



CITY OF NOVATO
CALIFORNIA



Harris & Associates

CITY OF NOVATO

PRELIMINARY ENGINEER'S REPORT

FISCAL YEAR 2024-25

HILLSIDE PARK UNIT 4

LANDSCAPE ASSESSMENT DISTRICT A-91

SPECIAL DISTRICT #109049

FUND #225

JUNE 2024

PREPARED BY

Harris & Associates

1401 Willow Pass Road, Suite 500

Concord, CA 94520

www.weareharris.com



CERTIFICATIONS

Certifications

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the 11th day of July, 2024.

Laura McDowall, City Clerk
City of Novato, Marin County, CA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Novato, California on the 9th day of July, 2024.

Laura McDowall, City Clerk
City of Novato, Marin County, CA



Table of Contents

STATEMENT OF ASSESSMENT ENGINEER _____	
PART I – OVERVIEW _____	1
PART II – PLANS AND SPECIFICATIONS _____	2
PART III – ESTIMATE OF COSTS _____	4
PART IV – METHOD OF APPORTIONMENT _____	6
APPENDIX A – PROPOSITION 218 COMPLIANCE RECORD	
APPENDIX B – DISTRICT DIAGRAM	
APPENDIX C – ASSESSMENT ROLL	



STATEMENT OF ASSESSMENT ENGINEER

Statement of Assessment Engineer

AGENCY: THE CITY OF NOVATO

PROJECT: HILLSIDE PARK UNIT 4 LANDSCAPE ASSESSMENT DISTRICT (A-91)

TO: THE CITY COUNCIL OF THE
CITY OF NOVATO
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2024-25

The preparation of this Annual Engineer's Report ("Report") is in conformance with the obligation of the City Council for the Hillside Park Landscape Assessment District of the City of Novato to provide landscaping services upon each lot or parcel of land in the district in proportion to the estimated benefit to be received by each such lot or parcel of land for Fiscal Year 2024-25.

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500) ("Act"), Article XIII D, Section 4(a) of the State of California Constitution, and in accordance with the City Council, this Report has been ordered for:

HILLSIDE PARK UNIT 4 LANDSCAPE ASSESSMENT DISTRICT (A-91)

(Hereinafter referred to as the "District"),

I, Alison Bouley, authorized representative of the District, the duly appointed Assessment Engineer submit the following Report which consists of the following four (4) parts and Appendices:

PART I

Overview: This part provides a general description of the District, Proposition 218 and a summary of the proposed assessment.

PART II

Plans and Specifications: This part provides a general description of improvements proposed to be maintained in the District. Plans and specifications for the improvements are on file with the City.



PART III

Estimate of Cost: This part contains the cost estimate of the proposed maintenance including incidental costs and expenses for Fiscal Year 2024-25. This section also includes a financial summary of the prior year budget.

PART IV

Method of Apportionment of the Assessments: This part describes the method of apportionment of assessments, based upon parcel classification of land within the District in proportion to the estimated special benefits to be received. The costs and expenses of the District have been assessed upon the parcels of land within the boundaries of District pursuant to the initial methodology established at the time of formation. For particulars as to the identification of parcels, reference is made to the District Diagram.

Appendices

- Appendix A – Proposition 218 Compliance
- Appendix B – District Diagram
- Appendix C – Assessment Roll

In conclusion, it is my opinion that the costs and expenses of the District have been assessed to the lots and parcels within the boundaries of the District in proportion to the estimated benefits to be received by each lot or parcel from the services provided.

DATED this ____ day of _____, 2024



Harris & Associates



Alison Bouley, P.E., Assessment Engineer
R.C.E. No. C61383
Engineer of Work



PART I – OVERVIEW

Overview

GENERAL DESCRIPTION OF THE DISTRICT

The Hillside Park Unit 4 Landscape Assessment District A-91 was formed in 1991 during the subdivision approval process to provide for ongoing maintenance of certain landscaping installed as part of the subdivision improvements. The district is comprised of 72 parcels as shown on the Assessment Roll. The subdivision improvements including landscaping were accepted by the City Council in February 1995. The district formally began its maintenance operation in 1997.

