

RESOLUTION NO. 20-264

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO APPROVING AND LEVYING STANDBY CHARGE ASSESSMENT ON REAL PROPERTY UNDER THE UNIFORM STANDBY CHARGE PROCEDURES ACT FOR WATER AND SEWER SERVICES FOR COUNTY SERVICE AREA NO. 1 TAMARACK ESTATES

WHEREAS, the County provides certain facilities and services in County Service Area No. 1 Tamarack Estates (CSA 1); and

WHEREAS, the facilities and services provided by the County in CSA 1 include the supply, treatment, and distribution of potable water; the collection, treatment, and disposal of raw sewage; an operations and maintenance reserve; and costs associated with administering utility bills, financial audit requirements, liability insurance, and other administrative costs (collectively, Water and Sewer Services); and

WHEREAS, Government Code section 25215.6 authorizes the County to impose benefit assessments in CSA 1 under the Uniform Standby Charge Procedures Act (Government Code sections 54984 through 54984.9) to pay for the costs of the Water and Sewer Services; and

WHEREAS, a description of the lands upon which the standby charge assessment is to be imposed is provided in exhibit A to this resolution; and

WHEREAS, the Board, by resolution 20-223 adopted on June 9, 2020, appointed and designated Steven E. White, P.E., a registered professional engineer, as the assessment engineer (Assessment Engineer) and authorized and directed him to make and, no later than June 9, 2020, file with the Clerk of the Board a written report with regard to the proposed standby charge assessment; and

WHEREAS, on June 9, 2020, the Assessment Engineer filed an "Engineer's Report for Tamarack Estates Fresno County Service area No. 1, Standby Charge Assessment for Operations & Maintenance of Potable Water Facilities and for Operations & Maintenance of Sewer Facilities," dated May 7, 2020, which, under Article XIII D, Section 4, of the California Constitution, supports a standby charge assessment on properties benefitting from the Water and Sewer Services (Engineer's Report); and

WHEREAS, the Board, by resolution 20-223, adopted on June 9, 2020, proposed to proceed under the Uniform Standby Charge Procedures Act to levy and collect a standby charge assessment in

1 CSA 1 for the cost of the Water and Sewer Services, and declared that, if the Board imposes the proposed
2 standby charge assessment, the resolution imposing the assessment shall provide that the assessment
3 will continue in successive years through Fiscal Year 2024-25 in the amounts stated in Exhibit B to this
4 resolution and the Engineer's Report, after which the standby charge assessment can only be increased
5 by the inflation factor set in Section 2.5 of the Engineer's Report. If new, increased, or extended
6 assessments are proposed, the Board will comply with the notice, protest, and hearing procedures in
7 Government Code section 53753; and

8 WHEREAS, the Board, by resolution 20-223 adopted on June 9, 2020, set a public protest hearing
9 (Protest Hearing) on the proposed standby charge assessment for August 4, 2020, at 9:00 a.m., or as
10 soon after as practicable, in the Board Room of the Fresno County Board of Supervisors, Room 301, Hall
11 of Records, 2281 Tulare Street, Fresno, California, 93721, for hearing all objections and protests to the
12 proposed standby charge assessment as set forth in the Engineer's Report, which Public Hearing shall
13 be held under Section 53753 of the California Government Code, and which may be continued from time
14 to time by the Board without further notice by the Board; and

15 WHEREAS, Exhibit B to this resolution identifies all of the parcels that receive a special benefit
16 from the Water and Sewer Facilities, upon which the standby charge assessment is to be imposed, and
17 the amount of the assessment for each parcel; and

18 WHEREAS, the Engineer's Report contains all of the following as required by Article XIII D,
19 Section 4, of the California Constitution, and the Uniform Standby Charge Procedures Act (Government
20 Code sections 54984 through 54984.9); and

- 21 A. A description of the services proposed to be financed through the revenue derived from the
22 assessment, including the CSA 1.
- 23 B. An identification and description of all parcels which have a special benefit conferred on them
24 and on which the assessment will be imposed, which is CSA 1.
- 25 C. The amount of the proposed assessment for each parcel, and the method by which it will be
26 imposed.
- 27 D. The basis and schedule of the assessment.
- 28 E. A determination of the proportionate special benefit derived by each identified parcel in

1 relationship to the entirety of the cost of the operation and maintenance services to be
2 provided for the 45 parcels within CSA 1.

