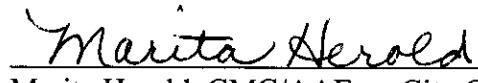


CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of the City of Billings, Montana (the City), hereby certify that the attached resolution is a true copy of Resolution No.05-18325, entitled: **RESOLUTION RELATING TO SPECIAL IMPROVEMENT DISTRICT NO. 1372; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO CREATE THE DISTRICT FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SPECIAL IMPROVEMENT DISTRICT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND** (the Resolution" was duly adopted by the City Council of the City at a meeting on August 22, 2005 that the meeting was duly held by the City Council and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.)

I further certify that, upon vote being taken on the Resolution at said meeting, the following Councilmembers voted in favor thereof: \_\_\_\_\_ unanimous \_\_\_\_\_; voted against the same: \_\_\_\_\_ none \_\_\_\_\_; or were absent: \_\_\_\_\_ none \_\_\_\_\_.

WITNESS my hand officially this 22nd day of August, 2005.

  
\_\_\_\_\_  
Marita Herold, CMC/AAE City Clerk

**RESOLUTION NO. 05-18325**

RESOLUTION RELATING TO SPECIAL IMPROVEMENT DISTRICT NO. 1372; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO CREATE THE DISTRICT FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SPECIAL IMPROVEMENT DISTRICT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND

BE IT RESOLVED by the City Council of the City of Billings (the City), Montana, as follows:

**Section 1. Proposed Improvements; Intention To Create District.** The City proposes to undertake certain local Improvements (the "Improvements") to benefit certain property located in the City. The Improvements consist of the construction of Winter Green Drive, West Antelope Trail, and Antelope Place within Summerhill Subdivision, as more particularly described in Section 5. The total estimated costs of the Improvements are \$467,315.67. The costs of the Improvements are to be paid from the following sources: (1) \$242,000.00 of Special Improvement District bonds hereinafter described; and (2) \$225,315.67 of cash contribution by Jeff Essman, the owner of 12 of the 23 lots in the District, as more particularly described in Sections 6 and 9(f). It is the intention of this Council to create and establish in the City under Montana Code Annotated, Title 7, Chapter 12, Parts 41 and 42, as amended, a Special Improvement District (the "District") for the purpose of financing costs of the Improvements and paying costs incidental thereto, including costs associated with the sale and the security of Special Improvement District bonds drawn on the District (the "Bonds"), the creation and administration of the District, the funding of a deposit to the City's Special Improvement District Revolving Fund (the "Revolving Fund"). The total estimated costs of the Improvements, including such incidental costs, to be financed by the Bonds are \$242,000.00. The Bonds are to be payable primarily from special assessments to be levied against property in the District, which property will be specially benefited by the Improvements.

**Section 2. Number of District.** The District, if the same shall be created and established, shall be known and designated as Special Improvement District No. 1372 of the City of Billings, Montana.

**Section 3. Boundaries of District.** The limits and boundaries of the District are depicted on a map attached as Exhibit A hereto (which is hereby incorporated herein and made a part hereof) and more particularly described on Exhibit B hereto (which is hereby incorporated herein and made a part hereof), which boundaries are designated and confirmed as the boundaries of the District. A listing of each of the properties in the District is shown on Exhibit F hereto (which are hereby incorporated herein and made a part hereof).

**Section 4. Benefited Property.** The District and territory included within the limits and boundaries described in Section 3 and as shown on Exhibits A, B, and F are hereby declared to be the Special Improvement District and the territory which will benefit and be benefited by the Improvements and will be assessed for the costs of the Improvements as described in Section 7.

**Section 5. General Character of the Improvements.** The general character of the Improvements, as shown in Exhibit E, is the construction of curb and gutter, sanitary sewer mains, sanitary sewer services, water mains, water services, and necessary street improvements fronting Lots on Winter Green Drive, West Antelope Trail, and Antelope Place within Summerhill Subdivision.

**Section 6. Engineer and Estimated Cost.** EEC, Inc.; 3340 S. 74<sup>th</sup> Street West; Billings, MT 59106, shall be the engineer for the District. The Engineer has estimated that the costs of the Improvements, including all incidental costs, are \$467,315.67.

