



CITY OF SALINAS

**PRELIMINARY ENGINEER'S REPORT
AIRPORT BUSINESS CENTER LANDSCAPING
ASSESSMENT DISTRICT NO. 87-1
FISCAL YEAR 2023-24
MONTEREY COUNTY, CALIFORNIA**

June 2023

PREPARED BY



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ENGINEER'S CERTIFICATION

AGENCY: THE CITY OF SALINAS

PROJECT: AIRPORT BUSINESS CENTER LANDSCAPING ASSESSMENT DISTRICT NO. 87-1

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

ENGINEER'S REPORT FOR FISCAL YEAR 2023-24

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California, Article XIIID of the California Constitution (Proposition 218), and the Proposition 218 Omnibus Implementation Act and in accordance with the Resolution of Initiation, adopted by the City Council of the City of Salinas, State of California, in connection with the proceedings for:

AIRPORT BUSINESS CENTER LANDSCAPING ASSESSMENT DISTRICT NO. 87-1

(Hereinafter referred to as the "District"),

I, Tamorah Bryant, authorized representative of the District, the duly appointed Assessment Engineer submit the following Report which consists of the following seven (7) parts and Appendices:

PART I

Overview: Provides the background and reason for the District.

PART II

Plans and Specifications: Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Engineer and are incorporated herein by reference.

PART III

Cost Estimate: An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

PART IV

District Benefits: A discussion of the benefits provided by the District identifies, separates, and quantifies the general and special benefits received by each parcel in the District, for the services received and the improvements provided.

PART V

Method of Apportionment: The method of apportionment of assessments, indicating the proposed assessment of the net amount of the costs and expenses of the improvements to be assessed upon the several lots and parcels of land within the District, in proportion to the estimated benefits to be received by such lots and parcels.

PART VI

Assessment Diagram: The Diagram of the District Boundaries showing the exterior boundaries of the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART VII

Assessment Roll: An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the District.

Appendices

- Appendix A District Boundaries and Improvements
- Appendix B Assessment Roll

Engineer's Report
Airport Business Center Landscaping Assessment District No. 87-1
City of Salinas
Fiscal Year 2023-24



Harris & Associates

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 and in conformance with the assessment methodology adopted by the City Council for the levying of assessments.

DATED: August 21, 2023



Harris & Associates



Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the 20th day of August, 2023.

June 2023
Patricia M. Barajas, City Clerk
City of Salinas
Monterey County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Salinas, California, on the 8th day of August, 2023.

Patricia M. Barajas, City Clerk
City of Salinas
Monterey County, California

By _____



PART I – OVERVIEW

The City of Salinas (the “City”) established the Salinas Airport Business Center Landscaping Assessment District No. 87-1 to provide a source of funding for the on-going maintenance of the amenities that were installed for the benefit of the parcels within the District. Part II of this Report describes the improvements that are maintained by the District.

The District was created under Article II, Chapter 21C of the City of Salinas Municipal Code and the Landscaping and Lighting Act of 1972 of the State of California (the “1972 Act”). As required, the City prepares an Engineer’s Report annually and holds a public hearing to allow property owners within the District to address the City Council prior to the annual levy of the assessments. This Engineer’s Report (the “Report”) sets forth the proposed assessments for Fiscal Year 2023-24 for the Salinas Airport Business Center Landscaping Assessment District No. 87-1 (the “District”).

Since the District was created prior to the passage of Proposition 218 in 1996, which established Article XIID of the State Constitution, the District is a “grandfathered” assessment district by Section 5(a). As such it is not subject to the legal requirements of Proposition 218 so long as the assessments remain at rates that are equal to or less than the maximum assessment rates that were in place in 1996. As a result, the District does not have a built-in escalation factor to account for increasing maintenance costs resulting from inflation. Since the revenue generated through the levy of assessments has remained static while maintenance costs have increased annually, the District has had to draw upon assessment reserves to fund annual maintenance services.

The estimated cost of maintenance services for Fiscal Year 2023-24 are detailed in Part III of this Report. All assessable parcels identified as being within the District share in both the cost and the benefits of the improvements. The costs and expenses associated with the improvements in the District are equitably spread among all benefiting parcels within the District and only parcels that receive special benefit from the improvements are assessed in proportion to benefit received. The funds collected from the assessments are dispersed and used for the services and operation provided within the District.