3 F. A statement of the methodology and rationale followed in determining the degree of benefit
4 conferred by the services for which the assessment is made.

5 G. A determination that no assessment is imposed on any parcel which exceeds the reasonable
6 cost of the proportional special benefit conferred on that parcel.

7 H. A determination that the only benefits assessed are special and that general benefits have
8 been separated from special benefits conferred on each parcel.

9 I. A determination that no parcel owned by any agency, the State of California or the United
10 States, but not identified and described above, receives any special benefit from the operation
11 and maintenance services to be provided; and

12 WHEREAS, the Board gave notice of a public protest hearing on the assessment under
13 subdivisions (c) and (d) of Article XIII D, Section 4, of the California Constitution, and subdivisions (b)
14 and (c) of Government Code section 53753, as follows: The Clerk of the Board issued notice by mail on
15 June 19, 2020, to the record owner of each parcel identified as having a special benefit conferred upon
16 it and upon which the assessment is to be imposed. Each notice contained:

17 A. The date, time, and location of the Public Hearing;

18 B. The total amount of the proposed standby charge assessment chargeable to all of the affected
19 parcels;

20 C. The amount of the proposed standby charge assessment for each affected parcel;

21 D. The basis upon which the amount of the proposed standby charge assessment was
22 calculated;

23 E. A statement that the assessment will continue in successive years through Fiscal Year 2024-
24 25 in the amounts stated in Exhibit B and the Engineer's Report, and then continue to be
25 increased annually by a factor equal to the average annual change for the San Francisco-
26 Oakland-San Jose Consumer Price Index – All Items (SFCPI-U) up to 3%, until the standby
27 charge assessment is reduced or terminated, or there is a new proceeding to increase the
28 standby charge assessment;

- 1 F. The reason for the assessment, namely the costs of the Water and Sewer Services;
- 2 G. The address to which property owners may mail a protest against the proposed standby
- 3 charge assessment;
- 4 H. The telephone number and address of an individual or office that interested persons may
- 5 contact to receive additional information about the proposed standby charge assessment;
- 6 I. An assessment ballot that included the address for receipt of the ballot and a place where the
- 7 person returning the ballot may indicate his or her name, a reasonable identification of the
- 8 parcel, and his or her support or opposition to the proposed standby charge assessment;
- 9 J. Standby charge ballot instructions;
- 10 K. A statement that the standby charge assessment shall not be imposed if the ballots submitted
- 11 in opposition to the assessment exceed the ballots submitted in favor of the assessment, with
- 12 ballots weighted according to the proportional financial obligation of the affected property; and,
- 13 L. The information in Section 4 of Resolution 20-223.

14 WHEREAS, the Board held the Public Hearing on August 4, 2020, more than 45 days after the
15 mailing of the notice on June 19, 2020, as described above; and

16 WHEREAS, the Board followed the assessment ballot procedure required by Section 4 of Article
17 XIII D of the California Constitution to determine whether a “majority protest” existed at the close of the
18 public hearing of protests, summarized as follows: Immediately following the close of the public protest
19 hearing, the returned standby charge assessment ballots were tabulated, both in support of and in
20 opposition to the new standby charge assessment, with each standby charge assessment ballot weighted
21 according to the proportional financial obligation of the affected property, and the results were
22 announced; and,

23 WHEREAS, at the public protest hearing conducted by the Board on August 4, 2020, the valid
24 standby charge assessment ballots submitted, and not withdrawn, in opposition to the proposed standby
25 charge assessment did not exceed the valid standby charge assessment ballots submitted, and not
26 withdrawn, in its favor, with each standby charge assessment ballot weighted according to the
27 proportional financial obligation of the affected property; and,

28 WHEREAS, there is not a “majority protest” to the proposed assessment on real property for the

1 Water and Sewer Services;

2 **Now, for those reasons, the Board of Supervisors of the County of Fresno hereby finds,**
3 **determines, and resolves as follows:**

4 1. The above recitals are all true and correct.

