CITY OF EUREKA HISTORIC PRESERVATION COMMISSION

STAFF REPORT
June 6, 2018

Project Title: Mills Act Contract and Install Chimney

Project Applicants: Bert Dyer and Joe McInerney  Case No: HPO-18-0002

Project Location: 805 N Street  APN: 001-244-001

Project Zoning and Land Use: Multi-Family Residential (RM-1000-AR); High Density Residential (HDR)

Project Description: Install a new metal chimney and to enter into a Mills Act contract with the City of Eureka.

Contact Person: Rob Dumouchel, Associate Planner; phone: (707) 441-4164; fax: (707) 441-4202; email: rdumouchel@ci.eureka.ca.gov

Staff Recommendation: Staff recommends that the Commission approve the project as submitted and enter into a Mills Act contract with project applicants.

Suggested Motion: “I move the Historic Preservation Commission adopt A Resolution of the Historic Preservation Commission of the City of Eureka Approving a Mills Act Contract and the installation of a chimney at 805 N Street.”

Background: The property at 805 N Street is listed on the Local Register of Historic Places. The structure is described in Eureka: An Architectural View (the Green Book) as being a “one-story frame house with enclosed entry, projecting slanted bay window, and hipped roof”. While the Green Book estimates the structure was built around 1900, review of Sanborn Fire Insurance Maps show both the main dwelling and an accessory structure existing on the site since at least 1889.

The interior of the main dwelling has an existing fireplace, however it is no longer functional. At this time, there is not a chimney exiting the top of the structure and the owners have no photos or descriptions of original chimney. The owners would like to install a new metal chimney in order to resume use of the existing fireplace. According to an inspection done by Northcoast Chimney Sweep (a licensed contractor based in McKinleyville), California Building Code will require the chimney to extend 36 inches above the roof.
The second part of this application is a proposal to utilize the Mills Act. The applicants have just recently purchased 805 N Street and closed escrow on May 3, 2018. The applicants are planning to rehabilitate the main dwelling structure and would benefit from participating in the Mills Act. The applicants own a qualified historic property and have submitted the appropriate application materials to enter into a Mills Act contract with the City of Eureka. Proposed improvements to the home over the ten-year contract period include rehabilitation of existing wooden windows, restoration of functional chimney/fireplace, rehabilitation of exterior baseboards, painting of exterior, and replacing the roof.

**Chimney Analysis**

**Required Findings and Analysis:** Title 15, Chapter 157, of the Eureka Municipal Code, Section 157.007(C), specifies that for properties listed on the Local Register of Historic Places that a proposed alteration must be considered in light of its effect on the existing historical character of the affected structure as it relates to the streetscape. Also as provided in Chapter 157, the Historic Preservation Commission has adopted the Secretary of the Interior’s Standards for the Treatment of Historic Properties as the guidelines for alterations to historic properties and in carrying out their historic preservation responsibilities.

The Secretary of the Interior's Standards were developed to promote consistent preservation practices. The intent of the Standards is to assist the long-term preservation of a property's significance through the preservation of historic materials and features. The Standards are neither technical nor prescriptive, but are intended to promote responsible preservation practices that help protect cultural resources. In the Standards, there are four ways that a historic property may be treated; they include Preservation, Rehabilitation, Restoration, and Reconstruction.

Preservation focuses on the maintenance and repair of existing historic materials and retention of a property's form as it has evolved over time. Rehabilitation acknowledges the need to alter or add to a historic property to meet continuing or changing uses while retaining the property's historic character as it has evolved over time. Restoration depicts a property at a particular period of time in its history, while removing evidence of other periods. Finally, Reconstruction re-creates vanished or non-surviving portions of a property for interpretive purposes.

The most appropriate standard for this project is Rehabilitation. This treatment standard is chosen by staff because the proposal will alter a historic structure to meet continuing uses while retaining the structure’s historic character.

