

RESOLUTION NO. 12-19139

A RESOLUTION RELATING TO W.O. 12-02, MISCELLANEOUS/DEVELOPER-RELATED IMPROVEMENTS; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO ORDER IN THE PROGRAM FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SIDEWALK, CURB AND GUTTER IMPROVEMENT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND.

WHEREAS, the city is granted the power pursuant to M.C.A. 7-14-4109 to order certain improvements without creation of a special improvement district and certain sections of curb and gutter, sidewalks, drive approaches, alley approaches and/or appurtenant features have deteriorated, settled and cracked, or none exist, or some of the foregoing do not exist; and

WHEREAS, the safety and convenience of the public require installation, construction, reconstruction, repair or replacement of curbs and gutters, sidewalks, drive approaches, alley approaches, and/or appurtenant features or combinations thereof; and

WHEREAS, said improvements should be ordered as provided by law.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA, AS FOLLOWS:

1. INTENTION TO ORDER IN. It is the intention of the Council to order the installation, construction, reconstruction, or replacements of certain curbs, gutters, sidewalks, drive approaches, alley approaches and appurtenant improvements in certain locations, which improvements and locations are more fully described in Exhibits "A" and "B" attached hereto.
2. AFFECTED PROPERTIES. All properties, which will be required to pay any portion of the costs of the improvements identified herein, are listed and the owners of those properties are identified on Exhibit "B" attached hereto.
3. ESTIMATED COSTS. The estimated assessed costs of the proposed improvements, including construction costs, incidental expenses, engineering fees, legal fees, administrative fees and bond issuance costs, but exclusive of interest charges, will be \$386,000 as described below:

Construction Costs	\$290,940.28
Design and Construction Administration	\$33,409.00
Engineering & Administration	\$23,160.00
Revolving Fund	\$19,300.00
Bond Discount	\$7,720.00
Issuance Costs	\$11,580.00
Bank Fees	\$100.00
Roundoff	\$(209.28)
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Total Assessed Costs	\$386,000.00

Estimated unit costs for construction only, not including engineering, legal, administrative, and bond costs as follows:

<u>Removal of:</u>	<u>Unit Price:</u>
Flatwork Removal	\$11.00/SY
Curb and Gutter Removal	\$7.50/LF
<u>New Construction:</u>	
Concrete Sidewalk	\$ 5.25/SF
Curb and Gutter	\$22.00/LF
New Drive Approach	\$ 6.25/SF
New Alley Approach	\$ 6.25/SF
Street Reconstruction	\$52.00/SY

The actual cost to be assessed against any benefited property will be determined by the actual amount of work done adjacent to the property.

4. ASSESSMENT OF COSTS. All costs of constructing the curbs, gutters, sidewalks, and drive approaches, including engineering, administrative and bond costs, will be assessed against the properties which are adjacent to the improvements installed. As shown on Exhibit "B", assessments will be levied against 242 separate lots, parcels, or tracts.

The costs for each property will vary depending upon the actual construction that is required adjacent to each property. The average total assessment, including engineering, administrative, and bond costs is estimated to be \$1,595, with a high of \$19,265, low of \$0.00, and a median of \$637.

5. PERIOD OF ASSESSMENT. The assessments for all improvements and costs shall be paid in not more than twelve (12) annual installments, plus interest, provided however, that payment of one-half of each annual installment, plus interest, may be deferred to May 31 of the year following the assessment.
6. PROPERTY OWNER OPTION TO CONSTRUCT IMPROVEMENTS. In the event that the City Council orders in the above-described improvements following the public hearing, then the owners of all properties to be assessed for the costs of said

improvements will be notified of such action in writing. Said owners will have thirty (30) days from the date of said notice in which to install the required improvements at their own expense. In the event the owners do not install these improvements, the City will do so and will assess the costs against the benefited properties as described herein.