**Section 7. Assessment Methods.**

**7.1. Property to be Assessed.** All properties within the district are to be assessed for the costs of the Improvements, as specified herein. The costs of the Improvements shall be assessed against the property in the District benefiting from the Improvements based on the equal amount methods described in Section 7-12-4162, M.C.A., as particularly applied and set forth in this Section 7.

**7.1.1 Equal Amount Method.**

Assessment #1 will include street and utility improvements to be constructed on Winter Green Drive, West Antelope Trail, and Antelope Place within Summerhill Subdivision. The properties to be assessed for these improvements include Summerhill Subdivision, Block 7, Lots 4, 6-9; Summerhill

Subdivision, Block 9, Lots 20-22; Summerhill Subdivision Block 10, Lots 3-5. For the purposes of equitably apportioning special benefit to each lot, tract or parcel of land in the District, as above-mentioned, the Engineer has determined that each lot, tract, or parcel of land, receiving street and utility improvements, shall equally bear the costs of the street and utility improvements as set forth in Part III hereto to arrive at an equal cost for the street and utility improvements. The total estimated cost of Assessment #1 is \$242,000.00 and shall be assessed against each lot, tract, or parcel of land within the District, as above-mentioned, receiving street and utility improvements, on an equal amount basis based on the bid price to be received. The equal amount assessment is estimated to be \$22,000.00.

**7.2. Assessment Methodologies Equitable and Consistent With Benefit.** This Council hereby determines that the methods of assessment and the assessment of costs of the specific improvements against the properties benefited thereby as prescribed in this Section 7 are equitable in proportion to and not exceeding the special benefits derived from the respective improvements by the lots, tracts, and parcels to be assessed therefore within the District.

**Section 8. Payment of Assessments.** The special assessments for the costs of the Improvements shall be payable over a term not exceeding 15 years, each in equal semiannual installments of principal, plus interest, or equal semiannual payments of principal and interest, as this Council shall prescribe in the resolution authorizing the issuance of the Bonds. Property Owners have the right to prepay assessments as provided by law. Further, all owners shall have the opportunity to prepay their assessments prior to sale of the SID bonds.

**Section 9. Method of Financing; Pledge of Revolving Fund; Findings and Determinations.** The City will issue the Bonds in an aggregate principal amount not to exceed \$242,000.00 in order to finance the costs of the Improvements. Principal of and interest on the Bonds will be paid from special assessments levied against the properties in the District. This Council further finds it is in the public interest, and in the best interest of the City and the District, to secure payment of principal of and interest on the Bonds by the Revolving Fund and hereby authorizes the city to enter into the undertakings and agreements authorized in Section 7-12-4225 in respect of the Bonds.

In determining to authorize such undertakings and agreements, this Council has taken into consideration the following factors:

(a) **Estimated Market Value of Parcels.** The estimated market value of the lots, parcels, or tracts in the District as of the date of adoption of this resolution, as estimated, by the County Assessor for property tax purposes ranges from \$1,89024 to \$2,529, and is set forth in Exhibit F. The average market value is \$2,094.71 with the median being \$2,062. The special assessments to be levied under Section 7 against each lot, parcel, or tract in the District is less than the increase in estimated value of the lot, parcel, or tract as a result of the construction of the Improvements.

(b) **Diversity of Property Ownership.** There are a total of 23 parcels within the district boundaries. No improvements, public or private, are located on any of the parcels within the District. Twelve (12) of these parcels are owned by Jeff Essman. The remaining 11 parcels are owned by separate owners.

(c) **Comparison of Special Assessments and Property Taxes and Market Value.** Based on an analysis of the aggregate amount of the proposed, any outstanding special assessments (whether or not delinquent), and any delinquent property taxes (as well as any known industrial development bonds theretofore issued and secured by a mortgage against a parcel in the District) against each lot, parcel, or tract in the District in comparison to the estimated market value of such lot, parcel, or tract after the Improvements, the City concludes that, overall, the estimated market value of the lots, tracts, or parcels of land in the District exceeds the sum of special assessments, delinquent property taxes, and current assessments and is set forth in Exhibit F.

(d) **Delinquencies.** An analysis of the amount of delinquencies in the payment of outstanding special assessments or property taxes levied against the properties in the District shows that of 23 properties, zero (0) properties were delinquent, and is set forth in Exhibit F.