COMPLIANCE WITH THE CALIFORNIA CONSTITUTION

Assessments are levied annually pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIID ("Article XIID"), which was enacted with the passage of Proposition 218 ("Prop 218") in November 1996.

In accordance with the requirements of Prop 218, on August 17, 1999, the property owners approved a formula for increasing assessments in succeeding years that allows the maintenance cost to increase according to the San Francisco/Oakland/Hayward Consumer Price Index for all Urban Consumers (CPI-U).

Any future increase in the assessment rate, beyond the annual CPI-U adjustment, or substantial changes in the services provided that would cause an assessment increase would require that the District be brought into compliance with all of the requirements of Article XIID and would require the approval of the property owners per Prop 218.

SUMMARY OF PROPOSED ASSESSMENT AND EXPENDITURES

A summary of the assessments to be levied is shown in the table below.

Property Type	Rate	Basis
Single Family Residential	\$421.48	Lot

PART II – PLANS AND SPECIFICATIONS

Plans and Specifications

LEVEL OF MAINTENANCE SERVICES PROVIDED

The costs for providing for the landscape maintenance program are divided into the following categories:

- 1) Contract Services for Routine Landscape Maintenance
- 2) Annual Weed Abatement Services
- 3) Irrigation Maintenance and Plant Replacements
- 4) Allocated Salaries for District Administration
- 5) Utilities
- 6) Administrative Services (Internal Support)
- 7) A County of Marin Fee to collect the assessments

As generally defined in the 1972 Act, maintenance and servicing of the improvements may include one or any combination of the following:

- 1) The installation or planting of landscaping.
- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- 3) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
- 4) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 5) The installation of park or recreational improvements including, but not limited to the following:
 - a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - b) Lights, playground equipment, play courts and public restrooms.
- 6) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
 - a) Repair, removal, or replacement of all or any part of any improvements;
 - b) Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
 - d) The removal of trimmings, rubbish, debris, and other solid waste;
 - e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;



- f) Electric current or energy, gas, or other agent for the lighting or operation of any other improvements; and,
 - g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
- 7) The acquisition of land for park, recreational or open-space purposes, or the acquisition of any existing improvement otherwise authorized by the 1972 Act.
- 8) Incidental expenses associated with the improvements including, but not limited to:
- a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c) Compensation payable to the County for collection of assessments;
 - d) Compensation of any engineer or attorney employed to render services;
 - e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - f) Costs associated with any assessment balloting held for the approval of a new or increased assessment.

Pursuant to the 1972 Act:

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement.

"Service" or "servicing" means the furnishing of electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.

The landscaping and drainage improvements are contained within public open spaces along Highland Drive and Pacific Drive frontages and specific accepted drainage easements with the Hillside Park Unit 4 Subdivision and said improvements benefit the single family home parcels of the Hillside Park Unit 4 Subdivision. The specific areas that are to be maintained by this District are also shown on the diagrams in Appendix B.

The scope of maintenance services includes weed abatement as well as routine cleaning of the concrete v-ditches and the cleaning of the three debris basins annually.



PART III – COST ESTIMATE

Cost Estimate

All improvements within the District are maintained and serviced on a regular basis. Based upon the available revenues generated by the assessment, City staff determines the frequency and specific maintenance operations which can be provided in a given year. The expenditures for this fiscal year include the routine maintenance of the existing landscaping on Highland Drive, Pacific Drive, Aaron Drive and the planted area at the end of Pacific Drive, weed abatement, drainage and open space cleanup.

The proposed budget is shown below. This includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements within the district, including all labor, personnel, equipment, materials and administrative expenses. The budget summary also shows the estimated fund balance and the projected fund reserves that will be available and may be required based upon the estimated expenditures and assessment revenue.