7. METHOD OF FINANCING; PLEDGE OF REVOLVING FUND; FINDINGS AND DETERMINATIONS. The City will issue **Sidewalk, Curb, and Gutter Improvement Bonds** in an aggregate principal amount not to exceed \$386,000 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 property in the Project. This Council further finds it is in the public interest, and in the best interest of the City and the Project, 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 to 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 total market value of the lots, parcels, or tracts in the Project, as of the date of adoption of this resolution, as estimated by the County Assessor, is \$26,172,277. The average market value is \$108,150 with a high of \$2,566,225 and a low of \$8,168 and median value of \$74,489. The special assessments to be levied against each lot, parcel, or tract are less than the increase in the estimated market value of the properties as a result of the construction of the improvements.
- (b) Diversity of Property Ownership. For the 242 Tax codes in this project, there are 228 separate owners. Darrel D Aldinger owns (2) lots. American Lutheran Church owns (6) lots. Biegel Properties LLP owns (3) lots. City of Billings owns (2) lots. Steve Currence owns (2) lots. Debtor CO owns (2) lots. Divide Properties, LLC owns (4) lots. All other parcels are under separate ownership. It is unlikely that financial difficulties would arise that would require a loan to be made from the Revolving Fund.
- (c) Comparison of Special Assessments, Property Taxes and Market Value. Currently, fifteen (15) parcels have an SID levied against them. Parcel A03659 is being assessed under SID 2302 and 2202, with a payoff amount of \$2,044.32 and a payoff date of 2015; Parcel A04245 is being assessed under SID 2501 with a payoff amount of \$42.91, and a payoff date of 2018; Parcels A04596, A04597, A04792, A04796, A04798, A04800, A04818, A04824, A04825 are being assessed under SID 2902, with payoff amounts of \$170.41, \$170.41, \$1,032.76, \$871.46, \$1,411.82, \$627.34, \$1,489.62, \$2,835.01, \$6,452.92, and a payoff date of 2023; Parcel A14108 is being assessed under SID 2401 with a payoff amount of \$184.57, and a payoff date of 2017; Parcel A14681 is being assessed under SID 2201 with a payoff amount of \$1,020.01, and a payoff date of 2014;

Parcel A28479 is being assessed under SID 1366 with a payoff amount of \$1,615.98, and a payoff date of 2020; Parcel D04808 is being assessed under SID 2701 with a payoff amount of \$1,294.31, and a payoff date of 2021;

As noted in Section 4, the estimated average assessment levied by this project will be \$1,595. With an average market value of \$108,150, and an average yearly principal payment of \$132.92 (monthly principal of \$11.08) assuming 6% interest rate, the amount of assessment versus the value of the property would appear acceptable. As such, no unusual need for loans from the Revolving Fund would be expected. Further information comparing the total cost (estimate) to the market value for each parcel is listed in Exhibit "B".

- (d) Delinquencies. For tax year 2010, Zero (0) parcels were delinquent. This rate is above the average city collection rate of 95%.

Therefore, given the delinquency history of this Project area, no unusual need for loans from the Revolving Fund would be expected.

- (e) The Public Benefit of the Improvements. Current City Subdivision and Site Development Ordinances, and under City Council policies, the cost of installation of new curb, gutter, sidewalk, and drive approaches is to be borne by the adjoining property owners.

Some of the parcels have been involved in recent construction or subdivision activity. Some of these parcels have undergone recent site developments, both residential and commercial, in which a permit was taken out, but the improvements were not constructed, or the developer has requested that the improvements be included and constructed under the proposed project. Developers generally make a request to be included in the proposed project to take advantage of the financing opportunity of the 12-year assessment. Some of these parcels are lots included in recently approved subdivisions. The improvements were required as part of the Subdivision Improvements Agreements, but were not installed by the subdivider/developer.

The remaining parcels represent a continuation of an annual improvement project for repairs of tripping hazards, deteriorated sidewalks, drainage problems, property owner requests and citizen complaints.

The project improvements are located in various Task Force areas, both commercial and residential, throughout the City.

## 8. REIMBURSEMENT EXPENDITURES.

- (a) 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.

- (b) 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.
- (c) 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 \$386,000 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.
- (d) 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.
- (e) 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.

9. PUBLIC HEARING. On Monday, March 26, 2012, at 6:30 p.m., in the Council Chambers located on the Second Floor of the Police Facility, 220 North 27<sup>th</sup> Street, Billings, MT, the City Council will conduct a public hearing concerning this project and all interested parties will be allowed to testify. The City Council will also consider all written comments submitted to the City Clerk prior to the hearing or submitted to the Council during the hearing.
10. 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 March 8<sup>th</sup> and 15<sup>th</sup>, 2012, 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 published.

PASSED by the City Council and APPROVED this 27<sup>th</sup> day of February, 2012.



