

RESOLUTION NO. 17-10611

A RESOLUTION RELATING TO W.O. 17-02, MISCELLANEOUS IMPROVEMENTS; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO ORDER IN THE PROGRAM FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SIDEWALK, CURB AND GUTTER IMPROVEMENT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND.

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

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

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

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

1. INTENTION TO ORDER IN. It is the intention of the Council to order the installation, construction, reconstruction, or replacements of certain curbs, gutters, sidewalks, drive approaches, alley approaches and appurtenant improvements in certain locations, which improvements and locations are more fully described in Exhibits "A" and "B" attached hereto.
2. AFFECTED PROPERTIES. All properties, which will be required to pay any portion of the costs of the improvements identified herein, are listed and the owners of those properties are identified on Exhibit "B" attached hereto.
3. ESTIMATED COSTS. The estimated assessed costs of the proposed improvements, including construction costs, incidental expenses, engineering fees, legal fees, administrative fees and bond issuance costs, but exclusive of interest charges, will be \$175,000.00 as described below:

Construction Costs	\$121,802.60
Design and Construction Administration	\$28,797.40
Finance	\$1,000.00
Revolving Fund	\$8,500.00
Bond Discount	\$3,400.00
Issuance Costs	\$6,500.00
<hr/> Total Assessed Costs	<hr/> \$170,000.00

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

<u>Removal of:</u>	<u>Unit Price:</u>
Flatwork Removal	\$12.00/SY
Curb and Gutter Removal	\$7.50/LF
 <u>New Construction:</u>	
Concrete Sidewalk	\$6.00/SF
Curb and Gutter	\$23.00/LF
New Drive Approach	\$6.75/SF
New Alley Approach	\$6.75/SF
Street Reconstruction	\$50.00/SY

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

4. ASSESSMENT OF COSTS. All costs of constructing the curbs, gutters, sidewalks, and drive approaches, including engineering, administrative and bond costs, will be assessed against the properties which are adjacent to the improvements installed. As shown on Exhibit "B", assessments will be levied against 120 separate lots, parcels, or tracts.

The costs for each property will vary depending upon the actual construction that is required adjacent to each property. The average total assessment, including engineering, administrative, and bond costs is estimated to be \$1,417.00, with a high of \$9,112.00, low of \$0.00, and a median of \$944.00.

5. PERIOD OF ASSESSMENT. The assessments for all improvements and costs shall be paid in not more than twelve (12) annual installments, plus interest, provided however, that payment of one-half of each annual installment, plus interest, may be deferred to May 31 of the year following the assessment.
6. PROPERTY OWNER OPTION TO CONSTRUCT IMPROVEMENTS. In the event that the City Council orders in the above-described improvements following the public hearing, then the owners of all properties to be assessed for the costs of said improvements will be notified of such action in writing. Said owners will have thirty (30) days from the date of said notice in which to install the required improvements at their own expense. In the event the owners do not install these improvements, the City will do so and will assess the costs against the benefited properties as described herein.

7. METHOD OF FINANCING; PLEDGE OF REVOLVING FUND; FINDINGS AND DETERMINATIONS.

The City will issue **Sidewalk, Curb, and Gutter Improvement Bonds** in an aggregate principal amount not to exceed \$170,000 in order to finance the costs of the Improvements. Principal of and interest on the Bonds will be paid from special assessments levied against the property in the Project. This Council further finds it is in the public interest, and in the best interest of the City and the Project, to secure payment of principal of and interest on the Bonds by the Revolving Fund and hereby authorizes the City to enter into the undertakings and agreements authorized in Section 7-12-4225 in respect to the Bonds.