5 2. The Board, under the Uniform Standby Charge Procedures Act (Government Code
6 sections 54984 through 54984.9) approves the Engineer's Report, and determines and levies an
7 assessment on real property to pay for the Water and Sewer Services benefiting the 45 parcels in the
8 CSA 1, as shown and described in Exhibit B to this Resolution, for the FY 2020-21 and each year after
9 as follows:

10 A. The first annual assessment is levied for Fiscal Year 2020-21. The amount of the
11 standby charge assessment shall change in successive years through Fiscal Year 2024-25 as stated in
12 Exhibit B to this resolution, and Exhibit A to the Engineer's Report, after which the standby charge
13 assessment can only be increased by the inflation factor set in Section 2.5 of the Engineer's Report. If
14 new, increased, or extended assessments are proposed, the Board will comply with the notice, protest,
15 and hearing procedures in Government Code section 53753.

16 B. The lien date shall be that prescribed by law and the assessment shall be collected
17 annually at the same time, and in the same manner, and subject to the same penalties, as the general
18 taxes of the County.

19 3. The Director of the Department of Public Works and Planning (Director) is authorized and
20 directed to timely deliver, or cause their designee to timely deliver, to the Auditor-Controller/Treasurer-
21 Tax Collector, for each fiscal year for which the standby charge assessment is levied by this resolution,
22 a true and complete roll of the standby charge assessment in the amounts provided by Exhibit B to this
23 resolution, and Exhibit A to the Engineer's Report.

24 4. The Director is authorized and directed to perform, or cause their designee to perform,
25 beginning for Fiscal Year 2025-26 and each fiscal year after for which the standby charge assessment is
26 levied by this resolution, the inflation calculation required by Exhibit B to this resolution, and Exhibit A to
27 the Engineer's Report, for purposes of the annual roll of the standby charge assessment delivered to the
28 Auditor-Controller/Treasurer-Tax Collector under section 3 of this resolution.

1 5. The assessment shall be published in the Master Schedule of Fees, Charges and
2 Recovered Costs for administrative purposes only.

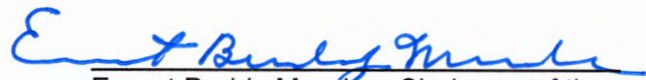
3 THE FOREGOING was passed and adopted by the following vote of the Board of Supervisors of
4 the County of Fresno this 4th day of August, 2020, to-wit:

5 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

6 NOES: None

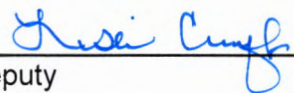
7 ABSENT: None

8 ABSTAINED: None

9 

10 Ernest Buddy Mendes, Chairman of the
Board of Supervisors of the County of Fresno

11 **ATTEST:**
12 Bernice E. Seidel
13 Clerk of the Board of Supervisors
County of Fresno, State of California

