



**Historic Preservation Board**  
**REGULAR MEETING AGENDA**  
**Wednesday, July 27, 2022 | 5:00 PM**  
**City Hall Council Chamber – 70 N. First Street**

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**CALL TO ORDER / ROLL CALL**

This Historic Preservation Board (HPB) meeting will be conducted in person and virtually via electronic telecommunication (Zoom) in compliance with the provisions of the Brown Act. Chair Foulkes will attend virtually from 16405 River Road, Guerneville, CA 95446. A quorum of the HPB will be in attendance at City Hall.

Members of the public may attend this meeting in person at Campbell City Hall or virtually via Zoom at <http://campbellca.gov/HPBsignup>. A video recording will be available on the City of Campbell YouTube Channel following the meeting at <https://youtube.com/user/CityofCampbell>.

Written correspondence may be delivered to Historic Preservation Board at, or prior to, the Public Hearing by email to [planning@campbellca.gov](mailto:planning@campbellca.gov). Questions may be addressed to Senior Planner Daniel Fama, Board Secretary, at (408) 866-2193 or [danielf@campbellca.gov](mailto:danielf@campbellca.gov).

**APPROVAL OF MINUTES**

1. **Approval of Minutes of June 22, 2022** (*Voice Vote*)
  - Meeting Minutes, 06/22/2022

**ORAL COMMUNICATIONS**

This portion of the meeting is reserved for individuals wishing to address the Board on matters of community interest that are not listed on the agenda. In the interest of time, the Chair may limit speakers to three minutes. Please be aware that State law prohibits the Board from acting on non-agendized items, however, the Chair may refer matters to staff for follow-up.

**BOARD/STAFF ANNOUNCEMENTS**

Board Members and/or staff may make announcements on matters related to historic preservation and promotion.

**OLD BUSINESS**

2. **Mills Act ad hoc Subcommittees Report and Program Update Discussion**

Both Mills Act *ad hoc* Subcommittees will provide a monthly update of their activities to the Board.

- Subcommittee Materials (to be provided by email prior to the meeting)

### **ADJOURNMENT**

Adjourn to the next regularly scheduled Historic Preservation Board meeting of **August 24, 2022**, at 5:00 PM, in the City Hall Council Chambers, 70 North First Street, Campbell, California and via telecommunication.

#### **Americans with Disabilities Act (ADA)**

In compliance with the Americans with Disabilities Act, listening assistance devices are available for meetings held in the Council Chambers. If you require accommodation to participate in the meeting, please contact the City Clerk's Office at [ClerksOffice@campbellca.gov](mailto:ClerksOffice@campbellca.gov) or 408-866-2117 in advance of the meeting.



**HISTORIC PRESERVATION BOARD  
REGULAR MEETING MINUTES  
Wednesday, June 22, 2022 | 5:00pm  
City Hall Council Chamber**

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**CALL TO ORDER**

The Regular Historic Preservation Board meeting of June 22, 2022 was called to order at 5:00pm by Chair Foulkes, and the following proceedings were had to wit.

**ROLL CALL**

HPB Members Present:

Michael Foulkes, Chair  
Todd Walter, Vice Chair  
Susan Blake  
Rob Corteway  
Laura Taylor Moore

HPB Members Absent:

None

Staff Members Present:

Rob Eastwood, Community Development Director  
Daniel Fama, Senior Planner  
Ken Ramirez, Administrative Analyst  
Dusty Christopherson, City Clerk

**AGENDA MODIFICATIONS OR POSTPONEMENTS**

None

**APPROVAL OF MINUTES**

1. Approval of minutes of April 27, 2022

**Motion:** Upon motion of Vice Chair Walter, seconded by Member Moore the Historic preservation Board unanimously approved the April 27, 2022 minutes as revised, by way of voice vote. (5-0)

**ORAL REQUESTS**

None

**BOARD AND STAFF ANNOUNCEMENTS**

Introduction to Planning Administrative Analyst, Ken Ramirez. Announcement of Dusty Christopherson leaving the City Clerk position.

Senior Planner Daniel Fama reported on the approval of Conditional Use permit to allow relocation of the structure located at 1940 Hamilton Avenue to the adjacent First Congregational Church.

Commissioner Blake requested an update on the three Mills Act contracts that were submitted. Senior Planner Fama stated that they were approved by the City Manager, City Clerk, and City Attorney.

Vice Chair Walter requested an update on property on El Patio. Senior Planner Fama stated that the issue will be going to the City Council meeting on August 2, 2022 for final action.

**PUBLIC HEARINGS**

2. **84 N 3<sup>rd</sup> Street – Tier 1 Historic Resource Alteration Permit** (Resolution / Roll Call Vote)

Member Moore and Member Blake recused themselves from the Public Hearing.

Senior Planner Fama presented a staff report dated June 22, 2022.

Chair Foulkes opened the public hearing and asked if anyone wished to speak .

Barry Shilman presented reasoning for making alterations and stated that the repairs were to space and function, not just design.

Member Corteway asked Board if there were architectural issues with repair. Vice Chair Walter stated there were no architectural issues.

**Motion:**           **Upon motion of Member Corteway, seconded by Vice Chair Walter the Historic Preservation Board adopted resolution No, 2022-06, approving a Tier 1 Historic Resource Alteration Permit (PLN-2022-60), by the following roll call vote:**  
**AYES:**           **Walter, Corteway, Foulkes**  
**NOES:**           **None**  
**ABSENT:**       **None**  
**ABSTAIN:**      **Blake, Moore**

## **NEW BUSINESS**

### **3. Public Outreach Strategy – California Earthquake Brace + Bolt (EBB) Program**

Senior Planner Fama stated that this was an opportunity from the Board to provide grants to homeowners to seismically prepare their homes.