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

- (a) Estimated Market Value of Parcels. The estimated total market value of the lots, parcels, or tracts in the Project, as of the date of adoption of this resolution, as estimated by the County Assessor, is \$19,322,769.00. The average market value is \$161,023.00 with a high of \$2,082,600.00 and a low of \$0.00 and median value of \$140,850.00. The special assessments to be levied against each lot, parcel, or tract are less than the increase in the estimated market value of the properties as a result of the construction of the improvements.
- (b) Diversity of Property Ownership. For the 120 Tax codes in this project, there are 120 separate owners. It is unlikely that financial difficulties would arise that would require a loan to be made from the Revolving Fund.
- (c) Comparison of Special Assessments, Property Taxes and Market Value. Currently, five (5) parcels have an SID levied against them. Parcel A01619 is being assessed under SID 2902, with a payoff amount of \$320.79, and a payoff date of 2023. Parcel A01620 is being assessed under SID 2902, with a payoff amount of \$320.79, and a payoff date of 2023. Parcel A01621 is being assessed under SID 2902, with a payoff amount of \$320.79, and a payoff date of 2023. Parcel A08749 is being assessed under SID 2701, with a payoff amount of \$101.72, and a payoff date of 2021. Parcel A13004A is being assessed under SID 2908, with a payoff amount of \$3,939.46, and a payoff date of 2027. Parcel A13004A requested to be in this project.

As noted in Section 4, the estimated average assessment levied by this project will be \$1,417.00. With an average market value of \$161,023.00, and an average yearly principal payment of \$118.00 (monthly principal of \$9.83) assuming 6% interest rate, the amount of assessment versus the value of the property would appear acceptable. As such, no unusual need for loans from the Revolving Fund would be expected. Further information comparing the total cost (estimate) to the market value for each parcel is listed in Exhibit "B".

- (d) Delinquencies. For tax year 2015, Zero (0) parcels were delinquent. This rate is above the average city collection rate of 95%.

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

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

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

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

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

8. REIMBURSEMENT EXPENDITURES.

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

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

(c) Declaration of Intent. The City reasonably expects to reimburse the expenditures made for costs of the Improvements out of the proceeds of Bonds in an estimated maximum aggregate principal amount of \$170,000 after the date of payment of all or a portion of the costs of the Improvements. All reimbursed expenditures shall be capital expenditures, a cost of issuance of the Bonds or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Regulations.

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

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

9. PUBLIC HEARING. On Monday, April 24th, 2017, at 6:30 p.m., in the Council Chambers located on the Second Floor of the Police Facility, 220 North 27th Street, Billings, MT, the City Council will conduct a public hearing concerning this project and all interested parties will be allowed to testify. The City Council will also consider all written comments submitted to the City Clerk prior to the hearing or submitted to the Council during the hearing.

10. NOTICE OF PASSAGE OF RESOLUTION OF INTENTION. The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a Notice of the passage of this Resolution in the BILLINGS TIMES, a newspaper of general circulation in the county on April 6 and April 13, 2017, in the form and manner prescribed by law, and to mail or cause to be mailed, a copy of said Notice to every person, firm corporation, or the agent of such person, firm, or corporation having real property within the District listed in his or her name upon the last completed assessment roll for state, county and school district taxes, at his last-known address, on or before the same day such notice is published.

PASSED by the City Council and APPROVED this 27rd day of March, 2017.



CITY OF BILLINGS:

BY: Thomas W. Hanel
Thomas W. Hanel MAYOR

ATTEST:

Toni Keehner
Toni Keehner DEPUTY CITY CLERK

Location of Work
Work Order 17-02
Miscellaneous and Developer Related
Exhibit "A"