14 By  _____
15 Deputy

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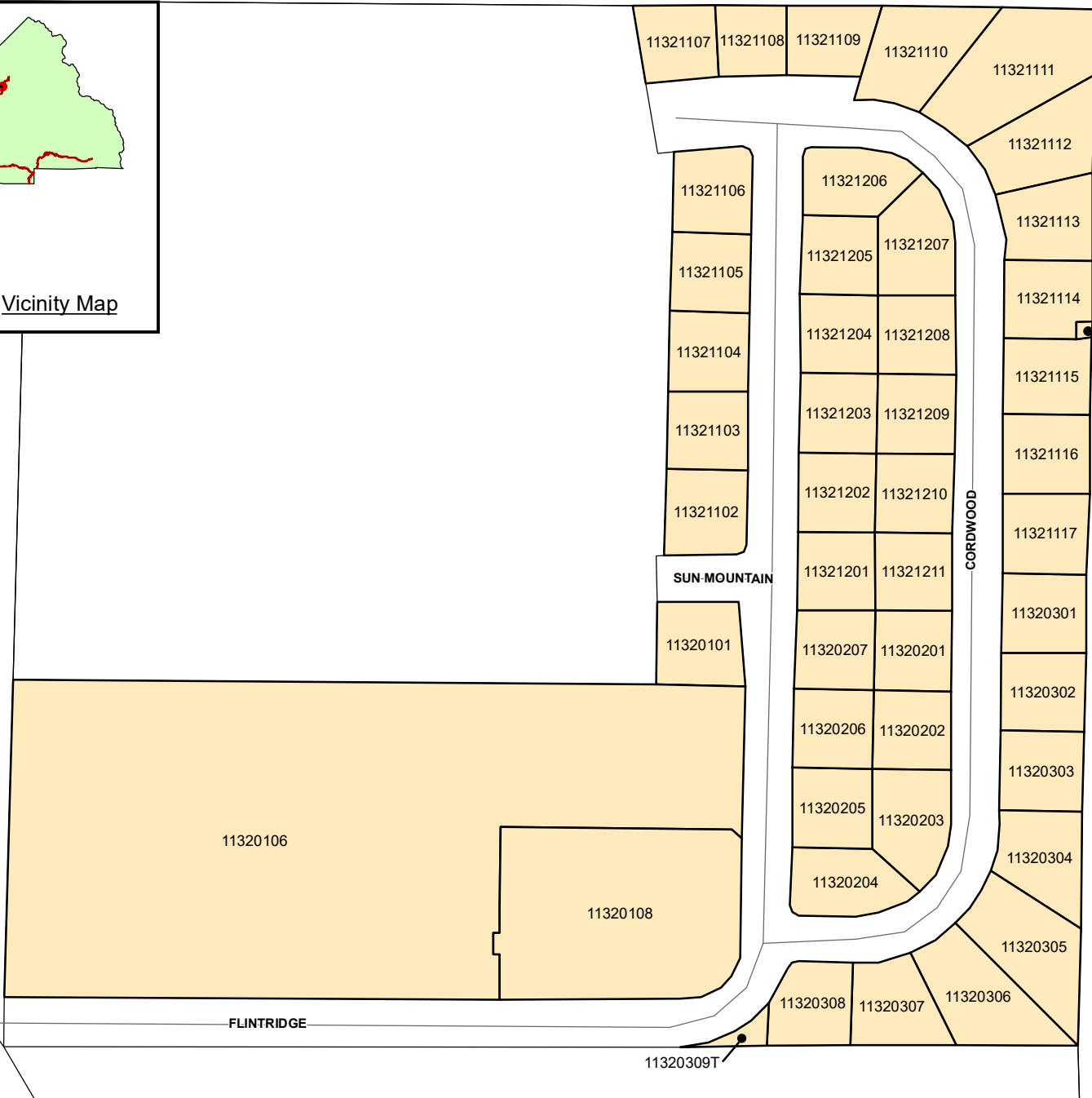
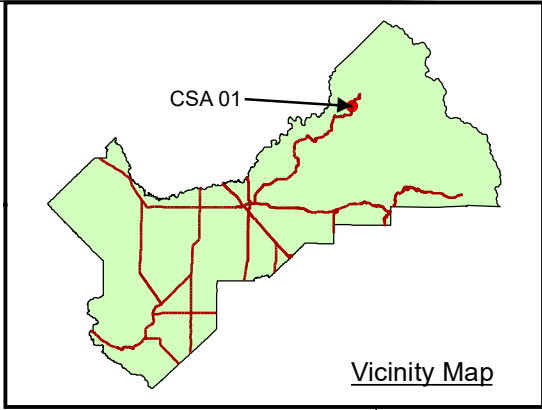


Exhibit A



COUNTY OF FRESNO
 Public Works and Planning
 County Service Area No. 1

Legend

- General Roads
- Highways
- Parcel
- CSA 01 with APN Number Display



EXHIBIT B - CSA 1 STANDBY CHARGE ASSESSMENT ROLL (FYs 2020-21 through 2024-25)