The Secretary of Interior standards do not require that every feature of a historic property be preserved, but do seek to preserve the most significant, character-defining features of a historic site. Contemporary of non-historic materials may be used in the construction where the same materials would be impractical.

Rehabilitation is defined as the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features that convey its historical, cultural, or architectural significance when possible. There are 10
standards to consider when determining if Rehabilitation is the appropriate method of preserving a historic resource. Of the 10 standards, the following apply to this project:

1. A property will be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces, and spatial relationships.

   The current use of the property will not be changed in relation to this proposed project. It will remain a single family home.

2. The historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.

   The proposed chimney addition will not detract from the historic character of the property. While the “hipped roof” is listed in the Green Book as a noteworthy feature, the addition of a chimney would not change the roof line. If the Commission feels that a metal chimney would have an impermissible impact on the historic character of the property, the applicant, in consultation with local contractors, is willing to pursue an alternative chimney which would place a brick façade around a functional metal chimney.

3. Each property will be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or elements from other historic properties, will not be undertaken.

   The proposal will not include any additions which would create a false sense of historical development. The intent of the project is to maintain the current appearance of the structure with the exception of the new metal chimney.

4. Changes to a property that have acquired historic significance in their own right will be retained and preserved.

   There are no known changes to the property that have acquired significance in their own right.

5. Distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property will be preserved.

   The addition of a metal chimney will not alter or destroy any distinctive materials or features that characterize the structure. The original chimney has already been removed, the date of the removal is unknown.

6. Deteriorated historic features will be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature will match the old in design, color, texture, and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
The date of the removal of the original chimney is unknown as is the appearance and construction materials. There is no chimney to repair, replacement is the only option to resume chimney use.

7. **Chemical or physical treatments, if appropriate, will be undertaken using the gentlest means possible. Treatments that cause damage to historic materials will not be used.**

No chemical or physical treatments will occur.

8. **Archeological resources will be protected and preserved in place. If such resources must be disturbed, mitigation measures will be undertaken.**

The parcel is located in an urban area and is outside known archeological areas. There will be no ground disturbing activities.

9. **New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work shall be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.**

The new chimney will not destroy historic features or materials. Metal chimneys are common in the surrounding neighborhood, and the chimney at 805 N Street will not be the only protrusion from the roof of the main dwelling.

10. **New additions and adjacent or related new construction will be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.**

If the chimney were to be removed in the future, the structure would look the same as it does today. Any potential discoloration from patching the roof if the chimney is removed would not be visible from ground level.

**Summary of Findings:**

The proposed chimney project meets the Secretary of Interior’s Standards for Rehabilitation as discussed above. The proposed actions will allow the homeowner to use the main dwelling’s fireplace and comply with California Building Code requirements for chimneys. The applicant prefers to install a metal chimney but is willing to entertain other options at the direction of the Commission.

If the Commission determines that the proposed project with the following conditions do not follow the Secretary of the Interior’s Standards, it is recommended that the Commission adopt conditions of approval to specify what configuration and treatments should be used for the proposed project.

If the Committee desires to modify the configuration of the project, Staff recommends that the Commission add a condition of approval specifying the allowable parameters for the chimney be added to project approval.
Mills Act Analysis

The Mills Act (California Government Code §§ 50280 et seq.) is State-sponsored legislation that grants the City of Eureka the ability to directly participate in a local historic preservation incentive program. The Mills Act supports rehabilitating historic property contributing to affordable housing, promoting heritage tourism, and fostering pride of historic property ownership. The City of Eureka enacted the Mills Act in 2004.

The Mills Act contract under State law is an agreement between the City of Eureka and the property owner of a qualified historic property. The property owner benefits by a reduction in property taxes and the City is ensured that the historic property is maintained. The public benefits though the preservation of Eureka’s heritage.

To be considered a “qualified historic property” under the Mills Act, the applicant’s property must meet the following criteria:

1. The property is located entirely within the City of Eureka.

   805 N Street is located entirely within City limits.

2. The property is privately owned

   As of May 2018, the property at 805 N Street is privately owned by Bert Dyer and Joe McInerney.