A) Sidewalk: Division & 3rd Ave N* 315 S 29th St* 104 S 33rd St* 309 S 33rd St* 317 S 33rd St* 3412 5th Ave S* 511 S 35th St* 3415 6th Ave S* 519 S 33rd St* 523 S 33rd St* 524 S 31st St* 624 S 31st St* 623 S 33rd St* 3324 6th Ave S* 613 S 34th St* 616 S 34th St* 712 S 34th St* 707 S 34th St* 719 S 34th St* 715 S 34th St* 3008 8th Ave S* 3030 8th Ave S* 2042 Clark Ave* 1032 Miles Ave* 1026 Miles Ave* 4535 Mitchell Ave* 28 7th St W* 2434 Miles Ave* 1240 Burlington Ave* 1231 Burlington Ave* 1235 Burlington Ave* 1239 Burlington Ave* 1243 Burlington Ave* 1922 Wyoming Ave* 1914 Wyoming Ave* 2120 Fox Dr* 2128 Fox Dr* 2308 Ave B* 314 S 35th St* 116 S 36th St* 222 S 38th St* 206 S 39th St* 211 S 39th St* 215 S 39th St* 219 S 39th St* 223 S 39th St* 124 S 38th St* 118 S 38th St* 3820 1st Ave S* 107 S 39th St* 109 S 39th St* 113 S 39th St* 4425 Mitchell Ave* 2557 Broadwater Ave* 2635 Lewis Ave* 4615 Mitchell Ave* 1541 Custer Ave* 4407 Morgan Ave* 4422 Stone St* 4426 Stone St* 2737 Beth Dr* 2733 Beth Dr* 2729 Beth Dr* 2705 Beth Dr* 2621 Beth Dr* 415 S 37th St* 4517 Stone St* 1147 N 25th St* 737 Saint Johns Ave* 2203 Broadwater Ave* 1321 Nutter Blvd* 519 Revolution Ave* 3050 Buttercup Dr* 1917 9th Ave N*

B) Curb and Gutter: 808 S 32nd St* 913 S 31st St* 706 Central Ave* 2223 Hewitt Dr* 4735 Stone St* 1121 Nutter Blvd*

- C) **Sidewalk, Curb and Gutter: 508 S 34th St* 805 S 32nd St* 815 S 32nd St* 819 S 32nd St* 823 S 32nd St* 808 S 33rd St* 3312 8th Ave S* 915 S 31st St* 2225 Wyoming Ave* 4539 Mitchell Ave* 4507 Mitchell Ave* 4229 Arden Ave* 1918 Wyoming Ave* 2701 Broadwater Ave* 2649 Broadwater Ave* 4609 Mitchell Ave* 4621 Mitchell Ave* 4616 Mitchell Ave* 1143 N 25th St* 1530 Lewis Ave* 1533 Lewis Ave* 2 S 29th St***
- D) **Curb, Gutter, Sidewalk and Drive Aprons: 618 S 34th St* 612 S 34th St* 716 S 34th St* 811 S 32nd St* 820 S 32nd St* 812 S 32nd St* 1832 Clark Ave* 1228 Burlington Ave* 4612 Mitchell Ave* 4606 Mitchell Ave* 4442 Stone St* 3632 Poly Dr* 217 Jackson St* 714 Central Ave***
- E) **Curb, Gutter and Drive Aprons: 4446 Stone St* 4731 Stone St* 1003 Victory Ave***
- F) **Sidewalk, Curb, Gutter and ADA Ramps: 224 S 36th St***