A discussion of District benefits is provided in Part IV of this Report and the method of apportioning District costs to the parcels of land within the District is provided in Part V of this Report. Appendix B lists the assessment amount for each parcel in the District for Fiscal Year 2023-24. It is important to note that since the District assessments do not include a built-in inflationary factor, the revenue from assessments has remained at approximately \$14,470 annually. However, maintenance costs have steadily risen each year. Annual maintenance costs within the District have been greater than assessment revenues for the last several years. The District has used reserves to offset the insufficiency of assessment revenues to pay for maintenance costs, however the District’s reserves are depleted. Furthermore, maintenance service levels have been reduced to keep costs in line with revenue.



For Fiscal Year 2023-24, there would be a shortfall of approximately \$8,166 between annual assessment revenues and estimated maintenance expenditures if desired services levels were to be maintained. Since District assessment revenue will not be sufficient to maintain desired service levels, maintenance levels will continue to be provided at a reduced level as needed to balance available revenues and expenditures. This includes a reduction in the watering of landscaped areas and a reduction in the frequency of other maintenance activities. The level of service that can be provided is approximately 33% of the desired service level. The landscaping maintenance contract agreement with Smith & Enright was renegotiated in August 2019 to reduce services and decrease costs.

Maintenance levels will continue to decrease as costs increase as a result of inflation in coming years. The City has initiated discussions with District property owners regarding an assessment increase in order to increase services to the desired levels. It would require a mailed ballot property owner voting process to gain approval for the assessment increase, which would include a built-in annual inflation adjustment so that assessment rates could maintain pace with cost inflation in the future. The City expects to continue discussions with property owners as resources permit.



PART II – PLANS AND SPECIFICATIONS

The facilities, which have been constructed within the City of Salinas, and those which may be subsequently constructed, will be operated, serviced and maintained as generally described as follows:

The District assessments provide a dedicated source of funding for the maintenance and operation of and the furnishing of services and materials for the District improvements including maintenance, repair, and operation of all parkways, embankments, sprinkler systems, and landscaping, including sidewalk, curb, and gutter damage from landscaping facilities that lie within the right-of-way of Moffett Street, La Guardia Street, and Vandenburg Street and associated improvements as allowed under the Salinas Municipal Code and the Lighting and Landscape Act of 1982 (the “Act”).

The maintenance, servicing and operation is in accordance with NPDES requirements of the City of Salinas stormwater permit, as allowed under the Salinas Municipal Code. The continued maintenance of these improvements shall be budgeted and reviewed each fiscal year and fully or partially funded through the annual assessments.

The improvements are located in three areas within the District with specific types of improvements in each area. Appendix A shows the location of all of the improvements in addition to the District boundaries.

PART III – COST ESTIMATE

Estimated costs for Fiscal Year 2023-24 for the construction, operation, servicing and maintenance of the facilities described in Part II are shown in the following table.