Board was in favor with the California Earthquake Brace + Bolt (EBB) program as they saw the various benefits but asked if the state would be able to assist with the distribution of marketing collateral materials such as brochures or flyers.

## **OLD BUSINESS**

### **4. Mills Act ad hoc Subcommittee Report and Program Update Discussion**

The subcommittee provided an update on its activities to the Board. Vice Chair Walter reviewed all items of the draft document and opened the floor for discussion for each item. Points of discussion were whether applicants would be able to reapply after completing the 10-year term limit of the contract. Chair Foulkes believes that some projects have work and repairs that may warrant more than the 10-year term limit of the contract.

There was a consensus amongst the board that the application should demonstrate the tax saving benefits by quantifying its impact so that it is apparent to the public and prospective applicants. Chair Foulkes stated that the Mills Act can prevent new homeowners from demolishing recently purchased older home if they knew that it was an option to buy an older home with the intent to repair and not demolish and rebuild.

Chair Foulkes recommended putting within the application that the applicants be responsible for protecting and preserving trees.

Director Rob Eastwood thanked Board for their diligence and encouraged that they continue to move forward and work with the City of Campbell.

## **ADJOURNMENT**

The Regular Historic Preservation Board meeting adjourned at 6:25pm to the next Historic Preservation Board Meeting on **Wednesday, July 27, 2022**, at City Hall, Council Chambers, 70 N. First Street, Campbell, CA.

PREPARED BY: Ken Ramirez, Administrative Analyst

# MEMORANDUM



**City of Campbell**  
**Planning Division**

**To:** Chair Foulkes and Board Members

**Date:** July 27, 2022

**From:** Daniel Fama, Senior Planner

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**Subject:** Desk Item – Agenda Item No. 2

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Please see the attached memo and supporting documentation from Board Member Corteway, acting as the Mills Act Audit Review *ad hoc* Subcommittee.

## Daniel Fama

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**From:** Rob Corteway  
**Sent:** Wednesday, July 27, 2022 6:50 AM  
**To:** Daniel Fama; Ken Ramirez  
**Cc:** Rob Eastwood; Mike Foulkes  
**Subject:** Mills Act Audit  
**Attachments:** Mills Act Audit Project Summary- July 2022.xlsx; b886c891-e9b0-4367-b284-b86fd6c78e7d.png

Hello Daniel and Ken (Copy to Mike and Rob):

Attached please find the revised spreadsheet I created to summarize the data I collected from the PDF file submissions from the 8 homes in Campbell that have a Mills Act contract. This is essentially a version 2, post-the conversation I had with Daniel on Monday, 7/25/22. Closely following will be a revised summary document where I provide a synopsis of the process and findings of this analysis. Since I go into detail in that document, I will give a high-level summary in this e-mail as to what is attached. I am fully prepared to present my findings at the Historic Preservation Board meeting today.

The final tab on the spreadsheet, labeled "Expenditure - Tax Summary" is what I consider to be the bottom line of the analysis. The goal of the audit is to develop a data-driven and quantifiable perspective as to whether the tax reductions Mills Act homes benefit from are being re-invested into these homes. The answer is unequivocally Yes on a cumulative basis...by a multiple slightly more than 2X.

Below my signature of this e-mail, I paste the summary part of the attached spreadsheet. The bottom line number for each address is highlighted in red. This number calculates the difference between the sum of eligible homeowner expenditures and the tax benefits given them over the same period. For example, over the relevant periods, the owners of 140 South Peter Drive spent \$56,353 more than the tax benefits they received from the Mills Act contract. The owners of 61 Catalpa Lane spent \$118,738 more than the tax benefit. **In total, by the calculations completed in this audit, which are based on the data provided, these Mills Act homeowners spent \$576,812 on the improvement, maintenance, and restoration of their homes. The tax benefits they received by virtue of becoming a Mills Act home totaled \$270,636 over the same period. It follows that \$306,176 more was spent by the homeowners than the tax benefits received.**

I created a tab for each address. The tabs are at the receipt / transaction level and represent my microanalysis of the PDF packages each homeowner provided. These receipts roll up into projects and then into a year. At the bottom of each tab is a sum total of the verifiable, eligible expenses for each address over these years. The primary purpose of each tab is to quantify the eligible and verifiable expenses that went towards the maintenance, improvement, and restoration of each Mills Act home.

An additional purpose of these tabs is to objectively assess the quality and accuracy of Campbell and Santa Clara County-directed reporting the homeowners provided compared to that which each homeowner agreed to in their Mills Act contracts. Each row in the spreadsheet represents an individual receipt / transaction. Where there was a finding of note, I highlighted the row in yellow.

At the highest level, the findings of this audit are:

- Homeowners of properties designated as Structures of Merit in the City of Campbell Historic Resource Inventory with Mills Act contracts have spent a significant amount of money on the improvement, maintenance, and restoration of their homes. On a cumulative basis, these expenditures far exceed any tax benefits provided to them by virtue of the Mills Act. Three of the eight homes under consideration did not provide verifiable, transaction / receipt-level evidence of expenditures that exceeded the tax savings. However, the deltas in these

three cases are very small. It is also very likely that eligible expenses did exceed tax savings for these three homes, however some of the data provided to the County via its Mills Act survey was destroyed or lost in the process. It follows that the benefit to the quantifiable market and non-quantifiable historical values of each home far exceeds the loss in tax revenue to the County of Santa Clara and the City of Campbell.