Exhibit B

WO 17-02 Miscellaneous

Tax Code	SID #	SID Pay-off (A)	Delinquent (B)	WO 17-02 Assessment (C)	A + B + C	Market Value
A00315A		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A01119		\$0.00	\$0.00	\$2,003.42	\$2,003.42	\$338,500.00
A01352		\$0.00	\$0.00	\$2,766.98	\$2,766.98	\$110,440.00
A01353		\$0.00	\$0.00	\$368.46	\$368.46	\$176,700.00
A01355		\$0.00	\$0.00	\$2,609.96	\$2,609.96	\$116,890.00
A01455		\$0.00	\$0.00	\$3,131.95	\$3,131.95	\$131,800.00
A01457		\$0.00	\$0.00	\$0.00	\$0.00	\$169,260.00
A01461		\$0.00	\$0.00	\$837.42	\$837.42	\$143,985.00
A01463		\$0.00	\$0.00	\$279.14	\$279.14	\$130,830.00
A01488		\$0.00	\$0.00	\$279.14	\$279.14	\$81,000.00
A01489		\$0.00	\$0.00	\$1,011.18	\$1,011.18	\$114,950.00
A01490		\$0.00	\$0.00	\$0.00	\$0.00	\$112,100.00
A01578		\$0.00	\$0.00	\$647.60	\$647.60	\$154,620.00
A01604		\$0.00	\$0.00	\$0.00	\$0.00	\$92,900.00
A01612		\$0.00	\$0.00	\$279.14	\$279.14	\$101,800.00
A01614		\$0.00	\$0.00	\$279.14	\$279.14	\$74,100.00
A01619	2902	\$320.79	\$0.00	\$3,278.26	\$3,599.05	\$112,700.00
A01620	2902	\$320.79	\$0.00	\$429.88	\$750.67	\$112,600.00
A01621	2902	\$320.79	\$0.00	\$1,938.03	\$2,258.82	\$85,300.00
A01641		\$0.00	\$0.00	\$1,549.23	\$1,549.23	\$91,400.00
A01642		\$0.00	\$0.00	\$558.28	\$558.28	\$141,000.00
A01655		\$0.00	\$0.00	\$930.09	\$930.09	\$95,540.00
A01657A		\$0.00	\$0.00	\$405.31	\$405.31	\$67,400.00
A01657B		\$0.00	\$0.00	\$279.14	\$279.14	\$68,200.00
A01769		\$0.00	\$0.00	\$829.05	\$829.05	\$140,700.00
A01772		\$0.00	\$0.00	\$1,016.07	\$1,016.07	\$159,900.00
A01784		\$0.00	\$0.00	\$0.00	\$0.00	\$98,400.00
A01785		\$0.00	\$0.00	\$279.14	\$279.14	\$103,800.00
A01786		\$0.00	\$0.00	\$1,753.93	\$1,753.93	\$110,500.00
A01787		\$0.00	\$0.00	\$798.34	\$798.34	\$109,800.00
A01788		\$0.00	\$0.00	\$957.45	\$957.45	\$118,800.00
A01789		\$0.00	\$0.00	\$736.93	\$736.93	\$132,700.00
A01791		\$0.00	\$0.00	\$1,995.85	\$1,995.85	\$73,900.00
A01792		\$0.00	\$0.00	\$1,407.80	\$1,407.80	\$97,600.00
A01804		\$0.00	\$0.00	\$965.82	\$965.82	\$99,000.00
A01805		\$0.00	\$0.00	\$1,139.59	\$1,139.59	\$115,700.00
A01825		\$0.00	\$0.00	\$0.00	\$0.00	\$92,700.00
A01826		\$0.00	\$0.00	\$279.14	\$279.14	\$67,910.00