	Adopted Budget FY 2022-23	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	Forecasted Budget FY 2024-25	Forecasted Budget FY 2025-26
EXPENDITURES¹					
<u>Maintenance</u>					
Landscaping and Other Maintenance ²	\$5,700	\$6,394	\$5,700	\$5,700	\$5,700
In-House Inspection	<u>1,940</u>	<u>1,940</u>	<u>1,998</u>	<u>2,058</u>	<u>2,120</u>
Subtotal Maintenance:	\$7,729	\$8,334	\$7,698	\$7,758	\$7,820
<u>Utilities</u>					
Water	\$2,700	\$2,700	\$2,781	\$2,864	\$2,950
Electricity	<u>600</u>	<u>600</u>	<u>618</u>	<u>637</u>	<u>656</u>
Subtotal Utilities:	\$3,296	\$3,300	\$3,399	\$3,501	\$3,606
<u>Administrative Expenses</u>					
Agency Administration	\$1,210	\$1,210	\$1,246	\$1,284	\$1,322
Professional Fees ³	3,950	9,400	4,069	4,191	4,316
City Collection Fee ⁴	<u>390</u>	<u>390</u>	<u>390</u>	<u>390</u>	<u>390</u>
Subtotal Administrative Expenses:	\$5,550	\$11,000	\$5,705	\$5,864	\$6,028
<u>Capital Improvements</u>					
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES:	<u>\$16,575</u>	<u>\$22,634</u>	<u>\$16,802</u>	<u>\$17,123</u>	<u>\$17,454</u>
REVENUE AND LEVY ADJUSTMENTS					
Balance to Levy	\$14,468	\$14,468	\$14,468	\$14,468	\$14,468
Reserve From/(To)	2,107	8,166	2,326	2,682	3,054
Estimated Interest Earnings	<u>0</u>	<u>0</u>	<u>8</u>	<u>(27)</u>	<u>(68)</u>
TOTAL REVENUE AND LEVY ADJUSTMENTS	<u>\$16,575</u>	<u>\$22,634</u>	<u>\$16,802</u>	<u>\$17,123</u>	<u>\$17,454</u>
DISTRICT STATISTICS					
Total Parcels	39	39	39	39	39
Total Parcels Levied	39	39	39	39	39
ASSESSMENT RATES					
Assessment Rate Per Acre	\$217.49	\$217.49	\$217.49	\$217.49	\$217.49
Maximum Rate Per Acre ⁵	\$217.49	\$217.49	\$217.49	\$217.49	\$217.49
ASSESSMENT REVENUE					
Total Assessments Levied	\$14,468	\$14,468	\$14,468	\$14,468	\$14,468
Assessment Revenue at Maximum Rates	\$14,468	\$14,468	\$14,468	\$14,468	\$14,468
Capacity for Additional Revenue	\$0	\$0	\$0	\$0	\$0
FUND BALANCE INFORMATION					
<u>Reserve Fund</u>					
Beginning Reserve Fund Balance	\$8,692	\$8,692	\$526	(\$1,792)	(\$4,501)
Surplus/(Deficit)	(2,107)	(8,166)	(2,326)	(2,682)	(3,054)
Interest (1.5%)	<u>0</u>	<u>0</u>	<u>8</u>	<u>(27)</u>	<u>(68)</u>
Projected Ending Reserve Fund Balance:	<u>\$6,585</u>	<u>\$526</u>	<u>(\$1,792)</u>	<u>(\$4,501)</u>	<u>(\$7,623)</u>

¹ Estimated expenditures for FY 23-24 through FY 25-26 are equal to the prior years' budgeted amount, increased by 3% unless noted otherwise.

² Landscaping and Other Maintenance costs are based on Brightview contract awarded on June 22, 2021. Costs are based on a reduced level of service.

³ Professional Fees are based on Harris & Associates district administration contract.

⁴ City Collection Fee is based on fee of \$10 per assessed parcel.

⁵ Maximum Rate Per Acre can't be increased unless approved by a property owner vote in compliance with Proposition 218.

Glossary of Budget Items

A glossary of definitions for the multi-year budget table is provided below.

Expenditures

Maintenance

- Landscaping and Other Maintenance. Includes all contracted labor, material and equipment required to properly maintain the landscaping and other improvements, such as parkways, embankments, and sprinkler systems within the District. Also included are sidewalk, curb, and gutter related to damage from landscaping facilities.
- In-House Inspection. Costs related to Inspectors on City staff who provide services such as maintenance work monitoring, documentation, and inspection.

Utilities

- Water. The cost of water required for the operation and maintenance of landscaping facilities.
- Electricity. The cost of electricity required for the operation and maintenance ornamental lighting and irrigation facilities.

Administrative Expenses

- Agency Administration. The cost to the City for providing the coordination for District service, operations and maintenance, responding to public concerns and education, and administering the annual levy including, but not limited to the costs associated with City staff salaries and for time utilized for District purposes, the costs of resource materials or any other administrative expenses or fees associated with the District.
- Professional Fees. The costs of contracting with professionals to provide services specific to the levy administration and any additional administrative, legal or engineering services specific to the District.
- City Collection Fee. The cost to collect District assessments, including the fee the County charges to collect the assessments on the property tax bills. The charge is \$10 per levied parcel.

Revenue and Levy Adjustments

Balance to Levy. The total assessment amount that is levied in a Benefit Zone or in the District.

Reserve From/(To). The amount transferred from the Reserve Fund to make up for all or part of a funding deficit in the District or the amount of the funding surplus in the District that is transferred to the Reserve Fund.

Estimated Interest Earnings. The combined estimated annual interest to be earned on funds held in the Operating Reserve Fund and the Capital Reserve Fund.

District Statistics

Total Parcels. The total number of parcels within the boundaries of the District.

Total Parcels Levied. The total number of parcels that are assessed.

Assessment Rates

Assessment Rate per Acre. The rate per acre levied on Non-Single Family Residence Parcels.