3. The property is not exempt from property taxation.

   The property at 805 N Street is subject to property taxation.

4. The property is individually listed on the City of Eureka’s Local Register of Historic Places

   The property at 805 N Street was placed on the Local Register of Historic Places in 1997.

If the Historic Preservation Commission approves of a Mills Act application, the Commission’s actions and recommendations will be forwarded to the City Manager. The City Manager is authorized by City Council to enter the City into the contract with the property owner. Once the Mills Act Historic Property Contract is executed by all parties, the City will record it with the Humboldt County Recorder. The property owner will be responsible for payment of applicable recording fees.

Once the City and a property owner enter into a Mills Act Contract, the calculation of the annual property taxes lies solely with the County Assessor. The procedure for recalculating property taxes is not arbitrary; it is clearly specified in the California Taxation and Revenue Code. The City will have no control or influence in determining the property tax for the contracted property.

The Mills Act Historic Property Tax Incentive Program affects only the property taxes of the contracted historic property. It does not abrogate any obligation of the property owner to comply with all other programs, ordinances, regulations, fees, etc., affecting the property or the work.
proposed on the property. For example, the property owner is still subject to the regulations of the Historic Preservation Ordinance, other land use regulations, and the California Building Code. Entering into a Mills Act contract does not, in itself, waive or reduce fees for any required permits.

**Environmental:** This project is subject to environmental review in accordance with the California Environmental Quality Act (CEQA). A project that complies with the Secretary of the Interior’s Standards for the Treatment of Historic Properties qualifies for a Class 31 exemption from the preparation of environmental documents. This project is consistent with the Secretary of the Interior’s Standards and qualifies for a Class 31 exemption from CEQA.

**Support Material:**

| Attachment 1 | Resolution ................................................page 7 |
| Attachment 2 | Site Context Photos .......................................page 9 |
| Attachment 3 | Sanborn Maps ................................................page 18 |
| Attachment 4 | Chimney Quotes ..............................................page 20 |
| Attachment 5 | Mills Act Documentation ....................................page 22 |

Rob Dumouchel  
Associate Planner

Rob Holmlund, AICP  
Director of Community Development
Attachment 1

RESOLUTION NO. 2018—

A RESOLUTION OF THE HISTORIC PRESERVATION COMMISSION OF THE CITY OF EUREKA APPROVING MILLS ACT CONTRACT AND CHIMNEY INSTALLATION.

WHEREAS, the applicant has requested approval from the Historic Preservation Commission to enter into a Mills Act Contract with the City of Eureka and to install a new chimney;

WHEREAS, the property at 805 N Street is listed on the Local Register of Historic Places; and

WHEREAS, the property at 805 N Street is a qualified historic property eligible for the Mills Act; and

WHEREAS, Title 15, Chapter 157, of the Eureka Municipal Code, Section 157.006 3(C), specifies that no property, which is designated on the Local Register of Historic Places, shall be altered unless the alteration is approved by the city, following notice to the extent required by § 157.005 and hearing(s) pursuant to the chapter; and

WHEREAS, Eureka Municipal Code §157.000 (J) prescribes the findings required to be made by the Historic Preservation Commission prior to granting approval of projects associated with historic properties; and

WHEREAS, on May 11, 2018, the property owners submitted an application to enter into a Mills Act contract with the City of Eureka and to undergo exterior modifications consisting of the installation of a new chimney at 805 N Street; and

WHEREAS, on June 6, 2018, the Historic Preservation Commission held a duly noticed public hearing.

NOW THEREFORE, BE IT RESOLVED by the Historic Preservation Commission of the City of Eureka that the project, was approved with conditions, and the decision to approve the subject application with conditions was made after careful, reasoned and equitable consideration of the evidence in the record, including, but not limited to: written and oral testimony submitted at the public hearing; the staff report; site investigation(s); project file; and, the evidence submitted with the permit application. The findings of fact listed below “bridge the analytical gap” between the raw evidence in the record and the Historic Preservation Commission’s decision.