Exhibit B

WO 17-02 Miscellaneous

Tax Code	SID #	SID Pay-off (A)	Delinquent (B)	WO 17-02 Assessment (C)	A + B + C	Market Value
A02472		\$0.00	\$0.00	\$1,643.44	\$1,643.44	\$192,000.00
A02755		\$0.00	\$0.00	\$2,201.48	\$2,201.48	\$188,300.00
A03548		\$0.00	\$0.00	\$2,275.69	\$2,275.69	\$114,800.00
A03550		\$0.00	\$0.00	\$838.68	\$838.68	\$153,500.00
A03827		\$0.00	\$0.00	\$1,053.75	\$1,053.75	\$173,200.00
A03907		\$0.00	\$0.00	\$558.28	\$558.28	\$129,400.00
A03908		\$0.00	\$0.00	\$279.14	\$279.14	\$139,200.00
A03913		\$0.00	\$0.00	\$1,745.09	\$1,745.09	\$110,400.00
A03990		\$0.00	\$0.00	\$6,463.71	\$6,463.71	\$124,500.00
A04396		\$0.00	\$0.00	\$279.14	\$279.14	\$148,000.00
A05097		\$0.00	\$0.00	\$0.00	\$0.00	\$146,300.00
A06214		\$0.00	\$0.00	\$1,814.41	\$1,814.41	\$194,300.00
A06567		\$0.00	\$0.00	\$1,138.89	\$1,138.89	\$231,000.00
A06569		\$0.00	\$0.00	\$5,133.04	\$5,133.04	\$208,400.00
A06570		\$0.00	\$0.00	\$458.53	\$458.53	\$189,400.00
A06571		\$0.00	\$0.00	\$1,475.35	\$1,475.35	\$217,700.00
A06572		\$0.00	\$0.00	\$1,346.95	\$1,346.95	\$198,200.00
A06573		\$0.00	\$0.00	\$2,887.47	\$2,887.47	\$168,400.00
A07727		\$0.00	\$0.00	\$691.46	\$691.46	\$125,900.00
A07728		\$0.00	\$0.00	\$6,109.91	\$6,109.91	\$131,700.00
A07729		\$0.00	\$0.00	\$1,612.62	\$1,612.62	\$120,400.00
A07926		\$0.00	\$0.00	\$0.00	\$0.00	\$188,800.00
A07969		\$0.00	\$0.00	\$279.14	\$279.14	\$202,600.00
A07970		\$0.00	\$0.00	\$279.14	\$279.14	\$189,300.00
A08106		\$0.00	\$0.00	\$279.14	\$279.14	\$159,200.00
A08717		\$0.00	\$0.00	\$3,135.44	\$3,135.44	\$132,200.00
A08749	2701	\$101.72	\$0.00	\$3,200.34	\$3,302.06	\$110,700.00
A08758		\$0.00	\$0.00	\$1,535.27	\$1,535.27	\$149,200.00
A08815		\$0.00	\$0.00	\$0.00	\$0.00	\$131,000.00
A08822		\$0.00	\$0.00	\$558.28	\$558.28	\$118,600.00
A08823		\$0.00	\$0.00	\$855.66	\$855.66	\$139,300.00
A08824		\$0.00	\$0.00	\$2,521.93	\$2,521.93	\$140,000.00
A08825		\$0.00	\$0.00	\$3,466.92	\$3,466.92	\$141,700.00
A08826		\$0.00	\$0.00	\$0.00	\$0.00	\$189,000.00
A08847		\$0.00	\$0.00	\$3,316.18	\$3,316.18	\$129,400.00
A08848		\$0.00	\$0.00	\$279.14	\$279.14	\$158,300.00
A08853		\$0.00	\$0.00	\$3,196.15	\$3,196.15	\$61,075.00
A08854		\$0.00	\$0.00	\$3,512.28	\$3,512.28	\$115,700.00

