



Nipomo Community Services District Assessment District No. 2020-1 (Blacklake Sewer Consolidation)

Engineer's Report

Intent Meeting: March 11, 2020

Public Hearing: May 13, 2020

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510



ENGINEER'S REPORT AFFIDAVIT

Formation of the

NIPOMO COMMUNITY SERVICES DISTRICT ASSESSMENT DISTRICT NO. 2020-1 (BLACKLAKE SEWER CONSOLIDATION)

And establishment of Assessments for said District

COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

This Report and the enclosed budget, descriptions and diagrams outline the proposed formation and establishment of assessments for the Assessment District No. 2020-1 (Blacklake Sewer Consolidation). Said District includes each lot, parcel, and subdivision of land within the boundaries of said District as defined by the District Diagram contained herein as Part IV. Reference is hereby made to the San Luis Obispo Assessor's maps for a detailed description of the lines and dimensions of parcels within the Assessment District No. 2020-1 (Blacklake Sewer Consolidation). The undersigned respectfully submits the enclosed Report as directed by the Nipomo Community Services District Board of Directors.

Dated this _____ day of _____, 2020.

Willdan Financial Services
Assessment Engineer
On Behalf of the Nipomo Community Services District

By: _____
Mike Medve
Senior Project Manager

By: _____
Dave Hunt
Director of Engineering

ENGINEER'S REPORT NIPOMO COMMUNITY SERVICES DISTRICT

CERTIFICATIONS

The undersigned respectfully submits the enclosed report as directed by the Board of Directors.

Date: _____, 2020.

Willdan Assessment Engineer

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Roll, in the amounts set forth in each, and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2020.

Secretary,
Nipomo Community Services District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment, Assessment Roll, and the Assessment Diagram thereto attached, received preliminary approval by the Board of Directors on the _____ day of _____, 2020.

Secretary,
Nipomo Community Services District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was approved and confirmed by the Board of Directors for the Nipomo Community Services District, on the _____ day of _____, 2020.

Secretary,
Nipomo Community Services District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was recorded in my office on the _____ day of _____, 2020.

Superintendent of Streets,
Nipomo Community Services District

TABLE OF CONTENTS

INTRODUCTION	1
PART I — PLANS AND SPECIFICATIONS.....	5
DESCRIPTION OF IMPROVEMENTS.....	5
PART II — METHOD OF APPORTIONMENT.....	8
BENEFIT ANALYSIS.....	9
METHOD OF ASSESSMENT	10
PART III ESTIMATE OF COSTS.....	12
PART IV BOUNDARY MAP AND ASSESSMENT DIAGRAM.....	14
PART V ASSESSMENT ROLL	15
PART VI PURSUANT TO THE 1931 ACT (PART 7.5)	16
PART VII — MAXIMUM ANNUAL ADMINISTRATION COST ADD-ON.....	17
PART VIII — RIGHT-OF-WAY	18
EXHIBIT A: BOUNDARY MAP	A-1
EXHIBIT B: ASSESSMENT DIAGRAM	B-1
EXHIBIT C: ASSESSMENT ROLL.....	C-1
EXHIBIT D: ESTIMATED TRUE VALUE	D-1

INTRODUCTION

The Blacklake Master Association (“BLMA”) unanimously voted in favor of initiating the proceedings to create an assessment district to fund certain public capital facilities to its sewer system for the purpose of combining the Town and Blacklake sewer systems.

The Nipomo Community Services District Board of Directors has initiated proceedings to establish an assessment district to be designated as the:

Assessment District No. 2020-1 (Blacklake Sewer Consolidation)

(hereafter referred to as “District”), for the purpose of financing the acquisition, construction and improvement of certain capital improvements to its sewer system, together with appurtenances and appurtenant work in connection therewith, for the purpose of combining the Town and Blacklake wastewater systems as more fully set forth in Part I (collectively referred to as the “Improvements”) that will serve and provide special benefits to the properties within the boundaries of the District.

Willdan, Assessment Engineer for the Nipomo Community Services District Assessment District No. 2020-1 (Blacklake Sewer Consolidation), writes this report, as prescribed by the Board of Directors of the Nipomo Community Services District (hereinafter referred to as “Nipomo CSD”) pursuant to the Municipal Improvement Act of 1913 (Section 10000 of the Streets and Highways Code) (the “1913 Act”), the Improvement Bond Act of 1915 (commencing with Section 8500 of the Streets and Highways Code of the State of California) (the “1915 Act”), the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (commencing with Section 2800 of the Streets and Highways Code of the State of California), the Proposition 218 Omnibus Implementation Act (commencing with Section 53750 of the California Government Code), and in compliance with the terms and provisions of Article XIID of the California Constitution (collectively, referred to herein as “Assessment Law”).

The Nipomo CSD Board of Directors proposes to form the District and make the following assessment pursuant to the 1913 Act to cover the estimated costs of said acquisitions, work and improvements and the costs and expenses incidental thereto to be paid by the District that provide special benefit to properties assessed within the District as determined herein. In conjunction with the authority of these legislative acts the proposed assessments will be made in compliance with the substantive and procedural requirements of the California State Constitution Article XIID (“California Constitution” or “Article XIID”). This Engineer’s Report (hereafter referred to as “Report”) has been prepared in connection with the formation of said District and the establishment of assessments . The District includes all lots and parcels of land within a defined boundary as shown on the District Diagram included in this Report as Part IV and further identified by the San Luis Obispo County Assessor’s Office Assessor’s Parcel Numbers listed in the Assessment Roll referenced in this Report as Part V, as such Assessor’s Parcel Numbers existed at the time this Report was prepared.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the San Luis Obispo County Assessor’s Office. The San Luis Obispo County Auditor/Controller uses Assessor’s Parcel Numbers and a specific Fund Number to identify properties to be assessed on the tax roll for the special benefit assessments described herein.

Said assessment is made upon the parcels of land within the District in proportion to the estimated special benefits to be received by said parcels, respectively, from said improvement.

This Report describes the District and outlines the proposed purpose and estimated costs to be funded by the assessments that have been determined as necessary to support the District’s proposed improvements. The total District assessment presented herein is based on estimated costs to finance the acquisition, works and improvements associated with combining the Town and Blacklake sewer systems .

As part of this District formation, the Nipomo CSD shall conduct a property owner protest ballot proceeding for the proposed new special benefit assessments in accordance with the provisions of Government Code, Section 53753, and California Constitution, Article XIID Section 4. In conjunction with this ballot proceeding, the Nipomo CSD Board of Directors shall conduct a public hearing to consider public testimonies, comments and written protests regarding the formation of the District and levy of assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists (ballots shall be proportionally weighted based on each parcel’s proposed assessment obligation). After all valid ballots have been tabulated, the Nipomo CSD Board of Directors will confirm the results of the ballot tabulation and determine whether there is majority protest. If majority protest exists, Nipomo CSD shall abandon the formation of the District, and the proposed levy of assessments described herein. If majority protest does not exist, the Nipomo Board of Directors may, by resolution, adopt this Report (as submitted or amended) including the assessment diagram; order the formation of the District; approve the levy and collection of the assessments ; and order the improvements to be made.

Notice is hereby given that serial bonds or term bonds or other financing instruments, to represent unpaid assessments and bear interest at the rate of not to exceed twelve percent (12%) per annum, or such higher rate of interest as may be authorized by applicable law at the time of sale of such bonds, will be issued hereunder in the manner provided by Division 10 of the Streets and Highways Code, the 1915 Act, and the last installment of such bonds shall mature not to exceed thirty (30) years from the second day of September next succeeding twelve (12) months from their date.

This Report consists of eight (8) parts:

PART I

Plans and Specifications: This part of the Report contains a general description of the location and extent for the proposed works and improvements within the District boundaries. Although detailed plans and specifications for the construction and installation of the improvements have not been finalized, conceptual designs and plans have been utilized to establish the proposed improvements and estimate of the construction costs. Following formation of the District, Nipomo CSD will have prepared the final design plans and specifications in the detail necessary for the actual construction and installation of the improvements, and such plans and specifications shall be consistent with and not exceed the available funding established in this Report. When finalized, these plans and specifications shall be placed on file in the office of Nipomo CSD.

PART II

The Method of Apportionment: A discussion of the benefits associated with the improvements to be provided within the Assessment District No. 2020-1 (Blacklake Sewer Consolidation) (Proposition 218 Benefit Analysis). This Part also includes a determination of the proportional costs of the special benefits and a discussion of the costs, if any, considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefit and total assessment utilizing calculated Equivalent Benefit Units for the different property types within the District.

PART III

Estimate of Improvement Costs: An estimate of the cost of the project, proposed improvements and of the cost of land, rights-of-way, and incidental expenses is attached hereto and is made a part hereof.

This estimate of the improvement costs includes an estimate of the net construction costs and financing costs of the improvements.

PART IV

Boundary Map and Assessment Diagram: A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels that will receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, as shown on the San Luis Obispo County Assessor's Parcel Maps as they existed at the time this Report was presented to the Board of Directors for the adoption of the Resolution of Intention, and shall include all subsequent subdivisions, lot-line adjustments or parcel changes therein. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

PART V

Assessment Roll: The proposed assessment of a portion of the costs and expenses of the proposed improvements in proportion to the estimated special benefits to be received by properties within the District from said improvements, is set forth upon the assessment roll filed herewith and made a part hereof (the “Assessment Roll”).

The Assessment Roll also includes the “Assessor APN” for each parcel which is the Assessor’s Parcel Number corresponding to each property within the Assessment District as recorded in the San Luis Obispo County Assessor’s Office.

Pursuant to the provisions of Assessment Law and the Resolution of Intention, the costs and expenses of the project have been assessed upon each of the parcels of land benefitted in direct proportion and relation to the estimated special benefits to be received by each of the parcels.

PART VI

1931 Act Report

PART VII

Maximum Annual Administration Cost Add-On: Proposed maximum annual administrative cost per parcel.

PART VIII

Right-of-way Certificate

PART I — PLANS AND SPECIFICATIONS

The purpose of the District is to finance the acquisition, construction and improvement of certain capital improvements to its sewer system for the purpose of combining the Town and Blacklake sewer systems, including appurtenances and appurtenant work incidental thereto. (collectively referred to as the “Improvements”) that provide special benefits to properties within the District. The proposed plan and location of the Improvements are generally described in this section. Detailed design plans and specifications for the Improvements will be prepared by Nipomo CSD in the detail necessary for the actual construction and installation of the improvements following the formation of the District. These plans and specifications shall be on file in with Nipomo CSD once they have been completed. Reference is hereby made to the body of evidence and summary cost information contained within the preliminary design plans for the Blacklake Sewer Connection Project as follows:

- The Nipomo Community Services District Blacklake Sewer System Consolidation Study prepared in October 2019 by MKN & Associates.

The project location and costs obtained in this report are based on the aforementioned study.

Each set is referenced and incorporated as if attached to and part a part of this Engineer’s Report, is on file in the Office of the District Engineer of Nipomo CSD where they are available for inspection.

Description of Improvements

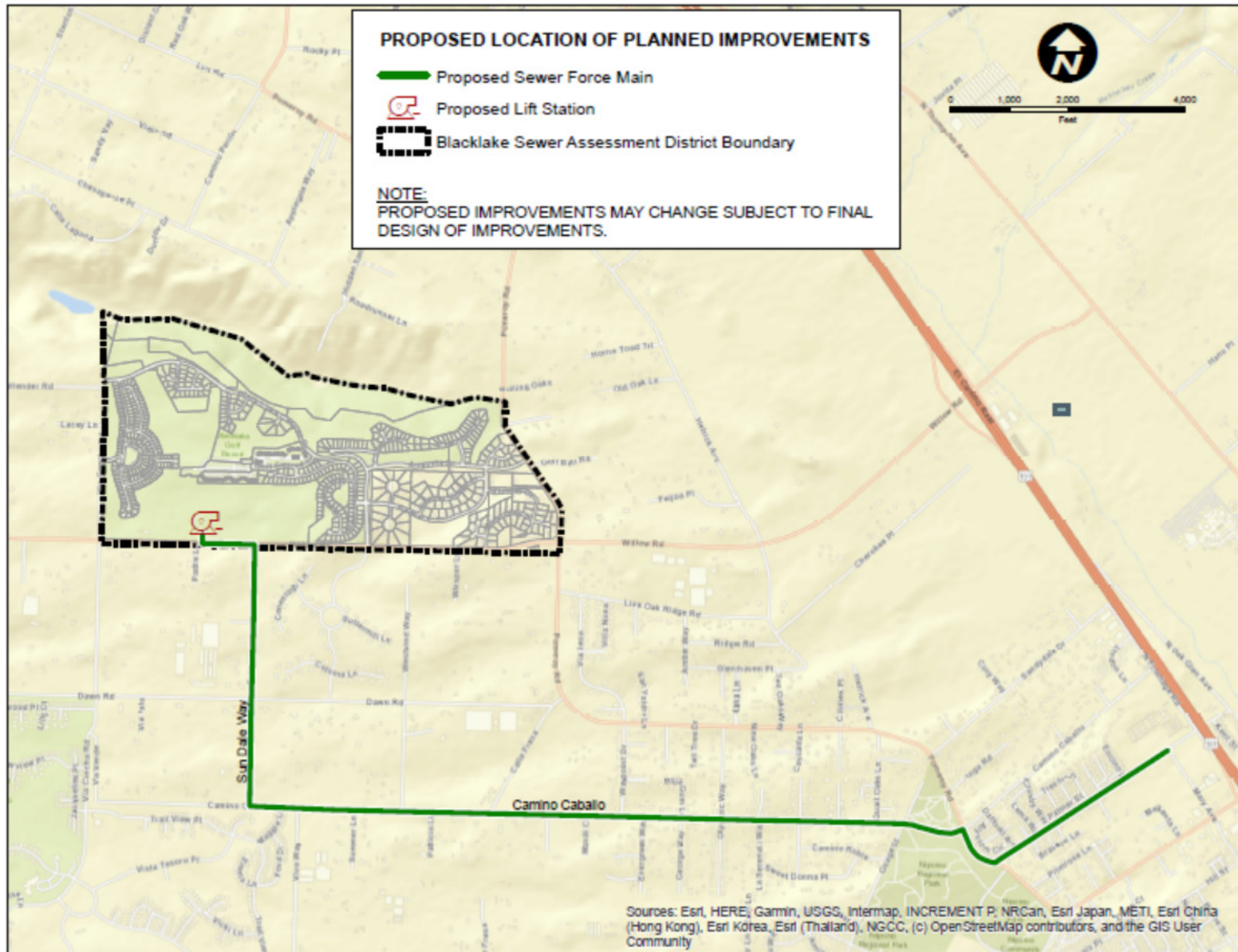
The Improvements to be financed, constructed or acquired by the District are generally described as follows:

The design, acquisition, installation, construction and repair of certain public capital sewer facilities, together with appurtenances and appurtenant work related thereto, including but not limited to the acquisition and installation of a lift station, and related improvements, decommissioning of water reclamation facility, and acquisition and installation of force main pipeline, for the purpose of combining the Blacklake and Town sewer systems, and all related permits, fees, bonds, construction management, and construction engineering (e.g. soils, survey, archeological), and incidental and administrative costs associated therewith.