- It could aid the efficiency of the ongoing implementation of the Campbell Mills Act program if the Santa Clara County Assessor's office would maintain reporting provided to them by the homeowners for the County's Mills Act survey purposes and share this information with the City of Campbell. There are gaps in data solely caused by the County destroying or losing this information. However, it must be noted that despite these gaps in reporting, it is conclusive that homeowners' expenditures far exceed their tax reductions. It follows that with a complete data set, it would be proven that the homeowners' expenditures would exceed tax reductions by an even greater amount than this audit has found.
- With few exceptions, each Mills Act homeowner acted in good faith to provide ample information, and with sufficient detail to adhere to the requirements of their Mills Act contracts.
- This audit found no intentional or blatant attempts on the part of the homeowners to claim ineligible expenses as being applicable towards the maintenance, improvement, or restoration of these homes.
- Given that the owners of the eight homes in this analysis are not only adhering to their Mills Act contracts on a moral and financial basis, and some are exceeding the expectations therein, **a conservative expansion of the Campbell program will likely have beneficial effects on quantifiable property values as well as on non-quantifiable historical values. In short, Campbell's Mills Act program is working as intended.**

Please call me at [xxx-xxx-xxxx](tel:xxx-xxx-xxxx) if you have any questions.

Thank you,

- Rob Corteway

Sent from my iPad





Address	Year Of Mills Act Contract	Year of Verifiable Eligible Expenditures	Fiscal Year For Tax Purposes	Tax Amount	Tax Savings From Year Prior To Mills Act Reduction (Normalizing For 2% Potential Annual Increase)	Verified Eligible Expenditures
<b>Sum of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
					\$ (24,227)	
<b>Difference Between Verified Eligible Expenditures Total And Sum Of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
	\$ 50,590					
<b>155 Alice Avenue</b>						
			2014	\$ 11,748		
	2015		2015	\$ 11,750		
			2016	\$ 12,156		
		2017	2017	\$ 3,907	\$ (8,493)	\$ 3,172
		2018	2018	\$ 4,751	\$ (7,897)	\$ 10,360
		2019	2019	\$ 4,378	\$ (8,523)	\$ 14,195
			2020	\$ 4,296	\$ (8,863)	
<b>155 Alice Avenue Verified Eligible Expenditures Total:</b>						\$ 27,727
<b>Sum of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
					\$ (33,775)	
<b>Difference Between Verified Eligible Expenditures Total And Sum Of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
	\$ (6,048)					
<b>167 Alice Avenue</b>						
			2017	\$ 2,408		
	2018	2018	2018	\$ 11,060		\$ 2,141
			2019	\$ 19,541		
		2020	2020	\$ 4,549	\$ (15,383)	\$ 128,750
			2021	\$ 4,626	\$ (15,705)	
<b>167 Alice Avenue Verified Eligible Expenditures Total:</b>						\$ 130,891
<b>Sum of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
					\$ (31,088)	
<b>Difference Between Verified Eligible Expenditures Total And Sum Of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
	\$ 99,803					
<b>226 Alice Avenue</b>						
			2015	\$ 8,336		
	2016	2016	2016	\$ 9,429		\$ 142
		2017	2017	\$ 9,751		\$ 13,339
			2018	\$ 3,481	\$ (6,464)	
		2019	2019	\$ 3,237	\$ (6,908)	\$ 6,844
		2020	2020	\$ 3,191	\$ (7,157)	\$ 1,647
			2021	\$ 3,250	\$ (7,304)	
<b>226 Alice Avenue Verified Eligible Expenditures Total:</b>						\$ 21,972
<b>Sum of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
					\$ (27,833)	
<b>Difference Between Verified Eligible Expenditures Total And Sum Of Year-Over-Year Changes In Property Taxes Since Mills Act Expenditures Were Claimed:</b>						
	\$ (5,861)					
<b>GRAND TOTALS</b>						
	\$ 306,176				\$ (270,636)	\$ 576,812