**Hillside Park Unit 4 Landscaping Assessment District A-91
Proposed Budget-Fiscal Year 2024/25**

<u>Proposed Expenditures (FY 2024/25)</u>	
Maintenance and Operations	\$16,000
Drainage Maintenance	\$2,200
Water	\$4,800
Admin Services (Internal support)	\$520
Admin Services (External contract support)	\$663
Collection Fees (County of Marin)	<u>\$136</u>
Subtotal Proposed Expenditures FY 2024/25	\$24,319
Projected Carryover Fund Balance 2023/24	\$32,738
Fund Balance to Operating Reserve	\$8,419
Fund Balance*	\$37,080
Proposed Assessment for FY 2024/25	\$28,661
No. of Assessment Units	68
2024/25 Assessment per Unit:	\$421.48
Maximum Allowable Assessment per Unit:	\$797.25

*Pursuant to Section 22569 of the California Streets and Highways Code, a reserve may be included in the district budget. The reserve includes 50% for annual operating funds as well as funding for future capital improvements.

Financial Summary FY 23-24

Hillside Park Unit 4 Landscaping Assessment District A-91

Financial Summary Fiscal Year 2023/24

Projected Revenue and Fund Equity in FY 2023/24

Carryover from FY 2022/23	\$28,666
2023/24 Assessments ¹	\$27,998
Investment Earnings Projected through 6/30/24	<u>\$368</u>
Total Projected Revenue and Fund Equity through 6/30/2024:	\$57,032

Projected Expenditures in FY 2023/24

Admin Services (Internal. support)	\$648
Admin Services (External contract support)	\$510
County Tax Collection Fee	\$136
Regular Maintenance and Operation (Contract)	\$12,900
Irrigation, Planting and Mulching Improvements	\$4,000
Annual Weed Abatement Services (Fire District provides)	\$0
Drainage Maintenance	\$2,100
Water	<u>\$4,000</u>
Total Projected Expenditures through 6/30/2024:	\$24,294

Projected Carryover Fund Balance as of 6/30/2024²: \$32,738

¹Projected includes 2nd Installment

²Projected Fund Balance may vary post annual audit

PART IV – METHOD OF APPORTIONMENT

Method of Apportionment

GENERAL PROVISIONS

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Prop 218:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable and an agency shall separate the general benefits from the special benefits conferred on a parcel.”

BENEFIT ANALYSIS

Each of the improvements have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on improvements as determined at the time the District was established, and later affirmed in a Prop 218 balloting conducted August 17, 1999.

General Benefits

The improvements within this District are a direct result of property development within the District and would otherwise not be required or necessary. Developers typically install landscape improvements to enhance the marketability of properties within the development and/or as conditions of development. In either case, the improvements are clearly installed for the benefit of the properties developed and not for the benefit of surrounding properties.

Although many landscape improvements (by virtue of their location), may be visible to surrounding properties or to the public at large, any benefit to surrounding properties is incidental and cannot be considered a direct and special benefit to those properties. Therefore, it has been determined that the improvements within this District and the ongoing operation and maintenance of those improvements are clearly a direct and special benefit to properties within the District. Unless otherwise noted, these improvements provide no measurable general benefit to properties outside the District or to the public at large.

Special Benefits

The method of apportionment (assessment methodology) approved at the time the District was formed is based on the premise that each of the assessed parcels within the District receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments are for the maintenance of local landscape improvements installed as part of the original improvement. The desirability and safety of properties within the District are enhanced by the presence of well-maintained landscaping and open space weed abatement in close proximity to those properties. The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, weed abatement, and dust/debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

Non-Assessable Parcels

Within the boundaries of the District, there are several types of properties that are considered to receive no special benefit from the District improvements and are therefore not assessed. These parcels may include:

- 1) Publicly owned parcels that are reserved as Public Open Space or are developed as City Parks for active recreation and are maintained and serviced by the District;
- 2) Publicly owned wetland parcels;
- 3) Certain Public Utility parcels;
- 4) Privately owned open space parcels; and
- 5) Privately owned "sliver" parcels that have resulted from a lot line adjustment with an adjacent larger parcel

ASSESSMENT METHODOLOGY

The annual cost to the District for improvements to be levied is divided by the total number of assessable parcels calculated for the District to establish the annual assessment rate for the fiscal year. This assessment rate is then multiplied by each assessable parcel's Equivalent Dwelling Unit (EDU) count, with the resulting product being the parcel's annual assessment amount for the fiscal year. This methodology is shown below, along with the quantification of the district maximum assessment rate.