The proposed improvements to the sewer system include the following components:

- New 160-gpm Blacklake Lift Station at Blacklake Water Reclamation Facility Site with 5-ft diameter, 11-foot-deep wetwell, valve vault, backup generator, fencing, access road, pavement, and appurtenances;
- Decommissioning and demolition of existing Water Reclamation Facility;
- Approximately 21,930 linear feet of new 6-in AWWAC900 force main with pressure cleanouts, combination air/vacuum valves, and appurtenances:
 - 890 linear feet along Willow Road
 - 4,450 linear feet along Sundale Road
 - 12,200 linear feet along Camino Caballo
 - 850 linear feet along Pomeroy Road
 - 3,550 linear feet along Juniper Street
- Repair of existing sewer pump stations and collection system within Blacklake sewer service area.

The following diagram outlines the planned improvements:



PART II — METHOD OF APPORTIONMENT

The 1913 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements. The Act further requires that the cost of these improvements be levied according to the benefit properties receive from the works of improvement. However, the law does not specify the method or formula that should be used to apportion the assessments in the District proceedings.

The structure of this District and the formula used for calculating special benefits within the District reflects the composition of the parcels and the improvements provided to fairly apportion the costs based on the estimated special benefit to each parcel. Nipomo CSD is required to identify all parcels which have special benefits conferred upon them and upon which an assessment will be imposed. The proportionate special benefit to each parcel shall be determined in relationship to the entirety of the public improvement.

The improvements to be provided by this District and for which properties are assessed, have been identified as improvements that provide a direct reflection and extension of the properties within the District and are considered to be essential components to the overall development and use of properties within the District. The assessments and method of apportionment described in this Report are based on the premise that the assessments will be used to construct the improvements within the District and the assessment revenues generated will be used solely for such purposes.

In conjunction with the provisions of the 1913 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

- Article XIID Section 2(d) defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

- Article XIID Section 2(i) defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

- Article XIID Section 4(a) defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit

derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the various improvements to be funded by the assessments, and the assessment obligation for each parcel reflects that parcel’s proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”.

Benefit Analysis

Special benefits are defined as benefits conferred directly on properties by the improvements that provide a particular and distinct benefit. There are several distinct direct and special benefits that will be provided to the properties within the District as a result of this work. The Improvements will be available to serve all properties within the District boundaries and will only be available to properties within the District. The special benefit to the properties assessed is the availability of a sanitary sewer system, which provides the following particular and distinct advantage:

- Convenient, reliable, safe, and aesthetically pleasing conveyance and treatment of sewage and wastewater generated by the property.

General benefit is defined as indirect or incidental benefits to the public at large, both in and outside of the District. Because the system only provides connections to properties within the District and does not have indirect or incidental effects on properties outside of the District, we have determined that the improvements do not confer special benefits on the public at large. Nevertheless, Nipomo Community Services District has contributed one million dollars to this project, which constitutes 7.1% percent of the total construction and financing costs. If any indirect or incidental general benefits exist, it is believed that the share of costs associated with those benefits would be negligible and therefore less than 7.1%.

Method of Assessment

The method of assessment is determined by an analysis of the special benefit a property receives from the proposed improvements.

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The method of apportionment established for most districts formed under the Municipal Improvement Act of 1913 utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses a defined unit of measurement to calculate a basic unit of assessment. For each category of benefit, the following discussion identifies the parcels that benefit, the assignment of EBUs, and the related equations to determine a parcel's assessment. Since the special benefits associated with assessments accrue to the property, the availability of sewer service for each property will be considered the basis for benefit, regardless of whether or how much the property owner chooses to use that sewer service.

The properties within the District consist of 555 residential parcels and 4 commercial/other parcels. Residential parcels place the same estimated level of demand on the sewer system once connected and therefore receive the same benefit from the ability to connect to the system. Since all of the parcels have the same ability to use the sewer system, each parcel that will be or could be served by the sewer system receives the same special benefit. The size of the property or the size of the house has no bearing on the special benefit conferred on the property by the improvements. Likewise, the level of benefit does not change depending on the linear frontage of the sewer line, the property value, or the location within the District as they each will have an equivalent connection to the system. Rather, the meter size and hence the maximum flow that can be generated by the property will determine the proportional benefit.

There are three distinct factors that contribute to the proportional special benefit conferred on each property: BOD (bio-chemical oxygen demand), SS (suspended solids), and capacity.

Each distinct benefit factor will receive equal weight relative to the other benefit factors when calculating the assessment. It was determined that each benefit factor should receive equal weight because each produces an identifiable, distinct and substantial benefit to the properties within the District; however, as a result of the distinct nature of each of the types of benefit, there is no objective way to measure the relative benefit of one benefit factor versus that of another. In the absence of a more precise methodology, each special benefit factor is given equal weight.

Meter Size (inches)	Meter Capacity Ratio
Up to 1 inch	1.0
1.5	3.0
2	4.8

Customer Class	BOD (mg/l)	BOD Ratio	SS (mg/l)	SS Ratio
Residential	410	1.0	410	1.0
Non-Residential				
Commercial - Low Strength	410	1.0	410	1.0
Commercial - Medium Strength	660	1.61	660	1.61
Commercial - High Strength	1,650	4.02	1,160	2.83

$$\frac{1}{3} BOD\ Ratio + \frac{1}{3} SS\ Ratio + \frac{1}{3} Capacity\ Ratio = Total\ EBUs$$

CALCULATION OF A PARCEL'S ASSESSMENT

The following formula mathematically describes the way assessments are calculated.

$$\frac{\text{Total Benefit Assessment}}{\text{Total EBUs}} = \text{Assessment Rate per EBU}$$

PART III ESTIMATE OF COSTS

An estimate of the cost of the proposed improvements for the project and of the cost of lands, rights-of-way, and incidental expenses is shown in the table below. The estimated cost is based on the engineer's opinion of probable cost prepared by MKN & Associates in October 2019 and additional input from Nipomo CSD Staff on incidental expenses.

Nipomo CSD has designated the amount of \$1,000,000 to offset the cost of the project and as a contribution for general benefit should any be determined to exist.

The annual operation, maintenance and replacement cost of the project will not be funded by the proposed District. Instead, Nipomo CSD will recover such costs through rates and fees charged to its customers.

The following table outlines the estimated costs to design, construct, and install the sewer improvements described in this Report.

**ENGINEER'S REPORT
NIPOMO COMMUNITY SERVICES DISTRICT
ASSESSMENT DISTRICT NO. 2020-1 (BLACKLAKE SEWER CONSOLIDATION)**

PRELIMINARY COST ESTIMATE

	<u>Preliminary</u>
Construction Costs	
Repairs	
Woodgreen LS	\$683,000
The Oaks LS	102,500
Misty Glen LS	97,800
Golf Course Trunk Main RPL	560,000
Tourney Hill Main RPL	319,000
Oakmont Sewer Main RPL	196,200
Augusta Sewer Main RPL	61,442
Repair Offset Joints	30,141
Pipe and Lift Station	
Blacklake Lift Station	526,500
Force Main	4,489,000
WRF Demolition	796,000
Total Construction Costs:	\$7,861,583

Design, Engineering, and Incidentals

Pipe and Lift Station

Escalation to Mid Point	\$871,800
Permitting	116,240
Engineering/Design/Constr. Mang./Inspection	1,743,600
Contingency	1,743,600

Total Design, Engineering, and Incidental Costs: \$4,475,240

District Planning and Formation Costs

District Formation Costs	\$286,577
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Total District Planning and Formation Costs \$286,577

Financing Costs and Reserves

Debt Service Reserve Fund	\$397,700
Capitalized Interest Fund	1,056,800
Underwriter's Discount	132,100

Total Financing Costs and Reserves: \$1,586,600

Total Costs \$14,210,000

Nipomo CSD Contribution

(\$1,000,000)

Total Assessment: \$13,210,000

PART IV BOUNDARY MAP AND ASSESSMENT DIAGRAM

The District generally includes 555 residential parcels and 4 commercial/other parcels. The parcels that comprise the District and a detailed listing of the Assessor's Parcel Numbers and corresponding proposed proportional assessments are summarized in Part V – "Assessment Roll" of this Report. The boundaries of the District are identified within the Boundary Map attached herein as Exhibit A. The detailed location of each assessed parcel is identified within the Assessment Diagram attached herein as Exhibit B.

The Assessment Diagram (hereinafter referred to as "Diagram") showing the exterior boundaries of the District and each parcel of land within the District is attached hereto and is made a part hereof. The location of the properties corresponding to the assessment numbers shown on the attached assessment roll can also be found on the Diagram. There are no publicly-owned parcels which receive special benefit within the District.

PART V ASSESSMENT ROLL

An assessment of the total amount of the costs and expenses of the improvements upon the lots and parcels of land within the District, in proportion to the estimated special benefit to be received by such parcels from the improvements, is set forth upon the following Assessment Roll filed with and made part of this Report. The assessments include expenses related to the issuance of Bonds.

The Assessment Roll lists the assessor's parcel numbers within the District by assessment I.D. number attached herein as Exhibit C.

PART VI PURSUANT TO THE 1931 ACT (PART 7.5)

Under the Resolution of Intention, the requirements of Division 4 of the California Streets and Highways Code shall be satisfied with Part 7.5 of said Division 4, for which the following is presented:

1. The total amount, as near as can be determined, of the total principal amount of all unpaid special assessments and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than contemplated in the instant proceedings is:

\$0

2. The total amount of the principal sum of the special assessments proposed to be levied in the instant proceedings is:

\$13,210,000

3. The total amount of the principal sum of unpaid special assessments levied against the parcels proposed to be assessed, as computed pursuant to paragraph 1. above, plus the principal amount of the special assessments proposed to be levied in the instant proceedings from paragraph 3. above is:

\$13,210,000

4. The total true value, as near as may be determined, of the parcels of land and improvements which are proposed to be assessed in the instant proceedings, as determined by the assessed values of the parcels as shown upon the County Roll:

\$272,288,293

5. The estimated true value of each parcel of land and improvements and the value-to-lien ratio is attached herein as Exhibit D.

The total amount of the principal sum of all unpaid special assessments and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than that contemplated in the instant proceedings, levied against the parcels proposed to be assessed, plus the principal amount of the special assessment proposed to be levied in the instant proceedings, as now set forth on the Assessment Roll for the Assessment District, does not exceed fifty percent (50%) of the estimated full cash value of the lands proposed to be assessed as determined from the last equalized tax roll.

PART VII — MAXIMUM ANNUAL ADMINISTRATION COST ADD-ON

Pursuant to subparagraph (f) of Section 10204 of the Improvement Act, in addition to or as a part of the assessment lien levied against each parcel of land within the District, each parcel of land may also be subject to an annual administrative cost add-on to pay for costs incurred by Nipomo CSD, and not otherwise reimbursed, which result from the administration and collection of the assessment installments or from administration or registrations of bonds and/or reserve or other related funds. The maximum annual total amount of such annual administrative cost add-on for each parcel within the District shall not exceed \$30. Each parcel's share of the administrative cost add-on shall be computed based on the parcels proportional share of its unpaid assessment. This annual assessment shall be in addition to any fee charged pursuant to Section 8682 and 8682.1 of the Streets and Highways Code.

PART VIII — RIGHT-OF-WAY

The undersigned, Peter V. Sevcik, hereby CERTIFIES UNDER PENALTY OF PERJURY that the following is all true and correct.

That at all times herein mentioned, the undersigned was, and now is, the duly appointed STREET SUPERINTENDENT of the NIPOMO COMMUNITY SERVICES DISTRICT.

That there have now been instituted proceedings under the provisions of the Municipal Improvement Act of 1913, as amended, which is Division 12 of the California Streets and Highways Code, for the construction of certain public improvements in a special assessment district known and designated as NIPOMO COMMUNITY SERVICES DISTRICT ASSESSMENT DISTRICT NO. 2020-1 (BLACKLAKE SEWER CONSOLIDATION) (hereinafter referred to as the "District").

It is acknowledged that the proposed works of improvements must be constructed within the public rights-of-way, land, or easements, owned by the Nipomo Community Services District, County of San Luis Obispo, State of California, or a utility company at the time of the construction of the works of improvements, and the undersigned hereby further certifies that all rights-of-way necessary for the works of improvements, if any, will be obtained and in possession of the DISTRICT, COUNTY, STATE or utility company prior to the commencement of any construction by NIPOMO COMMUNITY SERVICES DISTRICT. I hereby further certify that provisions have been made in the cost estimates outlined herein for the acquisition of all necessary right-of-way for the proposed works of improvement.

Dated as of the _____ day of _____, 2020, at Nipomo Community Services District.

Director of Engineering and Operations
Nipomo Community Services District

By: _____
Peter V. Sevcik, P.E.

EXHIBIT A: BOUNDARY MAP

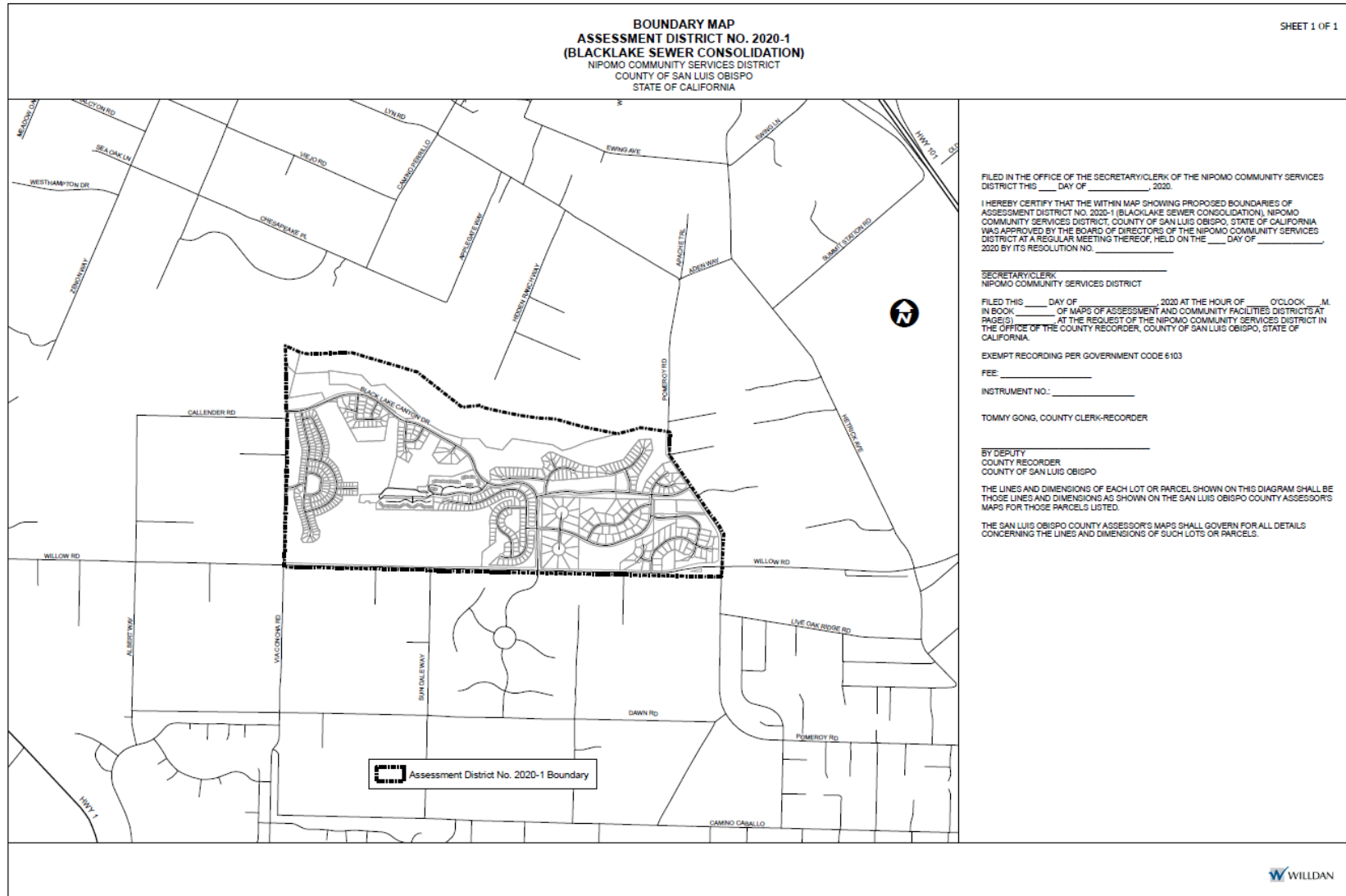
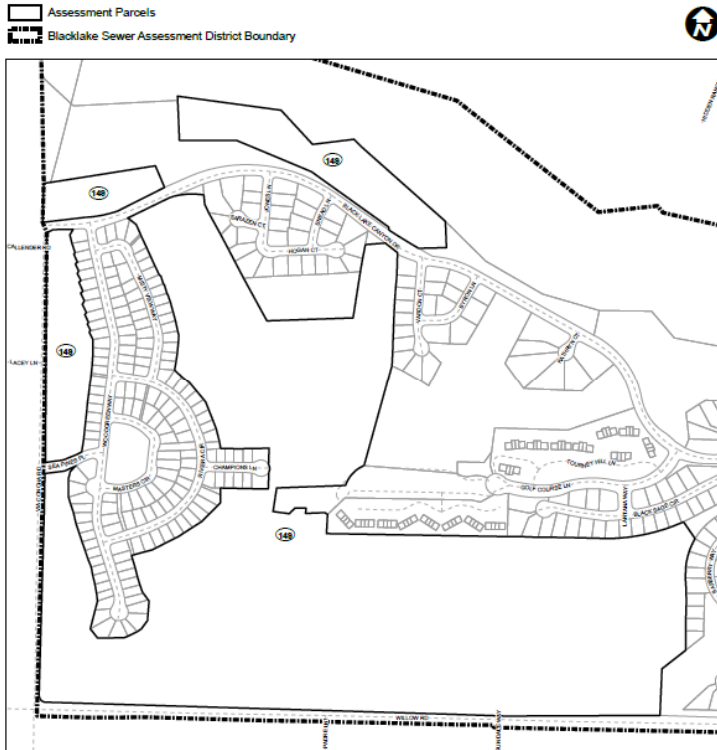