**61 Catalpa Lane**

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes
<b>61 Catalpa Lane: 2013 - 2014 Kitchen Project</b>	Tobiason + Rook Builders	1/31/14 - 6/4/14	Kitchen: Demolition, framing, carpentry, stucco, plaster, doors, cabinetry, insulation, drywall, counters, tile, plumbing, flooring, windows, project management, painting, and sheetmetal.	\$ 112,135	Y	Package shows numerous invoices over time for the work done on the kitchen by this contractor. This summary spreadsheet will combine the work for which an individual service provider / contractor bills. Therefore, each line is on a per-provider, per-project basis. Each invoice provided by the homeowner keeps a running total of project tasks completed and costs accrued to date, less amount paid to date, resulting in a current amount due. It would be superfluous and misleading to note the details of every invoice in this summary. Doing so could potentially lead to a mis-interpretation of the costs and multiple-counting of invoices, and thus an inflated number. The numbers shown here come from the latest (6/4/14) invoice which keep the running total of accrued costs. The "Description" column summarizes the various pieces of work done as part of this project.
						Package provided by the homeowner includes estimates, invoices, and receipts. However it did not include the Campbell reporting form, photographs, nor County Mills Act annual surveys (Pursuant to term #7 of the Mills Act contract). Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
	CPL Consulting Engineers & Eaton Hall Architecture	12/18/13 - 2/16/14	Structural design and construction support for kitchen remodel.	\$ 1,163	Y	Mills Act contract appears to be entered into in 2013 Not duplicative of items billed to the homeowner via Tobiason + Rook Builders nor any other vendors listed herein.
	University Electric Home Appliance Center	1/23/14	Appliances for kitchen project. Includes refrigerator, dishwasher, microwave, range, and vents.	\$ 16,741	Y	Not duplicative of items billed to the homeowner via Tobiason + Rook Builders nor any other vendors listed herein.
	City of Campbell	10/29/13	City Planning fees.	\$ 660	Y	Are city planning fees eligible for tax deduction under the Mills Act? No duplicative of items billed to the homeowner via Tobiason + Rook Builders, nor any other vendors listed herein.
	Eaton Hall Architecture	10/21/13	Pre-design, schematic design, construction documents.	\$ 4,477	Y	Not duplicative of items billed to the homeowner via Tobiason + Rook Builders nor any other vendors listed herein. For the avoidance of doubt, this includes the items billed by CPL Consulting Engineers & Eaton Hall Architecture on a combined basis.
<b>61 Catalpa Lane: 2013 - 2014 Kitchen Project Total</b>				<b>\$ 135,176</b>		Package provided by the homeowner includes additional estimates and billing from other providers / wholesalers which have acted as subcontractors and service providers to the primary contractor, Tobiason + Rook Builders. Products and services in these additional documents were subsequently billed to the homeowner via Tobiason + Rook Builders. These pass-through costs are therefore not inserted as separate line items in this analysis, as this would be duplicative to the items billed in the above 5 lines.
<b>61 Catalpa Lane: 2016 Front Yard Project</b>	R.N. Pearman Landscape Management, Inc.	3/3/16	Front Yard: Lighting installations, concrete removal and replacement, power-washing and re-painting of landing, fertilizing and re-seeding, mulch installation.	\$ 4,601	Y	
<b>61 Catalpa Lane: 2016 Front Yard Project Total</b>				<b>\$ 4,601</b>		All work was completed and billed by R.N. Pearman. No subcontractors, service providers, or pass-through costs were identified.
<b>61 Catalpa Lane: 2018 Heating and Air Conditioning Project</b>	Allied Aire Service	10/2/18	Heating / Air Conditioning (Upstairs): AC Condenser, furnace, evaporation coil, ducting, furnace filter box, asbestos removal, thermostat, panel breakers, copper electric circuit, condensing unit, vibration pads, warranty.	\$ 16,588	Y	
	Allied Aire Service	10/2/18	Heating / Air Conditioning (Downstairs): Furnace, ducting, filter, thermostat, 120 volt panel, warranty.	\$ 9,606	Y	
<b>61 Catalpa Lane: 2018 Heating and Air Conditioning Project Total</b>				<b>\$ 26,194</b>		All work was completed and billed by Allied Aire Service. No subcontractors, service providers, or pass-through costs were identified.
<b>61 Catalpa Lane Grand Total</b>				<b>\$ 165,970</b>		

**75 North 2nd Street**

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes
<b>75 North 2nd Street: Attic and Security Projects</b>	Home Depot	2016	Security camera wiring and smart doorbell camera.	\$ 280	Y	Package provided by the homeowner includes the Mills Act Campbell reporting form and County annual survey, receipts, and photographs (All the aforementioned pursuant to term #7 of the Mills Act contract). Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
	Amazon	2016	Attic fan, vent switch, and timer.	\$ 1,236	Y	
<b>75 North 2nd Street: Attic and Security Projects Total</b>				<b>\$ 1,516</b>		
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<b>75 North 2nd Street: Insulation and Security Projects</b>	Universal Insulation	2017	Wall insulation.	\$ 1,015	Y	No receipts nor itemization for miscellaneous home repairs.
	Home Depot	2017	Security lighting, outdoor security camera, miscellaneous home repairs.	\$ 624	Y except for miscellaneous home repairs	
<b>75 North 2nd Street: Insulation and Security Projects Total</b>				<b>\$ 1,639</b>		
<hr/>						
<b>75 North 2nd Street: Miscellaneous Home Repairs</b>	Home Depot	2018	Miscellaneous home repairs.	\$ 800	N	No receipts nor itemization for miscellaneous home repairs. Homeowner notes that these receipts were sent into the County for their annual package.
	<b>75 North 2nd Street: Insulation and Security Projects Total</b>				<b>\$ 800</b>	
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<b>75 North 2nd Street: Garage, Gutters, Tree Trimming, Drain Clearing, Fences, Security Camera</b>		2019	Gutters, tree trimming.	\$ 250	Y	
	Roto Rooter	2019	Drain clearing.	\$ 292	Y	
	Cal's Garage Door	2019	Garage.	\$ 186	Y	
	The Fence Man	2019	Fences.	\$ 4,240	Y	
	David Rodriguez	2019	Fences.	\$ 2,100	Y	
	Home Depot	2019	Security camera.	\$ 208	Y	
	<b>75 North 2nd Street: Garage, Gutters, Tree Trimming, Drain Clearing, Fences, Security Camera Total</b>				<b>\$ 7,276</b>	
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<b>75 North 2nd Street: Termite Services, Porch Repair, Paint, Concrete Sealer, Dry Rot Repair</b>	Might Mite Termite Service	2020	Termite services.	\$ 2,850	Y	
	Home Depot	2020	Porch repair and concrete sealer.	\$ 426	Y	
	Kelly Moore	2020	Porch repair and paint.	\$ 142	Y	
	Bruce Baur Lumber	2020	Porch repair.	\$ 182	Y	
	DJS Painting	2020	Paint.	\$ 10,060	Y	
	Antonio Fernandez	2020	Dry rot repair.	\$ 1,800	Y	
	<b>75 North 2nd Street: Termite Services, Porch Repair, Paint, Concrete Sealer, Dry Rot Repair Total</b>				<b>\$ 15,459</b>	
<hr/>						
<b>75 North 2nd Street Grand Total</b>				<b>\$ 26,690</b>		