STANDBY CHARGE ASSESSMENTS FOR WATER AND SEWER SERVICES

CSA	APN/ LOT#	NAME1	FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25			
			WATER	SEWER	FY ASSESSMENT TOTAL	WATER	SEWER	FY ASSESSMENT TOTAL	WATER	SEWER	FY ASSESSMENT TOTAL	WATER	SEWER	FY ASSESSMENT TOTAL	WATER	SEWER	FY ASSESSMENT TOTAL	
1	CSA 1	11321106	APPLE MARY W TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
2	CSA 1	11321206	DAVIES DONALD ALBERT	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
3	CSA 1	11321207	HEERS ALAN R & CANDICE E TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
4	CSA 1	11321113	BUTLER MICHAEL & DEBORAH	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
5	CSA 1	11321205	ONEIL-TENNANT DANIEL ANDREW LEWIS	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
6	CSA 1	11321114	WAINWRIGHT RICHARD JAMES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
7	CSA 1	11321204	BIANCO PHILIP S & MAUREEN A	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
8	CSA 1	11321208	DA SILVA ANNA TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
9	CSA 1	11321115	STOKER NOEL G & CAROL R TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
10	CSA 1	11321203	ENIX DANNY E	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
11	CSA 1	11321209	HIGGINBOTHAM ROBERT W & MICHELLE A	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
12	CSA 1	11321116	KENDALL JAMES D & MARILYN J	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
13	CSA 1	11321202	KELLEY WILLIAM T & CAROLE A TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
14	CSA 1	11321210	SCOTT MARSHALL P TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
15	CSA 1	11321102	STETSON ANTHONY & TRICIA	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
16	CSA 1	11321117	ROBINSON GLENN & BETTY TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
17	CSA 1	11321201	BARGES RYAN C & SANDRA M	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
18	CSA 1	11321211	TILLEY JAMES W & DENISE K TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
19	CSA 1	11320301	MADSEN JOSHUA & TIFFANY STOKER TRS	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
20	CSA 1	11320207	ENGLAND MARK	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
21	CSA 1	11320201	TICHEENOR ALFRED H & MELINDA S TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
22	CSA 1	11320302	TURNER RICHARD S & HEATHER C TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
23	CSA 1	11320206	WILSON BARRETT E & VALERIE A TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
24	CSA 1	11320202	TURPIN WILLIAM R & SHIRLEY ANN	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
25	CSA 1	11320303	MARKUS LENA TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
26	CSA 1	11320205	SANDERS GARRETT & NELDA	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
27	CSA 1	11320203	HERROLD ELAINE R TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
28	CSA 1	11320304	LAMBERT BARBARA E TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
29	CSA 1	11320106	AUSTIN ROBERT & DARLA	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
30	CSA 1	11320204	FIELD LUKE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
31	CSA 1	11320305	MC GUIRE JOHN KINGSLEY JR/MARGARET A TR	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
32	CSA 1	11320306	WENDT DAVID JR & DEBBIE L	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
33	CSA 1	11320307	PARKER LEE A JR	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
34	CSA 1	11320308	PINHEIRO STEVEN J & DIANNE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
35	CSA 1	11321107	STEINER HANS L & CAROL A	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
36	CSA 1	11321108	STEINER HANS L & CAROL A	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
37	CSA 1	11321109	NOLEN MICHAEL K & SHERRY R K	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
38	CSA 1	11321110	GUZMAN TONY RAYMOND & JENNIFER COCKRELL	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
39	CSA 1	11321111	ROMANACCE ROBERT L TRUSTEE	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
40	CSA 1	11321112	PINE FLAT LAKE MARINA INC	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
41	CSA 1	11321105	AHLES SCOTT R & LEAH PRESS TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
42	CSA 1	11321104	AHLES SCOTT R & LEAH PRESS TRUSTEES	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
43	CSA 1	11321103	TALLEY MARTIN W & ERIN A	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
44	CSA 1	11320101	TATRO TODD R & SANDRA KAY	\$ 1,878.00	\$ 672.00	\$ 2,550.00	\$ 1,934.34	\$ 692.16	\$ 2,626.50	\$ 1,992.38	\$ 712.92	\$ 2,705.30	\$ 2,052.14	\$ 734.32	\$ 2,786.46	\$ 2,113.71	\$ 756.34	\$ 2,870.05
45	CSA 1	11320108	ANDERSON CHAD JASON & HOPE	\$ 7,136.40	\$ 2,553.60	\$ 9,690.00	\$ 7,350.49	\$ 2,630.21	\$ 9,980.70	\$ 7,571.04	\$ 2,709.10	\$ 10,280.14	\$ 7,798.13	\$ 2,790.42	\$ 10,588.55	\$ 8,032.10	\$ 2,874.09	\$ 10,906.19
ANNUAL TOTALS =				\$ 89,768.40	\$ 32,121.60	\$ 121,890.00	\$ 92,461.45	\$ 33,085.25	\$ 125,546.70	\$ 95,235.76	\$ 34,077.58	\$ 129,313.34	\$ 98,092.29	\$ 35,100.50	\$ 133,192.79	\$ 101,035.34	\$ 36,153.05	\$ 137,188.39