Proposed Assessment for FY 2024/25	\$28,660.76
No. of Assessment Units	68
2024/25 Assessment per Unit:	\$421.48
Maximum Allowable Assessment per Unit:	\$797.25

APPENDIX A – PROPOSITION 218 COMPLIANCE RECORD

Proposition 218 Compliance Record

HILLSIDE PARK UNIT 4 LANDSCAPING DISTRICT A-91 PROPOSITION 218 COMPLIANCE RECORD

Prop 218 Assessment Balloting- Approved Maximum Assessment Amount and CPI Inflation and Adjustment
SF/Oakland/Hayward (CPI-U) US Department of Labor and Statistics

Date of Balloting: August 17, 1999
Maximum Unit Assessment: \$390.00

Maximum Assessment Adjustments

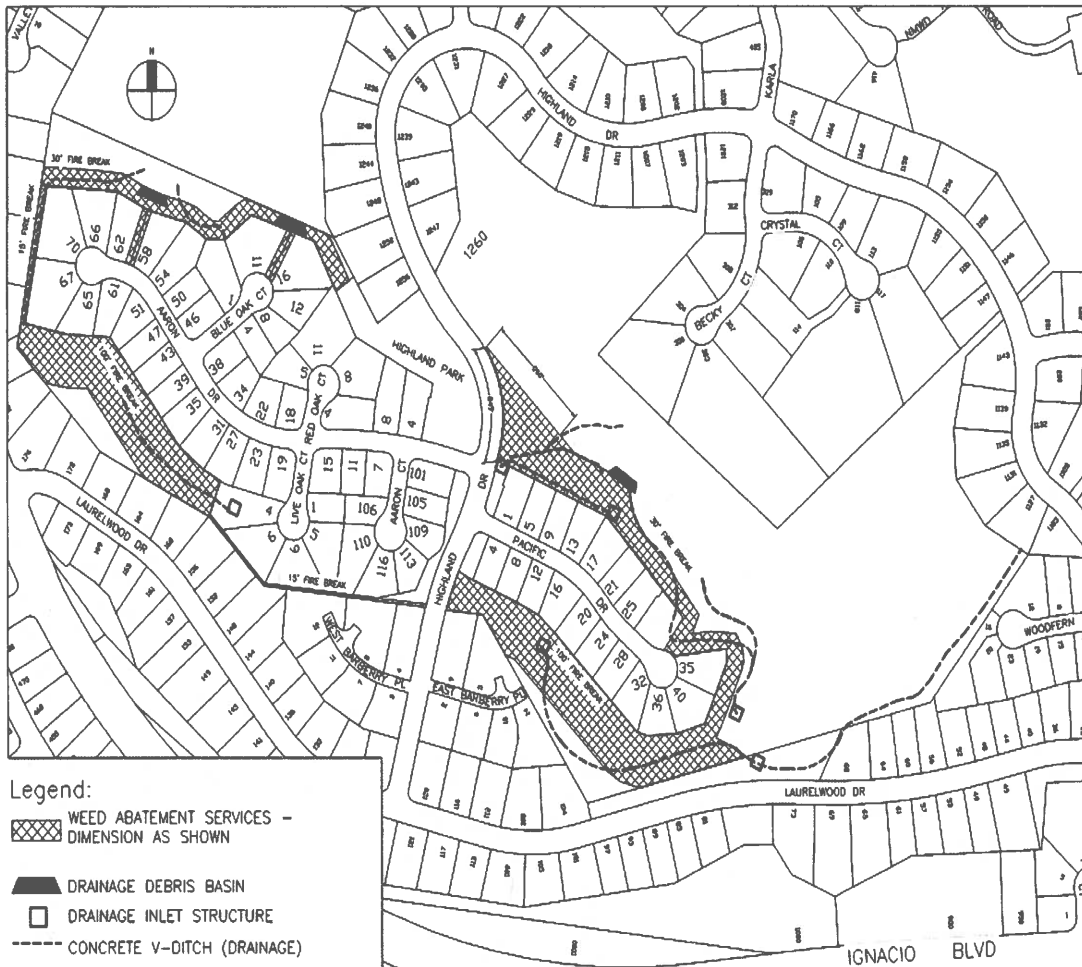
Fiscal Year	Max. Unit Assessment	Previous FY Index -Feb	Current FY Index -Feb	Inflation Adjustment	Total Maximum Assessment	Actual Unit Assessment
99/00	\$390.00	n/a	n/a	n/a	\$390.00	\$390.00
00/01	\$390.00	172.2	178.6	3.717%	\$404.49	\$404.49
01/02	\$404.49	178.6	189.1	5.879%	\$428.28	\$300.00
02/03	\$428.28	189.1	193.0	2.062%	\$437.11	\$306.00
03/04	\$437.11	193.0	197.3	2.228%	\$446.85	\$160.00
04/05	\$446.85	197.3	198.1	0.405%	\$448.66	\$250.00
05/06	\$448.66	187.4	193.3	3.148%	\$462.78	\$250.00
06/07	\$462.78	193.3	199.8	3.363%	\$478.35	\$250.00
07/08	\$478.35	199.8	206.2	3.203%	\$493.67	\$300.00
08/09	\$493.67	213.7	219.6	2.772%	\$507.35	\$300.00
09/10	\$507.35	219.6	222.2	1.163%	\$513.25	\$300.00
10/11	\$513.25	222.2	226.1	1.791%	\$522.45	\$300.00
11/12	\$522.45	226.1	230.0	1.696%	\$531.31	\$159.00
12/13	\$531.31	230.0	236.9	3.000%	\$547.25	\$159.00
13/14	\$547.25	236.9	242.7	2.436%	\$560.58	\$159.00
14/15	\$560.58	242.7	248.6	2.450%	\$574.31	\$159.00
15/16	\$574.31	248.6	254.9	2.532%	\$588.85	\$274.30
16/17	\$588.85	254.9	262.6	3.017%	\$606.61	\$302.00
17/18	\$606.61	262.6	271.6	3.437%	\$627.46	\$312.26
18/19	\$627.46	271.6	281.3	3.564%	\$649.82	\$312.26
19/20	\$649.82	281.3	291.2	3.526%	\$672.73	\$334.50
20/21	\$672.73	291.2	299.7	2.906%	\$692.27	\$344.22
21/22	\$692.27	299.7	304.4	1.567%	\$703.11	\$361.42
22/23	\$703.11	304.4	320.2	5.193%	\$739.62	\$391.02
23/24	\$739.62	320.2	337.2	5.302%	\$778.83	\$411.74
24/25	\$778.83	337.2	345.2	2.366%	\$797.25	\$421.48