110 South 2nd Street

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes	
110 South 2nd Street: Wood Trim, Chandelier, Termite Inspection and Repair, HVAC, Microwave, Fireplace, Faucet, Kitchen Upgrades, Alarm System, Carbon Monoxide Sensors, Security Cameras, Security Lighting, Driveway Gate, Humidity Filters, Landscaping, Gutters, French Door, Furnace, Toilet Seats, Mills Act Enrollment, Termite Inspection & Maintenance, Landscaping, City Planning Fees.						Package provided by the homeowner includes the Mills Act Campbell reporting form and County annual survey, receipts, and photographs (All the aforementioned pursuant to term #7 of the Mills Act contract). Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.	
						All expenses in this package were outlaid in 2018 and 2019, and the great majority of projects noted in the Mills Act Campbell reporting form specify dates of 2018 and 2019. However, three projects in this form are noted as being in 2020, 2025, and 2026 respectively. Based on the homeowner-provided commentary and backup detail, it appears this was written as such because the projects will be ongoing for multiple years through those three dates. Despite future dates noted, these were expenses incurred in 2018 and 2019 for projects completed and / or begun in those years. As such they are appropriate for being claimed in 2018 and 2019 for tax purposes.	
						Homeowners entered into Mills Act contract 12/17/18 after purchasing the home 8/17/18.	
						For backup documentation, only a pick-up confirmation was provided, and there were no receipts. The \$204.07 total was written-in on the confirmation by the homeowner, as that document had no Home Depot-provided expense numbers.	
	Home Depot	8/29/18	New faucet.	\$ 204	Y		
	Costco	9/5/18	New chandelier.	\$ 90	Y		
	Frontier Pacific	9/12/18	Gate movement and modification.	\$ 460	Y		
	San Jose Plumbing	9/12/18	Kitchen sink installation.	\$ 325	Y		
	Rando AAA HVAC	12/4/18	Humidity filters in basement.	\$ 75	Y		
	Valley Heating, Cooling, Electrical	11/5/18	Furnace / AC tuneup.	\$ 325	Y	This expense / project was not noted on the Mills Act Campbell reporting form.	
	WindStar	9/4/18	Wood trim on door.	\$ 275	Y		
	City of Campbell	9/7/18	City Planning fees.	\$ 1,706	Y	It is assumed that city planning fees are eligible for tax deduction under the Mills Act.	
	Home Depot	9/2/18 & 9/19/18	Landscaping materials.	\$ 119	Y	Homeowner was very diligent in excluding expenses from receipt that do not directly represent improvements to the home.	
	Costco	9/4/18	Landscaping materials.	\$ 15	Y	Homeowner was very diligent in excluding expenses from receipt that do not directly represent improvements to the home.	
	Home Depot	11/12/18	Replace toilet seat.	\$ 22	Y	It is indeterminate whether this expense / project was noted on the Mills Act Campbell reporting form.	
Home Depot	9/13/18	Spackling	\$ 12	Y			
Home Depot	11/24/18	Landscaping materials.	\$ 44	Y			
Home Depot	9/8/18	Carbon monoxide detectors.	\$ 62	Y	Assumption is that this item is related to the aforementioned alarm system.		
Home Depot	10/14/18	Furnace filter.	\$ 20	Y			
<b>110 South 2nd Street: Wood Trim, Chandelier, Termite Inspection and Repair, HVAC, Microwave, Fireplace, Faucet, Kitchen Upgrades, Alarm System, Carbon Monoxide Sensors, Security Cameras, Security Lighting, Driveway Gate, Humidity Filters, Landscaping, Gutters, French Door, Furnace, Toilet Seats, Mills Act Enrollment, Termite Inspection &amp; Maintenance, Landscaping, City Planning Fees Total:</b>				<b>\$ 3,752</b>			
110 South 2nd Street: Exterior Power Wash and Painting, Home Siding, Termite Inspection and Maintenance, Smoke Alarm, Electrical Repair, Toilet Seat, Basement Foundation Seal, Landscaping, Light Bulbs, Air Filters, Window Coverings, Kitchen Upgrade Materials, Insulation, Outdoor Lighting, Furnace, AC	Hope Painting	10/11/19 - 10/27/19	Exterior power wash and painting.	\$ 6,575	Y		
	Ercanback Siding	8/28/19	Home siding repair.	\$ 1,120	Y		
	Taps Termite	9/24/19	Termite inspection & maintenance.	\$ 1,375	Y		
	CVS	NA	Smoke alarm batteries.	\$ 15	Y		
	Home Depot	3/30/19	Materials for electrical repair.	\$ 55	Y		
	NA	3/30/19	Labor for electrical repair.	\$ 125	N	No description of work completed or vendor used, and no invoice provided.	
	Home Depot	7/14/19	New toilet seat.	\$ 20	Y		
	Home Depot	12/13/19	Concrete seal for basement foundation.	\$ 6	Y		
	Home Depot	2/9/19	Landscaping materials, light bulbs, air filters.	\$ 90	Y		
	Home Depot	12/11/19	Water intrusion materials for basement.	\$ 71	Y		
	Decorview	3/11/19	Design consultation and product purchase for window shades.	\$ 3,894	Y		
	Home Depot	2/24/19	Materials for kitchen upgrade and cleaning.	\$ 50	Y		
	Home Depot	4/26/19	landscaping materials.	\$ 3	Y		
	Home Depot	4/26/19	landscaping materials and toilet seat.	\$ 36	Y		
	Home Depot	4/26/19	Landscaping materials and insulation wires.	\$ 250	Y		
	Home Depot	2/2/19	Drain tube.	\$ 10	Y		
	Home Depot	5/26/19	Landscaping materials, caulking, and plumbing supplies.	\$ 27	Y		
	Home Depot	5/5/19	LED light.	\$ 9	Y		
	Home Depot	11/27/19	Landscaping materials.	\$ 43	Y		
	Home Depot	5/19/19	landscaping materials.	\$ 19	Y		
	Home Depot	3/14/19	landscaping materials.	\$ 141	Y		
	Home Depot	3/30/19	landscaping materials.	\$ 7	Y		
	Home Depot	10/25/19	landscaping materials.	\$ 14	Y		
	Costco	1/29/19	Outdoor solar light.	\$ 30	Y		
	Costco	2/10/19	LED lightbulbs and 60W light bulbs.	\$ 30	Y		
	Home Depot	4/14/19	Landscaping materials and lighting supplies.	\$ 82	Y		
	Home Depot	8/18/19	Lighting supplies.	\$ 11	Y		
	Home Depot	4/26/19	Window coverings.	\$ 32	Y		
	Lowe's	7/23/19	Window coverings.	\$ 50	Y		
	Western Appliance	7/28/19	Microwave and related trimkit purchase and installation.	\$ 415	Y		
	<b>110 South 2nd Street: Exterior Power Wash and Painting, Home Siding, Termite Inspection and Maintenance, Smoke Alarm, Electrical Repair, Toilet Seat, Basement Foundation Seal, Landscaping, Light Bulbs, Air Filters, Window Coverings, Kitchen Upgrade Materials, Insulation, Outdoor Lighting, Furnace, AC Total:</b>				<b>\$ 14,603</b>		
	<b>110 South 2nd Street Grand Total</b>				<b>\$ 18,356</b>		