EXHIBIT B: ASSESSMENT DIAGRAM

**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)
NIPOMO COMMUNITY SERVICES DISTRICT
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**



RECORDED IN THE OFFICE OF THE GENERAL MANAGER OF THE NIPOMO COMMUNITY SERVICES DISTRICT THIS ____ DAY OF _____, 2020.

GENERAL MANAGER
NIPOMO COMMUNITY SERVICES DISTRICT

FILED IN THE OFFICE OF THE SECRETARY/CLERK OF THE NIPOMO COMMUNITY SERVICES DISTRICT THIS ____ DAY OF _____, 2020.

AN ASSESSMENT WAS LEVIED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 2020. SAID ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE GENERAL MANAGER OF SAID COMMUNITY SERVICES DISTRICT ON THE ____ DAY OF _____, 2020. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE GENERAL MANAGER FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL SHOWN ON THE ASSESSMENT DIAGRAM.

SECRETARY/CLERK
NIPOMO COMMUNITY SERVICES DISTRICT

FILED THIS ____ DAY OF _____, 2020 AT THE HOUR OF ____ O'CLOCK ____ M. IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) ____ AT THE REQUEST OF THE NIPOMO COMMUNITY SERVICES DISTRICT IN THE OFFICE OF THE COUNTY RECORDER, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA.

EXEMPT RECORDING PER GOVERNMENT CODE 6103

FEE: _____

INSTRUMENT NO.: _____

TOMMY GONG, COUNTY CLERK-RECORDER

BY DEPUTY
COUNTY RECORDER

COUNTY OF SAN LUIS OBISPO

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN LUIS OBISPO COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE SAN LUIS OBISPO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**

Nipomo Community Services District
County of San Luis Obispo
State of California

▣ Assessment Parcel
▬ Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page
92	091-410-001	091	410
93	091-410-002	091	410
94	091-410-003	091	410
95	091-410-004	091	410
96	091-410-005	091	410
97	091-410-006	091	410
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99	091-410-008	091	410
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103	091-410-012	091	410
104	091-410-013	091	410
105	091-410-014	091	410
106	091-410-015	091	410

Assessment ID	APN	Book	Page
107	091-410-016	091	410
108	091-410-017	091	410
109	091-410-018	091	410
110	091-410-019	091	410
111	091-410-020	091	410
112	091-410-021	091	410
113	091-410-022	091	410
114	091-410-023	091	410
115	091-410-024	091	410
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117	091-410-026	091	410
118	091-410-027	091	410
119	091-410-028	091	410
120	091-410-029	091	410
121	091-410-030	091	410

Assessment ID	APN	Book	Page
122	091-410-031	091	410
123	091-410-032	091	410
124	091-410-033	091	410
125	091-410-034	091	410
126	091-410-035	091	410
127	091-410-036	091	410
128	091-410-037	091	410
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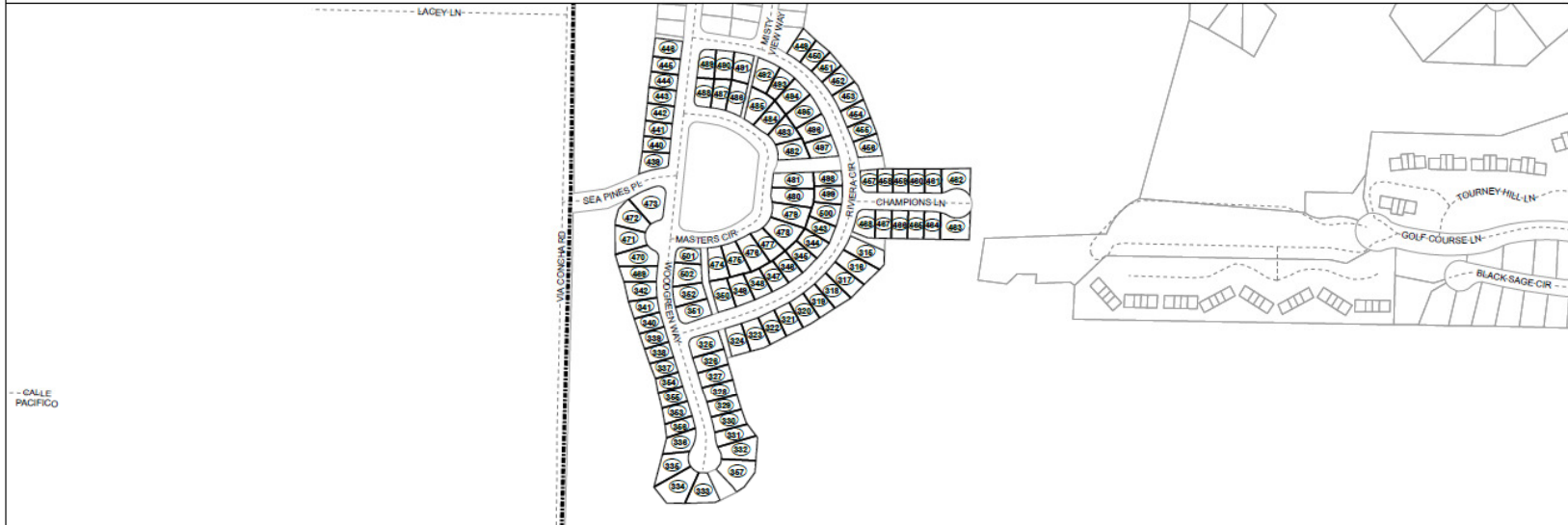
Assessment ID	APN	Book	Page
137	091-410-046	091	410
138	091-410-047	091	410
139	091-410-048	091	410
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141	091-410-050	091	410
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145	091-410-054	091	410
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147	091-410-058	091	410
447	091-444-009	091	444
448	091-444-011	091	444
503	091-445-001	091	445
504	091-445-002	091	445

Assessment ID	APN	Book	Page
505	091-445-003	091	445
506	091-445-004	091	445
507	091-445-005	091	445
508	091-445-006	091	445
509	091-445-007	091	445
510	091-445-008	091	445
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512	091-445-010	091	445
513	091-445-011	091	445
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516	091-445-014	091	445
517	091-445-015	091	445
518	091-445-016	091	445
519	091-445-017	091	445

Assessment ID	APN	Book	Page
520	091-445-018	091	445
521	091-445-019	091	445
522	091-445-020	091	445
523	091-445-021	091	445
524	091-445-022	091	445
525	091-445-023	091	445
526	091-445-024	091	445
527	091-445-025	091	445
528	091-445-026	091	445
529	091-445-027	091	445
530	091-445-028	091	445
531	091-445-029	091	445
532	091-445-030	091	445
533	091-445-031	091	445



**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

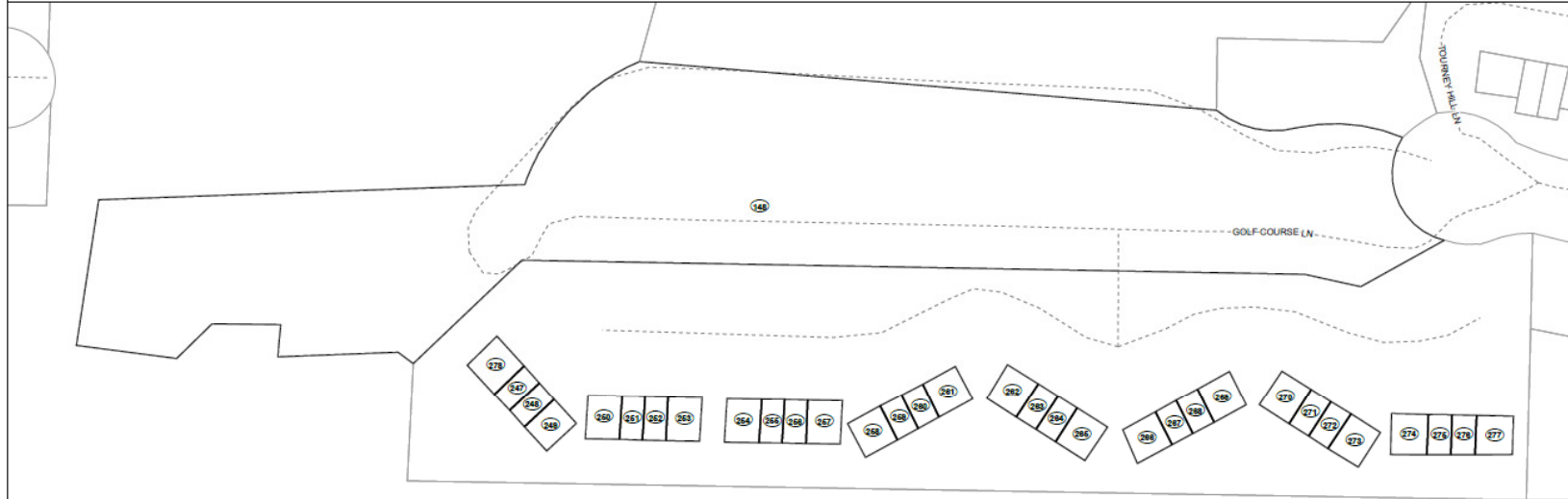
Assessment Parcels
Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
315	091-419-001	091	419	333	091-419-020	091	419	351	091-419-042	091	419	452	091-444-015	091	444	470	091-444-034	091	444	488	091-444-052	091	444
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**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

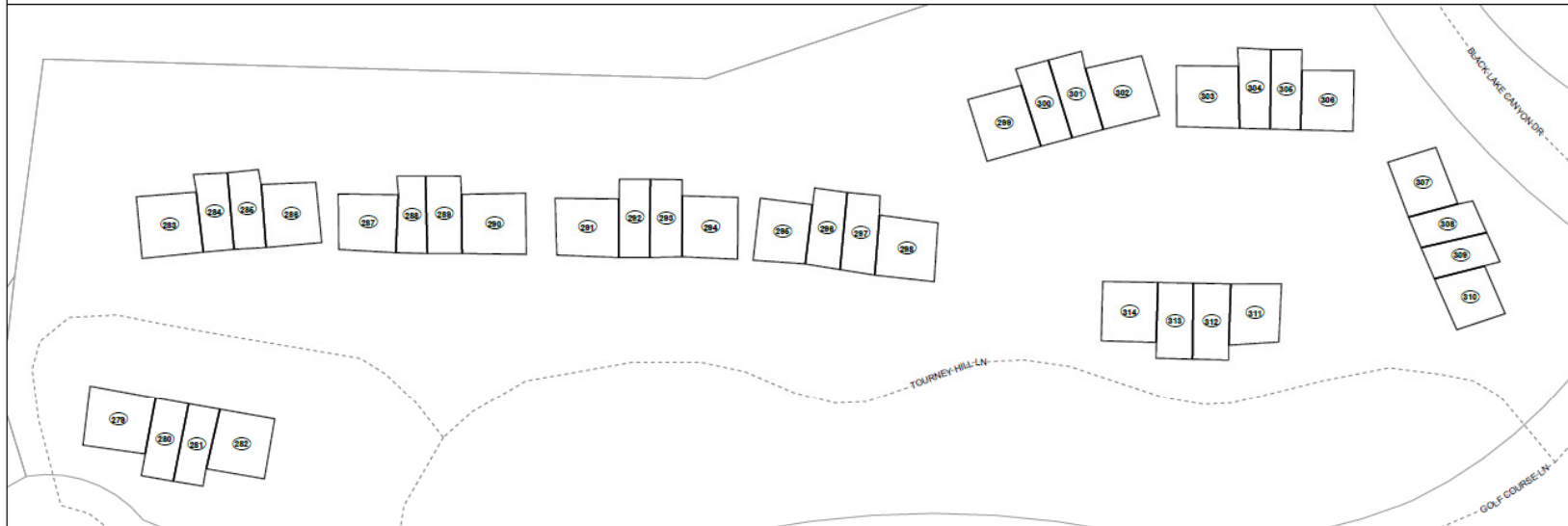
 Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
148	091-411-006	091	411	257	091-415-012	091	415	268	091-415-023	091	415
247	091-415-002	091	415	258	091-415-013	091	415	269	091-415-024	091	415
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255	091-415-010	091	415	266	091-415-021	091	415	277	091-415-032	091	415
256	091-415-011	091	415	267	091-415-022	091	415	278	091-415-033	091	415



**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

 Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
279	091-416-001	091	416	291	091-416-013	091	416	303	091-416-025	091	416
280	091-416-002	091	416	292	091-416-014	091	416	304	091-416-026	091	416
281	091-416-003	091	416	293	091-416-015	091	416	305	091-416-027	091	416
282	091-416-004	091	416	294	091-416-016	091	416	306	091-416-028	091	416
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288	091-416-010	091	416	300	091-416-022	091	416	312	091-416-034	091	416
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290	091-416-012	091	416	302	091-416-024	091	416	314	091-416-036	091	416