(e) **The Public Benefit of the Improvements.** The total estimated costs of the Improvements are \$467,315.67. The costs of the Improvements are to be paid from the following sources: (1) \$242,000.00 of Special Improvement District bonds hereinafter described; and (2) \$225,315.67 of cash contribution by Jeff Essman, the owner of 12 of the 23 lots in the District. The properties within the District are zoned for Planned Unit Development. The public improvements

contemplated under the terms of this proposed District are required by the City Subdivision, Site Development and Zoning Ordinances in order for the parcels to develop.

(f) **Other Factors.** As previously noted, Jeff Essman, owner of 12 of the 23 lots in the District, and the City of Billings will pay a cash contribution to the project. The total cash contribution is equal to \$225,315.67 and represents 54.44 percent of the construction and administrative costs of the Improvements. This condition is necessary to satisfy the City's Special Improvement District Policy regarding raw land subdivision.

#### **Section 10. Reimbursement Expenditures.**

**10.01. Regulations.** The United States Department of Treasury has promulgated final regulations governing the use of proceeds of tax-exempt bonds, all or a portion of which are to be used to reimburse the City for project expenditures paid by the City prior to the date of issuance of such bonds. Those regulations (Treasury Regulations, Section 1.150-2) (the "Regulations") require that the City adopt a statement of official intent to reimburse an original expenditure not later than 60 days after payment of the original expenditure. The Regulations also generally require that the bonds be issued and the reimbursement allocation made from the proceeds of the bonds within 18 months (or three years, if the reimbursement bond issue qualifies for the "small issuer" exception from the arbitrage rebate requirement) after the later of (i) the date the expenditure is paid or (ii) the date the project is placed in service or abandoned, but (unless the issue qualifies for the "small issuer" exception from the arbitrage rebate requirement) in no event more than three years after the date the expenditure is paid. The Regulations generally permit reimbursement of capital expenditures and costs of issuance of the bonds.

**10.02. Prior Expenditures.** Other than (i) expenditures to be paid or reimbursed from sources other than the Bonds, (ii) expenditures permitted to be reimbursed under the transitional provision contained in Section 1.150-2(j)(2) of the Regulations, (iii) expenditures constituting preliminary expenditures within the meaning of Section 1.150-2(f)(2) of the Regulations, or (iv) expenditures in a "de minimus" amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for the Improvements have been paid by the City before the date 60 days before the date of adoption of this resolution.

**10.03. Declaration of Intent.** The City reasonably expects to reimburse the expenditures made for costs of the Improvements out of the proceeds of Bonds in an estimated maximum aggregate principal amount of \$242,000.00 after the date of payment of all or a portion of the costs of the Improvements. All reimbursed expenditures shall be capital expenditures, a cost of issuance of the Bonds or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Regulations.

**10.04. Budgetary Matters.** As of the date hereof, there are no City funds reserved, allocated on a long-term basis or otherwise set aside (or reasonably expected to be reserved, allocated on a long-term basis or otherwise set aside) to provide permanent financing for the expenditures related to the Improvements, other than pursuant to the issuance of the Bonds. The statement of intent contained in this resolution, therefore, is determined to be consistent with the City's budgetary and financial circumstances as they exist or are reasonably foreseeable on the date hereof.

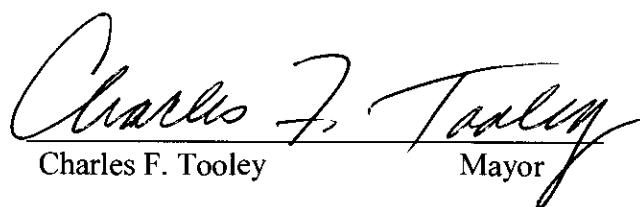
**10.05. Reimbursement Allocations.** The City's financial officer shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Bonds to reimburse the source of temporary financing used by the City to make prior payment of the costs of the Improvements. Each allocation shall be evidence by an entry on the official books and records of the City maintained for the Bonds or the Improvements and shall specifically identify the actual original expenditure being reimbursed.