1. The project is subject to environmental review in accordance with the California Environmental Quality Act (CEQA). The project complies with the Secretary of the Interior’s Standards for the Treatment of Historic Properties and therefore qualifies for a Class 31 exemption from the preparation of environmental documents.
2. The project, as conditioned, complies with the Secretary of the Interior's Standards for the Rehabilitation and Treatment of Historic Properties, as the proposed alterations will not significantly alter the overall historic character of the structure.

**FURTHER** project approval is conditioned on the following terms and requirements. The violation of any term or requirement of this conditional approval may result in the revocation of the permit.

1. The applicant shall undertake the project as approved by the Historic Preservation Commission. Any deviation in proposed design, architectural style, or exterior appearance from those currently proposed shall have prior approval.

**PASSED, APPROVED AND ADOPTED** by the Historic Preservation Commission of the City of Eureka in the County of Humboldt, State of California, on the 6th of June, 2018, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_______________________________
Ted Loring, Chair, Historic Preservation Commission

Attest:

_______________________________
Rob Holmlund, Director of Development Services
Attachment 2

SITE CONTEXT PHOTOS
805 N Street; APN 001-244-001; HPO-18-0002
805 N Street; APN 001-244-001; HPO-18-0002
Figure 1: Front view of 805 N Street
Figure 2: Side view of 805 N Street
Figure 3: Close up of existing protrusions from the roofline
Figure 4: Contractor on the roof with a yardstick to show how visible a new chimney could be from the street
Figure 5: Contractor on the roof with a yardstick to show how visible a new chimney could be from the street - alternate view
Figure 6: Contractor on the roof with a yardstick to show how visible a new chimney could be from the street (alternate view)
1920 Sanborn Maps
Attachment 4

CHIMNEY QUOTES

Greg Holtz
805 N St
Eureka
2/1/18

NORTHCOAST CHIMNEY SWEEP
1233 Sylvan Place
McKinleyville, Ca. 95519
830-3993
CONTRACTORS LIC. 6038706

15) THE TWO LOWER SECTIONS OF CHIMNEY ARE SEPARATING AT THE INSIDE SEAM, RECOMMEND REPLACING.

18) CHIMNEY WOULD NEED TO BE EXTENDED 36" AND HAVE ROOF BRACING INSTALLED TO MEET CODE HEIGHT.

22) FIREPLACE IS BLOCKED OFF AT THE DAMPER THROAT AND TORN DOWN TO THE CEILING LEVEL.

24) STOVEPIPE IS VERY RUSTY AND SEPARATING AT SOME OF THE SEAMS. SECTIONS SHOULD BE SECURED WITH 2 SHEETMETAL SCREWS EACH. MINIMUM CLEARANCE TO COMBUSTIBLES IS 18" FOR SINGLE WALL STOVEPIPE.

30) FOR THIS STOVE, MINIMUM CLEARANCE TO COMBUSTIBLE WALLS IS 36". CLEARANCES CAN BE REDUCED IF WALL PROTECTION IS INSTALLED.

CUSTOMER VERIFICATION
A NFPA 211 level 1 inspection was performed. I understand that these observations are limited to those areas within the scope of the inspection performed. We have discussed noted visual defects which can impair/ prevent safe use. Additional levels of inspections were discussed. A level 2 inspection was recommended which includes a visual scan of the fire. The NFPA states the wood burning system should be inspected yearly.