140 South Peter Drive

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes
140 South Peter Drive Carriage House Baseboards, Doors, Floors, Stairs, Door Handles, Door Locks, & Main House Storm Cellar Door						Package provided by the homeowner includes the Mills Act Campbell reporting form, two Mills Act County Surveys (2010 - 2014 & 2015) including Supplemental Form #2 (detailing projects that took place from 2010 - 2013, and projected through 2015), photographs, and receipts (All the aforementioned pursuant to term #7 of the Mills Act contract). Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD. Homeowners note that it has been a difficult task to recreate what had been sent to the County for their audit. Homeowners further note that the County threw these materials away. They have attempted to re-create what the County threw away and stated that the amounts provided cover the items credited through the Mills Act. Homeowners note that while the materials provided cover the credit amount, there are additional items completed and money spent. In the Mills Act reporting forms, the homeowner notes \$150,000 in projects in 2011, \$55,000 in 2012, \$80,000 in 2013 (Projected), and \$75,000 in 2014 (Projected). The receipt-level detail that follows is the entirety of payment confirmation provided. Noted that the homeowner wrote that a significant amount of information that was provided to the County was not returned. Receipt-level detail has not been provided for projects taking place between 2010 - 2014. Homeowners entered into the Mills Act contract on 11/17/13.
	Unidentified Labor	2015	Labor related to these projects. 5 workers, ranging from \$30 - \$40 per hour.	\$ 4,620	N	Hand-written.
	"Terry" Store	2015	Unidentified product for this project.	\$ 496	N	Hand-written.
	Unidentified Store	2015	Unidentified product for this project.	\$ 1,859	N	Hand-written.
	Unidentified Labor	2015	Labor related to these projects. 5 workers, ranging from \$30 - \$40 per hour.	\$ 3,480	N	Hand-written.
	Unidentified Store	2015	Unidentified product for this project.	\$ 82	N	Hand-written.
	The Moulding Company	6/25/15	Moulding materials.	\$ 168	Y	
	Economy Lumber	6/24/15	Lumber, drill bits, finish.	\$ 1,099	Y	
	Fence Specialties Inc.	6/25/15	Fencing materials.	\$ 229	Y	
	The Moulding Company	6/25/15	Moulding materials.	\$ 84	Y	
	The Moulding Company	6/30/15	Moulding materials.	\$ 127	Y	
	Golden State Lumber	8/26/15	Lumber.	\$ 2,414	Y	
	Buena Vista Hardwood Floors	8/13/15	Sand and finish hardwood floors.	\$ 2,650	Y	
	Buena Vista Hardwood Floors	10/8/15	Sand and finish stairs.	\$ 800	Y	
140 South Peter Drive Carriage House Baseboards, Doors, Floors, Stairs, Door Handles, Door Locks, & Main House Storm Cellar Door Total:				\$ 18,107		While the 2015 County Survey notes \$15,670 in eligible expenses, receipts provided total \$18,107.
140 South Peter Drive Tennis Court Resurface		4/19/16	Tennis court resurface.	\$ 5,800	N	Detailed documentation was provided including the proposal, estimate, contract, and acceptance. However there was not a receipt / evidence of payment.
140 South Peter Drive Tennis Court Resurface Total:				\$ 5,800		
140 South Peter Drive Deck Work, Painting, Gutter Work						
	Aynax.com	5/14/17	Deck repair.	\$ 10,500	Y	
	RCS Builder	6/21/17	Deck work.	\$ 13,800	Y	
	Luis Franco	12/12/17	Painting.	\$ 38,100	Y	
	Golden State Lumber	3/31/17	Lumber.	\$ 7,891	Y	
	Leaf Filter North	2017	Gutter work.	\$ 16,191	Y	
140 South Peter Drive Deck Work, Painting, Gutter Work Total:				\$ 86,482		While the 2017 County Survey notes \$70,977 in eligible expenses, receipts provided total \$86,482.
140 South Peter Drive Total				\$ 110,389		