**Section 11. Public Hearing Protests.** At any time within fifteen (15) days from and after the date of the first publication of the notice of the passage and approval of this resolution, any owner of real property within the District subject to assessment and taxation for the cost and expense of making the Improvements may make and file with the City Clerk until 5:00 p.m., M.T., on the expiration date of said 15-day period (September 9, 2005), written protest against the proposed Improvements, or against the extension or creation of the District or both, and this Council will at its next regular meeting after the expiration of the fifteen (15) days in which such protests in writing can be made and filed, proceed to hear all such protests so made and filed; which said, regular meeting will be held on Monday the 12<sup>th</sup> day of September 2005, at 6:30 p.m., in the Council Chambers, at 220 North 27<sup>th</sup> Street, in Billings, Montana.

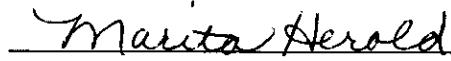
**Section 12. Notice of Passage of Resolution of Intention.** The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a notice of the passage of this resolution in the Billings Times, a newspaper of general circulation in the county on August 25 and September 1, 2005, in the form and manner prescribed by law, and to mail or cause to be mailed a copy of said notice to every person, firm, corporation, or the agent of such person, firm, or corporation having real property within the District listed in his or her name upon the last completed assessment roll for state, county, and school district taxes, at his last-known address, on or before the same day such notice is first published.

PASSED AND ADOPTED by the City Council of the City of Billings, Montana, this 22<sup>nd</sup> day of August 2005.