Maximum Rate per Acre. The maximum rate per acre that can be levied on Non-Single Family Residence Parcels.

Assessment Revenue

Total Assessments Levied. The total amount levied on all assessed parcels in the District.

Assessment Revenue at Maximum Rates. The total amount that can be levied on all assessed parcels in the District.

Capacity for Additional Revenue. If the total assessments levied are less than assessment revenue at maximum rates, this is the additional amount of revenue can be generated if the assessments are increased up to the maximum rates.

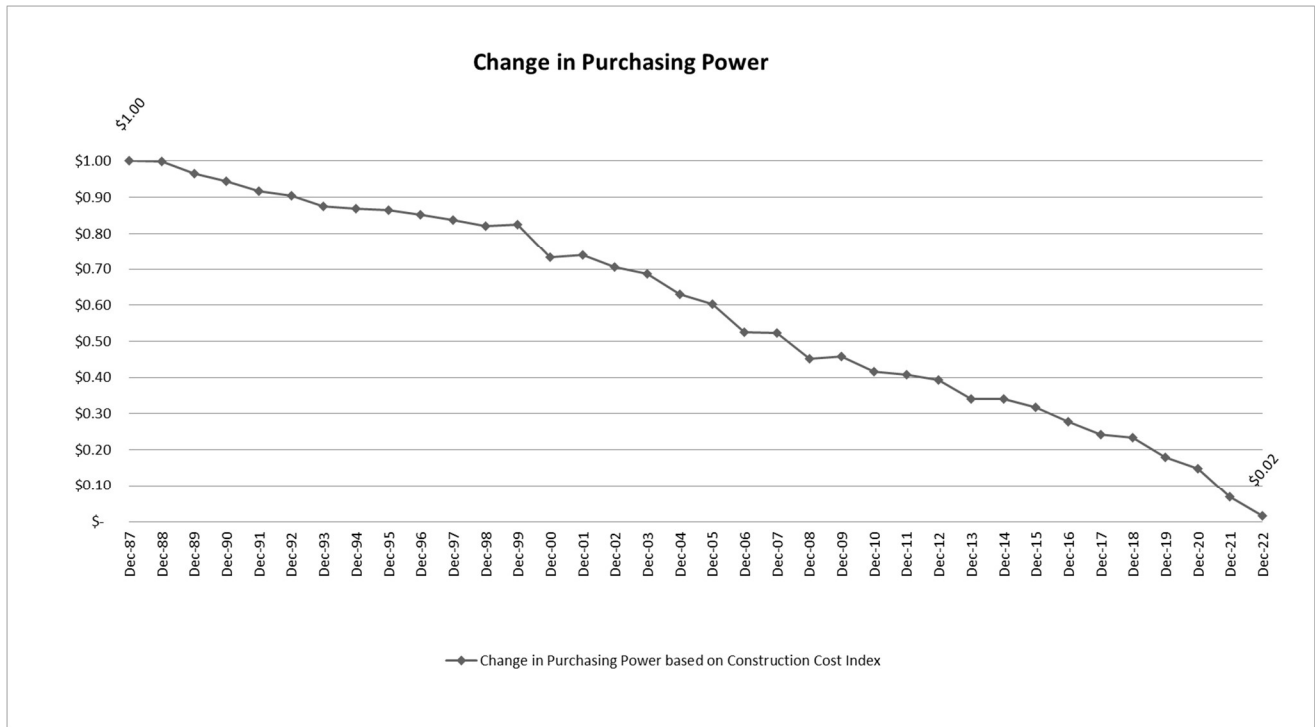
Fund Balance Information

Reserve Fund. Pursuant to Section 22569 of the 1972 Act, the operating reserve fund is utilized to operate the District from the time period of July 1 (beginning of the fiscal year) through December when the County provides the City with the first installment of assessments collected from the property tax bills, thereby eliminating the need for the City to transfer funds from non-district accounts to pay for District charges during the first six (6) months of the fiscal year. The reserve fund is also utilized for capital replacement.

Level of Maintenance Service Provided

At the time of formation of the District, assessment rates were set so that assessment revenues were sufficient to fund the maintenance services required for the maintenance of the improvements within the District that provide a special benefit to parcels within the District. However, since 2003 when a provision for adjusting the assessment rates annually for inflation was not approved by property owners, the frequency and level of maintenance services which the District has been able to provide has gradually been reduced. While the cost of labor, materials, utilities, and other services have continued to increase annually, the assessment revenues have not increased.