CITY OF BILLINGS:

BY: Thomas W. Hanel  
Thomas W. Hanel, Mayor

ATTEST:

Cari Martin  
Cari Martin, City Clerk

**Exhibit A**  
**Location of Work**  
**WO 12-02 Miscellaneous and Developer Related**

- A) Sidewalk: 2528 Poly Drive; 1404 Concord Drive; 2518 Rehberg Lane; 1242 Harvard Avenue; 2218 2<sup>nd</sup> Avenue North; East Side of North 23<sup>rd</sup> Street between 1<sup>st</sup> Avenue North and 2<sup>nd</sup> Avenue North; North Side of 4<sup>th</sup> Avenue South between South 25<sup>th</sup> and South 26<sup>th</sup> Street; 1045 North 25<sup>th</sup> Street; 235 Yellowstone Avenue; 45 Adams St; 600 & 610 Indian Trail; 336 Alderson Avenue; 1600 Judd Circle (work on Avenue C ); Both Sides of Avenue C from Rehberg Lane to 32<sup>nd</sup> Street West; 815 South 28<sup>th</sup> Street; 3424 7<sup>th</sup> Avenue South; 2614 5<sup>th</sup> Avenue South; 726 Cook Avenue; 506, 508, 510 S 26<sup>th</sup> Street; 2101 Mariposa Lane; 912 & 918 South 29<sup>th</sup> Street; 3521 Gabel Road (Dev. Rel.); 2718 Montana Avenue (Dev. Rel.); 1305 Yellowstone Avenue (Spring creek Condo Assn-missing c/w); 2616 Poly Drive
- B) Sidewalk, Curb and Gutter: 1246 Harvard Avenue; 1502 19<sup>th</sup> Street West; East Side of South 26<sup>th</sup> Street between 3<sup>rd</sup> Avenue South and 4<sup>th</sup> Avenue South; 1803 Wyoming Avenue; 1048 North 29<sup>th</sup> Street; 820 South 28<sup>th</sup> Street; 4229 Vaughn Lane; 2104 Beloit Drive; 2940 Lewis Avenue; 1103 Pepper Lane; 1315 Parkhill Drive; 4304 Stone Street; South Side of Lillis Lane from 25<sup>th</sup> Street West to Parkview Drive; 2428 11<sup>th</sup> Street West (on Poly Drive)
- C) Sidewalk, Drive Aprons: 600 & 610 Indian Trail; 304 10<sup>th</sup> Street West; 5234 Sacajawea Drive; 4740 Underpass Avenue (Dev. Rel. )
- D) Sidewalk, Curb & Gutter, Drive Aprons: 2419 & 2423 Elm Street; 1220 Harvard Avenue; West Side of North 23<sup>rd</sup> Street between 7<sup>th</sup> Avenue North and 8<sup>th</sup> Avenue North; East Side of North 24<sup>th</sup> Street between 7<sup>th</sup> Avenue North and 8<sup>th</sup> Avenue North; 1112 Avenue D; 2123 Concord Drive; 940 Avenue B; West Side of Elm Street from Poly Drive to Grandview Boulevard; 5 Lewis Avenue; West Side of South 29<sup>th</sup> Street between 4<sup>th</sup> Avenue South and 5<sup>th</sup> Avenue South; East Side of South 30<sup>th</sup> Street between 4<sup>th</sup> Avenue South and 5<sup>th</sup> Avenue South; 1733 Clark Avenue; 201 South 36<sup>th</sup> Street; 1709 Clark Avenue; 114 & 120 Ardmore Drive; 1008 Maywood Drive; 2111 Monad Road; 501 South 37<sup>th</sup> Street; 524 & 530 Cook Avenue; 301 North 27<sup>th</sup> Street ( Dev. Rel.)
- E) Sidewalk, Curb & Gutter, Drive Aprons, & Alley Aprons: South Side of 8<sup>th</sup> Avenue North between North 23<sup>rd</sup> and North 24<sup>th</sup> Streets; North Side of 7<sup>th</sup> Avenue North between North 23<sup>rd</sup> and North 24<sup>th</sup> Streets; South Side of 3<sup>rd</sup> Avenue South between South 25<sup>th</sup> and South 26<sup>th</sup> Streets; North Side of 4<sup>th</sup> Avenue South between South 29<sup>th</sup> and South 30<sup>th</sup> Streets; South Side of 3<sup>rd</sup> Avenue South between South 29<sup>th</sup> and South 30<sup>th</sup> Streets
- F) Curb & Gutter: 637 Crawford Drive; 726 Avenue F