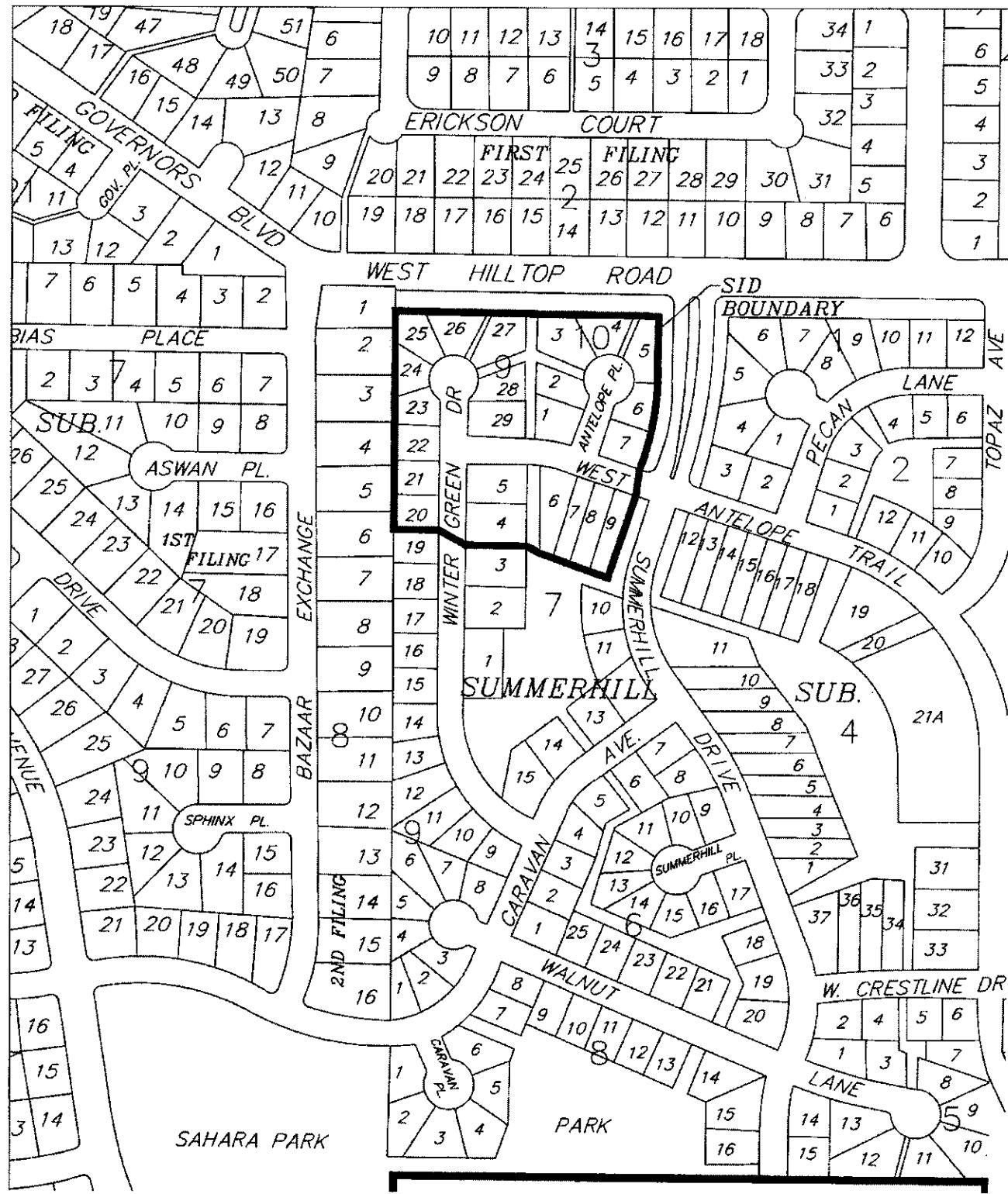


  
Charles F. Tooley  
Mayor

Attest:

  
\_\_\_\_\_  
Marita Herold, CMC/AAE      City Clerk

# EXHIBIT A



**Exhibit B**  
**LEGAL DESCRIPTION SID 1372**  
**Summerhill Subdivision**

Boundary includes Summerhill Subdivision, Block 7, Lots 4, 5, 6, 7, 8, and 9; Summerhill Subdivision, Block 9, Lots 20, 21, 22, 23, 24, 25, 26, 27, 28, and 29; Summerhill Subdivision, Block 10, Lots 1, 2, 3, 4, 5, 6, and 7 excluding streets, alleys, and parks. Said boundary containing a net area of 201,884 square feet.

## EXHIBIT C

### SID 1372 - Summerhill Subdivision

#### ENGINEER'S ESTIMATE OF PROBABLE COST

#### Water, Sanitary Sewer, Storm Drain, and Street Improvements

This estimate is based on approximate quantities and costs for improvements, complete in-place to serve portions of Summerhill Subdivision

##### ALL ITEMS ARE COMPLETE IN-PLACE

ITEM NO.	EST. QTY.	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE
<b><u>Water</u></b>					
101	1	LS	Mobilization and Insurance (7%)	@ \$7,799.58 / LS = \$	7,799.58
102	990	LF	8" Water Main	@ \$44.00 / LF = \$	43,560.00
103	176	LF	6 Inch Hydrant Pipe	@ \$33.00 / LF = \$	5,808.00
104	4	EA	Fire Hydrant	@ \$2,500.00 / EA = \$	10,000.00
105	4	EA	8" X 6" Hydrant Tee	@ \$510.00 / EA = \$	2,040.00
106	1	EA	Connect to Existing 8" Water Main	@ \$2,175.00 / EA = \$	2,175.00
107	4	EA	6" Hydrant Valve w/box	@ \$800.00 / EA = \$	3,200.00
108	4	EA	8" Gate Valve w/box	@ \$990.00 / EA = \$	3,960.00
109	3	EA	8" Bend	@ \$510.00 / EA = \$	1,530.00
110	23	EA	1" Water Service	@ \$1,300.00 / EA = \$	29,900.00
111	1	EA	8" Plug	@ \$450.00 / EA = \$	450.00
112	1	LS	Traffic Control During Construction	@ \$1,000.00 / LS = \$	1,000.00
<b>Subtotal - Water</b>					= \$ <b>111,422.58</b>
<b><u>Sewer</u></b>					
201	1	LS	Mobilization and Insurance (7%)	@ \$6,285.70 / LS = \$	6,285.70
202	1	EA	Connect to Existing Sanitary Sewer	@ \$2,500.00 / EA = \$	2,500.00
203	1,115	LF	8-inch Sanitary Sewer Main	@ \$39.00 / LF = \$	43,485.00
204	1	EA	8-inch Sewer Cap	@ \$50.00 / EA = \$	50.00
205	6	EA	Standard Manhole	@ \$1,500.00 / EA = \$	9,000.00
206	26	VF	Extra Depth	@ \$150.00 / VF = \$	3,900.00
207	23	EA	6-inch Sanitary Sewer Service with Cap	@ \$1,025.00 / EA = \$	23,575.00

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Exhibit C - Total Project Cost

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209	1	LS	Traffic Control During Construction	@ \$1,000.00	/ LS	= \$	1,000.00
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Subtotal - Sewer

