

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, 2027*.

Fill out form completely. All fields are REQUIRED.

Name(s): _____

Mailing Address:_____City:_____State:_____Zip:_____

Owner's

Date: _____ 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.

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