Exhibit B

WO 17-02 Miscellaneous

Tax Code	SID #	SID Pay-off (A)	Delinquent (B)	WO 17-02 Assessment (C)	A + B + C	Market Value
A08855		\$0.00	\$0.00	\$1,421.38	\$1,421.38	\$136,500.00
A08856		\$0.00	\$0.00	\$2,279.18	\$2,279.18	\$112,100.00
A10087		\$0.00	\$0.00	\$1,865.59	\$1,865.59	\$140,400.00
A10282		\$0.00	\$0.00	\$337.76	\$337.76	\$179,300.00
A10283		\$0.00	\$0.00	\$3,149.33	\$3,149.33	\$162,700.00
A10295		\$0.00	\$0.00	\$309.96	\$309.96	\$155,800.00
A10497		\$0.00	\$0.00	\$2,339.43	\$2,339.43	\$187,600.00
A10687		\$0.00	\$0.00	\$1,026.03	\$1,026.03	\$151,100.00
A10688		\$0.00	\$0.00	\$221.08	\$221.08	\$125,700.00
A10689		\$0.00	\$0.00	\$1,068.55	\$1,068.55	\$157,800.00
A10699		\$0.00	\$0.00	\$286.58	\$286.58	\$108,000.00
A10700		\$0.00	\$0.00	\$3,569.04	\$3,569.04	\$131,800.00
A10701		\$0.00	\$0.00	\$3,497.85	\$3,497.85	\$161,300.00
A11308		\$0.00	\$0.00	\$640.28	\$640.28	\$2,082,600.00
A12320		\$0.00	\$0.00	\$553.63	\$553.63	\$142,500.00
A12428		\$0.00	\$0.00	\$3,210.11	\$3,210.11	\$150,700.00
A12429		\$0.00	\$0.00	\$1,535.27	\$1,535.27	\$136,300.00
A12431		\$0.00	\$0.00	\$2,013.06	\$2,013.06	\$143,400.00
A12432		\$0.00	\$0.00	\$887.78	\$887.78	\$123,300.00
A13004A	2908	\$3,939.46	\$0.00	\$2,374.09	\$6,313.55	\$217,500.00
A13902		\$0.00	\$0.00	\$558.28	\$558.28	\$171,700.00
A13903		\$0.00	\$0.00	\$511.76	\$511.76	\$191,400.00
A13904		\$0.00	\$0.00	\$1,077.59	\$1,077.59	\$223,500.00
A13906		\$0.00	\$0.00	\$511.76	\$511.76	\$198,900.00
A13908		\$0.00	\$0.00	\$844.40	\$844.40	\$205,500.00
A14099		\$0.00	\$0.00	\$1,295.21	\$1,295.21	\$94,800.00
A14152		\$0.00	\$0.00	\$837.42	\$837.42	\$142,900.00
A14794		\$0.00	\$0.00	\$4,353.41	\$4,353.41	\$153,300.00
A16269		\$0.00	\$0.00	\$2,593.21	\$2,593.21	\$143,400.00
A16270		\$0.00	\$0.00	\$1,842.32	\$1,842.32	\$133,000.00
A17473		\$0.00	\$0.00	\$1,353.83	\$1,353.83	\$146,300.00
A17474		\$0.00	\$0.00	\$0.00	\$0.00	\$144,800.00
A18285		\$0.00	\$0.00	\$821.72	\$821.72	\$159,900.00
A18296		\$0.00	\$0.00	\$565.83	\$565.83	\$181,000.00
A19257		\$0.00	\$0.00	\$558.28	\$558.28	\$146,500.00
A20184		\$0.00	\$0.00	\$665.29	\$665.29	\$436,400.00
A21035		\$0.00	\$0.00	\$0.00	\$0.00	\$266,600.00
A22856L		\$0.00	\$0.00	\$0.00	\$0.00	\$214,200.00

Exhibit B

WO 17-02 Miscellaneous

Tax Code	SID #	SID Pay-off (A)	Delinquent (B)	WO 17-02 Assessment (C)	A + B + C	Market Value
A23295		\$0.00	\$0.00	\$2,741.39	\$2,741.39	\$176,400.00
A25870D		\$0.00	\$0.00	\$394.87	\$394.87	\$168,700.00
C08116		\$0.00	\$0.00	\$511.76	\$511.76	\$246,300.00
D01547		\$0.00	\$0.00	\$2,694.75	\$2,694.75	\$142,969.00
D05812		\$0.00	\$0.00	\$1,125.87	\$1,125.87	\$121,400.00
D11963		\$0.00	\$0.00	\$9,112.05	\$9,112.05	\$0.00
Average				\$1,417.00	\$1,458.00	\$161,023.00
Median				\$944.00	\$944.00	\$140,850.00
Low				\$0.00	\$0.00	\$0.00
High				\$9,112.00	\$9,112.00	\$2,082,600.00