The table and graph below reflect the estimated decline in purchasing power since the District was formed based on the increase in the Engineering News Record Construction Cost Index for the San Francisco Area (CCI) since 1987. Common labor costs and wages in dollars per hour are primary components of CCI and are reflections of the cost of providing services in the District.



The graph illustrates the fact that the level of maintenance services that the District can currently provide from assessment revenue funding only, is estimated to be approximately 2% of the level that could be provided in 1987. Maintenance levels have been significantly reduced to keep District costs in alignment with District revenue.

There are various methods which may be used to address this issue including continued reductions in maintenance service levels or submitting a Proposition 218 ballot measure to the property owners in order to adjust assessment rates to fully fund District expenditures which would include a provision for annual escalation of rates to account for inflation.



PART IV – DISTRICT BENEFITS

Authorizing Legislation

The Salinas Municipal Code and the Landscape and Lighting Act (the “Act”) allows the City to establish maintenance districts for the purpose of providing certain public improvements which provide a special benefit to the parcels, including the construction, maintenance, and servicing of street lights, traffic signals, and landscaping facilities. The Salinas Municipal Code expands the types of improvements to be maintained to include “sanitary sewer system facilities, storm drainage facilities and any other works, utility or appliances necessary or convenient for providing any other public service”.

Section 22573 of the Act requires that maintenance assessments be levied according to benefit rather than according to the assessed value of property. This section states:

“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.”

— Streets and Highways Code Section 22573

Furthermore, Section 22574 of the Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements.”

The amount to be assessed may be apportioned by any formula or method which fairly distributes the amount among all assessable lots or parcels.

Proposition 218 – The Grandfather Clause

The District was established prior to the adoption of Proposition 218 which established July 1, 1997 as the effective date for assessments to meet all of the requirements of Article XIII D of the California State Constitution. As a result the Airport Business Center Landscaping Assessment District No. 87-1 is “grandfathered” under Section 5 of Article XIID which states:

“Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article... ..the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth... ..any assessment... .. sidewalks, streets, sewers, water, flood control, drainage systems or vector control...”

— Article XIID, Section 5

Section 5 further states that “subsequent increases in such assessments shall be subject to the procedures and approval process...” required by Proposition 218. In 2003, a proposed assessment rate increase was presented to the property owners in the District, and a majority protest was received for any increase in the assessment. Any proposed increase to the existing assessment rate will require that the District be brought into compliance with the requirements of Article XIII D and the approval of a majority of the property owners who return their assessment ballot weighted by assessment amount.

General Benefits

When the existing District assessments were established, the requirement that general benefits be separated from special benefits did not yet exist and the quantification of general benefits is not considered as it relates to the assessments. Any proposed increase in the assessment rates will require the separation of general benefits from special benefits and the quantification of general benefits.

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 a special benefit from the improvements maintained and funded by annual assessments. Specifically, the assessments are for the maintenance of improvements installed as part of the original development to serve the parcels within the District. The desirability of properties within the District are enhanced by the presence of well-maintained landscaping 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 within the area.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and well-maintained landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control and reduced noise and air pollution.
- Reduced vandalism and criminal activity resulting from well-maintained surroundings and amenities.
- The special enhancements of the properties that results from the above benefits.

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



Non-Assessed Parcels

Within the boundaries of the District, there are several types of properties that are not assessed based upon the assessment methodology that was adopted when the District was formed. These parcels include:

- Publicly owned parcels that are reserved as Public Open Space or are developed for active recreation are maintained and serviced by the District.
- Publicly owned wetland parcels.
- Certain Public Utility parcels.
- Privately owned open space parcels.

Any proposed assessment rate increase in the future will require consideration of whether the non-assessed parcels receive special benefits or not, and assessments must be levied on any parcel that is deemed to receive special benefits.



PART V – METHOD OF APPORTIONMENT

The Method of Assessment outlines the formula by which property that receives special benefit from the improvements and services provided will be assessed annually. The Method of Assessment for the District follows:

The cost of maintenance, repair and operation for the District are distributed in proportion to the area properties within the District benefit. The area of each parcel is used to determine how much a property benefits from this District. The total assessable area of the District is 64.73 acres. This does not include acreage owned by governmental agencies.

The costs have been distributed to the properties within the District accordingly. All of the costs will be paid by the properties within the District, except property owned by the public agencies. APN 003-863-002, currently owned by the City of Salinas, and APN 003-863-009, currently owned by the County of Monterey, are assessed zero \$0.00.