APPENDIX B – DISTRICT DIAGRAM

District Diagram

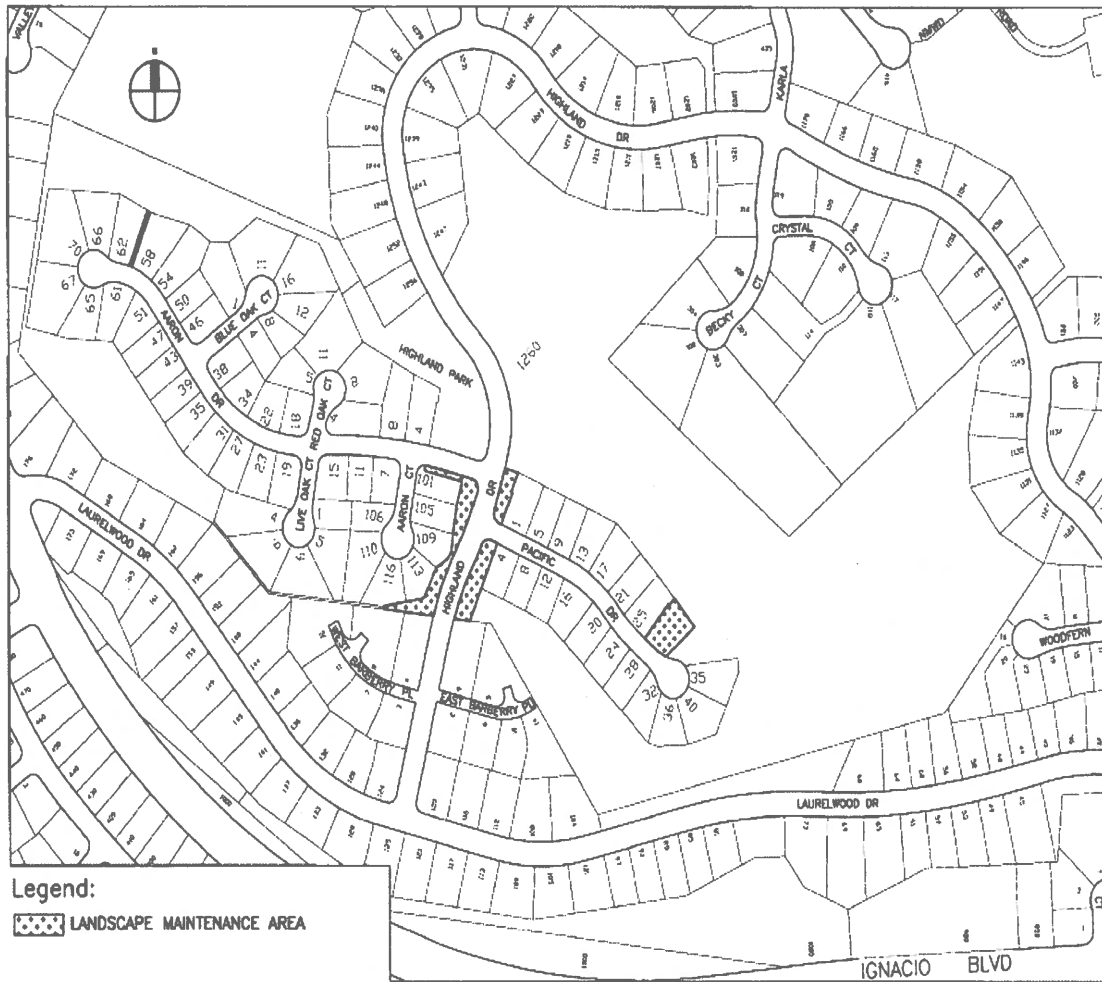
The following pages show the District Diagram as well as the improvement