146 Alice Avenue

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes
146 Alice Avenue Windows, Cabinets, Baseboard, Electrical Outlet, Termite Repair, Bathroom Window, Front Porch, City Planning Fees, Vent Gas Inserts, Fireplace						Package provided by the homeowner includes the Mills Act Campbell reporting form, receipts, and Mills Act County Surveys (2017, 2018, and 2019). It does not include photographs. Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
						Mills Act contract date is 4/12/16.
	Sheets Enterprises	6/11/19	Windows, cabinets, baseboard, electrical outlet, termite repair, bathroom window, front porch.	\$ 38,942	Y	Homeowner also provided a proposal on 8/17/19 for work that appears to be the same or similar. It was classified as "Fenestration Restoration." However it came after the invoice. This is no the normal order in which proposals / statements of work lead to billing. Unclear as to whether the work described in the proposal lead to a billing. It is clear however that the work in the 6/11/19 receipt was fulfilled and billed.
	City of Campbell	7/11/19	City Planning fees.	\$ 1,542	Y	It is assumed that city planning fees are eligible for tax deduction under the Mills Act.
	Volheim & Sons	12/23/19	Vent gas inserts.	\$ 600	Y	
	California Window & Fireplace	12/30/19	Fireplace	\$ 2,976	Y	
<b>146 Alice Avenue Windows, Cabinets, Baseboard, Electrical Outlet, Termite Repair, Bathroom Window, Front Porch, Vent Gas Inserts, Fireplace Total:</b>				<b>\$ 44,060</b>		
						Sole documentary evidence is an unsigned proposal where it is handwritten that \$1,800 was paid for this service. It is noted that \$1,800 was "paid to the equity line" via a check for this. Paying to an equity line is not german to the purpose of an equity line. It is understandable if it was stated that this was paid from an equity line since that line is a source of cash and the check would be a use of cash.
146 Alice Avenue Gas Line, Tile, City Planning Fees	Mike Fox's A & A Plumbing	1/6/20	New gas line from meter to fireplace.	\$ 1,800	Y	
	Motawi Tileworks	4/2/20	New tile.	\$ 3,122	Y	Documentary evidence is a sales order but this confirms neither that a sale was completed nor that product was delivered, nor that payment was made.
	City of Campbell	2/13/20	City Planning fees.	\$ 333	Y	It is assumed that city planning fees are eligible for tax deduction under the Mills Act
<b>146 Alice Avenue Gas Line, Tile, City Planning Fees Total:</b>				<b>\$ 5,255</b>		City of Campbell Mills Act survey claims \$51,613 in eligible expenses between 2019 and 2020. This is consistent with the receipts provided.
						Documentary evidence is a proposal / contract but this confirms neither that a sale was completed nor that product was delivered, nor that payment was made.
146 Alice Avenue Roofing	Kent Roofing	11/14/16	Roofing.	\$ 19,952	NA	
<b>146 Alice Avenue Roofing Total:</b>				<b>\$ 19,952</b>		
						In early 2018, homeowner submitted a Santa Clara County Mills Act survey that claimed \$32,252 in eligible expenses for 2017, however invoices provided for 2017 expenses show \$5,550. City of Campbell Mills Act survey claims the same \$32,252 in expenses for 2017.
146 Alice Avenue Drywall Repair	Dan Pena Drywall	4/8/17	Drywall Repair	\$ 5,550	Y	In early 2019, homeowner submitted a Santa Clara County Mills Act survey that claimed \$3,050 in eligible expenses for 2018, however no receipts were provided showing expenses incurred in 2018. City of Campbell Mills Act survey claimed \$3,050 in eligible expenses for 2018.
						Superseding any inconsistencies provided to Santa Clara County's Mills Act survey, actual paid home expenses as verified by receipts given exceed the expense totals provided to Santa Clara County.
<b>146 Alice Avenue Drywall Repair Total:</b>				<b>\$ 5,550</b>		
<b>146 Alice Avenue Total</b>				<b>\$ 74,816</b>		

155 Alice Avenue

Address	Contractor / Vendor	Date	Description	Cost	Receipt (Y/N)	Notes
155 Alice Avenue Igniter, Diagnostics, Shower Valve, Fawcet, Leak Repair						Package provided by the homeowner includes the Mills Act Campbell reporting forms, the original copy of the 2015 Mills Act contract, Mills Act County surveys, and receipts. Photographs not provided. Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
						City of Campbell Mills Act reporting form which itemizes proposed / scheduled plans for maintenance and treatment does not necessarily align with actual expenses incurred.
						Homeowner notes that most photos provided to the County for its Mills Act survey were not retained. No photos were provided in package.
						Homeowners entered into the Mills Act contract on 9/15/15.
						Despite a Mills Act contract of 9/15/15, receipts were provided for work done in 2012.
	Residential Heating and Air Conditioning	12/22/17	Replace igniter.	\$ 330	Y	
	Residential Heating and Air Conditioning	12/19/17	Diagnostic fee.	\$ 132	Y	
	Plumb Perfect	12/2/17	New shower valve.	\$ 1,200	Y	
	Plumb Perfect	11/27/17	New kitchen fawcet.	\$ 617	Y	
	Plumb Perfect	8/1/17	Leak repair.	\$ 753	Y	
	Plumb Perfect	5/23/17	Leak repair.	\$ 140	Y	
<b>155 Alice Avenue Igniter, Diagnostics, Shower Valve, Fawcet, Leak Repair Total:</b>				<b>\$ 3,172</b>		County Mills Act Survey revealed a similar amount claimed for 2017 compared to receipts provided.
155 Alice Avenue Capacitor, Gate System	Residential Heating and Air Conditioning	6/17/19	New capacitor.	\$ 198	Y	
	Automatic Gate Installations	1/9/19	New automatic gate system.	\$ 11,622	NA	Proposal and contract provided, however no conclusive evidence of fulfilled work or payment is included.
	Van Briggie Floors	11/21/19	Unidentified labor.	\$ 2,375	Y	Nature of work is not identified.
<b>155 Alice Avenue Capacitor, Gate System Total</b>				<b>\$ 14,195</b>		
155 Alice Avenue Painting	The Painting Pros	11/2/18	Painting.	\$ 10,360	Y	
<b>155 Alice Avenue Painting Total:</b>				<b>\$ 10,360</b>		
<b>155 Alice Avenue Total:</b>				<b>\$ 27,727</b>		