**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

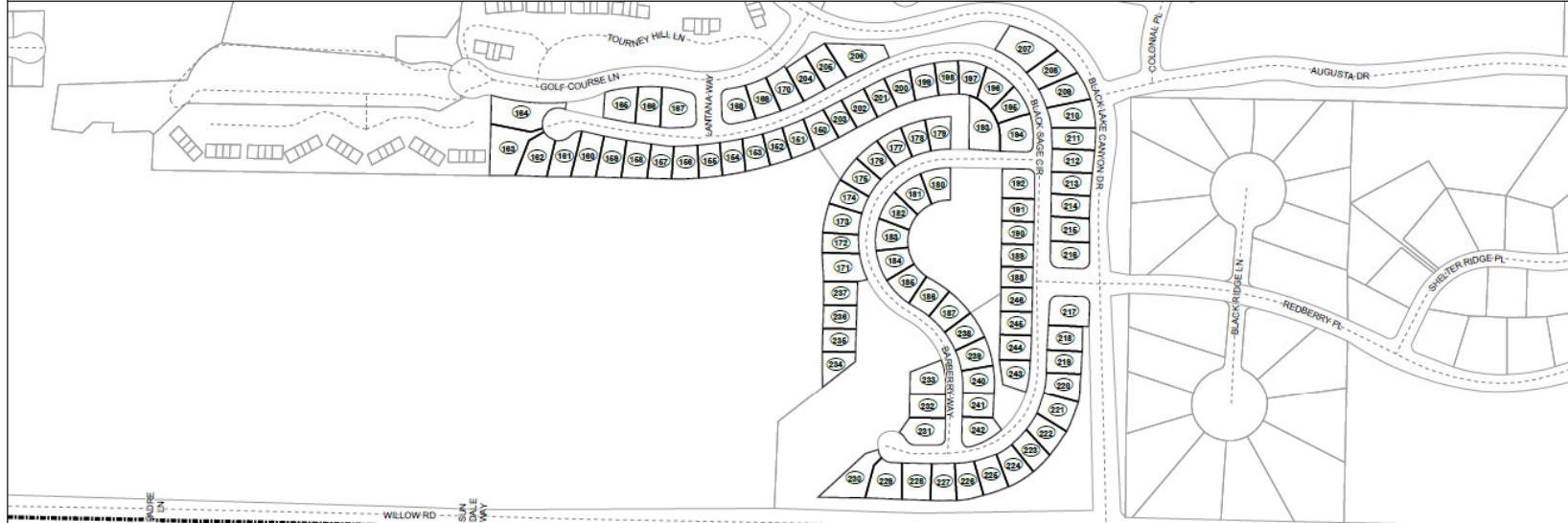
 Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
534	091-446-001	091	446	547	091-446-014	091	446
535	091-446-002	091	446	548	091-446-015	091	446
536	091-446-003	091	446	549	091-446-016	091	446
537	091-446-004	091	446	550	091-446-017	091	446
538	091-446-005	091	446	551	091-446-018	091	446
539	091-446-006	091	446	552	091-446-019	091	446
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544	091-446-011	091	446	557	091-446-024	091	446
545	091-446-012	091	446	558	091-446-025	091	446
546	091-446-013	091	446	559	091-446-026	091	446



**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

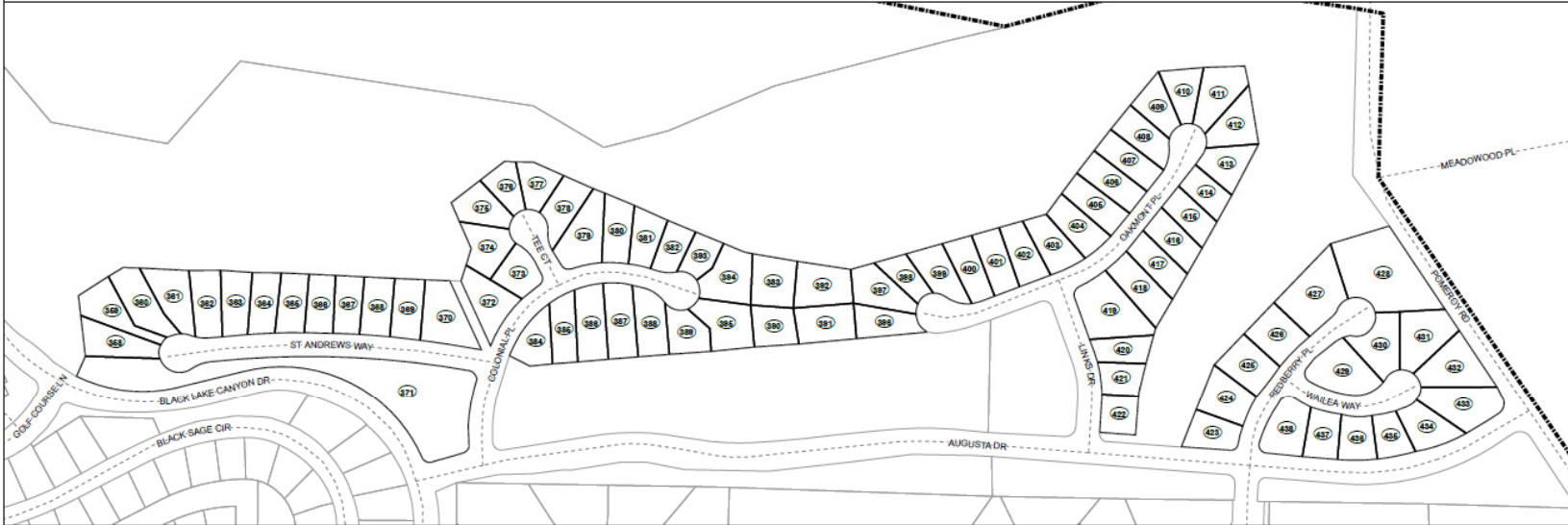
 Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
150	091-412-001	091	412	167	091-412-018	091	412	184	091-413-014	091	413	201	091-413-031	091	413	218	091-414-002	091	414
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166	091-412-017	091	412	183	091-413-013	091	413	200	091-413-030	091	413	217	091-414-001	091	414	234	091-414-018	091	414

**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**
Nipomo Community Services District
County of San Luis Obispo
State of California

 Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page
358	091-440-001	091	440
359	091-440-002	091	440
360	091-440-003	091	440
361	091-440-004	091	440
362	091-440-005	091	440
363	091-440-006	091	440
364	091-440-007	091	440
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368	091-440-011	091	440
369	091-440-012	091	440
370	091-440-013	091	440
371	091-440-014	091	440

Assessment ID	APN	Book	Page
372	091-441-001	091	441
373	091-441-002	091	441
374	091-441-003	091	441
375	091-441-004	091	441
376	091-441-005	091	441
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382	091-441-011	091	441
383	091-441-014	091	441
384	091-441-015	091	441
385	091-441-016	091	441

Assessment ID	APN	Book	Page
386	091-441-017	091	441
387	091-441-018	091	441
388	091-441-019	091	441
389	091-441-020	091	441
390	091-441-022	091	441
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398	091-442-003	091	442
399	091-442-004	091	442

Assessment ID	APN	Book	Page
400	091-442-005	091	442
401	091-442-006	091	442
402	091-442-007	091	442
403	091-442-008	091	442
404	091-442-009	091	442
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410	091-442-015	091	442
411	091-442-016	091	442
412	091-442-017	091	442
413	091-442-018	091	442

Assessment ID	APN	Book	Page
414	091-442-019	091	442
415	091-442-020	091	442
416	091-442-021	091	442
417	091-442-022	091	442
418	091-442-023	091	442
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425	091-443-003	091	443
426	091-443-004	091	443
427	091-443-005	091	443

Assessment ID	APN	Book	Page
428	091-443-006	091	443
429	091-443-007	091	443
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436	091-443-014	091	443
437	091-443-015	091	443
438	091-443-016	091	443

**ASSESSMENT DIAGRAM
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)**

Nipomo Community Services District
County of San Luis Obispo
State of California

Assessment Parcel
 Blacklake Sewer Assessment District Boundary



Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page	Assessment ID	APN	Book	Page
1	091-243-001	091	243	17	091-243-019	091	243	33	091-243-035	091	243	49	091-244-008	091	244	65	091-244-026	091	244	81	091-246-012	091	246
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14	091-243-016	091	243	30	091-243-032	091	243	46	091-244-005	091	244	62	091-244-023	091	244	78	091-246-009	091	246				
15	091-243-017	091	243	31	091-243-033	091	243	47	091-244-006	091	244	63	091-244-024	091	244	79	091-246-010	091	246				
16	091-243-018	091	243	32	091-243-034	091	243	48	091-244-007	091	244	64	091-244-025	091	244	80	091-246-011	091	246				

EXHIBIT C: ASSESSMENT ROLL

**Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake Sewer Consolidation)**

Assessment Roll

Assessment ID	Assessor's Parcel Number	BOD Ratio	SS Ratio	Capacity Ratio	EBUs	As Preliminarily Approved	As Confirmed
1	091-243-001	1	1	1	1	\$23,442.77	
2	091-243-002	1	1	1	1	\$23,442.77	
3	091-243-003	1	1	1	1	\$23,442.77	
4	091-243-004	1	1	1	1	\$23,442.77	
5	091-243-005	1	1	1	1	\$23,442.77	
6	091-243-006	1	1	1	1	\$23,442.77	
7	091-243-007	1	1	1	1	\$23,442.77	
8	091-243-008	1	1	1	1	\$23,442.77	
9	091-243-009	1	1	1	1	\$23,442.77	
10	091-243-010	1	1	1	1	\$23,442.77	
11	091-243-013	1	1	1	1	\$23,442.77	
12	091-243-014	1	1	1	1	\$23,442.77	
13	091-243-015	1	1	1	1	\$23,442.77	
14	091-243-016	1	1	1	1	\$23,442.77	
15	091-243-017	1	1	1	1	\$23,442.77	
16	091-243-018	1	1	1	1	\$23,442.77	
17	091-243-019	1	1	1	1	\$23,442.77	
18	091-243-020	1	1	1	1	\$23,442.77	
19	091-243-021	1	1	1	1	\$23,442.77	
20	091-243-022	1	1	1	1	\$23,442.77	
21	091-243-023	1	1	1	1	\$23,442.77	
22	091-243-024	1	1	1	1	\$23,442.77	
23	091-243-025	1	1	1	1	\$23,442.77	
24	091-243-026	1	1	1	1	\$23,442.77	
25	091-243-027	1	1	1	1	\$23,442.77	
26	091-243-028	1	1	1	1	\$23,442.77	
27	091-243-029	1	1	1	1	\$23,442.77	
28	091-243-030	1	1	1	1	\$23,442.77	
29	091-243-031	1	1	1	1	\$23,442.77	
30	091-243-032	1	1	1	1	\$23,442.77	

31	091-243-033	1	1	1	1	\$23,442.77
32	091-243-034	1	1	1	1	\$23,442.77
33	091-243-035	1	1	1	1	\$23,442.77
34	091-243-036	1	1	1	1	\$23,442.77
35	091-243-037	1	1	1	1	\$23,442.77
36	091-243-038	1	1	1	1	\$23,442.77
37	091-243-039	1	1	1	1	\$23,442.77
38	091-243-040	1	1	1	1	\$23,442.77
39	091-243-041	1	1	1	1	\$23,442.77
40	091-243-042	1	1	1	1	\$23,442.77
41	091-243-043	1	1	1	1	\$23,442.77
42	091-244-001	1	1	1	1	\$23,442.77
43	091-244-002	1	1	1	1	\$23,442.77
44	091-244-003	1	1	1	1	\$23,442.77
45	091-244-004	1	1	1	1	\$23,442.77
46	091-244-005	1	1	1	1	\$23,442.77
47	091-244-006	1	1	1	1	\$23,442.77
48	091-244-007	1	1	1	1	\$23,442.77
49	091-244-008	1	1	1	1	\$23,442.77
50	091-244-009	1	1	1	1	\$23,442.77
51	091-244-010	1	1	1	1	\$23,442.77
52	091-244-011	1	1	1	1	\$23,442.77
53	091-244-012	1	1	1	1	\$23,442.77
54	091-244-013	1	1	1	1	\$23,442.77
55	091-244-014	1	1	1	1	\$23,442.77
56	091-244-015	1	1	1	1	\$23,442.77
57	091-244-016	1	1	1	1	\$23,442.77
58	091-244-017	1	1	1	1	\$23,442.77
59	091-244-018	1	1	1	1	\$23,442.77
60	091-244-019	1	1	1	1	\$23,442.77
61	091-244-022	1	1	1	1	\$23,442.77
62	091-244-023	1	1	1	1	\$23,442.77
63	091-244-024	1	1	1	1	\$23,442.77
64	091-244-025	1	1	1	1	\$23,442.77
65	091-244-026	1	1	1	1	\$23,442.77
66	091-244-027	1	1	1	1	\$23,442.77
67	091-244-028	1	1	1	1	\$23,442.77
68	091-244-029	1	1	1	1	\$23,442.77
69	091-244-030	1	1	1	1	\$23,442.77
70	091-244-031	1	1	1	1	\$23,442.77

71	091-246-001	1	1	1	1	\$23,442.77
72	091-246-003	1	1	1	1	\$23,442.77
73	091-246-004	1	1	1	1	\$23,442.77
74	091-246-005	1	1	1	1	\$23,442.77
75	091-246-006	1	1	1	1	\$23,442.77
76	091-246-007	1	1	1	1	\$23,442.77
77	091-246-008	1	1	1	1	\$23,442.77
78	091-246-009	1	1	1	1	\$23,442.77
79	091-246-010	1	1	1	1	\$23,442.77
80	091-246-011	1	1	1	1	\$23,442.77
81	091-246-012	1	1	1	1	\$23,442.77
82	091-246-013	1	1	1	1	\$23,442.77
83	091-246-014	1	1	1	1	\$23,442.77
84	091-246-015	1	1	1	1	\$23,442.77
85	091-246-017	1	1	1	1	\$23,442.77
86	091-246-018	1	1	1	1	\$23,442.77
87	091-246-019	1	1	1	1	\$23,442.77
88	091-246-020	1	1	1	1	\$23,442.77
89	091-246-025	4.02	2.83	1	2.62	\$61,341.91
90	091-246-026	1	1	1	1	\$23,442.77
91	091-246-029	1	1	1	1	\$23,442.77
92	091-410-001	1	1	1	1	\$23,442.77
93	091-410-002	1	1	1	1	\$23,442.77
94	091-410-003	1	1	1	1	\$23,442.77
95	091-410-004	1	1	1	1	\$23,442.77
96	091-410-005	1	1	1	1	\$23,442.77
97	091-410-006	1	1	1	1	\$23,442.77
98	091-410-007	1	1	1	1	\$23,442.77
99	091-410-008	1	1	1	1	\$23,442.77
100	091-410-009	1	1	1	1	\$23,442.77
101	091-410-010	1	1	1	1	\$23,442.77
102	091-410-011	1	1	1	1	\$23,442.77
103	091-410-012	1	1	1	1	\$23,442.77
104	091-410-013	1	1	1	1	\$23,442.77
105	091-410-014	1	1	1	1	\$23,442.77
106	091-410-015	1	1	1	1	\$23,442.77
107	091-410-016	1	1	1	1	\$23,442.77
108	091-410-017	1	1	1	1	\$23,442.77
109	091-410-018	1	1	1	1	\$23,442.77
110	091-410-019	1	1	1	1	\$23,442.77