maps for the District.





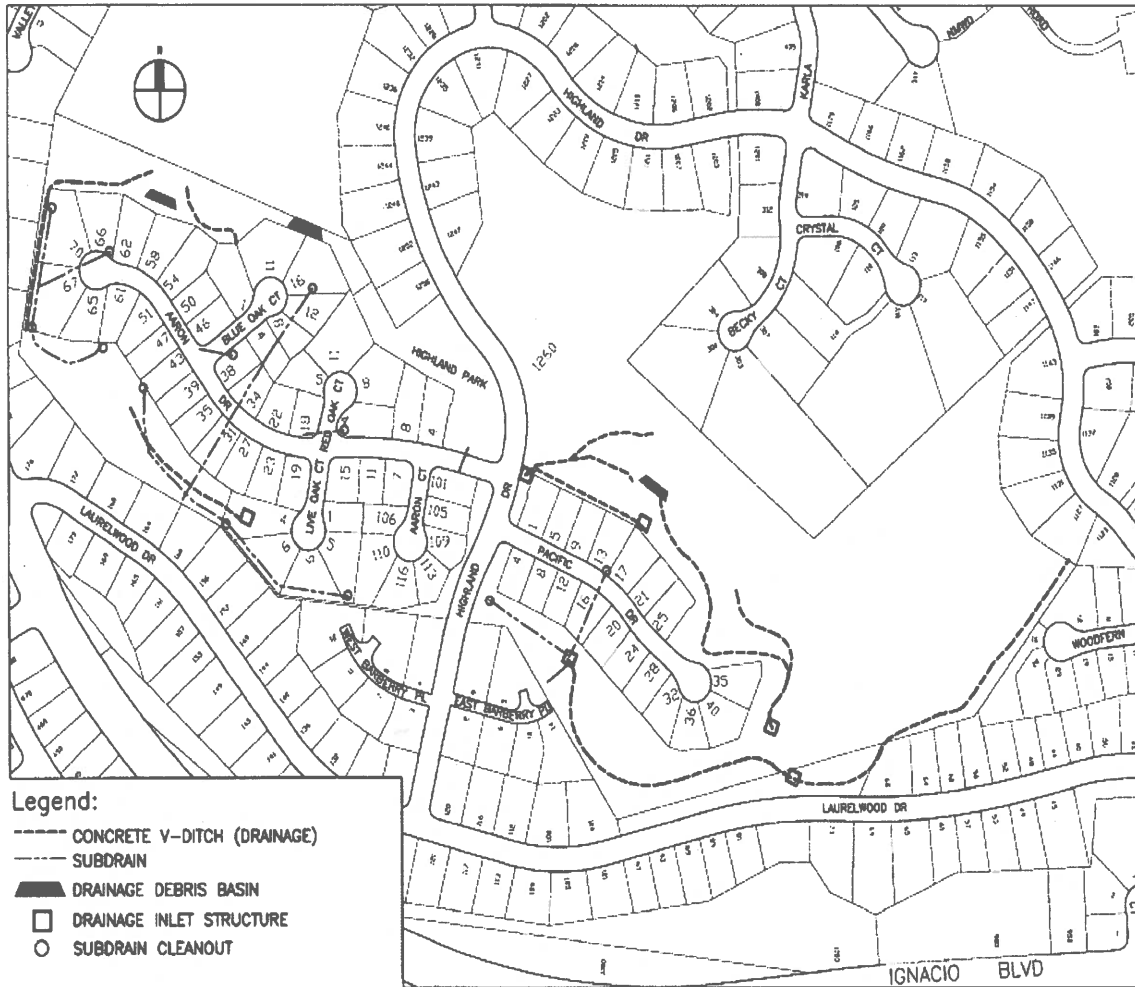
HILLSIDE PARK UNIT 4 LANDSCAPE ASSESSMENT DISTRICT A-91
WEED ABATEMENT SERVICES MAP