= \$ 89,795.70

ITEM NO.	EST. QTY.	UNIT	DESCRIPTION	UNIT PRICE	Total Cost	
<b><u>Storm</u></b>						
301	1	LS	Mobilization and Insurance (7%)	@ \$1,339.48	/ LS	= \$ 1,339.48
302	252	LF	12-inch Inlet Pipe	@ \$23.00	/ LF	= \$ 5,796.00
304	3	EA	Type II Inlet With Barrel Sections	@ \$1,500.00	/ EA	= \$ 4,500.00
305	1	LS	Construct Two Detention Ponds	@ \$7,000.00	/ LS	= \$ 7,000.00
306	1	LS	Traffic Control During Construction	@ \$500.00	/ LS	= \$ 500.00
<b>Subtotal - Storm</b>					= \$	19,135.48
<b><u>Streets</u></b>						
401	1	LS	Mobilization and Insurance (7%)	@ \$9,003.66	/ LS	= \$ 9,003.66
402	1,350	CY	Unclassified Excavation	@ \$8.00	/ CY	= \$ 10,800.00
403	1,800	CY	1 1/2-inch Base Gravel	@ \$17.00	/ CY	= \$ 30,600.00
404	1,950	LF	Drive Over Curb and Gutter	@ \$11.00	/ LF	= \$ 21,450.00
405	325	SF	3-Foot Wide Double Gutter	@ \$6.00	/ SF	= \$ 1,950.00
406	2	EA	Curb Return Fillet	@ \$600.00	/ EA	= \$ 1,200.00
407	6	EA	HC Ramps	@ \$750.00	/ EA	= \$ 4,500.00
409	8,500	SF	Seeding of Select Disturbed Areas	@ \$0.12	/ SF	= \$ 1,020.00
410	940	TN	Asphalt (3-inch Thick)	@ \$30.00	/ TN	= \$ 28,200.00
411	56	TN	Asphalt Oil (6%)	@ \$150.00	/ TN	= \$ 8,400.00
412	6	EA	Adjust Manhole	@ \$300.00	/ EA	= \$ 1,800.00
413	9	EA	Adjust Valve	@ \$250.00	/ EA	= \$ 2,250.00
414	2	EA	Adjust Inlet	@ \$250.00	/ EA	= \$ 500.00
415	6	EA	Monument Box	@ \$450.00	/ EA	= \$ 2,700.00
416	1	EA	Road Closed and Nine Button Delineators	@ \$750.00	/ EA	= \$ 750.00
418	2	EA	Street Name Sign (9-inch)	@ \$500.00	/ EA	= \$ 1,000.00
419	1	LS	Traffic Control	@ \$2,500.00	/ LS	= \$ 2,500.00
<b>Subtotal - Streets</b>					= \$	128,623.66
<b>Total Construction Costs</b>						\$ 348,977.42
<b>Construction Contingency (10%)</b>						\$ 34,897.74
<b>TOTAL COST OF CONSTRUCTION IMPROVEMENTS</b>						= \$ 383,875.16

**Construction & S.I.D. Administrative Costs**

78165.37 -

Exhibit C - Total Project Cost

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<b>Sewer &amp; Water Extension Application Fees</b>	=	<b>\$116.48</b>
<b>DEQ Sewer &amp; Water Checklist Review Fees</b>	=	<b>\$50.00</b>
<b>Erosion Control Permit Fee</b>	=	<b>\$900.00</b>
<b>Printing and Production of Plans and Specifications and As-Builts</b>	=	<b>\$2,000.00</b>
<b>Construction Management</b>	=	<b>\$38,387.52</b>
<b>Quality Control Testing</b>	=	<b>\$6,525.88</b>
 <b>TOTAL ADMINISTRATIVE COSTS</b>	=	 <b>\$47,979.87</b>
 <b>CONSTRUCTION &amp; ADMINISTRATION SUBTOTAL</b>	=	 <b>\$431,855.04</b>
   <b>Total Units of Assessment #1</b>	   23.00	   0
<b>Cash Contribution Rater Per Unit (Not Including 2.5% Private Contract Fee)</b>	<b>\$18,776.31</b>	<b>/ 0</b>
<b>Total Units to be Assessed for Assessment #1</b>	<b>11.00</b>	<b>0</b>
 <b>% Share of SID Bond Administration Costs</b>	 100.00%	
<b>Share of SID Bond Administration Costs</b>	<b>\$35,460.64</b>	
 <b>Total Thru Administration Costs</b>	 <b>\$467,315.67</b>	
 <b>Unit Cost Per Assessment</b>	 <b>\$22,000.00</b>	 <b>/ EA</b>