111	091-410-020	1	1	1	1	\$23,442.77
112	091-410-021	1	1	1	1	\$23,442.77
113	091-410-022	1	1	1	1	\$23,442.77
114	091-410-023	1	1	1	1	\$23,442.77
115	091-410-024	1	1	1	1	\$23,442.77
116	091-410-025	1	1	1	1	\$23,442.77
117	091-410-026	1	1	1	1	\$23,442.77
118	091-410-027	1	1	1	1	\$23,442.77
119	091-410-028	1	1	1	1	\$23,442.77
120	091-410-029	1	1	1	1	\$23,442.77
121	091-410-030	1	1	1	1	\$23,442.77
122	091-410-031	1	1	1	1	\$23,442.77
123	091-410-032	1	1	1	1	\$23,442.77
124	091-410-033	1	1	1	1	\$23,442.77
125	091-410-034	1	1	1	1	\$23,442.77
126	091-410-035	1	1	1	1	\$23,442.77
127	091-410-036	1	1	1	1	\$23,442.77
128	091-410-037	1	1	1	1	\$23,442.77
129	091-410-038	1	1	1	1	\$23,442.77
130	091-410-039	1	1	1	1	\$23,442.77
131	091-410-040	1	1	1	1	\$23,442.77
132	091-410-041	1	1	1	1	\$23,442.77
133	091-410-042	1	1	1	1	\$23,442.77
134	091-410-043	1	1	1	1	\$23,442.77
135	091-410-044	1	1	1	1	\$23,442.77
136	091-410-045	1	1	1	1	\$23,442.77
137	091-410-046	1	1	1	1	\$23,442.77
138	091-410-047	1	1	1	1	\$23,442.77
139	091-410-048	1	1	1	1	\$23,442.77
140	091-410-049	1	1	1	1	\$23,442.77
141	091-410-050	1	1	1	1	\$23,442.77
142	091-410-051	1	1	1	1	\$23,442.77
143	091-410-052	1	1	1	1	\$23,442.77
144	091-410-053	1	1	1	1	\$23,442.77
145	091-410-054	1	1	1	1	\$23,442.77
146	091-410-055	1	1	1	1	\$23,442.77
147	091-410-058	1	1	1	1	\$23,442.77
148	091-411-006	4.02	2.83	4.8	3.88	\$91,036.08
149	091-411-026	1	1	1	1	\$23,442.77
150	091-412-001	1	1	1	1	\$23,442.77

151	091-412-002	1	1	1	1	\$23,442.77
152	091-412-003	1	1	1	1	\$23,442.77
153	091-412-004	1	1	1	1	\$23,442.77
154	091-412-005	1	1	1	1	\$23,442.77
155	091-412-006	1	1	1	1	\$23,442.77
156	091-412-007	1	1	1	1	\$23,442.77
157	091-412-008	1	1	1	1	\$23,442.77
158	091-412-009	1	1	1	1	\$23,442.77
159	091-412-010	1	1	1	1	\$23,442.77
160	091-412-011	1	1	1	1	\$23,442.77
161	091-412-012	1	1	1	1	\$23,442.77
162	091-412-013	1	1	1	1	\$23,442.77
163	091-412-014	1	1	1	1	\$23,442.77
164	091-412-015	1	1	1	1	\$23,442.77
165	091-412-016	1	1	1	1	\$23,442.77
166	091-412-017	1	1	1	1	\$23,442.77
167	091-412-018	1	1	1	1	\$23,442.77
168	091-412-019	1	1	1	1	\$23,442.77
169	091-412-020	1	1	1	1	\$23,442.77
170	091-412-021	1	1	1	1	\$23,442.77
171	091-413-001	1	1	1	1	\$23,442.77
172	091-413-002	1	1	1	1	\$23,442.77
173	091-413-003	1	1	1	1	\$23,442.77
174	091-413-004	1	1	1	1	\$23,442.77
175	091-413-005	1	1	1	1	\$23,442.77
176	091-413-006	1	1	1	1	\$23,442.77
177	091-413-007	1	1	1	1	\$23,442.77
178	091-413-008	1	1	1	1	\$23,442.77
179	091-413-009	1	1	1	1	\$23,442.77
180	091-413-010	1	1	1	1	\$23,442.77
181	091-413-011	1	1	1	1	\$23,442.77
182	091-413-012	1	1	1	1	\$23,442.77
183	091-413-013	1	1	1	1	\$23,442.77
184	091-413-014	1	1	1	1	\$23,442.77
185	091-413-015	1	1	1	1	\$23,442.77
186	091-413-016	1	1	1	1	\$23,442.77
187	091-413-017	1	1	1	1	\$23,442.77
188	091-413-018	1	1	1	1	\$23,442.77
189	091-413-019	1	1	1	1	\$23,442.77
190	091-413-020	1	1	1	1	\$23,442.77

191	091-413-021	1	1	1	1	\$23,442.77
192	091-413-022	1	1	1	1	\$23,442.77
193	091-413-023	1	1	1	1	\$23,442.77
194	091-413-024	1	1	1	1	\$23,442.77
195	091-413-025	1	1	1	1	\$23,442.77
196	091-413-026	1	1	1	1	\$23,442.77
197	091-413-027	1	1	1	1	\$23,442.77
198	091-413-028	1	1	1	1	\$23,442.77
199	091-413-029	1	1	1	1	\$23,442.77
200	091-413-030	1	1	1	1	\$23,442.77
201	091-413-031	1	1	1	1	\$23,442.77
202	091-413-032	1	1	1	1	\$23,442.77
203	091-413-033	1	1	1	1	\$23,442.77
204	091-413-034	1	1	1	1	\$23,442.77
205	091-413-035	1	1	1	1	\$23,442.77
206	091-413-036	1	1	1	1	\$23,442.77
207	091-413-037	1	1	1	1	\$23,442.77
208	091-413-038	1	1	1	1	\$23,442.77
209	091-413-039	1	1	1	1	\$23,442.77
210	091-413-040	1	1	1	1	\$23,442.77
211	091-413-041	1	1	1	1	\$23,442.77
212	091-413-042	1	1	1	1	\$23,442.77
213	091-413-043	1	1	1	1	\$23,442.77
214	091-413-044	1	1	1	1	\$23,442.77
215	091-413-045	1	1	1	1	\$23,442.77
216	091-413-046	1	1	1	1	\$23,442.77
217	091-414-001	1	1	1	1	\$23,442.77
218	091-414-002	1	1	1	1	\$23,442.77
219	091-414-003	1	1	1	1	\$23,442.77
220	091-414-004	1	1	1	1	\$23,442.77
221	091-414-005	1	1	1	1	\$23,442.77
222	091-414-006	1	1	1	1	\$23,442.77
223	091-414-007	1	1	1	1	\$23,442.77
224	091-414-008	1	1	1	1	\$23,442.77
225	091-414-009	1	1	1	1	\$23,442.77
226	091-414-010	1	1	1	1	\$23,442.77
227	091-414-011	1	1	1	1	\$23,442.77
228	091-414-012	1	1	1	1	\$23,442.77
229	091-414-013	1	1	1	1	\$23,442.77
230	091-414-014	1	1	1	1	\$23,442.77

231	091-414-015	1	1	1	1	\$23,442.77
232	091-414-016	1	1	1	1	\$23,442.77
233	091-414-017	1	1	1	1	\$23,442.77
234	091-414-018	1	1	1	1	\$23,442.77
235	091-414-019	1	1	1	1	\$23,442.77
236	091-414-020	1	1	1	1	\$23,442.77
237	091-414-021	1	1	1	1	\$23,442.77
238	091-414-022	1	1	1	1	\$23,442.77
239	091-414-023	1	1	1	1	\$23,442.77
240	091-414-024	1	1	1	1	\$23,442.77
241	091-414-025	1	1	1	1	\$23,442.77
242	091-414-026	1	1	1	1	\$23,442.77
243	091-414-027	1	1	1	1	\$23,442.77
244	091-414-028	1	1	1	1	\$23,442.77
245	091-414-029	1	1	1	1	\$23,442.77
246	091-414-030	1	1	1	1	\$23,442.77
247	091-415-002	1	1	1	1	\$23,442.77
248	091-415-003	1	1	1	1	\$23,442.77
249	091-415-004	1	1	1	1	\$23,442.77
250	091-415-005	1	1	1	1	\$23,442.77
251	091-415-006	1	1	1	1	\$23,442.77
252	091-415-007	1	1	1	1	\$23,442.77
253	091-415-008	1	1	1	1	\$23,442.77
254	091-415-009	1	1	1	1	\$23,442.77
255	091-415-010	1	1	1	1	\$23,442.77
256	091-415-011	1	1	1	1	\$23,442.77
257	091-415-012	1	1	1	1	\$23,442.77
258	091-415-013	1	1	1	1	\$23,442.77
259	091-415-014	1	1	1	1	\$23,442.77
260	091-415-015	1	1	1	1	\$23,442.77
261	091-415-016	1	1	1	1	\$23,442.77
262	091-415-017	1	1	1	1	\$23,442.77
263	091-415-018	1	1	1	1	\$23,442.77
264	091-415-019	1	1	1	1	\$23,442.77
265	091-415-020	1	1	1	1	\$23,442.77
266	091-415-021	1	1	1	1	\$23,442.77
267	091-415-022	1	1	1	1	\$23,442.77
268	091-415-023	1	1	1	1	\$23,442.77
269	091-415-024	1	1	1	1	\$23,442.77
270	091-415-025	1	1	1	1	\$23,442.77

271	091-415-026	1	1	1	1	\$23,442.77
272	091-415-027	1	1	1	1	\$23,442.77
273	091-415-028	1	1	1	1	\$23,442.77
274	091-415-029	1	1	1	1	\$23,442.77
275	091-415-030	1	1	1	1	\$23,442.77
276	091-415-031	1	1	1	1	\$23,442.77
277	091-415-032	1	1	1	1	\$23,442.77
278	091-415-033	1	1	1	1	\$23,442.77
279	091-416-001	1	1	1	1	\$23,442.77
280	091-416-002	1	1	1	1	\$23,442.77
281	091-416-003	1	1	1	1	\$23,442.77
282	091-416-004	1	1	1	1	\$23,442.77
283	091-416-005	1	1	1	1	\$23,442.77
284	091-416-006	1	1	1	1	\$23,442.77
285	091-416-007	1	1	1	1	\$23,442.77
286	091-416-008	1	1	1	1	\$23,442.77
287	091-416-009	1	1	1	1	\$23,442.77
288	091-416-010	1	1	1	1	\$23,442.77
289	091-416-011	1	1	1	1	\$23,442.77
290	091-416-012	1	1	1	1	\$23,442.77
291	091-416-013	1	1	1	1	\$23,442.77
292	091-416-014	1	1	1	1	\$23,442.77
293	091-416-015	1	1	1	1	\$23,442.77
294	091-416-016	1	1	1	1	\$23,442.77
295	091-416-017	1	1	1	1	\$23,442.77
296	091-416-018	1	1	1	1	\$23,442.77
297	091-416-019	1	1	1	1	\$23,442.77
298	091-416-020	1	1	1	1	\$23,442.77
299	091-416-021	1	1	1	1	\$23,442.77
300	091-416-022	1	1	1	1	\$23,442.77
301	091-416-023	1	1	1	1	\$23,442.77
302	091-416-024	1	1	1	1	\$23,442.77
303	091-416-025	1	1	1	1	\$23,442.77
304	091-416-026	1	1	1	1	\$23,442.77
305	091-416-027	1	1	1	1	\$23,442.77
306	091-416-028	1	1	1	1	\$23,442.77
307	091-416-029	1	1	1	1	\$23,442.77
308	091-416-030	1	1	1	1	\$23,442.77
309	091-416-031	1	1	1	1	\$23,442.77
310	091-416-032	1	1	1	1	\$23,442.77

311	091-416-033	1	1	1	1	\$23,442.77
312	091-416-034	1	1	1	1	\$23,442.77
313	091-416-035	1	1	1	1	\$23,442.77
314	091-416-036	1	1	1	1	\$23,442.77
315	091-419-001	1	1	1	1	\$23,442.77
316	091-419-002	1	1	1	1	\$23,442.77
317	091-419-003	1	1	1	1	\$23,442.77
318	091-419-004	1	1	1	1	\$23,442.77
319	091-419-005	1	1	1	1	\$23,442.77
320	091-419-006	1	1	1	1	\$23,442.77
321	091-419-007	1	1	1	1	\$23,442.77
322	091-419-008	1	1	1	1	\$23,442.77
323	091-419-009	1	1	1	1	\$23,442.77
324	091-419-010	1	1	1	1	\$23,442.77
325	091-419-011	1	1	1	1	\$23,442.77
326	091-419-012	1	1	1	1	\$23,442.77
327	091-419-013	1	1	1	1	\$23,442.77
328	091-419-014	1	1	1	1	\$23,442.77
329	091-419-015	1	1	1	1	\$23,442.77
330	091-419-016	1	1	1	1	\$23,442.77
331	091-419-017	1	1	1	1	\$23,442.77
332	091-419-018	1	1	1	1	\$23,442.77
333	091-419-020	1	1	1	1	\$23,442.77
334	091-419-021	1	1	1	1	\$23,442.77
335	091-419-022	1	1	1	1	\$23,442.77
336	091-419-023	1	1	1	1	\$23,442.77
337	091-419-028	1	1	1	1	\$23,442.77
338	091-419-029	1	1	1	1	\$23,442.77
339	091-419-030	1	1	1	1	\$23,442.77
340	091-419-031	1	1	1	1	\$23,442.77
341	091-419-032	1	1	1	1	\$23,442.77
342	091-419-033	1	1	1	1	\$23,442.77
343	091-419-034	1	1	1	1	\$23,442.77
344	091-419-035	1	1	1	1	\$23,442.77
345	091-419-036	1	1	1	1	\$23,442.77
346	091-419-037	1	1	1	1	\$23,442.77
347	091-419-038	1	1	1	1	\$23,442.77
348	091-419-039	1	1	1	1	\$23,442.77
349	091-419-040	1	1	1	1	\$23,442.77
350	091-419-041	1	1	1	1	\$23,442.77

351	091-419-042	1	1	1	1	\$23,442.77
352	091-419-043	1	1	1	1	\$23,442.77
353	091-419-055	1	1	1	1	\$23,442.77
354	091-419-056	1	1	1	1	\$23,442.77
355	091-419-057	1	1	1	1	\$23,442.77
356	091-419-058	1	1	1	1	\$23,442.77
357	091-419-060	1	1	1	1	\$23,442.77
358	091-440-001	1	1	1	1	\$23,442.77
359	091-440-002	1	1	1	1	\$23,442.77
360	091-440-003	1	1	1	1	\$23,442.77
361	091-440-004	1	1	1	1	\$23,442.77
362	091-440-005	1	1	1	1	\$23,442.77
363	091-440-006	1	1	1	1	\$23,442.77
364	091-440-007	1	1	1	1	\$23,442.77
365	091-440-008	1	1	1	1	\$23,442.77
366	091-440-009	1	1	1	1	\$23,442.77
367	091-440-010	1	1	1	1	\$23,442.77
368	091-440-011	1	1	1	1	\$23,442.77
369	091-440-012	1	1	1	1	\$23,442.77
370	091-440-013	1	1	1	1	\$23,442.77
371	091-440-014	1	1	1	1	\$23,442.77
372	091-441-001	1	1	1	1	\$23,442.77
373	091-441-002	1	1	1	1	\$23,442.77
374	091-441-003	1	1	1	1	\$23,442.77
375	091-441-004	1	1	1	1	\$23,442.77
376	091-441-005	1	1	1	1	\$23,442.77
377	091-441-006	1	1	1	1	\$23,442.77
378	091-441-007	1	1	1	1	\$23,442.77
379	091-441-008	1	1	1	1	\$23,442.77
380	091-441-009	1	1	1	1	\$23,442.77
381	091-441-010	1	1	1	1	\$23,442.77
382	091-441-011	1	1	1	1	\$23,442.77
383	091-441-014	1	1	1	1	\$23,442.77
384	091-441-015	1	1	1	1	\$23,442.77
385	091-441-016	1	1	1	1	\$23,442.77
386	091-441-017	1	1	1	1	\$23,442.77
387	091-441-018	1	1	1	1	\$23,442.77
388	091-441-019	1	1	1	1	\$23,442.77
389	091-441-020	1	1	1	1	\$23,442.77
390	091-441-022	1	1	1	1	\$23,442.77