Assessments

The maximum allowed assessment rate is \$217.49 per acre. Applying the maximum allowed assessment rates and adding the City Collection Fee determines the maximum assessment levy for the District:

<i>Total Assessable Acreage</i>	<i>64.73 Acres</i>	<i>x</i>	<i>\$217.49 per Acre</i>	<i>=</i>	<i>\$14,078.19</i>
<i>City Collection Fee</i>	<i>39 Parcels</i>	<i>x</i>	<i>\$10.00 per Parcel</i>	<i>=</i>	<u><i>\$390.00</i></u>
<i>Total Maximum Assessment Levy for the District:</i>				<i>=</i>	<i>\$14,468.19</i>

Each parcel may be levied up to the maximum assessment rate.



PART VI – ASSESSMENT DIAGRAM

The District assessment diagram is on file with the City's Office of the City Clerk and is available for public inspection.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

Airport Business Center Landscaping Assessment District No. 87-1 Boundaries

A reduced copy of the Assessment Diagram is provided as Appendix A.



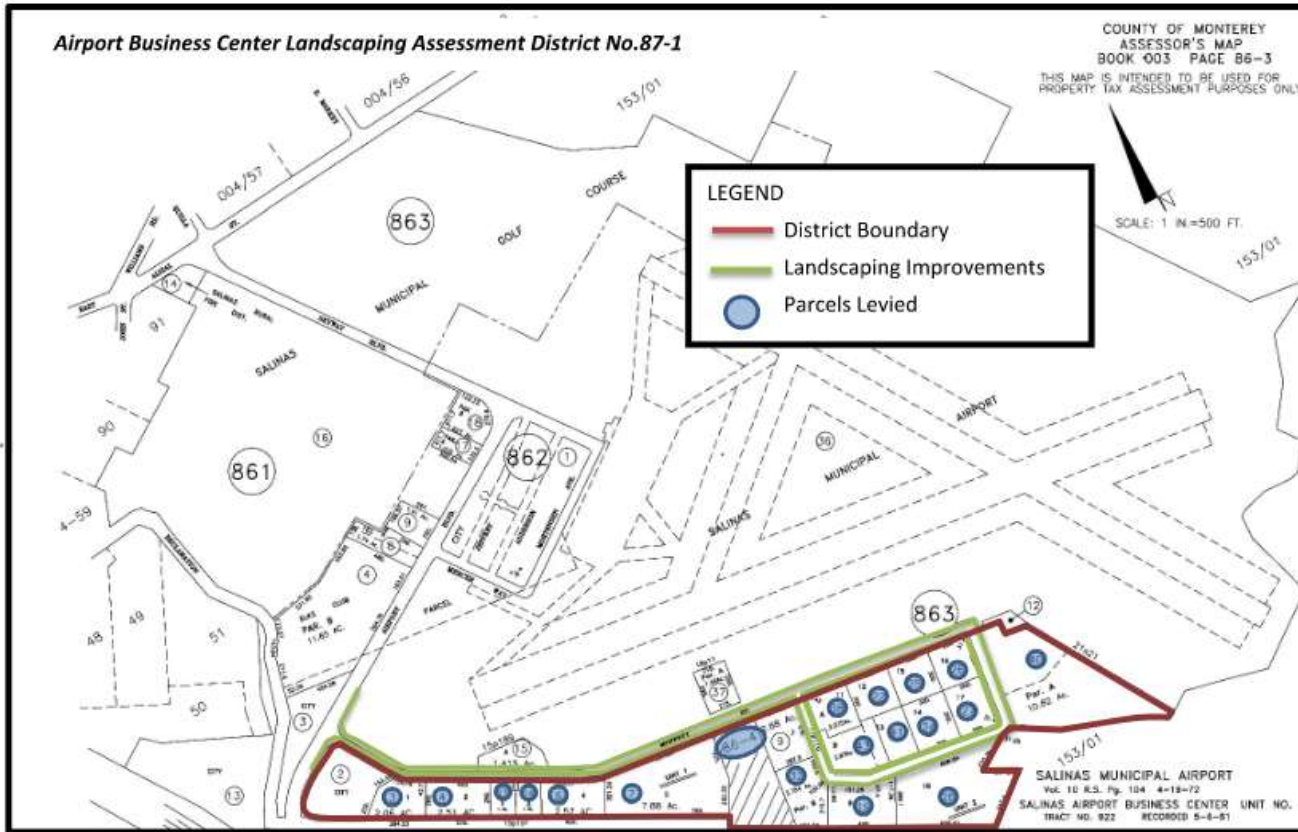
PART VII – ASSESSMENT ROLL

The assessment set forth for each parcel is shown on the Assessment Roll for the District is provided on the following pages and submitted separately, as "Assessment Roll for City of Salinas, Airport Business Center Landscaping Assessment District No. 87-1, Fiscal Year 2023-24", which is under separate cover, and is on file in the Office of the City Clerk.