- G) Curb & Gutter, Drive Aprons: 3010 Glacier Drive
- H) Drive Aprons: 3329 Winchell Lane; 761 Moccasin Trail; 2225 Maple Street
- I) Asphalt Restoration to Driveway : 405 Crow Lane ( Dev. Rel.); 1335 Wicks Lane (Dev. Rel.); 14 Rhea Lane (Dev. Rel.); 941 Bench Boulevard (Dev. el.)
- J) ADA Ramp Corners only : 3146 Myrtle Drive; 1042 Howard Avenue (Dev. Rel.)
- K) Double gutters: 842 Arlington Drive
- L) Pedestrian Tripping Hazard : 515 & 517 17<sup>th</sup> Street West; 115 & 119 Lewis Avenue; 543 Wyoming Avenue; 1616 & 1620 Yellowstone Avenue; 4545 Upland Drive; 115 6<sup>th</sup> Street West; 723 & 725 Cook Avenue



# Exhibit B

## WO 12-02 Miscellaneous/Developer Related

<b>Tax Code</b>	<b>SID #</b>	<b>SID Pay-off (A)</b>	<b>Delinquent (B)</b>	<b>WO 10-27- Assessment (C)</b>	<b>A + B + C</b>	<b>Market Value</b>
A00255				\$19,264.53	\$19,264.53	\$1,364,571.00
A00580				\$9,054.08	\$9,054.08	\$38,342.00
A00583				\$2,122.68	\$2,122.68	\$68,056.00
A00584				\$1,157.33	\$1,157.33	\$77,258.00
A00585				\$1,481.89	\$1,481.89	\$28,185.00
A00586				\$2,597.62	\$2,597.62	\$95,664.00
A01099				\$8,698.08	\$8,698.08	\$73,249.00
A01100				\$2,454.30	\$2,454.30	\$65,731.00
A01101				\$922.55	\$922.55	\$41,229.00
A01102				\$3,439.65	\$3,439.65	\$46,729.00
A01103				\$3,714.06	\$3,714.06	\$43,820.00
A01104				\$733.24	\$733.24	\$71,729.00
A01105				\$8,306.63	\$8,306.63	\$79,337.00
A01106				\$1,786.23	\$1,786.23	\$45,919.00
A01107				\$1,352.36	\$1,352.36	\$43,646.00
A01108				\$1,471.05	\$1,471.05	\$47,923.00
A01109				\$513.27	\$513.27	\$43,440.00
A01110				\$1,651.54	\$1,651.54	\$21,065.00
A01110A				\$5,982.45	\$5,982.45	\$31,759.00
A01145				\$396.63	\$396.63	\$37,674.00
A01146				\$396.63	\$396.63	\$9,776.00
A01147B				\$813.10	\$813.10	\$119,499.00
A01151A				\$773.43	\$773.43	\$162,465.00
A01152				\$3,624.32	\$3,624.32	\$8,168.00
A01153				\$5,895.21	\$5,895.21	\$38,534.00
A01154				\$623.31	\$623.31	\$8,452.00
A01155				\$5,399.31	\$5,399.31	\$232,113.00
A01235				\$1,326.68	\$1,326.68	\$26,769.00
A01236				\$1,326.68	\$1,326.68	\$29,066.00
A01237				\$1,668.95	\$1,668.95	\$33,810.00
A01239				\$3,714.68	\$3,714.68	\$8,452.00
A01240				\$3,714.68	\$3,714.68	\$8,452.00
A01645				\$363.50	\$363.50	\$53,276.00
A01741				\$1,990.02	\$1,990.02	\$35,935.00
A01744				\$1,727.31	\$1,727.31	\$51,733.00
A01828				\$636.80	\$636.80	\$50,160.00
A01830				\$636.80	\$636.80	\$37,360.00
A02065				\$694.49	\$694.49	\$10,823.00
A02066				\$1,667.04	\$1,667.04	\$44,285.00
A02067				\$3,673.16	\$3,673.16	\$59,184.00