Signature ____________________________

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>PRICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woodstove / Fireplace / Chimney Inspection</td>
<td>$75</td>
</tr>
</tbody>
</table>

Thank you, TAX

Sweep’s signature ____________________________
TOTAL $75

NOTE: This sheet is the result of a visual inspection done at the time of cleaning. It is intended as a convenience to our customer, not as certification of the worthiness or safety. Since conditions of use and hidden construction defects are beyond our control, we make no warranty of the safety or function of any appliance and none is to be implied.
May 25, 2017

Bert Dyer
805 N St.
Eureka, CA 95501

Dear Bert:

Thank you for the opportunity to bid your chimney addition. What follows is an estimate for the cost of installing a wood framed box clad in plywood, concrete backer board, brick veneer, and a metal cap.

We propose to:
- Layout and install a wooden and plywood structure capable of housing a metal flue pipe for the purposes of venting your wood burning fireplace.
- The box will be located above your existing brick hearth and attached to the roof framing.
- The box will be covered in a weather resistant barrier and concrete backer board.
- We will attach a brick veneer to the backer board to mimic the look of a full brick chimney from the Victorian period appropriate for this home.
- We will use appropriate galvanized step flashing and custom bent metal flashing to direct water away from this interruption in your roof membrane.
- We will install a galvanized metal cap on top of the chimney that your sheet metal/fireplace installer can drill through and flash to appropriately.
- Transport all excess materials and debris to HWMA for proper disposal.

The total cost for this remodel project is $3950.00. This cost reflects the total of the labor, materials, disposal costs, and permit fees.

Please let me know if you are interested my company tackling your remodel and I will schedule the work into my calendar and draw up a contract for us to sign.

Sincerely,

Shawn Herkby
Owner, Compass Carpentry
Attachment 5

MILLS ACT DOCUMENTATION

Notarized Application Form

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Humboldt

On May 11, 2018 before me, Kristin Galt, Notary Public
(insert name and title of the officer)

personally appeared Bert Dyer who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon whom the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature
(Seal)
CITY OF EUREKA
APPLICATION FORM

Development Services Department, 331 “K” Street, Eureka, CA 95501, (707) 444-4160

Please complete the information below and attach supplemental information as required. The applicable application fee(s), required plans, project worksheet and supplemental application form, if any, must accompany all applications. If you have questions regarding this application form, the application process, or general planning questions, please do not hesitate to contact the Community Development Division. Office hours are M-F 8am to noon, and 1pm to 5pm.

www.ci.eureka.ca.gov
planning@ci.eureka.ca.gov

OWNER/APPLICANT/AGENT

Property Owner’s Name: BERT DYER / JOE MC INERNEY
Mailing Address: PO BOX 2163
                     City: Weaverville ST: CA Zip: 96093
Phone: 805-418-6392
Email: bertdyer@hotmail.com
If there is more than one property owner, please provide the contact information for each property owner on an attached sheet
Joel McInerney 76 Yahoo.com

Applicant’s Name (if different than Owner):
Mailing Address: 
                     City: St: Zip: 
Phone: 

Agent’s Name (if different than Applicant):
Mailing Address: 
                     City: St: Zip: 
Phone: 

Questions/correspondence will be directed to the Agent if one is designated

PROJECT LOCATION

(a) Location Address: 805 N ST
                    Assessor’s Parcel Number(s): 001-244-001-000
(b) Location Address: 
                    Assessor’s Parcel Number(s): 
(c) Location Address: 
                    Assessor’s Parcel Number(s): 

PROJECT DESCRIPTION

(please provide a project description, attach additional sheets as necessary)

I would like to restore existing fireplace and chimney so that it is functional. A chimney would need to be extended 36 inches and have roof flashing installed to meet code height. It would be a metal stove pipe.

Our main desire is to have a usable fireplace. If the committee has another solution for the chimney, we are open to that.

I also applying for Mills Act.