391	091-441-023	1	1	1	1	\$23,442.77
392	091-441-024	1	1	1	1	\$23,442.77
393	091-441-027	1	1	1	1	\$23,442.77
394	091-441-028	1	1	1	1	\$23,442.77
395	091-441-029	1	1	1	1	\$23,442.77
396	091-442-001	1	1	1	1	\$23,442.77
397	091-442-002	1	1	1	1	\$23,442.77
398	091-442-003	1	1	1	1	\$23,442.77
399	091-442-004	1	1	1	1	\$23,442.77
400	091-442-005	1	1	1	1	\$23,442.77
401	091-442-006	1	1	1	1	\$23,442.77
402	091-442-007	1	1	1	1	\$23,442.77
403	091-442-008	1	1	1	1	\$23,442.77
404	091-442-009	1	1	1	1	\$23,442.77
405	091-442-010	1	1	1	1	\$23,442.77
406	091-442-011	1	1	1	1	\$23,442.77
407	091-442-012	1	1	1	1	\$23,442.77
408	091-442-013	1	1	1	1	\$23,442.77
409	091-442-014	1	1	1	1	\$23,442.77
410	091-442-015	1	1	1	1	\$23,442.77
411	091-442-016	1	1	1	1	\$23,442.77
412	091-442-017	1	1	1	1	\$23,442.77
413	091-442-018	1	1	1	1	\$23,442.77
414	091-442-019	1	1	1	1	\$23,442.77
415	091-442-020	1	1	1	1	\$23,442.77
416	091-442-021	1	1	1	1	\$23,442.77
417	091-442-022	1	1	1	1	\$23,442.77
418	091-442-023	1	1	1	1	\$23,442.77
419	091-442-024	1	1	1	1	\$23,442.77
420	091-442-025	1	1	1	1	\$23,442.77
421	091-442-026	1	1	1	1	\$23,442.77
422	091-442-027	1	1	1	1	\$23,442.77
423	091-443-001	1	1	1	1	\$23,442.77
424	091-443-002	1	1	1	1	\$23,442.77
425	091-443-003	1	1	1	1	\$23,442.77
426	091-443-004	1	1	1	1	\$23,442.77
427	091-443-005	1	1	1	1	\$23,442.77
428	091-443-006	1	1	1	1	\$23,442.77
429	091-443-007	1	1	1	1	\$23,442.77
430	091-443-008	1	1	1	1	\$23,442.77

431	091-443-009	1	1	1	1	\$23,442.77
432	091-443-010	1	1	1	1	\$23,442.77
433	091-443-011	1	1	1	1	\$23,442.77
434	091-443-012	1	1	1	1	\$23,442.77
435	091-443-013	1	1	1	1	\$23,442.77
436	091-443-014	1	1	1	1	\$23,442.77
437	091-443-015	1	1	1	1	\$23,442.77
438	091-443-016	1	1	1	1	\$23,442.77
439	091-444-001	1	1	1	1	\$23,442.77
440	091-444-002	1	1	1	1	\$23,442.77
441	091-444-003	1	1	1	1	\$23,442.77
442	091-444-004	1	1	1	1	\$23,442.77
443	091-444-005	1	1	1	1	\$23,442.77
444	091-444-006	1	1	1	1	\$23,442.77
445	091-444-007	1	1	1	1	\$23,442.77
446	091-444-008	1	1	1	1	\$23,442.77
447	091-444-009	1	1	1	1	\$23,442.77
448	091-444-011	1	1	1	1	\$23,442.77
449	091-444-012	1	1	1	1	\$23,442.77
450	091-444-013	1	1	1	1	\$23,442.77
451	091-444-014	1	1	1	1	\$23,442.77
452	091-444-015	1	1	1	1	\$23,442.77
453	091-444-016	1	1	1	1	\$23,442.77
454	091-444-017	1	1	1	1	\$23,442.77
455	091-444-018	1	1	1	1	\$23,442.77
456	091-444-019	1	1	1	1	\$23,442.77
457	091-444-020	1	1	1	1	\$23,442.77
458	091-444-021	1	1	1	1	\$23,442.77
459	091-444-022	1	1	1	1	\$23,442.77
460	091-444-023	1	1	1	1	\$23,442.77
461	091-444-024	1	1	1	1	\$23,442.77
462	091-444-025	1	1	1	1	\$23,442.77
463	091-444-026	1	1	1	1	\$23,442.77
464	091-444-027	1	1	1	1	\$23,442.77
465	091-444-028	1	1	1	1	\$23,442.77
466	091-444-029	1	1	1	1	\$23,442.77
467	091-444-030	1	1	1	1	\$23,442.77
468	091-444-031	1	1	1	1	\$23,442.77
469	091-444-033	1	1	1	1	\$23,442.77
470	091-444-034	1	1	1	1	\$23,442.77

471	091-444-035	1	1	1	1	\$23,442.77
472	091-444-036	1	1	1	1	\$23,442.77
473	091-444-037	1	1	1	1	\$23,442.77
474	091-444-038	1	1	1	1	\$23,442.77
475	091-444-039	1	1	1	1	\$23,442.77
476	091-444-040	1	1	1	1	\$23,442.77
477	091-444-041	1	1	1	1	\$23,442.77
478	091-444-042	1	1	1	1	\$23,442.77
479	091-444-043	1	1	1	1	\$23,442.77
480	091-444-044	1	1	1	1	\$23,442.77
481	091-444-045	1	1	1	1	\$23,442.77
482	091-444-046	1	1	1	1	\$23,442.77
483	091-444-047	1	1	1	1	\$23,442.77
484	091-444-048	1	1	1	1	\$23,442.77
485	091-444-049	1	1	1	1	\$23,442.77
486	091-444-050	1	1	1	1	\$23,442.77
487	091-444-051	1	1	1	1	\$23,442.77
488	091-444-052	1	1	1	1	\$23,442.77
489	091-444-053	1	1	1	1	\$23,442.77
490	091-444-054	1	1	1	1	\$23,442.77
491	091-444-055	1	1	1	1	\$23,442.77
492	091-444-056	1	1	1	1	\$23,442.77
493	091-444-057	1	1	1	1	\$23,442.77
494	091-444-058	1	1	1	1	\$23,442.77
495	091-444-059	1	1	1	1	\$23,442.77
496	091-444-060	1	1	1	1	\$23,442.77
497	091-444-061	1	1	1	1	\$23,442.77
498	091-444-062	1	1	1	1	\$23,442.77
499	091-444-063	1	1	1	1	\$23,442.77
500	091-444-064	1	1	1	1	\$23,442.77
501	091-444-067	1	1	1	1	\$23,442.77
502	091-444-068	1	1	1	1	\$23,442.77
503	091-445-001	1	1	1	1	\$23,442.77
504	091-445-002	1	1	1	1	\$23,442.77
505	091-445-003	1	1	1	1	\$23,442.77
506	091-445-004	1	1	1	1	\$23,442.77
507	091-445-005	1	1	1	1	\$23,442.77
508	091-445-006	1	1	1	1	\$23,442.77
509	091-445-007	1	1	1	1	\$23,442.77
510	091-445-008	1	1	1	1	\$23,442.77

511	091-445-009	1	1	1	1	\$23,442.77
512	091-445-010	1	1	1	1	\$23,442.77
513	091-445-011	1	1	1	1	\$23,442.77
514	091-445-012	1	1	1	1	\$23,442.77
515	091-445-013	1	1	1	1	\$23,442.77
516	091-445-014	1	1	1	1	\$23,442.77
517	091-445-015	1	1	1	1	\$23,442.77
518	091-445-016	1	1	1	1	\$23,442.77
519	091-445-017	1	1	1	1	\$23,442.77
520	091-445-018	1	1	1	1	\$23,442.77
521	091-445-019	1	1	1	1	\$23,442.77
522	091-445-020	1	1	1	1	\$23,442.77
523	091-445-021	1	1	1	1	\$23,442.77
524	091-445-022	1	1	1	1	\$23,442.77
525	091-445-023	1	1	1	1	\$23,442.77
526	091-445-024	1	1	1	1	\$23,442.77
527	091-445-025	1	1	1	1	\$23,442.77
528	091-445-026	1	1	1	1	\$23,442.77
529	091-445-027	1	1	1	1	\$23,442.77
530	091-445-028	1	1	1	1	\$23,442.77
531	091-445-029	1	1	1	1	\$23,442.77
532	091-445-030	1	1	1	1	\$23,442.77
533	091-445-031	1	1	1	1	\$23,442.77
534	091-446-001	1	1	1	1	\$23,442.77
535	091-446-002	1	1	1	1	\$23,442.77
536	091-446-003	1	1	1	1	\$23,442.77
537	091-446-004	1	1	1	1	\$23,442.77
538	091-446-005	1	1	1	1	\$23,442.77
539	091-446-006	1	1	1	1	\$23,442.77
540	091-446-007	1	1	1	1	\$23,442.77
541	091-446-008	1	1	1	1	\$23,442.77
542	091-446-009	1	1	1	1	\$23,442.77
543	091-446-010	1	1	1	1	\$23,442.77
544	091-446-011	1	1	1	1	\$23,442.77
545	091-446-012	1	1	1	1	\$23,442.77
546	091-446-013	1	1	1	1	\$23,442.77
547	091-446-014	1	1	1	1	\$23,442.77
548	091-446-015	1	1	1	1	\$23,442.77
549	091-446-016	1	1	1	1	\$23,442.77
550	091-446-017	1	1	1	1	\$23,442.77

551	091-446-018	1	1	1	1	\$23,442.77
552	091-446-019	1	1	1	1	\$23,442.77
553	091-446-020	1	1	1	1	\$23,442.77
554	091-446-021	1	1	1	1	\$23,442.77
555	091-446-022	1	1	1	1	\$23,442.77
556	091-446-023	1	1	1	1	\$23,442.77
557	091-446-024	1	1	1	1	\$23,442.77
558	091-446-025	1	1	1	1	\$23,442.77
559	091-446-026	1	1	1	1	\$23,442.77

EXHIBIT D: ESTIMATED TRUE VALUE

Nipomo Community Services District Blacklake Sewer Assessment District No. 2020-1

Estimated True Value

Assessment ID	Assessor's Parcel Number	Assessed Value (\$)	Preliminary Assessment Amount (\$)	Value-to-Lien Ratio
1	091-243-001	656,166.00	23,442.77	27.99:1
2	091-243-002	306,576.00	23,442.77	13.08:1
3	091-243-003	484,824.00	23,442.77	20.68:1
4	091-243-004	908,914.00	23,442.77	38.77:1
5	091-243-005	300,963.00	23,442.77	12.84:1
6	091-243-006	253,983.00	23,442.77	10.83:1
7	091-243-007	379,112.00	23,442.77	16.17:1
8	091-243-008	441,817.00	23,442.77	18.85:1
9	091-243-009	619,497.00	23,442.77	26.43:1
10	091-243-010	412,862.00	23,442.77	17.61:1
11	091-243-013	765,000.00	23,442.77	32.63:1
12	091-243-014	526,308.00	23,442.77	22.45:1
13	091-243-015	579,477.00	23,442.77	24.72:1
14	091-243-016	455,202.00	23,442.77	19.42:1
15	091-243-017	491,173.00	23,442.77	20.95:1
16	091-243-018	526,308.00	23,442.77	22.45:1
17	091-243-019	634,644.00	23,442.77	27.07:1
18	091-243-020	494,548.00	23,442.77	21.1:1
19	091-243-021	577,978.00	23,442.77	24.65:1
20	091-243-022	574,247.00	23,442.77	24.5:1
21	091-243-023	761,900.00	23,442.77	32.5:1
22	091-243-024	775,000.00	23,442.77	33.06:1
23	091-243-025	475,635.00	23,442.77	20.29:1
24	091-243-026	735,037.00	23,442.77	31.35:1
25	091-243-027	748,783.00	23,442.77	31.94:1
26	091-243-028	542,843.00	23,442.77	23.16:1
27	091-243-029	583,434.00	23,442.77	24.89:1
28	091-243-030	634,740.00	23,442.77	27.08:1
29	091-243-031	154,137.00	23,442.77	6.58:1
30	091-243-032	807,560.00	23,442.77	34.45:1
31	091-243-033	588,936.00	23,442.77	25.12:1

32	091-243-034	765,000.00	23,442.77	32.63:1
33	091-243-035	852,485.00	23,442.77	36.36:1
34	091-243-036	522,180.00	23,442.77	22.27:1
35	091-243-037	504,952.00	23,442.77	21.54:1
36	091-243-038	507,955.00	23,442.77	21.67:1
37	091-243-039	923,250.00	23,442.77	39.38:1
38	091-243-040	490,924.00	23,442.77	20.94:1
39	091-243-041	442,262.00	23,442.77	18.87:1
40	091-243-042	623,702.00	23,442.77	26.61:1
41	091-243-043	674,711.00	23,442.77	28.78:1
42	091-244-001	473,783.00	23,442.77	20.21:1
43	091-244-002	625,000.00	23,442.77	26.66:1
44	091-244-003	239,998.00	23,442.77	10.24:1
45	091-244-004	472,908.00	23,442.77	20.17:1
46	091-244-005	305,650.00	23,442.77	13.04:1
47	091-244-006	266,430.00	23,442.77	11.37:1
48	091-244-007	304,706.00	23,442.77	13:1
49	091-244-008	248,416.00	23,442.77	10.6:1
50	091-244-009	663,000.00	23,442.77	28.28:1
51	091-244-010	464,931.00	23,442.77	19.83:1
52	091-244-011	756,171.00	23,442.77	32.26:1
53	091-244-012	755,000.00	23,442.77	32.21:1
54	091-244-013	808,078.00	23,442.77	34.47:1
55	091-244-014	800,000.00	23,442.77	34.13:1
56	091-244-015	746,536.00	23,442.77	31.85:1
57	091-244-016	657,900.00	23,442.77	28.06:1
58	091-244-017	624,916.00	23,442.77	26.66:1
59	091-244-018	690,000.00	23,442.77	29.43:1
60	091-244-019	645,955.00	23,442.77	27.55:1
61	091-244-022	671,058.00	23,442.77	28.63:1
62	091-244-023	482,221.00	23,442.77	20.57:1
63	091-244-024	578,667.00	23,442.77	24.68:1
64	091-244-025	606,037.00	23,442.77	25.85:1
65	091-244-026	437,836.00	23,442.77	18.68:1
66	091-244-027	821,100.00	23,442.77	35.03:1
67	091-244-028	694,281.00	23,442.77	29.62:1
68	091-244-029	465,251.00	23,442.77	19.85:1
69	091-244-030	575,501.00	23,442.77	24.55:1
70	091-244-031	868,734.00	23,442.77	37.06:1
71	091-246-001	765,446.00	23,442.77	32.65:1