A02068			\$694.49	\$694.49	\$52,257.00
A02069			\$4,430.48	\$4,430.48	\$50,948.00
A02070			\$9,312.73	\$9,312.73	\$57,227.00
A02071			\$14,065.16	\$14,065.16	\$86,971.00
A02072			\$3,612.55	\$3,612.55	\$37,405.00
A02073			\$3,630.86	\$3,630.86	\$33,637.00
A02074			\$3,755.79	\$3,755.79	\$43,267.00
A02075			\$3,347.83	\$3,347.83	\$40,502.00
A02077			\$7,417.00	\$7,417.00	\$67,534.00
A02078			\$3,778.22	\$3,778.22	\$37,999.00
A02176			\$5,088.62	\$5,088.62	\$175,467.00
A02540			\$2,652.89	\$2,652.89	\$67,658.00
A02869			\$908.36	\$908.36	\$102,249.00
A03534			\$1,712.80	\$1,712.80	\$26,640.00
A03659	2302/2202	\$2,044.32	\$3,862.80	\$5,907.12	\$109,846.00
A03757			\$596.11	\$596.11	\$79,147.00
A03758			\$622.22	\$622.22	\$60,289.00
A03777			\$1,289.25	\$1,289.25	\$70,590.00
A03783			\$886.57	\$886.57	\$60,260.00
A03855			\$1,415.12	\$1,415.12	\$71,346.00
A04043			\$10,212.19	\$10,212.19	\$896,327.00
A04245	2501	\$42.91	\$0.00	\$42.91	\$62,763.00
A04471			\$248.42	\$248.42	\$78,096.00
A04554			\$1,357.82	\$1,357.82	\$87,963.00
A04596	2902	\$170.41	\$3,556.90	\$3,727.31	\$81,007.00
A04597	2902	\$170.41	\$612.03	\$782.44	\$80,105.00
A04763			\$247.95	\$247.95	\$77,312.00
A04764			\$248.42	\$248.42	\$76,787.00
A04765			\$248.42	\$248.42	\$77,196.00
A04766			\$248.42	\$248.42	\$78,417.00
A04767			\$248.42	\$248.42	\$76,234.00
A04768			\$248.42	\$248.42	\$84,527.00
A04769			\$248.42	\$248.42	\$66,167.00
A04770			\$248.42	\$248.42	\$77,718.00
A04771			\$248.42	\$248.42	\$79,465.00
A04772			\$248.42	\$248.42	\$77,923.00
A04773			\$248.42	\$248.42	\$75,362.00
A04774			\$248.42	\$248.42	\$73,441.00
A04775			\$248.42	\$248.42	\$69,687.00
A04776			\$248.42	\$248.42	\$76,206.00
A04777			\$248.42	\$248.42	\$89,216.00
A04778			\$248.42	\$248.42	\$76,206.00
A04779			\$248.42	\$248.42	\$77,749.00
A04780			\$248.42	\$248.42	\$80,018.00
A04781			\$248.42	\$248.42	\$79,815.00
A04782			\$248.42	\$248.42	\$78,883.00
A04783			\$248.42	\$248.42	\$77,836.00
A04784			\$262.71	\$262.71	\$75,857.00

A04785			\$292.84	\$292.84	\$92,879.00
A04786			\$1,671.07	\$1,671.07	\$77,514.00
A04787			\$263.41	\$263.41	\$74,431.00
A04788			\$263.41	\$263.41	\$82,287.00
A04789			\$263.41	\$263.41	\$77,311.00
A04790			\$263.41	\$263.41	\$88,210.00
A04791			\$263.41	\$263.41	\$82,491.00
A04792	2902	\$1,032.76	\$263.41	\$1,296.17	\$79,058.00
A04793			\$263.41	\$263.41	\$83,946.00
A04794			\$263.41	\$263.41	\$73,645.00
A04795			\$286.88	\$286.88	\$76,206.00
A04796	2902	\$871.46	\$287.64	\$1,159.10	\$67,856.00
A04797			\$2,029.27	\$2,029.27	\$74,111.00
A04798	2902	\$1,411.82	\$280.76	\$1,692.58	\$72,569.00
A04799			\$285.71	\$285.71	\$65,644.00
A04800	2902	\$627.34	\$284.96	\$912.30	\$75,915.00
A04801			\$284.28	\$284.28	\$71,435.00
A04802			\$283.76	\$283.76	\$73,850.00
A04803			\$283.04	\$283.04	\$75,625.00
A04804			\$282.31	\$282.31	\$78,301.00
A04805			\$282.00	\$282.00	\$61,804.00
A04806			\$281.08	\$281.08	\$74,374.00
A04807			\$295.08	\$295.08	\$74,082.00
A04808			\$295.08	\$295.08	\$76,876.00
A04809			\$295.08	\$295.08	\$72,889.00
A04810			\$295.08	\$295.08	\$78,243.00
A04811			\$295.08	\$295.08	\$80,572.00
A04812			\$295.08	\$295.08	\$88,108.00
A04813			\$295.08	\$295.08	\$75,770.00
A04814			\$295.08	\$295.08	\$77,865.00
A04815			\$295.08	\$295.08	\$78,709.00
A04816			\$295.08	\$295.08	\$76,877.00
A04817			\$295.08	\$295.08	\$79,553.00
A04818	2902	\$1,489.62	\$295.08	\$1,784.70	\$77,516.00
A04819			\$311.86	\$311.86	\$72,888.00
A04820			\$311.86	\$311.86	\$67,097.00
A04821			\$311.86	\$311.86	\$82,492.00
A04822			\$311.86	\$311.86	\$70,503.00
A04823			\$294.31	\$294.31	\$73,674.00
A04824	2902	\$2,835.01	\$295.36	\$3,130.37	\$75,479.00
A04825	2902	\$6,452.92	\$295.87	\$6,748.79	\$72,037.00
A04826			\$296.39	\$296.39	\$72,336.00
A05131			\$0.00	\$0.00	\$60,464.00
A05132			\$532.92	\$532.92	\$63,338.00
A05136			\$1,431.82	\$1,431.82	\$78,301.00
A05796			\$0.00	\$0.00	\$61,875.00
A05809			\$769.73	\$769.73	\$64,189.00
A06877			\$3,179.08	\$3,179.08	\$83,454.00