Chimney work would be done by NORTHCOAST CHIMNEY SWEEP, McGINVILLE

Will the use or business for which this application is being submitted involve the use, cultivation, processing, storage and/or distribution of marijuana or medical cannabis in any way? YES ☐ NO ☐

PROPERTY OWNER’S/ AUTHORIZED AGENT’S SIGNATURE

The property owner is required to sign the application. NOTE: If the applicant is not the property owner, then the signature of the property owner, or the owner’s authorized agent, is required. The signature verifies that the property owner/agent has reviewed the application, including the supplemental application, and the owner/agent approves the business described in this application be conducted at this property. Applications will not be accepted without the owner/agent signature. Attaching a letter from the property owner authorizing the operation of the business at this site is acceptable.

Property Owner’s Signature: [Signature]
Date: 5/11/2018

OR

Authorized Agent’s Signature: 
Date: 

Print Agent Name: 
Email: 
Phone: 

23
Schedule and Plan for Maintenance and Treatment of the Historic Property

May 12, 2018

Bert Dyer/Joe McInerney,
805 N Street, Eureka, CA
Mills Act Application
Schedule and Plan for Maintenance

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Cost</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restore chimney to operational condition</td>
<td>$2500-5,000</td>
<td>stove pipe vs. new brick chimney</td>
</tr>
<tr>
<td>Restore windows so that all open and close</td>
<td>$9000</td>
<td>estimate from Compass Carpentry</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shawn Herlihy</td>
</tr>
<tr>
<td>Re-do Exterior baseboard around foundation</td>
<td>$2000</td>
<td>general estimate for materials and labor</td>
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<table>
<thead>
<tr>
<th>Year 4-5</th>
<th>Cost</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Painting Exterior</td>
<td>$10,000</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Year 9-10</th>
<th>Cost</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Replace roof</td>
<td>$5,000 +</td>
<td></td>
</tr>
</tbody>
</table>
Property Tax Adjustment Worksheet

CITY OF EUREKA
Mills Act Historic Property
Tax Incentive Program

APPLICATION SUPPLEMENTAL FORM #4
Property Tax Adjustment Worksheet

Below is a simplified process for obtaining the estimated Mills Act Historic Property tax value. Be aware that the assessed value you determine here is an estimate only and will be determined by the Assessor. The Assessor assesses the property annually using various factors, and the assessed property taxes may change from year to year; therefore, the assessed property taxes may change from year to year.

Fill in all Gold highlighted cells with values to the best of your knowledge.

<table>
<thead>
<tr>
<th>Instructions</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ANNUAL PROPERTY INCOME</strong></td>
<td></td>
</tr>
<tr>
<td>Line 1 Monthly Rental Income</td>
<td>$ 2,000</td>
</tr>
<tr>
<td>Line 2 Annual Rental Income</td>
<td>Multiply Line 1 by 12 (months)</td>
</tr>
<tr>
<td></td>
<td>24,000</td>
</tr>
</tbody>
</table>

**ANNUAL OPERATING INCOME**
*Do NOT include mortgage payments or property taxes. Provide back-up documentation where applicable.*

| Line 3 Management | Where applicable, include expense of on-site manager's unit and/or off-site management fee |
| | 1,160 |
| Line 4 Insurance | |
| | 1,110 |
| Line 5 Utilities | |
| | 1,200 |
| Line 6 Maintenance | |
| | 2,000 |
| Line 7 Other Operating Expenses | |
| Line 8 Total Expenses | Add lines 3 through 7 |
| | 5,476 |

**NET OPERATING INCOME**

| Line 9 Net Total | Line 2 minus Line 8 |
| | 18,524 |
### CITY OF EUREKA
Mills Act Historic Property
Tax Incentive Program

#### CAPITALIZATION RATE

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Interest Rate</td>
<td><strong>BOE Link for Year 2015</strong></td>
</tr>
<tr>
<td>11</td>
<td>Risk Rate</td>
<td><strong>Owner occupied one-family home = 4% All other property = 2%</strong></td>
</tr>
<tr>
<td>12</td>
<td>Property Tax Rate</td>
<td><strong>General Tax Levy</strong></td>
</tr>
<tr>
<td>13</td>
<td>Depreciation Rate</td>
<td><strong>Straight line Depreciation over 27.5 years</strong></td>
</tr>
<tr>
<td>14</td>
<td>Total Capitalization Rate</td>
<td><strong>Add lines 10 through 13</strong></td>
</tr>
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#### NEW ASSESSED VALUE