72	091-246-003	727,043.00	23,442.77	31.01:1
73	091-246-004	826,679.00	23,442.77	35.26:1
74	091-246-005	853,676.00	23,442.77	36.42:1
75	091-246-006	890,352.00	23,442.77	37.98:1
76	091-246-007	901,772.00	23,442.77	38.47:1
77	091-246-008	822,435.00	23,442.77	35.08:1
78	091-246-009	716,427.00	23,442.77	30.56:1
79	091-246-010	507,989.00	23,442.77	21.67:1
80	091-246-011	685,000.00	23,442.77	29.22:1
81	091-246-012	705,000.00	23,442.77	30.07:1
82	091-246-013	862,491.00	23,442.77	36.79:1
83	091-246-014	855,780.00	23,442.77	36.51:1
84	091-246-015	690,000.00	23,442.77	29.43:1
85	091-246-017	800,000.00	23,442.77	34.13:1
86	091-246-018	699,000.00	23,442.77	29.82:1
87	091-246-019	780,000.00	23,442.77	33.27:1
88	091-246-020	685,000.00	23,442.77	29.22:1
89	091-246-025	827,592.00	61,341.91	13.49:1
90	091-246-026	780,000.00	23,442.77	33.27:1
91	091-246-029	731,885.00	23,442.77	31.22:1
92	091-410-001	533,305.00	23,442.77	22.75:1
93	091-410-002	346,374.00	23,442.77	14.78:1
94	091-410-003	314,536.00	23,442.77	13.42:1
95	091-410-004	551,412.00	23,442.77	23.52:1
96	091-410-005	550,765.00	23,442.77	23.49:1
97	091-410-006	626,000.00	23,442.77	26.7:1
98	091-410-007	434,941.00	23,442.77	18.55:1
99	091-410-008	551,827.00	23,442.77	23.54:1
100	091-410-009	540,684.00	23,442.77	23.06:1
101	091-410-010	355,892.00	23,442.77	15.18:1
102	091-410-011	510,993.00	23,442.77	21.8:1
103	091-410-012	545,000.00	23,442.77	23.25:1
104	091-410-013	556,614.00	23,442.77	23.74:1
105	091-410-014	383,787.00	23,442.77	16.37:1
106	091-410-015	450,552.00	23,442.77	19.22:1
107	091-410-016	553,350.00	23,442.77	23.6:1
108	091-410-017	356,950.00	23,442.77	15.23:1
109	091-410-018	455,175.00	23,442.77	19.42:1
110	091-410-019	523,321.00	23,442.77	22.32:1
111	091-410-020	276,649.00	23,442.77	11.8:1

112	091-410-021	475,000.00	23,442.77	20.26:1
113	091-410-022	511,000.00	23,442.77	21.8:1
114	091-410-023	297,816.00	23,442.77	12.7:1
115	091-410-024	504,798.00	23,442.77	21.53:1
116	091-410-025	556,614.00	23,442.77	23.74:1
117	091-410-026	410,977.00	23,442.77	17.53:1
118	091-410-027	309,995.00	23,442.77	13.22:1
119	091-410-028	509,378.00	23,442.77	21.73:1
120	091-410-029	279,566.00	23,442.77	11.93:1
121	091-410-030	311,556.00	23,442.77	13.29:1
122	091-410-031	386,360.00	23,442.77	16.48:1
123	091-410-032	511,000.00	23,442.77	21.8:1
124	091-410-033	293,593.00	23,442.77	12.52:1
125	091-410-034	309,251.00	23,442.77	13.19:1
126	091-410-035	511,000.00	23,442.77	21.8:1
127	091-410-036	515,000.00	23,442.77	21.97:1
128	091-410-037	578,000.00	23,442.77	24.66:1
129	091-410-038	330,289.00	23,442.77	14.09:1
130	091-410-039	433,036.00	23,442.77	18.47:1
131	091-410-040	354,138.00	23,442.77	15.11:1
132	091-410-041	584,480.00	23,442.77	24.93:1
133	091-410-042	398,409.00	23,442.77	16.99:1
134	091-410-043	526,797.00	23,442.77	22.47:1
135	091-410-044	485,993.00	23,442.77	20.73:1
136	091-410-045	545,190.00	23,442.77	23.26:1
137	091-410-046	452,502.00	23,442.77	19.3:1
138	091-410-047	565,628.00	23,442.77	24.13:1
139	091-410-048	479,520.00	23,442.77	20.45:1
140	091-410-049	397,400.00	23,442.77	16.95:1
141	091-410-050	449,262.00	23,442.77	19.16:1
142	091-410-051	529,716.00	23,442.77	22.6:1
143	091-410-052	336,353.00	23,442.77	14.35:1
144	091-410-053	326,798.00	23,442.77	13.94:1
145	091-410-054	373,259.00	23,442.77	15.92:1
146	091-410-055	337,548.00	23,442.77	14.4:1
147	091-410-058	561,711.00	23,442.77	23.96:1
148	091-411-006	1,085,000.00	91,036.08	11.92:1
149	091-411-026	1,105,000.00	23,442.77	47.14:1
150	091-412-001	351,932.00	23,442.77	15.01:1
151	091-412-002	688,500.00	23,442.77	29.37:1

152	091-412-003	414,510.00	23,442.77	17.68:1
153	091-412-004	561,210.00	23,442.77	23.94:1
154	091-412-005	537,615.00	23,442.77	22.93:1
155	091-412-006	304,143.00	23,442.77	12.97:1
156	091-412-007	452,716.00	23,442.77	19.31:1
157	091-412-008	588,970.00	23,442.77	25.12:1
158	091-412-009	483,362.00	23,442.77	20.62:1
159	091-412-010	549,636.00	23,442.77	23.45:1
160	091-412-011	444,379.00	23,442.77	18.96:1
161	091-412-012	540,663.00	23,442.77	23.06:1
162	091-412-013	554,000.00	23,442.77	23.63:1
163	091-412-014	488,000.00	23,442.77	20.82:1
164	091-412-015	639,744.00	23,442.77	27.29:1
165	091-412-016	257,349.00	23,442.77	10.98:1
166	091-412-017	377,199.00	23,442.77	16.09:1
167	091-412-018	605,512.00	23,442.77	25.83:1
168	091-412-019	618,310.00	23,442.77	26.38:1
169	091-412-020	514,080.00	23,442.77	21.93:1
170	091-412-021	421,273.00	23,442.77	17.97:1
171	091-413-001	399,719.00	23,442.77	17.05:1
172	091-413-002	536,333.00	23,442.77	22.88:1
173	091-413-003	484,247.00	23,442.77	20.66:1
174	091-413-004	377,454.00	23,442.77	16.1:1
175	091-413-005	551,000.00	23,442.77	23.5:1
176	091-413-006	231,948.00	23,442.77	9.89:1
177	091-413-007	557,134.00	23,442.77	23.77:1
178	091-413-008	538,799.00	23,442.77	22.98:1
179	091-413-009	504,398.00	23,442.77	21.52:1
180	091-413-010	324,902.00	23,442.77	13.86:1
181	091-413-011	447,051.00	23,442.77	19.07:1
182	091-413-012	500,445.00	23,442.77	21.35:1
183	091-413-013	570,000.00	23,442.77	24.31:1
184	091-413-014	525,402.00	23,442.77	22.41:1
185	091-413-015	314,885.00	23,442.77	13.43:1
186	091-413-016	284,800.00	23,442.77	12.15:1
187	091-413-017	553,500.00	23,442.77	23.61:1
188	091-413-018	484,843.00	23,442.77	20.68:1
189	091-413-019	434,305.00	23,442.77	18.53:1
190	091-413-020	508,794.00	23,442.77	21.7:1
191	091-413-021	482,420.00	23,442.77	20.58:1

192	091-413-022	595,000.00	23,442.77	25.38:1
193	091-413-023	200,868.00	23,442.77	8.57:1
194	091-413-024	303,211.00	23,442.77	12.93:1
195	091-413-025	367,417.00	23,442.77	15.67:1
196	091-413-026	549,705.00	23,442.77	23.45:1
197	091-413-027	419,198.00	23,442.77	17.88:1
198	091-413-028	343,146.00	23,442.77	14.64:1
199	091-413-029	456,046.00	23,442.77	19.45:1
200	091-413-030	586,500.00	23,442.77	25.02:1
201	091-413-031	562,000.00	23,442.77	23.97:1
202	091-413-032	537,615.00	23,442.77	22.93:1
203	091-413-033	541,699.00	23,442.77	23.11:1
204	091-413-034	517,869.00	23,442.77	22.09:1
205	091-413-035	384,617.00	23,442.77	16.41:1
206	091-413-036	409,543.00	23,442.77	17.47:1
207	091-413-037	454,730.00	23,442.77	19.4:1
208	091-413-038	635,000.00	23,442.77	27.09:1
209	091-413-039	534,024.00	23,442.77	22.78:1
210	091-413-040	599,514.00	23,442.77	25.57:1
211	091-413-041	434,933.00	23,442.77	18.55:1
212	091-413-042	415,821.00	23,442.77	17.74:1
213	091-413-043	510,000.00	23,442.77	21.76:1
214	091-413-044	478,538.00	23,442.77	20.41:1
215	091-413-045	500,358.00	23,442.77	21.34:1
216	091-413-046	551,655.00	23,442.77	23.53:1
217	091-414-001	595,170.00	23,442.77	25.39:1
218	091-414-002	543,000.00	23,442.77	23.16:1
219	091-414-003	295,094.00	23,442.77	12.59:1
220	091-414-004	331,541.00	23,442.77	14.14:1
221	091-414-005	508,980.00	23,442.77	21.71:1
222	091-414-006	257,245.00	23,442.77	10.97:1
223	091-414-007	307,012.00	23,442.77	13.1:1
224	091-414-008	617,340.00	23,442.77	26.33:1
225	091-414-009	467,389.00	23,442.77	19.94:1
226	091-414-010	509,379.00	23,442.77	21.73:1
227	091-414-011	453,653.00	23,442.77	19.35:1
228	091-414-012	468,661.00	23,442.77	19.99:1
229	091-414-013	570,000.00	23,442.77	24.31:1
230	091-414-014	509,379.00	23,442.77	21.73:1
231	091-414-015	436,425.00	23,442.77	18.62:1

232	091-414-016	447,910.00	23,442.77	19.11:1
233	091-414-017	624,000.00	23,442.77	26.62:1
234	091-414-018	360,497.00	23,442.77	15.38:1
235	091-414-019	572,578.00	23,442.77	24.42:1
236	091-414-020	284,534.00	23,442.77	12.14:1
237	091-414-021	525,000.00	23,442.77	22.39:1
238	091-414-022	331,127.00	23,442.77	14.12:1
239	091-414-023	318,168.00	23,442.77	13.57:1
240	091-414-024	551,000.00	23,442.77	23.5:1
241	091-414-025	570,000.00	23,442.77	24.31:1
242	091-414-026	342,302.00	23,442.77	14.6:1
243	091-414-027	560,895.00	23,442.77	23.93:1
244	091-414-028	571,077.00	23,442.77	24.36:1
245	091-414-029	331,127.00	23,442.77	14.12:1
246	091-414-030	518,160.00	23,442.77	22.1:1
247	091-415-002	250,747.00	23,442.77	10.7:1
248	091-415-003	449,000.00	23,442.77	19.15:1
249	091-415-004	346,154.00	23,442.77	14.77:1
250	091-415-005	380,972.00	23,442.77	16.25:1
251	091-415-006	248,177.00	23,442.77	10.59:1
252	091-415-007	469,000.00	23,442.77	20.01:1
253	091-415-008	369,342.00	23,442.77	15.76:1
254	091-415-009	184,628.00	23,442.77	7.88:1
255	091-415-010	246,228.00	23,442.77	10.5:1
256	091-415-011	329,781.00	23,442.77	14.07:1
257	091-415-012	407,847.00	23,442.77	17.4:1
258	091-415-013	353,736.00	23,442.77	15.09:1
259	091-415-014	440,000.00	23,442.77	18.77:1
260	091-415-015	440,000.00	23,442.77	18.77:1
261	091-415-016	360,810.00	23,442.77	15.39:1
262	091-415-017	198,222.00	23,442.77	8.46:1
263	091-415-018	244,529.00	23,442.77	10.43:1
264	091-415-019	455,430.00	23,442.77	19.43:1
265	091-415-020	405,000.00	23,442.77	17.28:1
266	091-415-021	330,090.00	23,442.77	14.08:1
267	091-415-022	357,626.00	23,442.77	15.26:1
268	091-415-023	449,000.00	23,442.77	19.15:1
269	091-415-024	382,358.00	23,442.77	16.31:1
270	091-415-025	346,313.00	23,442.77	14.77:1
271	091-415-026	362,476.00	23,442.77	15.46:1

272	091-415-027	368,769.00	23,442.77	15.73:1
273	091-415-028	403,000.00	23,442.77	17.19:1
274	091-415-029	366,309.00	23,442.77	15.63:1
275	091-415-030	371,695.00	23,442.77	15.86:1
276	091-415-031	245,921.00	23,442.77	10.49:1
277	091-415-032	375,000.00	23,442.77	16:1
278	091-415-033	343,684.00	23,442.77	14.66:1
279	091-416-001	179,562.00	23,442.77	7.66:1
280	091-416-002	261,770.00	23,442.77	11.17:1
281	091-416-003	322,335.00	23,442.77	13.75:1
282	091-416-004	298,982.00	23,442.77	12.75:1
283	091-416-005	189,782.00	23,442.77	8.1:1
284	091-416-006	361,526.00	23,442.77	15.42:1
285	091-416-007	449,900.00	23,442.77	19.19:1
286	091-416-008	387,600.00	23,442.77	16.53:1
287	091-416-009	358,938.00	23,442.77	15.31:1
288	091-416-010	426,837.00	23,442.77	18.21:1
289	091-416-011	295,808.00	23,442.77	12.62:1
290	091-416-012	297,960.00	23,442.77	12.71:1
291	091-416-013	416,000.00	23,442.77	17.75:1
292	091-416-014	442,000.00	23,442.77	18.85:1
293	091-416-015	178,654.00	23,442.77	7.62:1
294	091-416-016	281,490.00	23,442.77	12.01:1
295	091-416-017	398,500.00	23,442.77	17:1
296	091-416-018	433,500.00	23,442.77	18.49:1
297	091-416-019	426,564.00	23,442.77	18.2:1
298	091-416-020	176,039.00	23,442.77	7.51:1
299	091-416-021	175,652.00	23,442.77	7.49:1
300	091-416-022	320,916.00	23,442.77	13.69:1
301	091-416-023	439,000.00	23,442.77	18.73:1
302	091-416-024	181,764.00	23,442.77	7.75:1
303	091-416-025	402,900.00	23,442.77	17.19:1
304	091-416-026	437,000.00	23,442.77	18.64:1
305	091-416-027	418,749.00	23,442.77	17.86:1
306	091-416-028	423,300.00	23,442.77	18.06:1
307	091-416-029	349,860.00	23,442.77	14.92:1
308	091-416-030	364,140.00	23,442.77	15.53:1
309	091-416-031	394,311.00	23,442.77	16.82:1
310	091-416-032	352,500.00	23,442.77	15.04:1
311	091-416-033	283,390.00	23,442.77	12.09:1