A06970			\$3,474.03	\$3,474.03	\$43,763.00
A07092			\$530.67	\$530.67	\$28,254.00
A07593			\$1,798.17	\$1,798.17	\$79,726.00
A08237			\$1,602.62	\$1,602.62	\$95,640.00
A08238			\$1,372.18	\$1,372.18	\$80,599.00
A08242			\$0.00	\$0.00	\$77,634.00
A08243			\$2,266.40	\$2,266.40	\$85,662.00
A08244			\$2,197.52	\$2,197.52	\$113,950.00
A08245			\$606.74	\$606.74	\$90,932.00
A08246			\$291.87	\$291.87	\$74,547.00
A08521			\$1,640.32	\$1,640.32	\$67,071.00
A08584			\$321.04	\$321.04	\$81,153.00
A08731			\$3,006.12	\$3,006.12	\$64,799.00
A09229			\$862.08	\$862.08	\$89,593.00
A09730			\$1,240.86	\$1,240.86	\$61,453.00
A10108			\$479.36	\$479.36	\$88,923.00
A10517			\$407.66	\$407.66	\$78,854.00
A10518			\$647.13	\$647.13	\$74,576.00
A10519			\$577.47	\$577.47	\$71,494.00
A10521			\$1,308.93	\$1,308.93	\$70,968.00
A10522			\$348.32	\$348.32	\$100,650.00
A10524			\$496.34	\$496.34	\$97,359.00
A10526			\$1,418.91	\$1,418.91	\$83,335.00
A10527			\$870.79	\$870.79	\$78,098.00
A10528			\$821.29	\$821.29	\$82,870.00
A10528A			\$1,256.68	\$1,256.68	\$95,239.00
A10529			\$1,529.37	\$1,529.37	\$79,961.00
A10530			\$795.16	\$795.16	\$97,829.00
A10531			\$1,957.97	\$1,957.97	\$89,330.00
A10532			\$2,837.45	\$2,837.45	\$81,429.00
A10533			\$1,308.93	\$1,308.93	\$84,266.00
A10534			\$1,692.07	\$1,692.07	\$78,476.00
A10534A			\$342.35	\$342.35	\$100,108.00
A10536			\$2,423.52	\$2,423.52	\$83,597.00
A10537			\$0.00	\$0.00	\$94,511.00
A10873			\$884.45	\$884.45	\$84,181.00
A12201			\$1,530.97	\$1,530.97	\$92,591.00
A12203			\$2,778.04	\$2,778.04	\$68,003.00
A12204			\$1,592.46	\$1,592.46	\$67,013.00
A12205			\$2,157.26	\$2,157.26	\$62,794.00
A12509			\$1,259.03	\$1,259.03	\$49,407.00
A12918			\$413.48	\$413.48	\$112,987.00
A13480			\$214.47	\$214.47	\$65,062.00
A13481			\$889.76	\$889.76	\$67,141.00
A13679			\$358.85	\$358.85	\$90,991.00
A13679A			\$358.85	\$358.85	\$95,037.00
A13679B			\$358.85	\$358.85	\$94,978.00
A13680			\$358.85	\$358.85	\$94,978.00