78165.37 -

Exhibit C - Total Project Cost

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## EXHIBIT D

### SID 1372 - Summerhill Subdivision

TABLE OF ESTIMATED ASSESSMENTS PER ITEM

CODE #	ASSESSMENT ITEM	RAW CONSTRUCTION COSTS	% OF CONSTRUCTION	TOTAL THRU ADMINISTRATION	CONSTRUCTION COSTS	TOTAL UNITS PER ITEM	TOTAL UNITS PER UNIT	CASH TO BE ASSESSED	% APPLIED TO CONTRIBUTION	TOTAL THRU ADMINISTRATION COSTS	UNIT COST PER	ADMINISTRATION COSTS	ADMINISTRATION COSTS	ADMINISTRATION COSTS	ADMINISTRATION COSTS	
1	ASSESSMENT #1	\$ 348,977.42	100.00%	\$34,497.74	\$383,875.16	\$47,979.87	\$431,855.04	23.00	EA	\$18,776.31	11.00	\$206,539.36	100.00%	\$35,460.64	\$242,000.00	\$22,000.00

## **EXHIBIT E**

### **SID 1372 SUMMERHILL SUBDIVISION**

#### **PROJECT DESCRIPTON**

Special Improvement District No. 1372 shall construct the following improvements to Summerhill Subdivision.

**Block 7, Lots 3,4,5,6,7,8,9**

**Block 9, Lots 20,21,22,23,24,25,26,27,28,29**

**Block 10, Lots 1,2,3,4,5,6,7**

1. Construction of water and sewer main line and service lines.
2. Construction of storm drain improvements.
3. Construction of new paved street, 37' back to back of curb, roll over curb and gutter, and handicap ramping at corners. (sidewalk to be completed by lot owners upon construction)

## EXHIBIT F

### SID 1372 - Summerhill Subdivision

#### Water, Sanitary Sewer, Storm Drain, and Street Improvements

TAX I.D. NUMBER 6-13	PREVIOUS SID #	SID PAY-OFF	SID 1372 DELINQUENT	CASH ASSESSMENT	SID PAY-OFF + DELINQUENT + SID 1368 ASSESSMENT	ESTIMATED MARKET VALUE	ESTIMATED MARKET VALUE AFTER IMPROVEMENTS	
A23154		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,510.00	\$24,510.00
A23155		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,422.00	\$21,198.31
A23156		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,529.00	\$24,529.00
A23157		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$1,933.00	\$23,933.00
A23158		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,113.00	\$24,113.00
A23159		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,062.00	\$24,062.00
A23201		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$1,950.00	\$23,950.00
A23202		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$1,950.00	\$23,950.00
A23203		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$1,950.00	\$23,950.00
A23204		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,904.00	\$20,680.31
A23205		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,890.00	\$20,666.31
A23206		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,082.00	\$20,858.31
A23207		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,082.00	\$20,858.31
A23208		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,252.00	\$21,028.31
A23209		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,890.00	\$20,666.31
A23210		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,177.00	\$20,953.31
A23211		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$2,093.00	\$20,869.31
A23212		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,957.00	\$20,733.31
A23213		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,431.00	\$24,431.00
A23214		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$1,995.00	\$23,995.00
A23215		\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$2,079.00	\$24,079.00
A23216		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,940.00	\$20,716.31
A23217		\$0.00	\$0.00	\$0.00	\$18,776.31	\$18,776.31	\$1,975.00	\$20,751.31
<b>AVERAGE</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$20,318.07</b>	<b>\$2,094.17</b>	<b>\$22,412.23</b>	
<b>MIN/AVG</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$18,776.31</b>	<b>\$2,062.00</b>	<b>\$21,198.31</b>	
<b>MAX</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$18,776.31</b>	<b>\$1,890.00</b>	<b>\$20,666.31</b>	
<b>HIGHEST</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$22,000.00</b>	<b>\$2,529.00</b>	<b>\$24,529.00</b>	

Note: Delinquent taxes are reported as of  
Areas that are shaded represent cash contributions.