1"=300'



HILLSIDE PARK UNIT 4 LANDSCAPE ASSESSMENT DISTRICT A-91
LANDSCAPE MAINTENANCE MAP

1"=300'



HILLSIDE PARK UNIT 4 LANDSCAPE ASSESSMENT DISTRICT A-91
SUBDRAINS & DRAINAGE - CONCRETE V-DITCHES MAP

1"=300'



APPENDIX C – ASSESSMENT ROLL

Assessment Roll

The proposed assessment and the amount of the assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, is shown on the following pages. The description of each lot or parcel is part of the records of the Assessor of the County of Marin and those records are, by reference, made part of this report. The assessments shown will be submitted to the County Auditor/Controller, and included on the property tax bill for each parcel shown in the assessment roll for Fiscal Year 2024-25.



APN	Land Use	EDU	2024-25 Maximum Assessment Rate	2024-25 Proposed Assessment
160-150-64	80-TAX EXEMPTS	0.00	\$797.25	\$0.00
160-831-01	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-02	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-03	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-04	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-05	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-06	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-07	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-08	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-09	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-10	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-11	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-12	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-13	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-14	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-15	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-16	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-17	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-831-18	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-832-01	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-832-02	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-832-03	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-832-04	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-832-05	80-TAX EXEMPTS	0.00	\$797.25	\$0.00
160-833-01	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-02	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-03	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-04	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-05	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-06	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-07	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-08	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-09	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-10	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-11	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-12	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-13	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-833-14	80-TAX EXEMPTS	0.00	\$797.25	\$0.00
160-840-01	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-02	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-03	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-04	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-05	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-06	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-07	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48



APN	Land Use	EDU	2024-25 Maximum Assessment Rate	2024-25 Proposed Assessment
160-840-08	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-09	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-10	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-11	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-12	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-13	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-14	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-15	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-16	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-17	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-18	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-19	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-20	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-21	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-22	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-23	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-24	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-25	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-26	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-27	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-28	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-29	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-30	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-31	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-32	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-33	11-RESID. SINGLE FAMILY	1.00	\$797.25	\$421.48
160-840-34	80-TAX EXEMPTS	0.00	\$797.25	\$0.00
TOTALS		68.00		\$28,660.76