A13680A			\$359.03	\$359.03	\$92,913.00
A13680B			\$358.85	\$358.85	\$94,192.00
A13683			\$290.94	\$290.94	\$64,279.00
A13683A			\$290.94	\$290.94	\$63,260.00
A13683B			\$290.94	\$290.94	\$63,347.00
A13683C			\$290.94	\$290.94	\$63,347.00
A13998			\$472.97	\$472.97	\$91,485.00
A14032			\$290.94	\$290.94	\$54,943.00
A14032A			\$290.94	\$290.94	\$47,737.00
A14032B			\$290.94	\$290.94	\$52,900.00
A14032C			\$290.94	\$290.94	\$50,007.00
A14032D			\$290.94	\$290.94	\$73,503.00
A14032E			\$290.94	\$290.94	\$67,421.00
A14032F			\$290.94	\$290.94	\$67,421.00
A14032G			\$290.94	\$290.94	\$72,454.00
A14108	2401	\$184.57	\$5,664.92	\$5,849.49	\$54,010.00
A14235			\$0.00	\$0.00	\$12,117.00
A14504			\$1,587.72	\$1,587.72	\$85,721.00
A14518			\$7,335.32	\$7,335.32	\$89,217.00
A14518A			\$3,224.98	\$3,224.98	\$82,783.00
A14681	2201	\$1,020.01	\$0.00	\$1,020.01	\$60,000.00
A15062			\$1,588.64	\$1,588.64	\$163,493.00
A15340			\$318.40	\$318.40	\$70,123.00
A16380			\$2,614.72	\$2,614.72	\$97,100.00
A17278			\$4,189.65	\$4,189.65	\$65,904.00
A17707			\$4,967.05	\$4,967.05	\$1,381,199.00
A17708			\$1,914.17	\$1,914.17	\$31,759.00
A17709			\$2,347.70	\$2,347.70	\$31,759.00
A17710			\$1,289.53	\$1,289.53	\$43,307.00
A17711			\$363.50	\$363.50	\$47,811.00
A17712			\$1,549.53	\$1,549.53	\$47,811.00
A17713			\$318.40	\$318.40	\$70,823.00
A17824			\$636.80	\$636.80	\$78,917.00
A17825			\$636.80	\$636.80	\$104,456.00
A17977			\$858.55	\$858.55	\$92,702.00
A18120			\$431.82	\$431.82	\$59,853.00
A19194			\$2,754.70	\$2,754.70	\$112,719.00
A19232			\$5,012.74	\$5,012.74	\$63,636.00
A19233			\$1,106.44	\$1,106.44	\$64,597.00
A19265			\$742.94	\$742.94	\$59,764.00
A19283			\$4,496.23	\$4,496.23	\$63,344.00
A19294			\$3,880.19	\$3,880.19	\$239,541.00
A19297			\$1,911.78	\$1,911.78	\$68,437.00
A19298			\$2,039.91	\$2,039.91	\$64,072.00
A26688			\$1,909.35	\$1,909.35	\$30,840.00
A26693			\$1,764.47	\$1,764.47	\$768,734.00
A26694			\$258.69	\$258.69	\$2,566,225.00
A26695			\$690.67	\$690.67	\$1,818,925.00

A28479	1366	\$1,615.98		\$258.69	\$1,874.67	\$37,345.00
A29225				\$3,389.85	\$3,389.85	\$122,593.00
A29917				\$8,600.78	\$8,600.78	\$494,139.00
A33615				\$1,083.21	\$1,083.21	\$117,967.00
C02175				\$1,698.60	\$1,698.60	\$73,500.00
C06980				\$1,184.33	\$1,184.33	\$83,339.00
C06981				\$0.00	\$0.00	\$86,652.00
D04808	2701	\$1,294.31		\$0.00	\$1,294.31	\$83,895.00
D05180A				\$3,789.84	\$3,789.84	\$90,583.00
D05384				\$3,600.36	\$3,600.36	\$51,735.00
Average				\$1,595.00		\$108,150.00
Median				\$637.00		\$74,489.00
Low				\$0.00		\$8,168.00
High				\$19,265.00		\$2,566,225.00