167 Alice Avenue

Address	Contractor / Vendor	Date	Description	Cost	Valid Receipt (Y/N)	Notes
167 Alice Avenue Drywood Fumigation, Chimney Cleaning, Dry Rot, Electrical, Flooring, Windows, Roof, Stucco, Paint						Package provided by the homeowner includes the Mills Act Campbell reporting form, photographs, one (Relatively) small invoice, and a letter from a contractor attesting to the other expenses. There is no Mills Act County survey. Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
						Homeowners entered into the Mills Act contract on 12/31/18.
						While the Mills Act contract date is 12/31/18, the dates of expenses incurred are indeterminate.
						In their 2019 City of Campbell Mills Act reporting form, homeowner notes that proposed projects would total an estimated \$60,450, whereas actual spend was \$152,041. Further, homeowner states that there was a 10 year commitment of \$235,750 in expenditures, leading to a remaining balance of \$91,591. It is unclear as to what is meant by a 10 year commitment. Additionally, the math is incorrect. If there was a commitment, and if it was \$235,750, the remaining balance after spending \$152,041 would be \$83,709. Ten year projections are simply conjectures as to future anticipated projects, and the concept of fulfilling a "balance" or "10 year commitment" is not germane to any Mills Act requirement.
						In the City of Campbell Mills Act reporting form, a total of \$152,041 in eligible expenses was attested. The sum total of receipts / payment confirmations was \$130,891. It could be a worthwhile exercise to verify the County's tax calculation against verifiable expenses, and compare that to expenses merely claimed on Mills Act surveys.
	Van Hooser Enterprises	6/28/18	Drywood fumigation.	\$ 2,141	Y	
	Sken-Con Construction	3/12/20	Chimney cleaning.	\$ 500	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Dry rot repair.	\$ 5,000	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Electrical rewiring.	\$ 20,000	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Flooring.	\$ 8,000	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Windows and trim.	\$ 37,500	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Roof.	\$ 35,750	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
	Sken-Con Construction	3/12/20	Stucco / paint.	\$ 22,000	NA	Evidence of this expense was provided in the form of a letter from the owner of Sken-Con Construction (Skender Kraja), who confirmed this work was completed, and its cost. While not an invoice per se, it is likely as valid. While the letter is dated 3/12/20, it is unclear when the work took place, but it is likely to have taken place after the date of the Mills Act contract.
167 Alice Avenue Drywood Fumigation, Chimney Cleaning, Dry Rot, Electrical, Flooring, Windows, Roof, Stucco, Paint Total:				\$ 130,891		
167 Alice Avenue Total:				\$ 130,891		

**226 Alice Avenue**

Address	Contractor / Vendor	Date	Description	Cost	Valid Receipt (Y/N)	Notes
<b>226 Alice Avenue Main Line, Permit Fees</b>						Package provided by the homeowner includes the Mills Act Campbell reporting form, photographs, receipts, and permits. There is no Mills Act County survey. Inspection after 5 years from the date of contract (Required per term #6 of the Mills Act contract) is TBD.
						Homeowners entered into the Mills Act contract on 11/15/16.
	Owner Builder	3/28/16	Repair water main line.	\$ .	NA	The assumption is that "Owner Builder" listed as the contractor denotes that this is work done by the owner of the property. No valuation of the cost of the project is quantified.
	City of Campbell	3/28/16	Permit fees.	\$ 142	Y	It is assumed that city planning fees are eligible for tax deduction under the Mills Act
<b>226 Alice Avenue Main Line, Permit Fees Total:</b>				<b>\$ 142</b>		
<b>226 Alice Avenue Shingles, Permit Fees</b>						
	FF F Roofing	9/5/17	Replace shingles.	\$ 13,000	NA	Documentary evidence provided is a City of Campbell permit estimating the cost of this work to be \$13,000. Proof of payment not included.
	City of Campbell	9/5/17	Permit fees.	\$ 339	Y	It is assumed that city planning fees are eligible for tax deduction under the Mills Act
<b>226 Alice Avenue Shingles, Permit Fees Total:</b>				<b>\$ 13,339</b>		
<b>226 Alice Avenue Patio</b>						
	Bay Area Interlocking Pavers	11/15/19	Patio.	\$ 6,844	Y	
<b>226 Alice Avenue Patio Total:</b>				<b>\$ 6,844</b>		
<b>226 Alice Avenue Garden Materials</b>						
	Garden Supply	1/21/20	Garden materials.	\$ 1,647	Y	
<b>226 Alice Avenue Garden Materials Total:</b>				<b>\$ 1,647</b>		
<b>226 Alice Avenue Total</b>				<b>\$ 21,972</b>		