312	091-416-034	365,936.00	23,442.77	15.61:1
313	091-416-035	370,678.00	23,442.77	15.81:1
314	091-416-036	328,600.00	23,442.77	14.02:1
315	091-419-001	778,302.00	23,442.77	33.2:1
316	091-419-002	441,557.00	23,442.77	18.84:1
317	091-419-003	509,634.00	23,442.77	21.74:1
318	091-419-004	443,658.00	23,442.77	18.93:1
319	091-419-005	323,151.00	23,442.77	13.78:1
320	091-419-006	347,354.00	23,442.77	14.82:1
321	091-419-007	506,194.00	23,442.77	21.59:1
322	091-419-008	442,167.00	23,442.77	18.86:1
323	091-419-009	540,000.00	23,442.77	23.03:1
324	091-419-010	359,183.00	23,442.77	15.32:1
325	091-419-011	367,008.00	23,442.77	15.66:1
326	091-419-012	245,261.00	23,442.77	10.46:1
327	091-419-013	435,684.00	23,442.77	18.59:1
328	091-419-014	629,850.00	23,442.77	26.87:1
329	091-419-015	462,530.00	23,442.77	19.73:1
330	091-419-016	360,542.00	23,442.77	15.38:1
331	091-419-017	525,300.00	23,442.77	22.41:1
332	091-419-018	532,970.00	23,442.77	22.73:1
333	091-419-020	512,397.00	23,442.77	21.86:1
334	091-419-021	415,828.00	23,442.77	17.74:1
335	091-419-022	394,089.00	23,442.77	16.81:1
336	091-419-023	519,159.00	23,442.77	22.15:1
337	091-419-028	271,943.00	23,442.77	11.6:1
338	091-419-029	375,323.00	23,442.77	16.01:1
339	091-419-030	631,380.00	23,442.77	26.93:1
340	091-419-031	430,682.00	23,442.77	18.37:1
341	091-419-032	360,309.00	23,442.77	15.37:1
342	091-419-033	397,288.00	23,442.77	16.95:1
343	091-419-034	543,993.00	23,442.77	23.21:1
344	091-419-035	539,967.00	23,442.77	23.03:1
345	091-419-036	286,256.00	23,442.77	12.21:1
346	091-419-037	381,702.00	23,442.77	16.28:1
347	091-419-038	297,476.00	23,442.77	12.69:1
348	091-419-039	557,133.00	23,442.77	23.77:1
349	091-419-040	270,078.00	23,442.77	11.52:1
350	091-419-041	309,091.00	23,442.77	13.18:1
351	091-419-042	357,716.00	23,442.77	15.26:1

352	091-419-043	408,438.00	23,442.77	17.42:1
353	091-419-055	319,002.00	23,442.77	13.61:1
354	091-419-056	515,000.00	23,442.77	21.97:1
355	091-419-057	299,574.00	23,442.77	12.78:1
356	091-419-058	332,739.00	23,442.77	14.19:1
357	091-419-060	562,822.00	23,442.77	24.01:1
358	091-440-001	566,684.00	23,442.77	24.17:1
359	091-440-002	364,834.00	23,442.77	15.56:1
360	091-440-003	386,734.00	23,442.77	16.5:1
361	091-440-004	634,644.00	23,442.77	27.07:1
362	091-440-005	714,293.00	23,442.77	30.47:1
363	091-440-006	403,484.00	23,442.77	17.21:1
364	091-440-007	478,714.00	23,442.77	20.42:1
365	091-440-008	607,145.00	23,442.77	25.9:1
366	091-440-009	634,916.00	23,442.77	27.08:1
367	091-440-010	668,100.00	23,442.77	28.5:1
368	091-440-011	659,000.00	23,442.77	28.11:1
369	091-440-012	642,860.00	23,442.77	27.42:1
370	091-440-013	654,411.00	23,442.77	27.92:1
371	091-440-014*	673,607.00	23,442.77	28.73:1
372	091-441-001	401,334.00	23,442.77	17.12:1
373	091-441-002	523,556.00	23,442.77	22.33:1
374	091-441-003	755,000.00	23,442.77	32.21:1
375	091-441-004	566,494.00	23,442.77	24.16:1
376	091-441-005	501,059.00	23,442.77	21.37:1
377	091-441-006	397,566.00	23,442.77	16.96:1
378	091-441-007	401,334.00	23,442.77	17.12:1
379	091-441-008	469,469.00	23,442.77	20.03:1
380	091-441-009	366,296.00	23,442.77	15.63:1
381	091-441-010	501,416.00	23,442.77	21.39:1
382	091-441-011	433,456.00	23,442.77	18.49:1
383	091-441-014	414,477.00	23,442.77	17.68:1
384	091-441-015	643,970.00	23,442.77	27.47:1
385	091-441-016	413,902.00	23,442.77	17.66:1
386	091-441-017	383,441.00	23,442.77	16.36:1
387	091-441-018	682,000.00	23,442.77	29.09:1
388	091-441-019	691,000.00	23,442.77	29.48:1
389	091-441-020	503,351.00	23,442.77	21.47:1
390	091-441-022	565,937.00	23,442.77	24.14:1
391	091-441-023	427,179.00	23,442.77	18.22:1

392	091-441-024	416,607.00	23,442.77	17.77:1
393	091-441-027	579,545.00	23,442.77	24.72:1
394	091-441-028	485,713.00	23,442.77	20.72:1
395	091-441-029	664,209.00	23,442.77	28.33:1
396	091-442-001	329,197.00	23,442.77	14.04:1
397	091-442-002	629,222.00	23,442.77	26.84:1
398	091-442-003	445,346.00	23,442.77	19:1
399	091-442-004	700,554.00	23,442.77	29.88:1
400	091-442-005	598,230.00	23,442.77	25.52:1
401	091-442-006	482,241.00	23,442.77	20.57:1
402	091-442-007	457,872.00	23,442.77	19.53:1
403	091-442-008	730,000.00	23,442.77	31.14:1
404	091-442-009	429,391.00	23,442.77	18.32:1
405	091-442-010	418,648.00	23,442.77	17.86:1
406	091-442-011	431,293.00	23,442.77	18.4:1
407	091-442-012	656,818.00	23,442.77	28.02:1
408	091-442-013	452,150.00	23,442.77	19.29:1
409	091-442-014	564,892.00	23,442.77	24.1:1
410	091-442-015	581,786.00	23,442.77	24.82:1
411	091-442-016	673,138.00	23,442.77	28.71:1
412	091-442-017	400,622.00	23,442.77	17.09:1
413	091-442-018	458,821.00	23,442.77	19.57:1
414	091-442-019	585,786.00	23,442.77	24.99:1
415	091-442-020	501,419.00	23,442.77	21.39:1
416	091-442-021	294,696.00	23,442.77	12.57:1
417	091-442-022	421,458.00	23,442.77	17.98:1
418	091-442-023	452,150.00	23,442.77	19.29:1
419	091-442-024	423,382.00	23,442.77	18.06:1
420	091-442-025	642,000.00	23,442.77	27.39:1
421	091-442-026	513,312.00	23,442.77	21.9:1
422	091-442-027	364,978.00	23,442.77	15.57:1
423	091-443-001	499,782.00	23,442.77	21.32:1
424	091-443-002	699,720.00	23,442.77	29.85:1
425	091-443-003	516,669.00	23,442.77	22.04:1
426	091-443-004	452,579.00	23,442.77	19.31:1
427	091-443-005	542,695.00	23,442.77	23.15:1
428	091-443-006	639,846.00	23,442.77	27.29:1
429	091-443-007	528,307.00	23,442.77	22.54:1
430	091-443-008	596,306.00	23,442.77	25.44:1
431	091-443-009	489,798.00	23,442.77	20.89:1

432	091-443-010	371,992.00	23,442.77	15.87:1
433	091-443-011	531,661.00	23,442.77	22.68:1
434	091-443-012	379,293.00	23,442.77	16.18:1
435	091-443-013	239,688.00	23,442.77	10.22:1
436	091-443-014	462,850.00	23,442.77	19.74:1
437	091-443-015	234,489.00	23,442.77	10:1
438	091-443-016	546,991.00	23,442.77	23.33:1
439	091-444-001	428,289.00	23,442.77	18.27:1
440	091-444-002	637,500.00	23,442.77	27.19:1
441	091-444-003	449,752.00	23,442.77	19.19:1
442	091-444-004	277,380.00	23,442.77	11.83:1
443	091-444-005	443,631.00	23,442.77	18.92:1
444	091-444-006	542,000.00	23,442.77	23.12:1
445	091-444-007	318,265.00	23,442.77	13.58:1
446	091-444-008	436,538.00	23,442.77	18.62:1
447	091-444-009	550,000.00	23,442.77	23.46:1
448	091-444-011	424,997.00	23,442.77	18.13:1
449	091-444-012	321,575.00	23,442.77	13.72:1
450	091-444-013	315,517.00	23,442.77	13.46:1
451	091-444-014	299,975.00	23,442.77	12.8:1
452	091-444-015	317,205.00	23,442.77	13.53:1
453	091-444-016	498,780.00	23,442.77	21.28:1
454	091-444-017	520,000.00	23,442.77	22.18:1
455	091-444-018	258,839.00	23,442.77	11.04:1
456	091-444-019	311,689.00	23,442.77	13.3:1
457	091-444-020	514,998.00	23,442.77	21.97:1
458	091-444-021	385,122.00	23,442.77	16.43:1
459	091-444-022	391,460.00	23,442.77	16.7:1
460	091-444-023	330,658.00	23,442.77	14.1:1
461	091-444-024	363,638.00	23,442.77	15.51:1
462	091-444-025	592,562.00	23,442.77	25.28:1
463	091-444-026	542,957.00	23,442.77	23.16:1
464	091-444-027	452,595.00	23,442.77	19.31:1
465	091-444-028	537,000.00	23,442.77	22.91:1
466	091-444-029	363,342.00	23,442.77	15.5:1
467	091-444-030	596,700.00	23,442.77	25.45:1
468	091-444-031	625,800.00	23,442.77	26.69:1
469	091-444-033	527,000.00	23,442.77	22.48:1
470	091-444-034	445,495.00	23,442.77	19:1
471	091-444-035	324,939.00	23,442.77	13.86:1

472	091-444-036	556,614.00	23,442.77	23.74:1
473	091-444-037	582,601.00	23,442.77	24.85:1
474	091-444-038	405,237.00	23,442.77	17.29:1
475	091-444-039	424,941.00	23,442.77	18.13:1
476	091-444-040	388,458.00	23,442.77	16.57:1
477	091-444-041	394,088.00	23,442.77	16.81:1
478	091-444-042	330,247.00	23,442.77	14.09:1
479	091-444-043	410,523.00	23,442.77	17.51:1
480	091-444-044	503,077.00	23,442.77	21.46:1
481	091-444-045	381,243.00	23,442.77	16.26:1
482	091-444-046	426,840.00	23,442.77	18.21:1
483	091-444-047	243,797.00	23,442.77	10.4:1
484	091-444-048	475,000.00	23,442.77	20.26:1
485	091-444-049	381,130.00	23,442.77	16.26:1
486	091-444-050	413,457.00	23,442.77	17.64:1
487	091-444-051	407,888.00	23,442.77	17.4:1
488	091-444-052	545,000.00	23,442.77	23.25:1
489	091-444-053	240,890.00	23,442.77	10.28:1
490	091-444-054	490,209.00	23,442.77	20.91:1
491	091-444-055	258,989.00	23,442.77	11.05:1
492	091-444-056	488,154.00	23,442.77	20.82:1
493	091-444-057	258,228.00	23,442.77	11.02:1
494	091-444-058	504,900.00	23,442.77	21.54:1
495	091-444-059	429,534.00	23,442.77	18.32:1
496	091-444-060	530,400.00	23,442.77	22.63:1
497	091-444-061	569,961.00	23,442.77	24.31:1
498	091-444-062	505,497.00	23,442.77	21.56:1
499	091-444-063	362,635.00	23,442.77	15.47:1
500	091-444-064	346,235.00	23,442.77	14.77:1
501	091-444-067	142,600.00	23,442.77	6.08:1
502	091-444-068	473,382.00	23,442.77	20.19:1
503	091-445-001	652,642.00	23,442.77	27.84:1
504	091-445-002	608,723.00	23,442.77	25.97:1
505	091-445-003	440,747.00	23,442.77	18.8:1
506	091-445-004	619,069.00	23,442.77	26.41:1
507	091-445-005	574,247.00	23,442.77	24.5:1
508	091-445-006	482,084.00	23,442.77	20.56:1
509	091-445-007	537,195.00	23,442.77	22.92:1
510	091-445-008	522,881.00	23,442.77	22.3:1
511	091-445-009	495,425.00	23,442.77	21.13:1

512	091-445-010	676,260.00	23,442.77	28.85:1
513	091-445-011	648,000.00	23,442.77	27.64:1
514	091-445-012	681,000.00	23,442.77	29.05:1
515	091-445-013	468,308.00	23,442.77	19.98:1
516	091-445-014	667,000.00	23,442.77	28.45:1
517	091-445-015	598,863.00	23,442.77	25.55:1
518	091-445-016	642,030.00	23,442.77	27.39:1
519	091-445-017	647,336.00	23,442.77	27.61:1
520	091-445-018	437,010.00	23,442.77	18.64:1
521	091-445-019	138,421.00	23,442.77	5.9:1
522	091-445-020	641,000.00	23,442.77	27.34:1
523	091-445-021	662,000.00	23,442.77	28.24:1
524	091-445-022	673,200.00	23,442.77	28.72:1
525	091-445-023	454,527.00	23,442.77	19.39:1
526	091-445-024	662,000.00	23,442.77	28.24:1
527	091-445-025	469,065.00	23,442.77	20.01:1
528	091-445-026	522,036.00	23,442.77	22.27:1
529	091-445-027	420,084.00	23,442.77	17.92:1
530	091-445-028	259,386.00	23,442.77	11.06:1
531	091-445-029	658,133.00	23,442.77	28.07:1
532	091-445-030	681,000.00	23,442.77	29.05:1
533	091-445-031	662,000.00	23,442.77	28.24:1
534	091-446-001	451,689.00	23,442.77	19.27:1
535	091-446-002	662,000.00	23,442.77	28.24:1
536	091-446-003	682,000.00	23,442.77	29.09:1
537	091-446-004	662,000.00	23,442.77	28.24:1
538	091-446-005	523,419.00	23,442.77	22.33:1
539	091-446-006	578,712.00	23,442.77	24.69:1
540	091-446-007	488,975.00	23,442.77	20.86:1
541	091-446-008	641,000.00	23,442.77	27.34:1
542	091-446-009	245,182.00	23,442.77	10.46:1
543	091-446-010	537,197.00	23,442.77	22.92:1
544	091-446-011	496,002.00	23,442.77	21.16:1
545	091-446-012	685,000.00	23,442.77	29.22:1
546	091-446-013	697,068.00	23,442.77	29.73:1
547	091-446-014	493,471.00	23,442.77	21.05:1
548	091-446-015	586,938.00	23,442.77	25.04:1
549	091-446-016	624,777.00	23,442.77	26.65:1
550	091-446-017	542,957.00	23,442.77	23.16:1
551	091-446-018	636,724.00	23,442.77	27.16:1

552	091-446-019	662,000.00	23,442.77	28.24:1
553	091-446-020	468,308.00	23,442.77	19.98:1
554	091-446-021	509,643.00	23,442.77	21.74:1
555	091-446-022	523,419.00	23,442.77	22.33:1
556	091-446-023	523,419.00	23,442.77	22.33:1
557	091-446-024	537,197.00	23,442.77	22.92:1
558	091-446-025	733,482.00	23,442.77	31.29:1
559	091-446-026	523,419.00	23,442.77	22.33:1
Total		\$272,288,293.00	\$13,210,000.00	20.61:1

*No assessed value was available for Assessor's Parcel Number 091-440-014. Instead, the Assessed Value for this parcel was determined using the current market value as estimated by Zillow.