The Assessment Roll, shown in Appendix B, lists all assessed parcels within the boundaries of the District.

A list of names and addresses of the owners of all parcels within this District is shown on the last equalized Property Tax Roll of the Assessor of the County of Monterey, which by reference is hereby made a part of this report. This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll on file in the office of the City Clerk of the City of Salinas.

APPENDIX A – DISTRICT BOUNDARIES & IMPROVEMENTS





APPENDIX B – ASSESSMENT ROLL

Assessor's Parcel Number	Parcel Acreage	Rate Per Acre	Assessment Amount	City Fee Amount	Total Levy Amount
003-863-003-000	2.06	\$217.49	\$448.03	\$10.00	\$458.03
003-863-004-000	2.51	\$217.49	545.90	10.00	555.90
003-863-006-000	2.57	\$217.49	558.95	10.00	568.95
003-863-007-000	7.88	\$217.49	1,713.83	10.00	1,723.83
003-863-013-000	1.00	\$217.49	217.49	10.00	227.49
003-863-014-000	1.00	\$217.49	217.49	10.00	227.49
003-863-019-000	3.15	\$217.49	685.10	10.00	695.10
003-863-022-000	2.07	\$217.49	450.21	10.00	460.21
003-863-024-000	2.41	\$217.49	524.15	10.00	534.15
003-863-025-000	2.07	\$217.49	450.21	10.00	460.21
003-863-026-000	2.06	\$217.49	448.03	10.00	458.03
003-863-027-000	2.41	\$217.49	524.15	10.00	534.15
003-863-028-000	8.71	\$217.49	1,894.34	10.00	1,904.34
003-863-032-000	2.78	\$217.49	604.62	10.00	614.62
003-863-038-000	2.10	\$217.49	456.73	10.00	466.73
003-863-040-000	10.82	\$217.49	2,353.25	10.00	2,363.25
003-863-041-000	2.41	\$217.49	524.15	10.00	534.15
003-863-043-000	2.16	\$217.49	469.78	10.00	479.78
003-864-003-000	1.76	\$217.49	382.78	10.00	392.78
003-866-001-000	0.14	\$217.49	30.45	10.00	40.45
003-866-002-000	0.14	\$217.49	30.45	10.00	40.45
003-866-003-000	0.14	\$217.49	30.45	10.00	40.45
003-866-004-000	0.14	\$217.49	30.45	10.00	40.45
003-866-005-000	0.14	\$217.49	30.45	10.00	40.45
003-866-006-000	0.14	\$217.49	30.45	10.00	40.45
003-866-007-000	0.14	\$217.49	30.45	10.00	40.45
003-866-008-000	0.14	\$217.49	30.45	10.00	40.45
003-866-009-000	0.14	\$217.49	30.45	10.00	40.45
003-867-001-000	0.14	\$217.49	30.45	10.00	40.45
003-867-002-000	0.14	\$217.49	30.45	10.00	40.45
003-867-003-000	0.14	\$217.49	30.45	10.00	40.45
003-867-004-000	0.14	\$217.49	30.45	10.00	40.45
003-867-005-000	0.14	\$217.49	30.45	10.00	40.45
003-867-006-000	0.14	\$217.49	30.45	10.00	40.45
003-867-007-000	0.14	\$217.49	30.45	10.00	40.45
003-867-008-000	0.14	\$217.49	30.45	10.00	40.45
003-867-009-000	0.14	\$217.49	30.45	10.00	40.45
003-867-010-000	0.14	\$217.49	30.45	10.00	40.45
003-867-011-000	<u>0.14</u>	\$217.49	<u>30.45</u>	<u>10.00</u>	<u>40.45</u>
Totals for 39 Parcels:	64.73		\$14,078.19	\$390.00	\$14,468.19