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>15</td>
<td>Mills Act Assessed Value</td>
<td>Line 9 divided by Line 14</td>
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</table>

#### NEW TAX ASSESSMENT

<table>
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<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Current Tax</td>
<td><strong>General Tax Levy</strong></td>
</tr>
<tr>
<td>17</td>
<td>Tax Under Mills Act</td>
<td>Line 15 times .01 (1%)</td>
</tr>
<tr>
<td>18</td>
<td>Estimated Tax Reduction</td>
<td>Line 16 minus Line 17</td>
</tr>
</tbody>
</table>
Deed & Legal Description

GRANT DEED

THE UNDERSIGNED GRANTOR(s) DECLARE(s)

City of Eureka

Parcel No. 001-244-001

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Rachel Barfield, an unmarried woman

hereby GRANT(s) to

Bert E. Dyer and Joseph T. McInerney, who are married to each other, as joint tenants

the following real property in the City of Eureka

County of Humboldt, State of California.

See Exhibit A attached hereto and made a part hereof.

Dated: April 18, 2018

Rachel Barfield

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Humboldt

On April 18, 2018 before me, Bridget Cherms, a Notary Public, personally appeared Rachel Barfield

who proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies); and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Bridget Cherms
My commission expires: November 7, 2021

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EXHIBIT A

DESCRIPTION

That real property situate in the City of Eureka, County of Humboldt, State of California, described as follows:

BEGINNING at the Southeast corner of "N" and Eighth Streets as established according to the Official Surveys and Monuments of the City of Eureka, State of California,
and running thence Southerly along the East line of "N" Street, 60 feet;
thence at right angles Easterly, 120 feet;
thence at right angles Northerly, 60 feet, to the South line of Eighth Street;
thence Westerly along the last mentioned line 120 feet to the place of beginning, and being a portion of Block 100 of the City of Eureka.

APN: 001-244-001-000
Site Plan

805 N Street; APN 001-244-001; HPO-18-0002
Interior & Exterior Photos
805 N Street; APN 001-244-001; HPO-18-0002
805 N Street; APN 001-244-001; HPO-18-0002
805 N Street; APN 001-244-001; HPO-18-0002
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805 N Street; APN 001-244-001; HPO-18-0002
805 N Street; APN 001-244-001; HPO-18-0002
Proof of Listing on Local Register of Historic Places

NOTICE OF PLACEMENT ON LOCAL REGISTER OF HISTORIC PLACES

ASSESSOR'S REFERENCE NUMBER(S): 001-244-01
SITUS ADDRESS: 805 N Street
PROPERTY OWNERS(S) OF RECORD: Mildred A. Henkle

NOTICE IS HEREBY GIVEN that the City of Eureka has placed the real property or real properties described herein on the Local Register of Historic Places.

NOTICE IS FURTHER GIVEN that any development including, but not limited to: alteration, addition, renovation, rehabilitation, restoration and/or demolition, of any part of the real property described herein will be reviewed by the City of Eureka for conformance with the Historic Preservation Ordinance (Eureka Municipal Code Title 10, Chapter 5, Article 30 (Revised 1997, to Title 15, Chapter 157)).

NOTICE IS FURTHER GIVEN that the purpose of this Notice of Placement on the Local Register of Historic Places is to provide record and notice of special development restrictions and/or conditions that are applicable to said property and have been imposed by the City of Eureka and will be enforced with the granting of permits or other approvals necessary to develop the subject real property or real properties.

THIS NOTICE IS GIVEN BY THE CITY OF EUREKA COMMUNITY DEVELOPMENT DEPARTMENT

on: May 30, 1997  by:  Kevin Hamblin, Director of Community Development